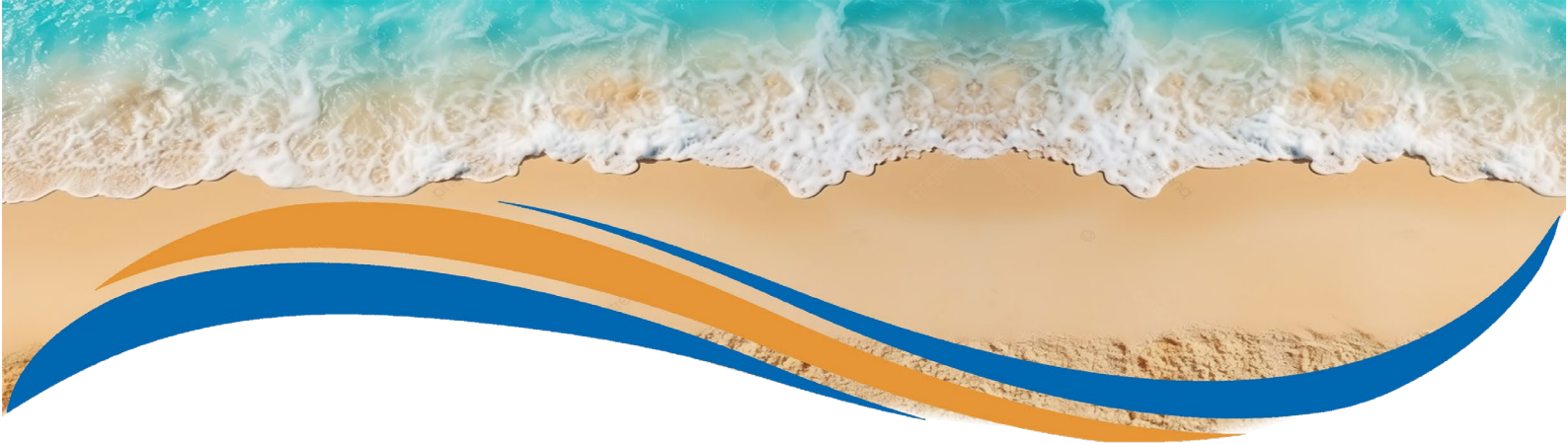




COPPER COAST
COUNCIL

**ANNUAL
BUSINESS
PLAN**

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25**



Acknowledgement of Country

The Copper Coast Council acknowledges the Nharangga people as the Traditional Custodians of the land and surrounding waters where we live and work. We acknowledge their deep connection to Country and pay our respects to Elders past, present and emerging. This respect is extended to Aboriginal and Torres Strait Islander people across Australia.

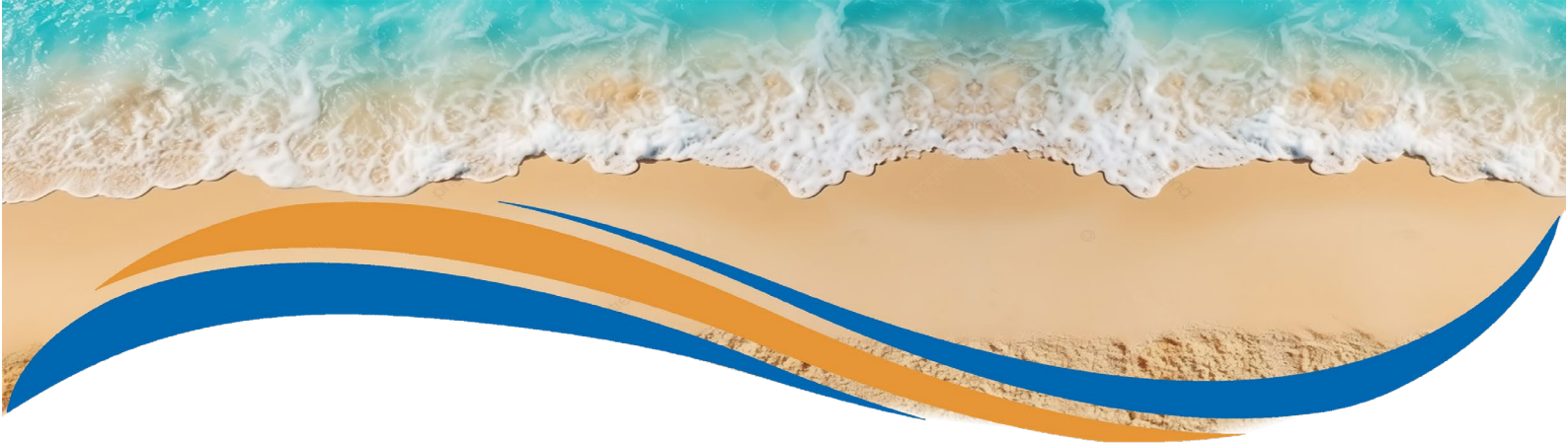
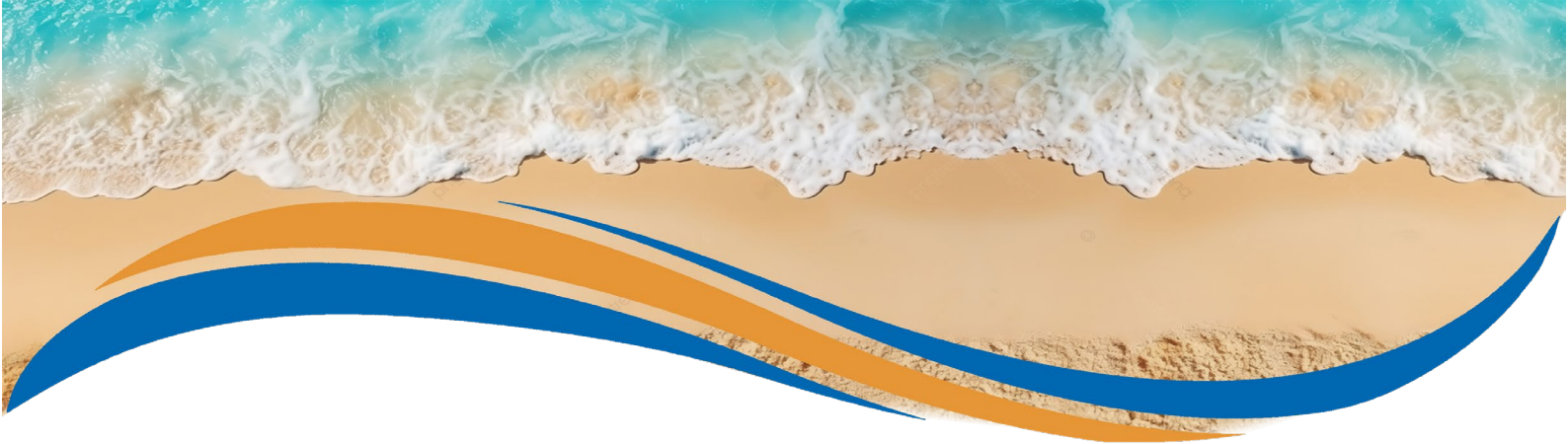


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About this Plan

Under Section 123 of the Local Government Act 1999 (“the Act”), Council is required to have a budget for each financial year. The budget must be considered as part of the Council’s Annual Business Plan and must be adopted before 31 August each financial year.

This Annual Business Plan shows how Council will allocate its budget and what services, programs and projects will be delivered in the coming year to achieve specific outcomes set by Council and the community.

The Annual Business Plan must:

- include a summary of the Council's long-term objectives (as set out within 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;

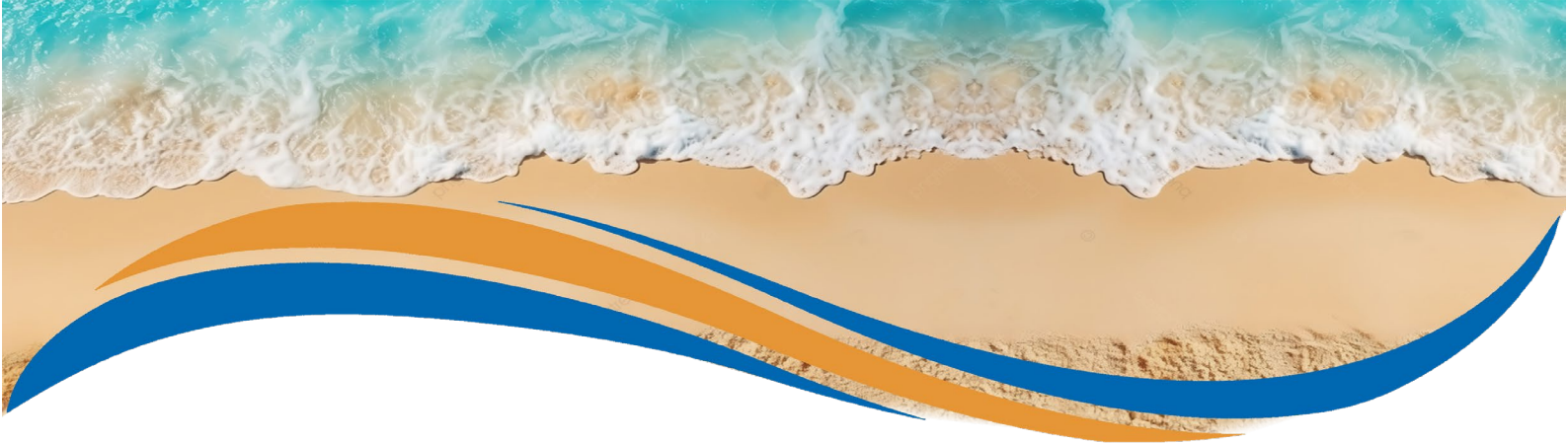
- set out the rating structure and policies for the financial year;
- assess the impact of the rating structure and policies on the community, based on rate modelling that has been undertaken or obtained by the Council; and
- take into account the Council's Long-Term Financial Plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

Public Consultation and Statement of Significant Changes

Before the Council adopts its Annual Business Plan, it must prepare a draft plan and undertake a public consultation process of the document.

During the public consultation period, copies of 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.

Section 123(6a) of the Act sets out a requirement for Council to provide a statement outlining significant amendments made to the draft Annual Business Plan after public consultation.



Message from the Mayor

The past year has been a year of completion of many projects and moving forward and planning for new ones. We have welcomed Dylan Strong as the new Chief Executive Officer as we farewelled the retiring Russell Peate. We look forward to the renewed leadership that Dylan will provide, ensuring the Copper Coast continues to thrive as a community.

An Annual Business Plan (ABP) should be a slice of our long-term Strategic Plan. We are reviewing our long-term Strategic Plan and simultaneously preparing the Annual Business Plan. This means that this year's Annual Business Plan will see us completing many of the projects already commenced in preparation of being able to dive into the revised long term Strategic Plan next year.

Our Strategic Plan gives us a direction for the future and this year saw us enter into lots of public consultation to help us update our plan and continue to develop the best way forward for the Copper Coast. This year has seen us put a large effort into community engagement and consolidation of our infrastructure and assets.

The Copper Coast continues a growth trend and whilst growth ensures our financial sustainability, it also creates challenges trying to provide services and infrastructure to an acceptable level for our increasing population. The population swell at peak tourist times also continues to challenge our delivery of services.

The ageing infrastructure that needs restoring, precious heritage buildings that need preserving and increased compliance that is being burdened on to us by other

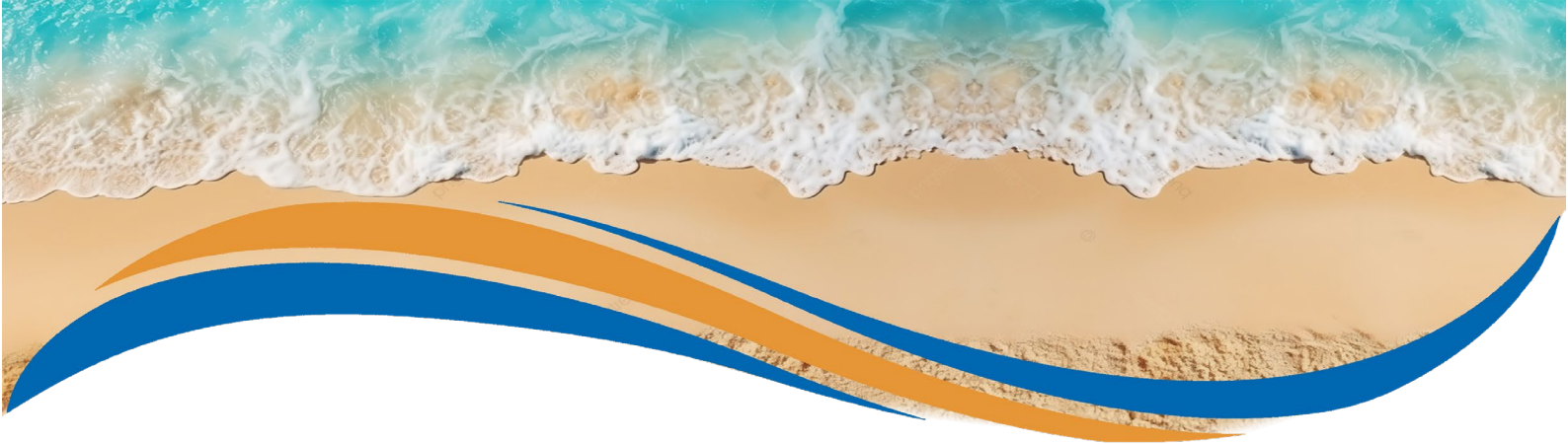
levels of governments have had to be dealt with.

We have coastline that needs to be protected from the changing elements and services that need to be provided, that all place a strain on our limited budget. However, through all of this we have achieved some great outcomes.

Events have become increasingly important in the Copper Coast and the array of events and attractions encouraging more visitors and providing entertainment for the community have continued to grow. We attract cultural and sporting events and as these continue to grow, we will enjoy the contribution they make to our community.

We recognise that it is the community that make the Copper Coast a special place to live, work and play and without the many hours of work that our volunteers do our community wouldn't be what it is. This is why we have a large emphasis on listening to the community and trying to deliver what they need, whilst also being aware as community leader. Council is not only accountable to today's residents but also answerable to future generations who will inherit our legacy.

We will continue developing the Copper Coast, trying to meet the needs and wants of the ratepayers. We will work within our budgetary constraints to deliver the infrastructure and services that are required. We will continue to have the Copper Coast as the '*lifestyle location of choice*'.



Our Community

The Copper Coast is famous for having some of South Australia's best beaches. Situated less than a two-hour drive from Adelaide, the Yorke Peninsula region is rich in history and thriving with coastal developments. Its many attractions and accommodation offerings 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 rural settlements of Cunliffe and Paskeville, home of renowned Yorke Peninsula Field Days.

Traditional country 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 region encompasses some of South Australia's most fertile land, technology advances and effective crop diversification; the region has consistently achieved high yields.



The Australian Cornish Mining Sites: Burra and Moonta comprise two historic 'Cornish' copper mining landscapes in the Burra and Moonta Mines National Heritage Areas.

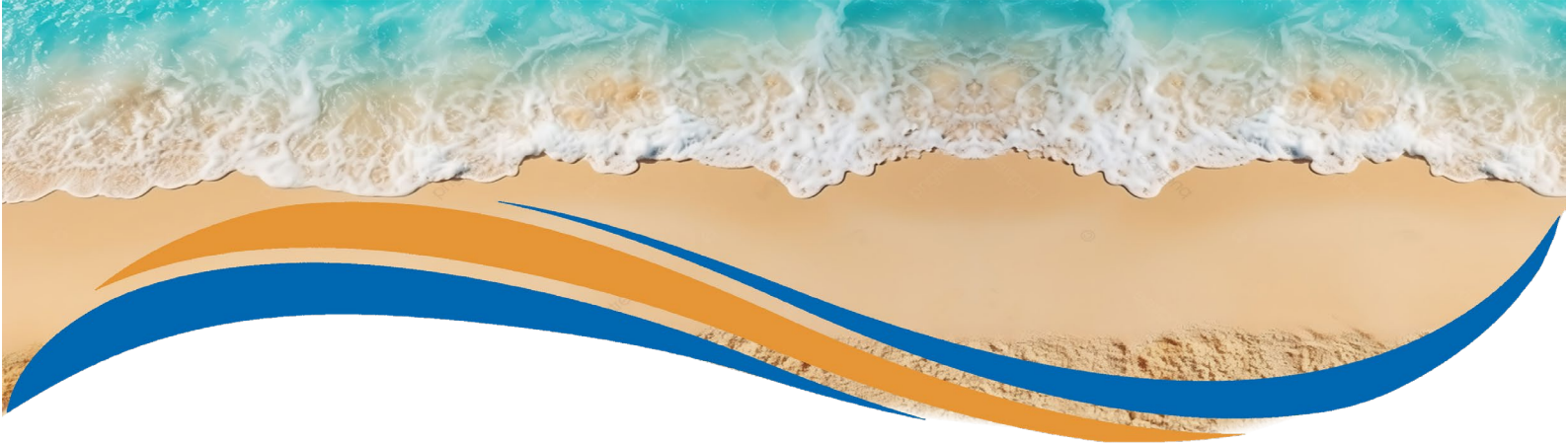
The Burra and Moonta sites represent the first transfer, in the 1840s, of Cornish mining technology to South Australia. This was accompanied by the migration of miners and their families, especially from 1846 to 1886, which had a profound effect on mining progress and settlement in Australia, New Zealand, and in the wider expansion of the international mining frontier, including North America and South Africa.

The Australian sites comprise the fullest, largest and distant transfer of this mining culture, its resilience in Australia, and places where Cornish mining technology, skills and culture are demonstrated to the highest degree in a surviving cultural landscape.

Renowned UK world heritage consultant, Mr. Barry Gamble, continues to work with the Copper Coast Council, the Regional Council of Goyder and National Trust of South Australia on a joint World Heritage bid of the Cornish Mining sites in Burra and Moonta.

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, with 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, Moonta, Wallaroo, Port Hughes and Paskeville that cater for a wide range of recreational and sporting activities. 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 important open space, reflecting civic pride of each town community.

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,

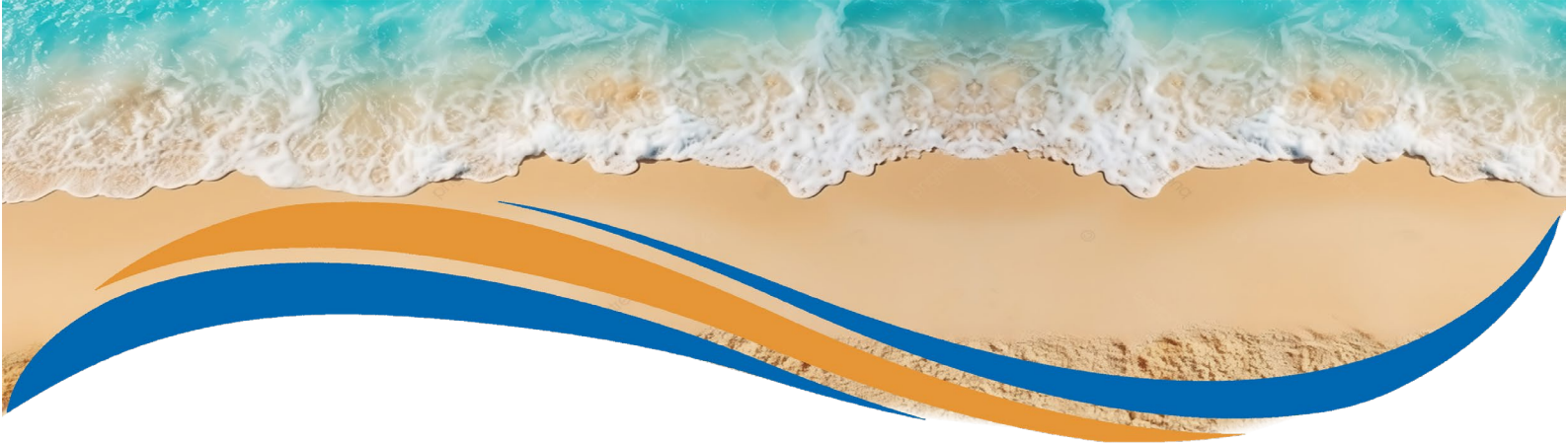
including boat launching pontoons, protective breakwaters, wash down facilities at both sites and extensive trailer parking. A major water play attraction named "Splash Town" is conveniently located on the foreshore at Moonta Bay and is a popular waterslide attraction for younger residents and tourists.

Numerous 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 Centres (VIC) at Kadina and Moonta provide excellent visitor information services, supporting the region's tourism aspirations. The Kadina VIC also hosts the National Trust Farm Shed Museum and Putt Putt course. 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.

These facilities bring 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 SA Top Tourism Town program is designed to recognise those SA towns that offer amazing visitor experiences and are committed to working collectively to increase visitation to its region. Proudly, Moonta was the winner of the SA's Top Tourist Town in 2021. In 2022, Wallaroo won the Small Tourism Town of the Year and the People's Choice.

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.

Copper Coast Council formed in May 1997 through the amalgamation of the District Council of Northern Yorke Peninsula and the Corporation of the Town of Wallaroo.





















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

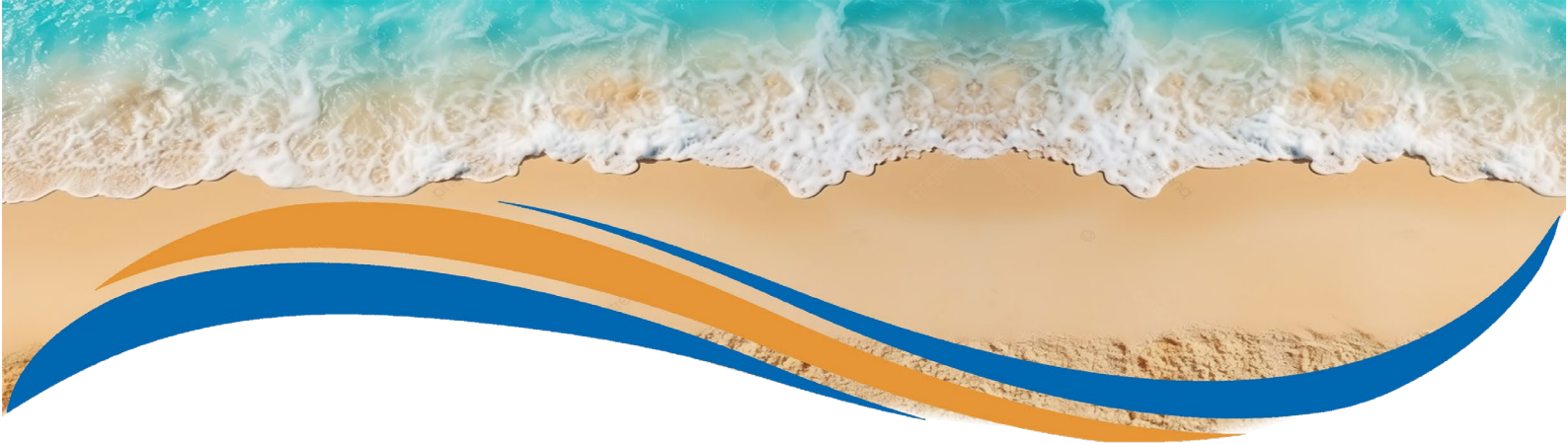
The Council covers an area of some 773 square kilometres, servicing a population of approximately 15,000 people and well over 400,000 visitors annually.

lifestyle location of choice

Council is Part of Your Every Day

Most people are surprised when they learn about all of the things Council provides for the community. Have you thought about how your everyday life is improved by the services provided by the Copper Coast Council? Below is a list of the services Copper Coast Council do or provide support to make the region a *l'as@x\$ \$i]Z/ñi nð]»ñi]\$.*

<p>Infrastructure & Asset Management</p> <p>Managing & maintaining roads, footpaths & bike paths, street furniture & lighting, cemeteries, stormwater drainage & waste water plants</p> 	<p>Waste and Recycling</p> <p>Kerbside waste collection including organics collection, resource recovery centre & event bins, street cleaning & graffiti removal</p> 	<p>Heritage</p> <p>Supporting heritage building retention, & heritage listed places</p> 	<p>Planning and Development</p> <p>Development planning, & control including building safety assessments,</p> 	<p>Customer Service and Information</p> <p>Attend to enquiries, respond to & share community & tourism information, after hours emergency services</p> 
<p>Inclusion & Support Services</p> <p>Community & volunteer programs, Services for youth & the aged, Disability Access & Incl. Group Council operated Retirement Units</p> 	<p>Education Services</p> <p>Supporting furthering studies by studying locally at the Copper Coast Uni Hub</p> 	<p>Library Services</p> <p>Copper Coast Library services, activities & events for all ages (inc. 24 hour access, toy library & home delivery service).</p> 	<p>Tourism Marketing, Events & Attractions</p> <p>Festivals & events, Visitor Information Centre, tourist facilities, services & attraction including Masters Games.</p> 	<p>Economic Development</p> <p>Economic development strategy delivery, supporting & attracting investment</p> 
<p>Arts & Cultural Activities</p> <p>Galleries, Cinema, Wallaroo Silo Art visual display, Markets</p> 	<p>Parks & Recreation</p> <p>Maintaining parks, playgrounds, street trees, walking-bike trails, SplashTown waterpark, Sports & Leisure Centre, Putt Putt Golf, boating facilities, caravan parks,</p> 	<p>Coastal Protection & Environment</p> <p>Foreshore maintenance, vegetation management, pest animal & plant control</p> 	<p>Compliance & Parking</p> <p>Animal management, outdoor dining & trading, nuisance & litter control, parking enforcement, fire prevention.</p> 	<p>Transport</p> <p>Community transport services, advocating for transport to attend appointments</p> 
<p>Public Health</p> <p>Regulating food safety, community wastewater systems, water quality, sanitation, swimming pools and spas, vermin control</p> 	<p>Emergency Planning</p> <p>Regional bushfire management plan, local and zone emergency management plans</p> 	<p>Administration</p> <p>Regulatory activities, records management, FOI requests, S7 searches, maintaining voters roll, elections, council and committees support,</p> 	<p>Corporate Services</p> <p>HR, organisational development, financial and risk management, computers and telecommunications</p> 	<p>Community Development</p> <p>Grant programs, community facilities and meeting places, advice, advocating on behalf of the community</p> 



Your Council Members

The Council area is represented by a Mayor and nine (9) Councillors who form the decision making body that set the strategic direction, form policies and determine priorities for provision of services to the community.



Roslyn Talbot
Mayor



Peter Sims
Deputy Mayor



Peter Oswald
Councillor



Andrew Male
Councillor



Sandra Paddick
Councillor



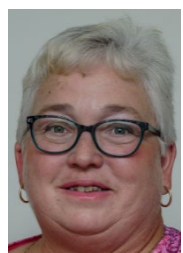
Cr Neil Sawley
Councillor



Bruce Schmidt
Councillor



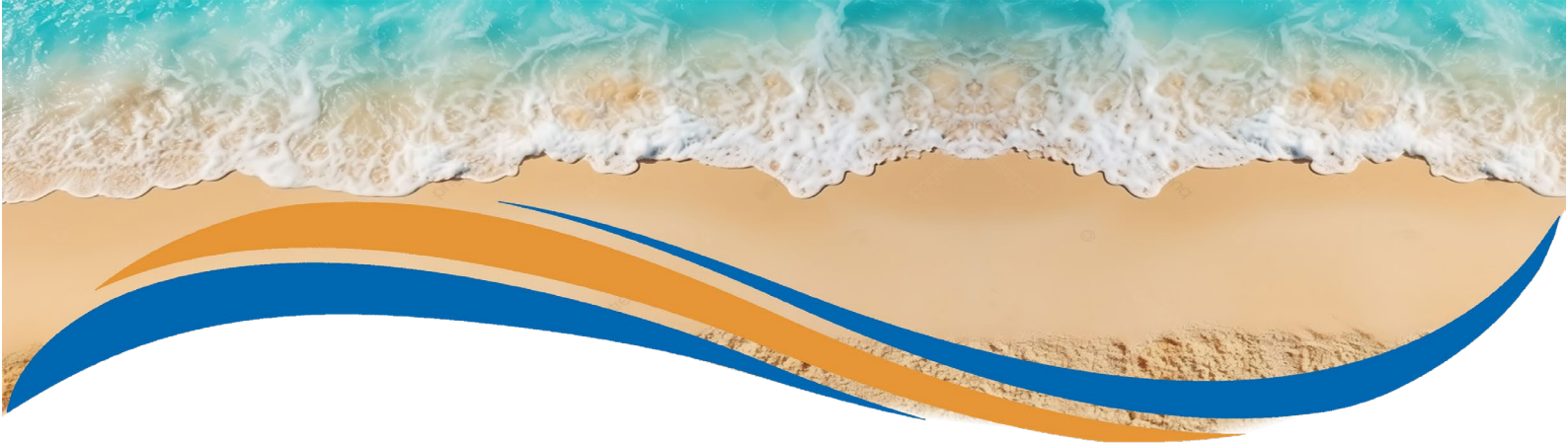
Matthew Stock
Councillor



Catherine Vluggen
Councillor



Brent Walker
Councillor



Role of Council

Everything Council does helps to shape the future of the Copper Coast. We want to continue to see Copper Coast to be the *lifestyle location of choice*.

Like all Councils in South Australia, the Copper Coast Council is established and empowered by the State government under the Act. In addition to this, there are more than 50 other Acts of legislation that assign roles, power and responsibility to Council.

Council have a responsibility to create an environment for residents and visitors that is safe, healthy and contributes to the quality of life of the broader community. This is achieved by:

- Preparing and implementing policies and procedures that ensure development of the area is directed to the overall wellbeing of the community and the environment.
- Providing the community with an acceptable level of physical, environmental and economic services.

The provision of services is one way we respond to the needs of our community. Some of these services are statutory (we must do them) and are undertaken on behalf of the State government. Others are discretionary (we are not required to do them) and we choose to provide them for our community.

The principal roles of a Council are to provide Government and management of its area at the local level. This can be done by:

- Providing leadership by setting direction to meet current and future needs, usually through policy, strategies, plans and reviews.

- Planning for the development and future requirements of the area.
- Managing community assets including buildings, facilities, public space, reserves and the natural environment.
- Undertaking a regulatory role in response to specific legislation.
- Acting as an information provider including developing resources to promote an understanding of the community and informed decision making.
- Liaison, advocacy and lobbying on behalf of the community.
- Acting as an initiator or facilitator to stimulate community action or bring stakeholders together.
- Providing developmental support to enhance the capacity of the community to identify and respond to its own needs.
- Being a direct provider of services, facilities and infrastructure.
- Being an indirect provider or part funder of services, facilities and infrastructure.
- Acting as an agent by providing service on behalf of another party that funds the services.

Many of our community's needs are outside the direct responsibility of Council, or cannot be achieved by Council alone, and require the involvement of other levels of Government. The Copper Coast Council works closely with the State and Federal governments to plan for services and infrastructure that support the community and protect the natural environment.

Strategic Management Planning Framework

Council's Strategic Management Planning Framework assists with strategic decision making and outlines how our plans deliver on our vision for the Copper Coast.

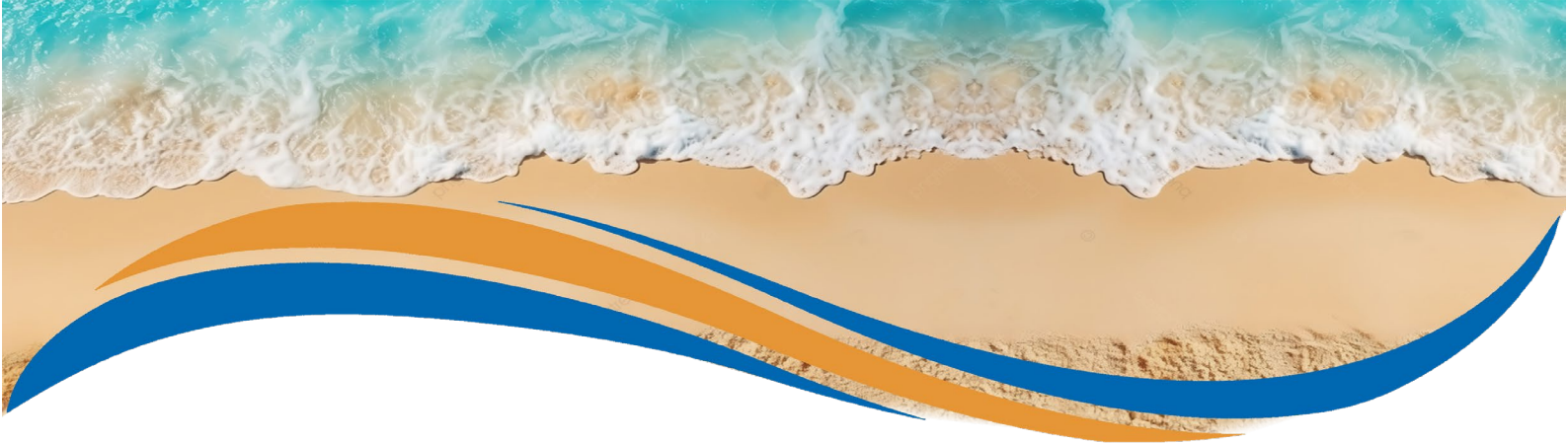


MIA\$: Councils are required to review their Strategic Plan within two years of a Local Government election, and a major review of the Council's Strategic Plan is currently being undertaken.

Council has been working with the community, business, industry and other stakeholders to best represent a unified vision for the future.

The new Strategic Plan will be finalised in 2024/25, 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.

Therefore, it should be noted that this Annual Business Plan will be reported against the current Strategic Plan 2019-2029.



Founded on the vision we see for the Copper Coast, the current 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 ten years.

The Strategic Plan reflects Council's commitment to the Copper Coast community with its objectives.

Focusing on the interrelated five objectives, Council has developed a framework for its future Strategic Plans.

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

The goals underpinning these objectives are supported by Council's functional service areas:

- Executive Services,
- Corporate & Community Services,
- Infrastructure Services, and
- Developmental Services.

The organisation is structured to deliver the key strategies through these functional service areas.

A key component of the framework is the Annual Business Plan and Budget, which shows how Council plans to allocate funds available for that year to assist in the delivery of the aspirations within our Strategic Plan. It also outlines sources of revenue, rating policies, and shows how we intend to measure our performance.

Annually through its Annual Plan and Budget, Council aligns budgets and programs against its key directions and

strategies whilst periodically reviewing its Strategic Plan.

Council will test key themes and outcomes with the community prior to final review and adoption by Council in 2024. The Plan will directly inform future projects, resources and budget allocations to support strategic actions.

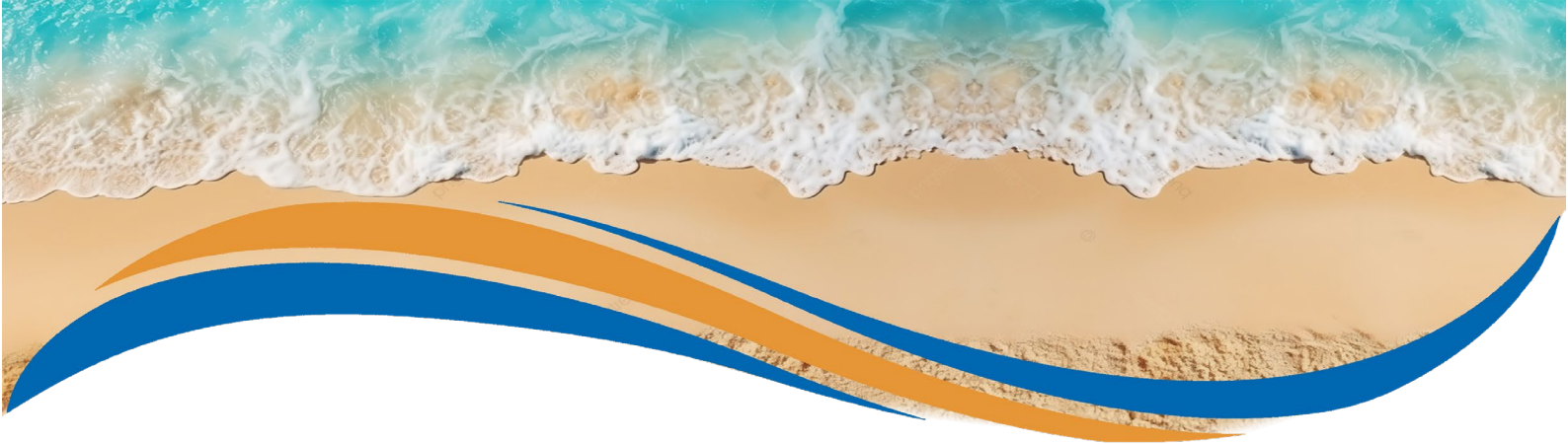
The 2024/25 budget directly reflects some of the key emerging themes informing the new Strategic Management Plan, and the remaining strategies will be addressed in future Annual Business Plans once finalised.

Defining Targets and Measuring Progress

As part of its Management Plan, 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.



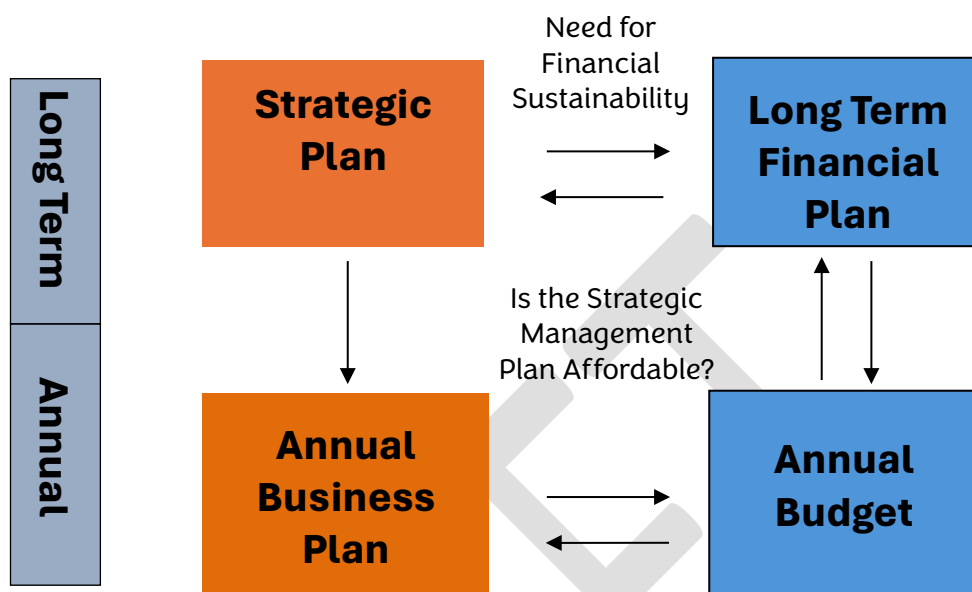


Objectives, Goals and Functions

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

OBJECTIVE	GOAL	FUNCTIONS	
Social Objective Wellbeing	To enhance the quality of life of our community by encouraging health, wellbeing and safety.	<ul style="list-style-type: none"> Youth Aged Human Services Public Order & Safety 	<ul style="list-style-type: none"> Community Education Volunteers
Environmental Objective Sustainability	To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community.	<ul style="list-style-type: none"> Youth Aged Human Services Public Order and Safety Community Education Volunteers Natural Environment Infrastructure Services Health Management Waste Management Vegetation Water and Sewerage Foreshores 	<ul style="list-style-type: none"> 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 & enhancement of the Copper Coast.	<ul style="list-style-type: none"> Investment Employment Tourism (incl World Heritage) 	<ul style="list-style-type: none"> Area Promotion Industry Commerce
Cultural Objective Opportunity	To promote community identity by supporting rich lifestyle experiences including arts, heritage, culture & leisure activities.	<ul style="list-style-type: none"> Sport and Recreation Leisure Culture Arts 	<ul style="list-style-type: none"> Events World Heritage
Governance Objective Leadership	To provide leadership and ensure community resources are managed efficiently & effectively.	<ul style="list-style-type: none"> Communications and Public Relations Finance Legislation 	<ul style="list-style-type: none"> Leadership Administration Risk Management

Financial Planning Process



The Annual Business Plan sets out the Council's services, programs and projects for 2024/25. 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. Council aims to meet the needs of the community whilst maintaining a financial sustainable position.

Our financial planning process involves the integration of a number of approaches in order to deliver our objectives.

The annual financial planning process includes:

- Business planning undertaken by Council staff in relation to budget requirements, new initiatives and emerging expenditure trends.
- Development of the capital budget based on Asset Management Plans, emerging areas of concern and community feedback.

- Development of the draft operating budget based on the continuation of current services.
- Preparation of operating budget proposals that represent either new services or activities, or an increase to current service levels.
- Preparation of the Annual Business Plan incorporating the budget, key planned activities, significant projects and the rating policy.

The documents are presented to Elected Members in workshops (Information Sessions) held over several months. The process also includes a period of public consultation and the consideration of feedback received.

This approach allows Council to make decisions on a budget that provides for community and organisational needs, effectively use rating revenue and ensure intergenerational equity.



Strategic Management Plans

Following the Local Government elections in 2022, Council is required to undertake a comprehensive review of all its Strategic Management Plans, as required under “the Act”. This process is currently underway and is expected to be completed in the 2024/25 financial year.

Council’s suite of Strategic Management Plans include:

- Strategic Plan
- Long Term Financial Plan
- Asset Management Plans including the Five-Year Road Transport Plan

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 2024/25 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 2023/24.

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 2024/25 Annual Business Plan and Budget.



Significant Influences and Priorities

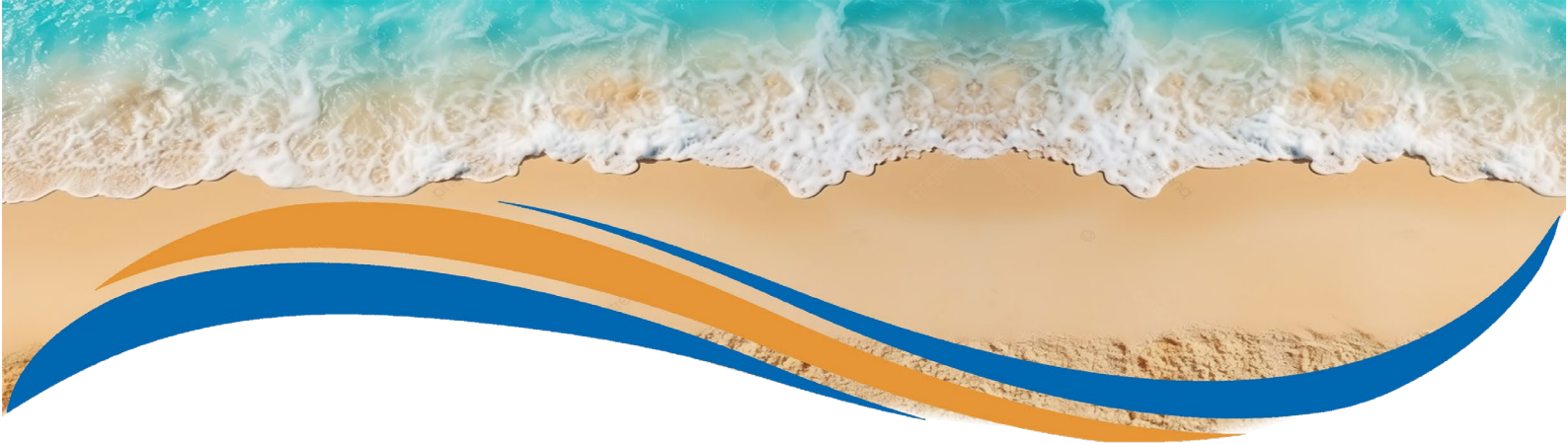
A number of significant factors have influenced the preparation of Council's Annual Business Plan for 2024/25.

These include:

- The increase in the Consumer Price Index (CPI) for all groups (Adelaide) was 4.8% for the year ended 31 December 2023. Council is acutely aware of the cost-of-living financial pressures on its residents.
- Councils face higher cost increases due to high infrastructure costs and the capital-intensive nature of the goods and services purchased. Fuel and Electricity prices are large components of costs and are impacting significantly on budgets moving forward. Consideration is also given to the Local Government Cost Index ("LGCi"), which measures the increase in costs for Local Government which in using the latest series data for 2023/24 was 4.4%.
- Council continues to work with independent asset management experts to record all infrastructure assets in management software which will improve and provide a link through to strategic reporting on an annual basis on all our major assets.
- Council has undertaken a CWMS infrastructure and pricing review which has guided the budget preparation in 2024/25.
- Negotiated Enterprise Bargaining Agreements and an increase to 11.5% for employer Superannuation Guarantee contributions (up from 11.0% in 2023/24). This is increasing by 0.5% each year until it reaches 12% from 1 July 2025.
- 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. Predominately in the area of Waste Management.
- 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.
- Consistency with key objective of the Long-Term Financial Plan to ensure Council achieves and maintains financial sustainability over the life of the plan while ensuring at least the current levels of service and infrastructure are maintained for the community.

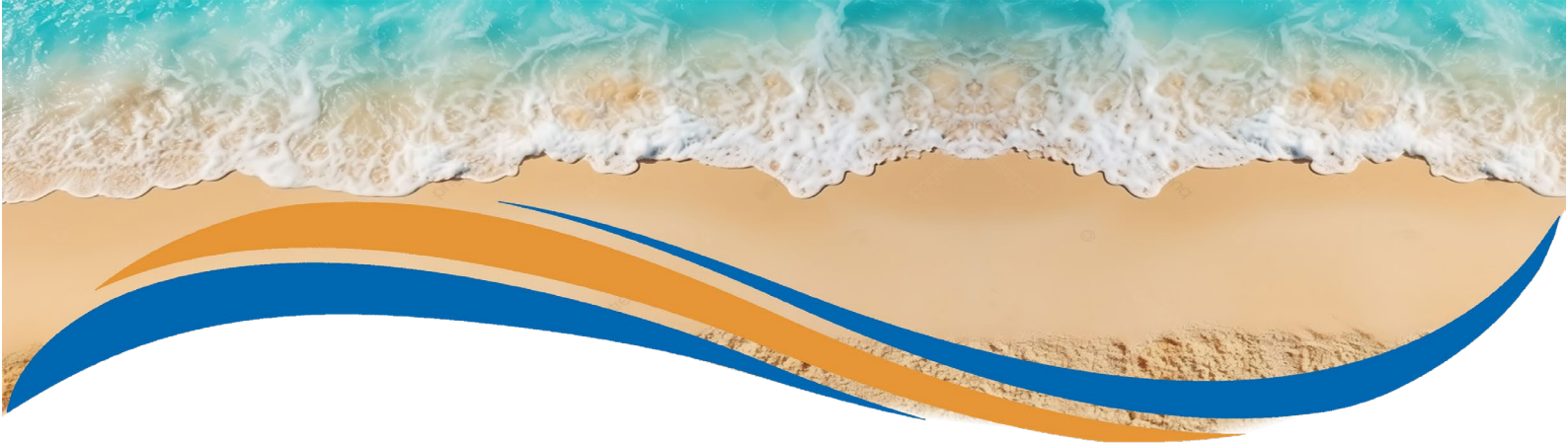
In response to these factors and with consideration to the public consultation process, Council is committed to minimise the burden on ratepayers, the Annual Business Plan and Budget has been prepared within the following guidelines:

- An increase of 4.5% to the differential rate in the dollar from 2023/24 to increase general rate income by 4.5% (increase of \$1.m from 2023/24). This increase was also applied to corresponding service and fixed charges. Council will review the change to the differential rate in the dollar once the Annual Valuation File is received and reviewing movement in capital value of properties throughout the Council area, along with public comments received and priorities.



- Council has seen growth in vacant land available of 78 parcels and continued capital value increases which reflects the demand and economy at present.
 - To acknowledge the impact of cost of living pressures on the community, Council has reviewed all operating expenses and have held budgets where possible, within levels of the previous financial years and adjusted by either CPI or LGCI allowing above indexation increases to be allocated directly to maintaining community assets, electricity, assets such as stormwater infrastructure, roads and footpaths.
 - Council is working through planned stormwater priorities and is committed to completing the stormwater master plan for Wallaroo.
 - Planned road reseals, grading of rural roads and re-sheeting roads have been planned in accordance with the 5-year Road Transport Plan, with continued commitment to construct 5km of footpaths each year and our wide range of services and facilities.
 - Council will commence the major project known as the upgrade to the Wallaroo Entrance Road in partnership with Department of Infrastructure and Transport (DIT) which will also include the Wallaroo Bypass Road. Council is responsible for its part of the upgrade to the Copper Coast Highway (Wallaroo Entrance Road and Wallaroo Bypass Road) which includes stormwater and footpath construction which is a multi year project.
 - 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 2024/25 are:
- Facilitate future financial sustainability of Council by ensuring the financial operations remain within policy targets adopted for such purpose.
 - Continue reviewing of existing recurrent service levels provided in consultation with the community.
 - Continue with implementation of the 5-year Road Transport Plan for all roads, footpaths and kerbing.
 - Undertake Council's annual works program with a commitment to fund road reconstructions and reseals, footpaths, walking trails and foreshore developments.
 - Continue undergrounding the powerlines along Bay Road (PLEC) which is a multi-year project.
 - Continue the development of storm water management plans focussing on Wallaroo, and maintenance and renewal of storm water infrastructure; includes a major project on Moonta Road and West Terrace, Kadina.
 - CWMS Lagoon capacity increases and other Community Wastewater Projects and upgrades. Includes review of the Community Wastewater Service Charge and Asset Management Plans.
 - Commence implementation and delivery of the Wallaroo Foreshore Master Plan/Office Beach Aquatic facility*;
 - Commencement of the Wallaroo Entrance Road Project, which also includes an upgrade to the Wallaroo Bypass Road.
 - McCauley Park stormwater management and biodiversity upgrade*.
 - Copper Coast Sport and Leisure Centre strategic design aligned with 2024 expansion concepts*.
 - Advocate for new Child Care Facilities in the Council area (Kadina & Moonta).
 - Commence implementation and delivery of the Port Hughes Jetty upgrade.
 - Continue to implement the Moonta CBD Urban Design.

**Projects may be subject to external funding or variables.*



The detailed explanation of services provided by Council to the Community are broken up into four organisational areas of Council: Corporate and Community Services, Infrastructure Services, Developmental Services; and Executive Services. The cash flows generated by provision of these services are summarised in the budget for the financial year ending 30 June 2025.

CORPORATE & COMMUNITY SERVICES

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, business continuity and risk management and executive support to Council.

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/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.

Financing and Investing

Covers cash inflows and outflows associated with Councils financing and investing activities.

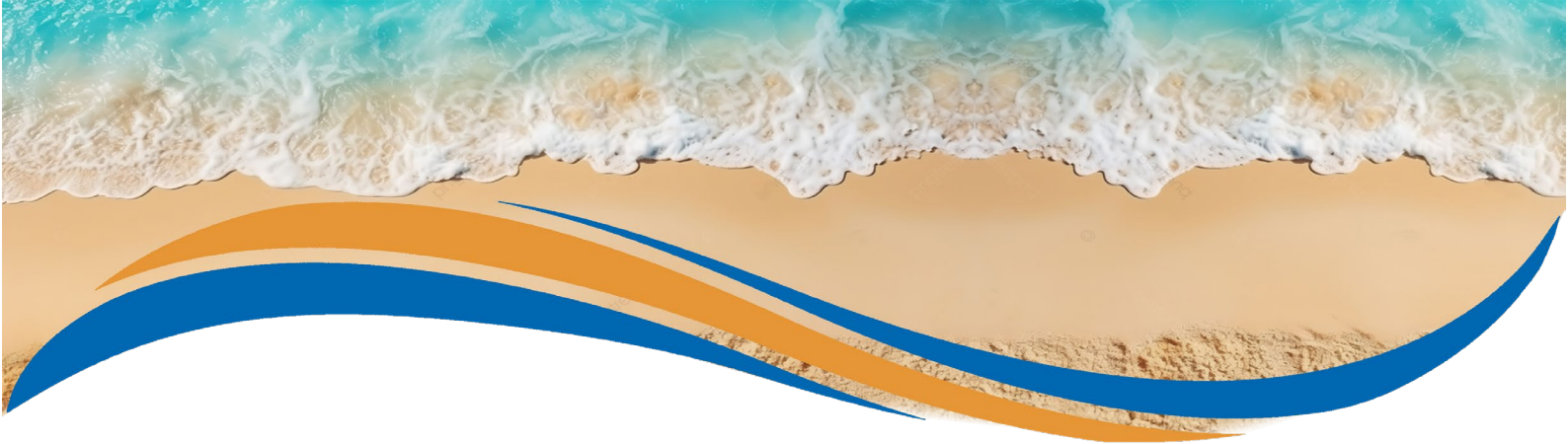
Library Services

Council ensures the library services at Kadina, Wallaroo and Moonta 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 Moonta library is operated under the School Community Library funding model.

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,
- School Holiday Programs
- Floating collection borrowing is available which increases and improves services to the community and wider South Australian community.
- Electronic (E-Books).
- Self Service Kiosks are now available in our Wallaroo and Kadina branches.
- History trust facilities as well as the regular book lending services

Kadina Library was the first 24/7 library in South Australia and has been recognised by peers as an innovative service. The colocation with the Copper Coast University Centre is seen as a generational learning centre.



Aged Services

This service covers the following activities:

- Residential Aged Care Homes – maintenance of Council owned independent living retirement units in Wallaroo (15) and Moonta (12) including McCauley Homes (10).
- Care in Motion, Community Care and Transport Services (previously YP Community Transport) – financial support provided towards 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.
Community Care and Transport operate a Community Bus Service – an initiative primarily funded by DIT that allows community members to dial a bus as an intra-town service, operating three days per week.
- Doctors Housing – housing costs are subsidised by the Council to assist in attracting quality Doctors to the region.
- Volunteer Resource Centre – Responsibility for preparation and printing of community newsletters is supported by staff located at the Moonta Visitor Information Outlet.

Youth Services

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

Cultural and Arts

This service covers the following activities:

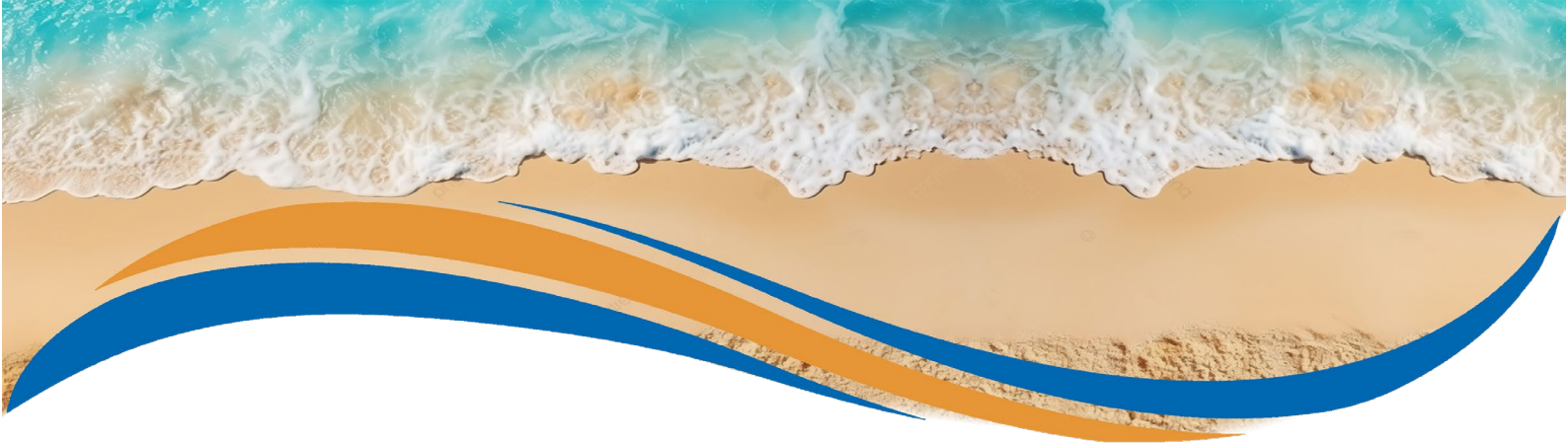
- Ascot Theatre – Ascot Theatre houses, the Kernewek Lowender Art Collection, a gift shop and monthly exhibition. A

Cinema operates in the Ascot and there are plans for a Cinema to return to the Moonta Town Hall in the 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 planning and gallery management. This also involves assistance with the SALA annual exhibitions and openings.

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.



Council was advised in 2022/23 from the Commonwealth that funding will continue to be provided for a further four year period to support Regional University Centres.

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 (CCSLC).

The services provided by Councils sports and recreation function include:

- Skate parks, picnic and BBQ areas;
- Jetties;
- Walking and Bike Trails;
- Splash Town 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 was successful to host the games in April 2023 and 2024.

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 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, Copper Coast Putt Putt and the Copper Coast Indoor Play

Centre and Independently operated Hedonbar Brewery.

A Visitor Information Service Outlet has been established at the historic Moonta Railway Station which expands the services and product range available at the Kadina Centre.

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 inaugural festival was held in May 2024 to celebrate Food, Light, Art, Music and Entertainment. The talents of the Copper Coast local groups and artisans brought life to the event with performances, cultural displays, workshops and many other creative events.

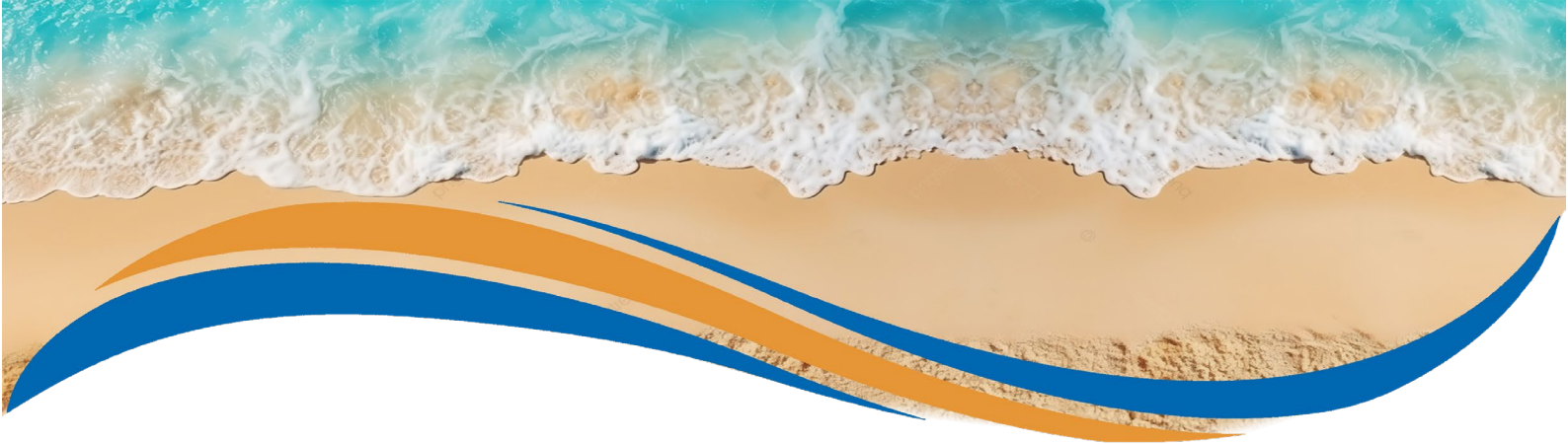
INFRASTRUCTURE SERVICES

Community Wastewater Management System (CWMS)

The CWMS Infrastructure includes two (2) mechanical wastewater 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.

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



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.

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.

Foreshore Protection

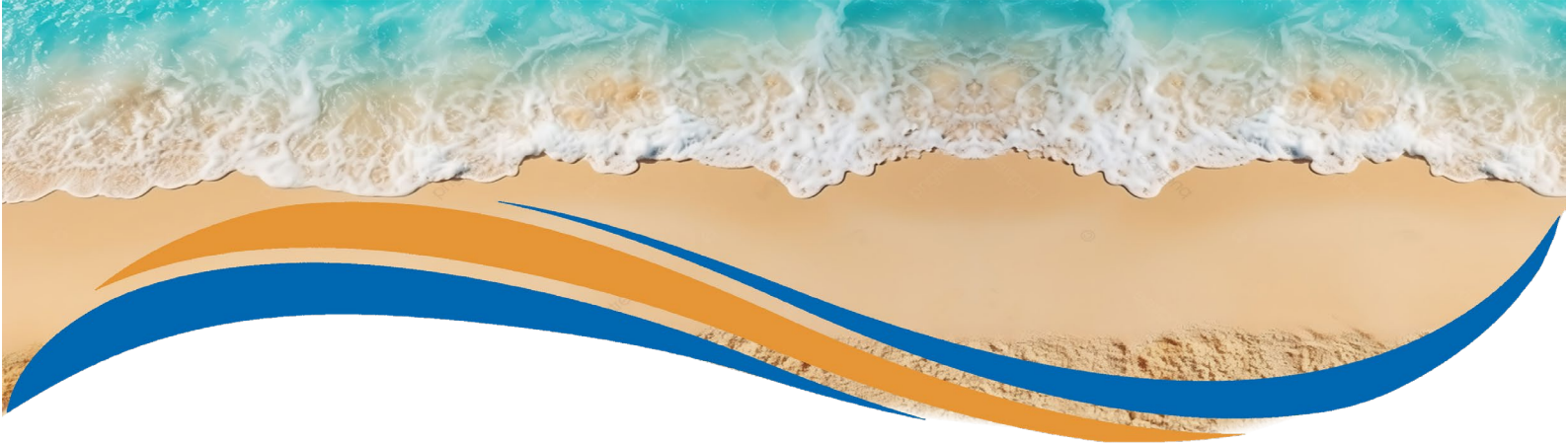
This service covers the management of coastal environment and provision of facilities to enable sustainable use of coastal areas including the provision of boat ramps. Revegetation will be undertaken where required to ensure protection of the foreshores. Foreshore maintenance will continue along the 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.

Stormwater Drainage

This service covers the stormwater management and recycling, including management and collection of streets 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 region's stormwater infrastructure will continue through 2024/25.

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.



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 wastewater provision to the Moonta and Wallaroo cemeteries for future greening and improved signage.

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 2024/25 budget if grant funding can be secured.

Disability Discrimination Access & 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

Planning

The Planning and Design Codes introduced in March 2021, replaced the Council's Development Plan and the Code will be amended and improve on a continuous basis.

Natural Resource Management (Regional Landscape Levy)

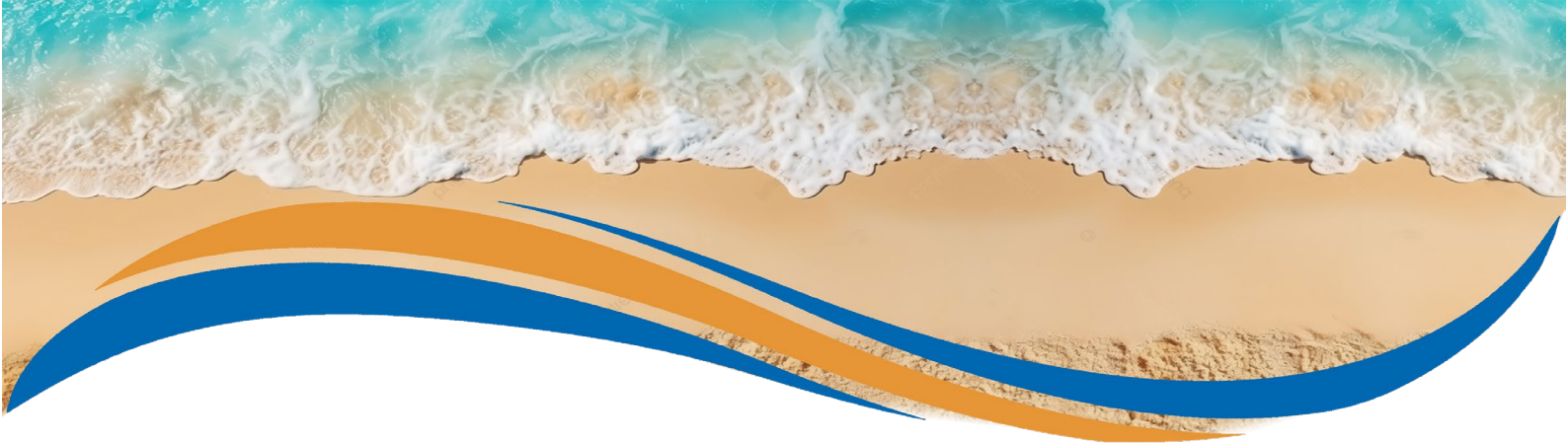
Council collects a levy on behalf of the State Government and the Northern and Yorke Landscape Board. Decisions relating to natural resource management are made by this Board independently from the Council. The total Regional Landscape Levy received by Council is forwarded to the Board, less an administration fee. The 2024/25 levy rate is not available until June 2024 but as an indication only, last financial year had a reduction in the levy rate.

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.

Compliance

Legislative compliance cover dog and cat management, traffic control, fire control,



health control and emergency services as required under various pieces of legislation.

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

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.

Fire Prevention

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

Waste Management and Recycling

Council manages the kerbside waste, recycling and organics collection services and public litter collection; the Resource Recovery Centre operation with additional services to reduce materials (solid waste) going to landfill.

The solid waste levy payable to the Environment Protection Authority for materials deposited to landfill historically increases every year. The levy for 2024/25 financial year is not available until 1 July each year. 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 weekly business kerbside collection and fortnightly residential collection of general waste, recycling and organics.

A review of all waste management services is undertaken on an ongoing basis.

Additional general waste household bin collection will be available to large families or families with medical conditions. Council will provide additional waste collection services based on the rates set in the Fees and Charges Schedule.

The two green waste vouchers and one hard refuse waste voucher system for residential ratepayers will continue for 2024/25. Residential properties are entitled to two, at no charge, deliveries of up to 175 kg of clean organic waste per year, and one, at no charge, delivery of hard waste of up to 175 kg to the Resource Recovery Centre under the supervision of staff. Charges will apply for waste above 175kg as per the adopted fees and charges register.

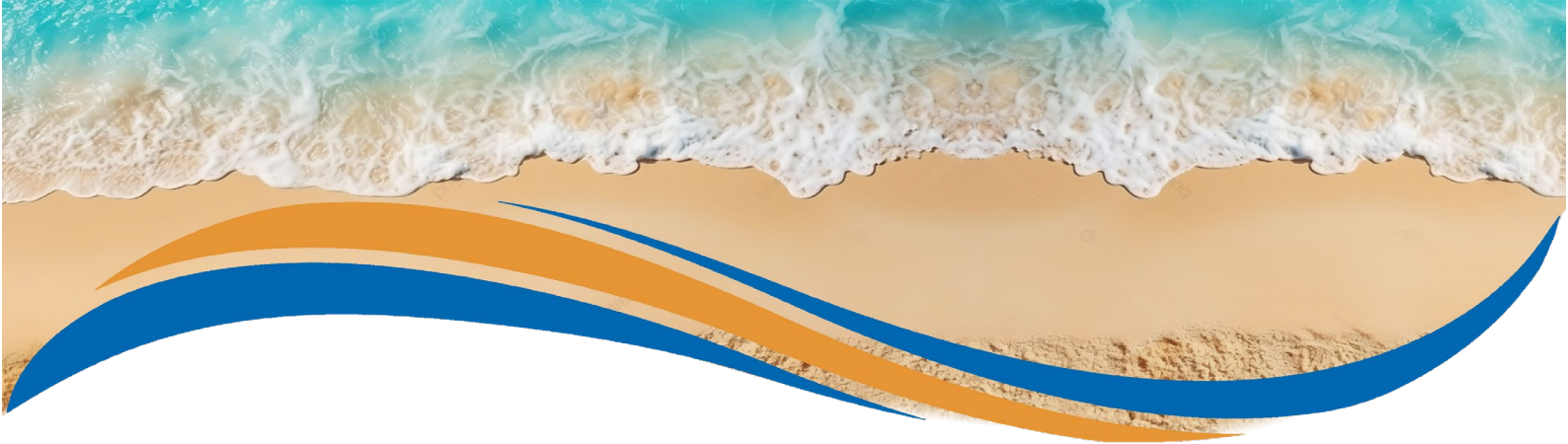
Council continues to apply for grant funding to assist with the transport and operational costs with this provision of waste services to ratepayers and reduce to infrastructure costs to provide a sustainability and circular economy of waste service.

EXECUTIVE SERVICES

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.

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.

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.

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, intrastate and international tourists visiting the area. A budget allocation to assist with this process has been included in the budget for 2024/25.



Capital and Major Project Priorities for the Year

During this year of consolidation, project priorities to be undertaken during the year ending 30 June 2025 are as follows:

- Commencement of the Wallaroo Entrance Road Project, which also includes an upgrade to the Wallaroo Bypass Road.
- Projects within the 5-year Road Transport Plan and footpath program.
- Ongoing improvements to the Community Wastewater Management Systems and review of CWMS service charges and asset management plans.
- Minor equipment and plant replacement.
- Commence implementation and delivery of the Wallaroo Foreshore Master Plan and Office Beach aquatic facility*.
- Commence implementation of the Moonta Town Hall Master Plan.
- Commence implementation and delivery of the Port Hughes Jetty upgrade (multi-year project).
- Continuation of the share path between Moonta Bay and Port Hughes.
- Completion of the Stormwater Management Plan for Wallaroo and complete the works on Moonta Road which will include road sealing.
- Copper Coast Sport and Leisure Centre strategic design aligned with 2024 expansion concepts*.
- Further implementation of the Moonta CBD Urban Design.
- Upgrade McCauley Park stormwater management and biodiversity upgrade*.

**projects may be subject to external funding or variables.*

All uncompleted projects and their funding allocation currently included in the 2023/24 budget will be reviewed and where relevant continue to form part of the 2024/25 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 2024/25 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 in 2023/24).

Sport and Recreation

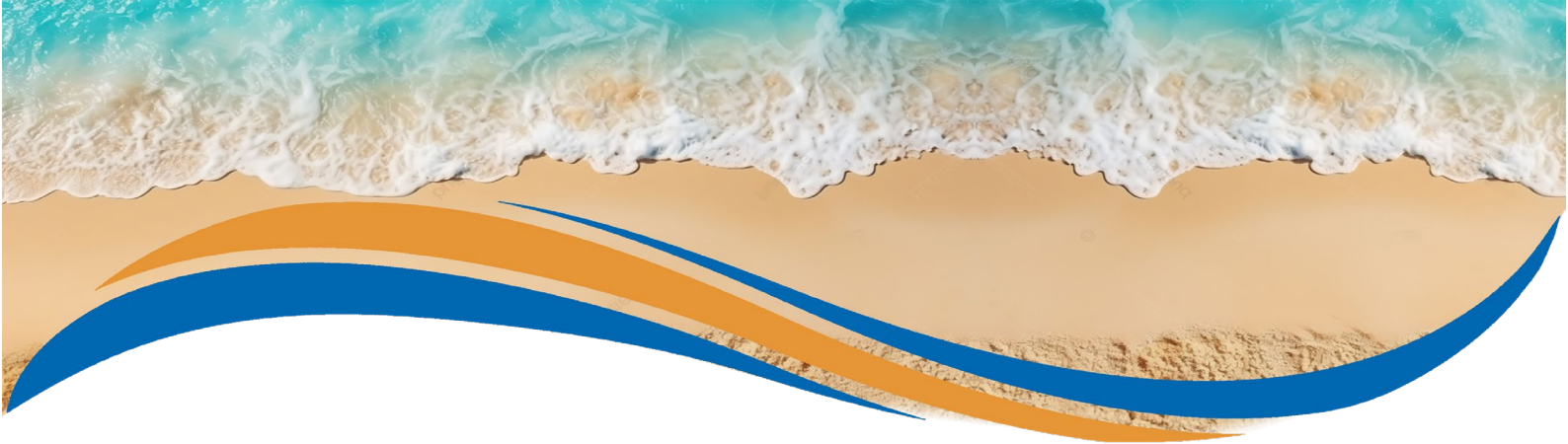
Bicycle and Walking Tracks - Council will continue to construct and upgrade tracks in consultation with local community groups including schools, local businesses and clubs. These tracks could include surfaces such as rubble/hot mix, boardwalk and fencing to walking and bike tracks throughout the Council 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 Wallaroo and Kadina Land-fills in accordance with EPA requirements.



Resource Recovery Centre – Council 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 & 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 2023/24. 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 and Wallaroo Bypass Road) includes stormwater and footpath construction, This 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 vehicle replacement schedule.

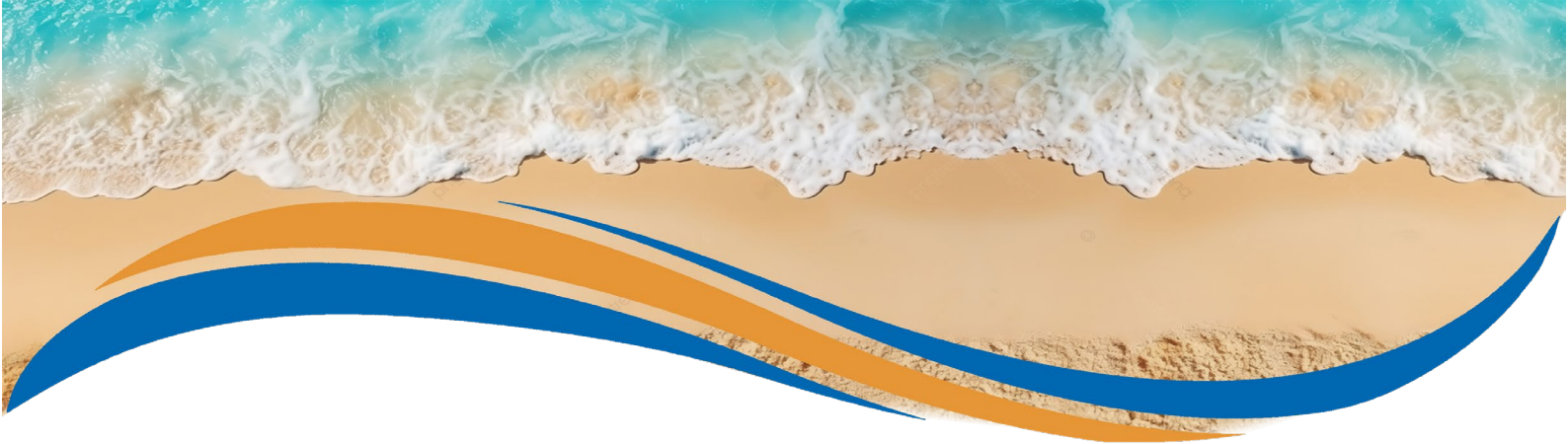
Community Wastewater Management Systems

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 2019/20 on the Kadina treatment lagoons and the management of these within the Environmental Improvement Plan (EIP) endorsed by Council in 2018/19. This works continue into 2024/25 as it is a staged plan.

As major developments are approved and come online 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 & 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 and is currently in the market to obtain detailed costings to 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 2024/25 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 will continue with the program to upgrade and redevelop the foreshores, including the access paths, beach access stairs and seawalls.

Wallaroo Foreshore Master Plan is a key focus for Council and the identification of projects from this plan will see a staged implementation throughout many budget processes.

Wallaroo Swimming Enclosure – Continuing 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 and budgeting annually for the project.

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.

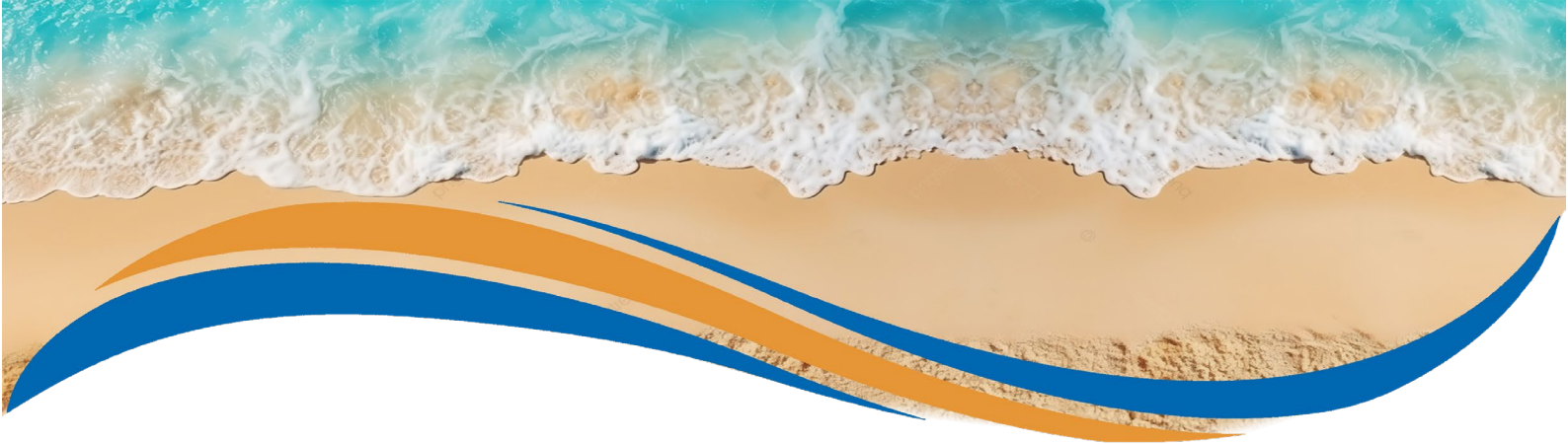
Measuring Performance

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

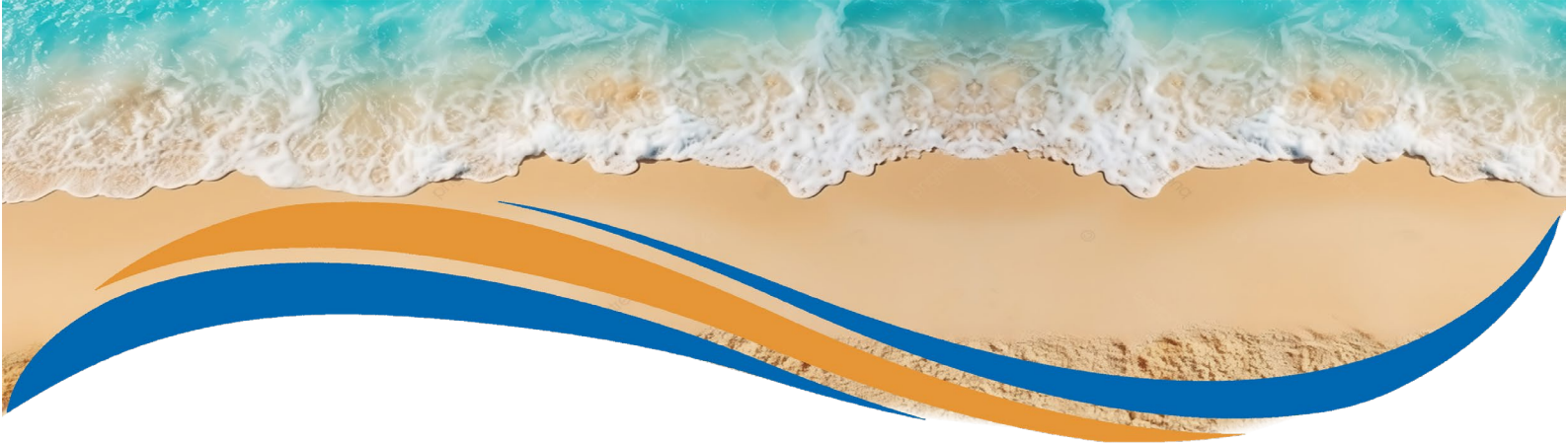
Council has a number of mechanisms already in place to measure and assess the performance of its operations – from the production of statutory reports such as the Annual Report and Annual Financial Statements, to various Key Performance Indicators (KPIs) used to measure service delivery outcomes.

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

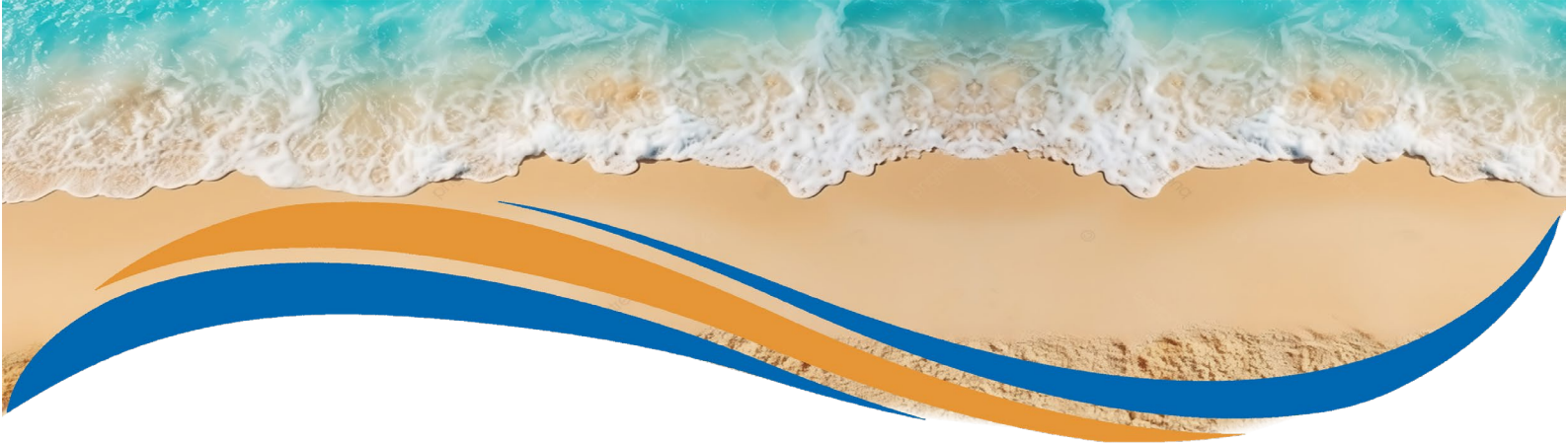
KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
1.1 Youth	Support Agencies, and community groups to align youth programs with the State Government Youth Action Plan	Youth programs aligned with Youth Action Plan through Copper Coast Youth Network and SOS Copper Coast.
	Support, through the Community Support Policy, 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
	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



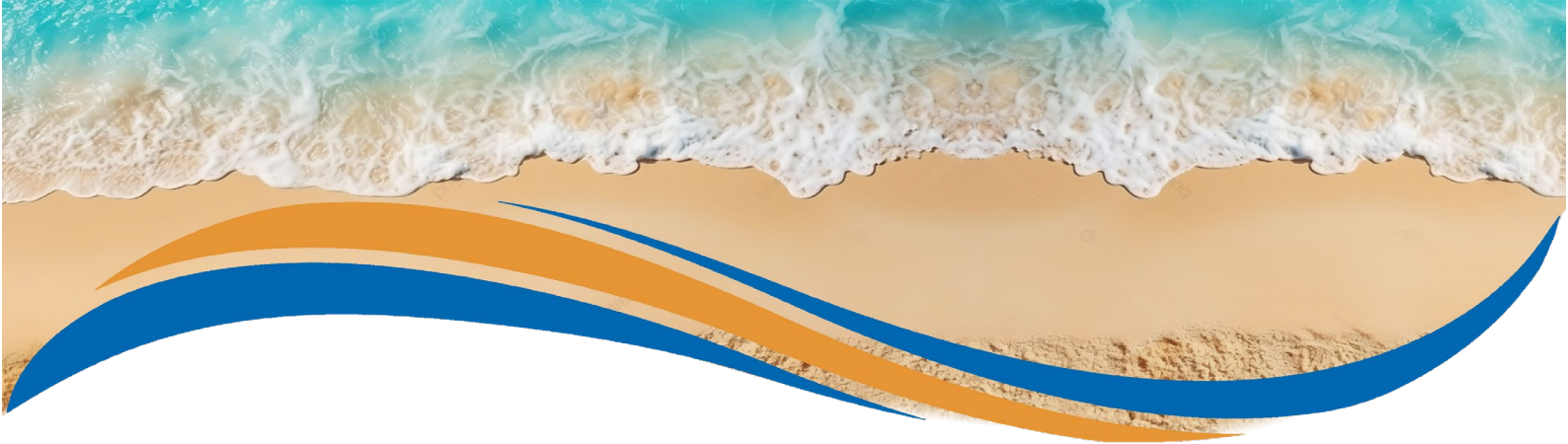
KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
1.4 Public Order and Safety	Ensure the Council's transport system of roads, streets and pathways allow safe reliable and efficient transport	Implement 2023/24 Works program, commitment to upgrade footpaths
	Provision of dog and cat management, pest control, and feral 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 and 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.	Roadsides maintained to the required level for adequate fire control and public aesthetics
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



KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
	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 DIT
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
2.12 Sewerage and 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



KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
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 and Council property	Continue Council’s annual works program with a commitment to fund Parks and Reserves Maintenance	Works program delivered on Budget, with the inclusion of one toilet upgrade per year
ECONOMIC OBJECTIVE – PROSPERITY		
3.1 Investment and 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 and 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 and 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 and Recreation:	Work with local sport and recreation groups to ensure the range of activities and venues provided is meeting the changing community needs.	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 and 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		



KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
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
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, Northern and Yorke Local Government Association 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 our Plan

With regard to the Council's Long Term Financial Plan, an operating deficit (before capital income) of \$229,724 is budgeted in 2024/25. 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.

Council's 2024/25 revenue is budgeted to be \$37.8M of which approximately \$23.2M 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 4.5%.

Separate Rates

Kadina CBD – The Kadina Commercial Business District requested a separate rate to fund planning towards development in the CBD (\$30,000). This rate will continue and 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 landowner agreed to pay to the developer of The Dunes Port Hughes. Council has liaised with the Copperclub Golf and 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 \$805 (based on the December 2023 quarter CPI) for the 2024/25 year and all income is passed directly onto the Copperclub Golf and 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 and Sealing – In 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 fifth and final year of the application of this rate of \$1,231.20 per year.

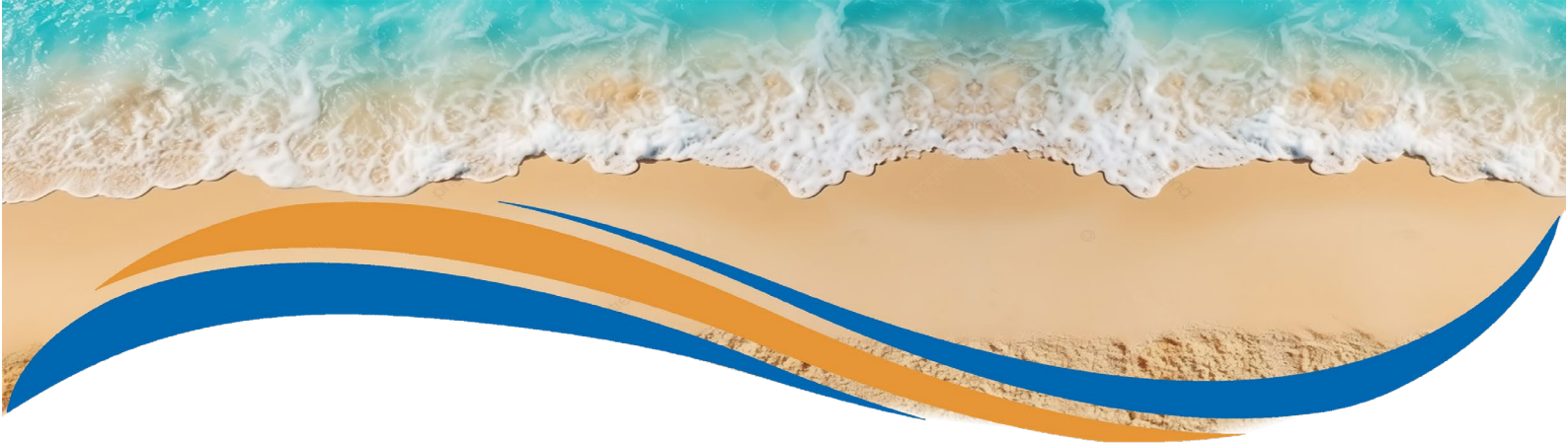
Otago Road Sand Drift Study Implementation – Council adopted a separate rate for 43 residential properties along the western boundary of Otago Road, North Beach and property on Lot 11, immediately south of the Wallaroo Holiday Park for five (5) years to implement the sand drift strategy in 2020/21. This is the fifth and final year of this rate.

Other sources of revenue for the Council are:

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 offset the cost of the service.

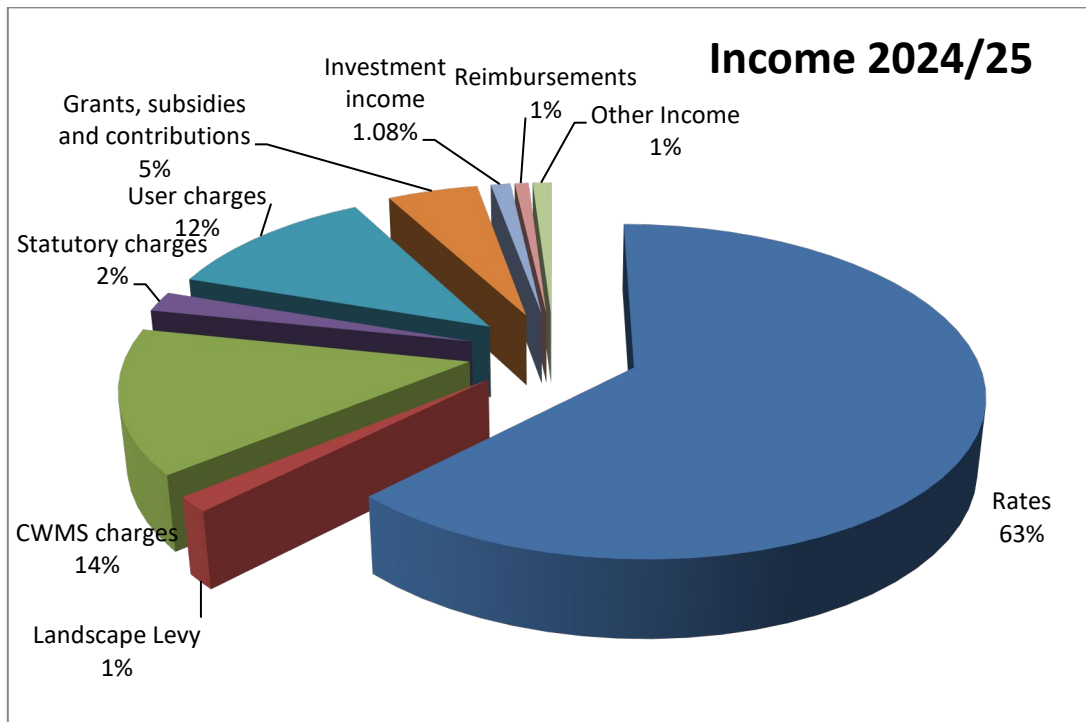
User Pay charges set by Council – these comprise charges for the Council's fee-based facilities such as the boat ramps, caravan parks and waste management services.

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

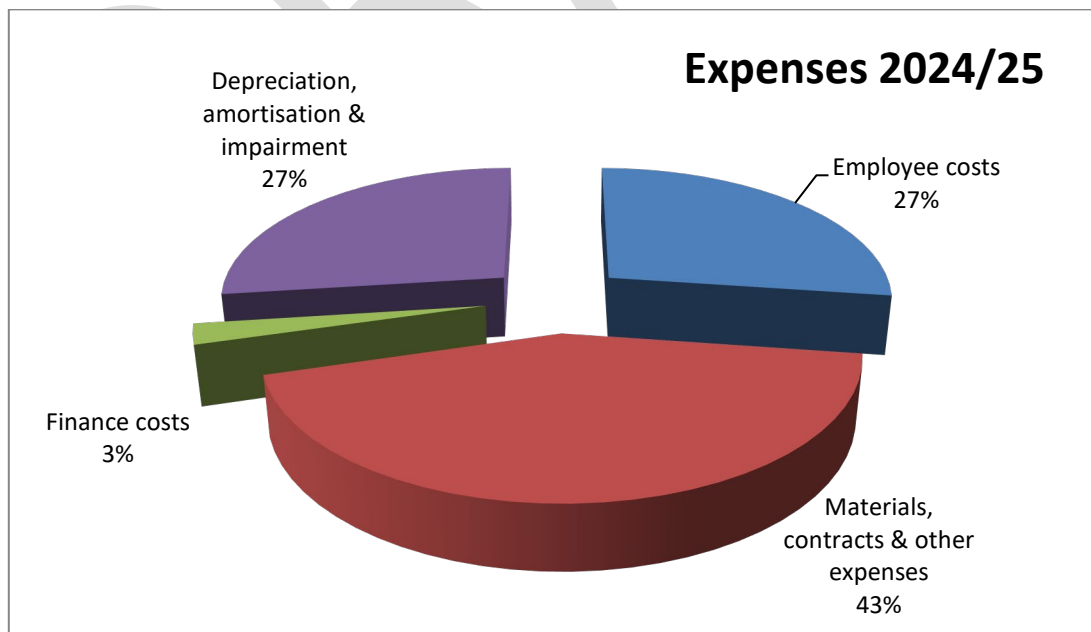


Grants, Subsidies and Contributions – the Council normally seeks to attract as much grant funding as possible from other levels of Government, and major projects of wider State benefit are usually joint funded in partnership with the State Government and other relevant parties.

Revenues for the 2024/25 financial year are budgeted to be sourced as follows:



Expenses for the 2024/25 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 2024/25, the Council's net lending (net borrowing) in 2024/25 is budgeted to be (\$5,043,873). Accordingly, the level of the Council's net financial liabilities (adjusted for retirement village bonds) is expected to be (\$261,774) at 30th June 2025.

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 30th June 2025 represents (1%) of estimated operating revenue in 2024/25.

WHAT IT MEANS FOR RATES

The Annual Business Plan for 2024/25 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.

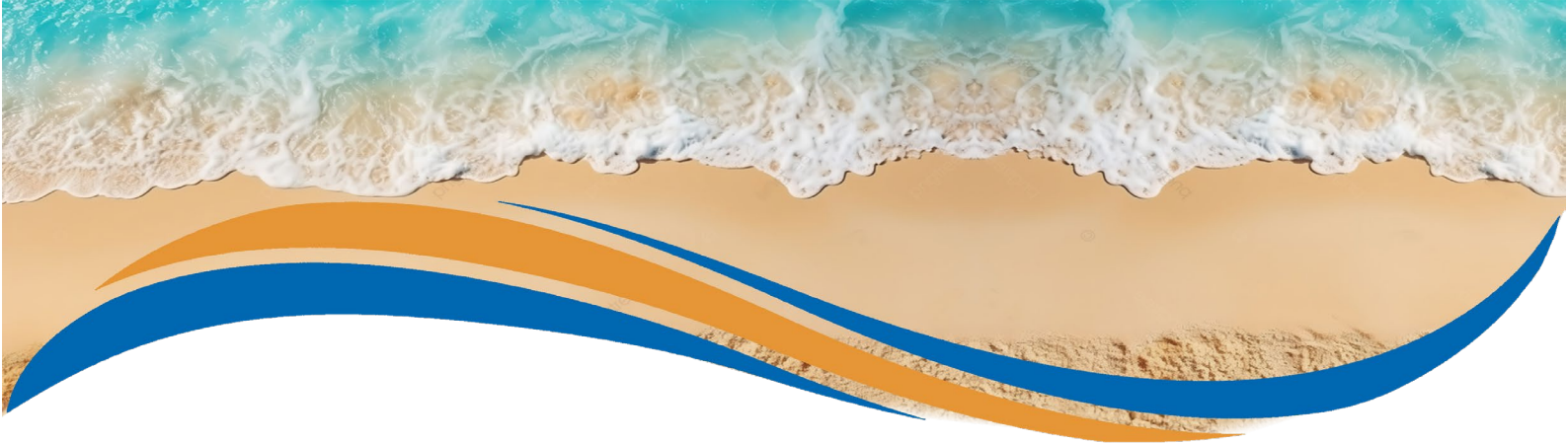
In setting its rates for the financial year the Council needs to give primary consideration to strategic directions, budget considerations, the current economic climate and the likely impacts on the community.

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 Management 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:

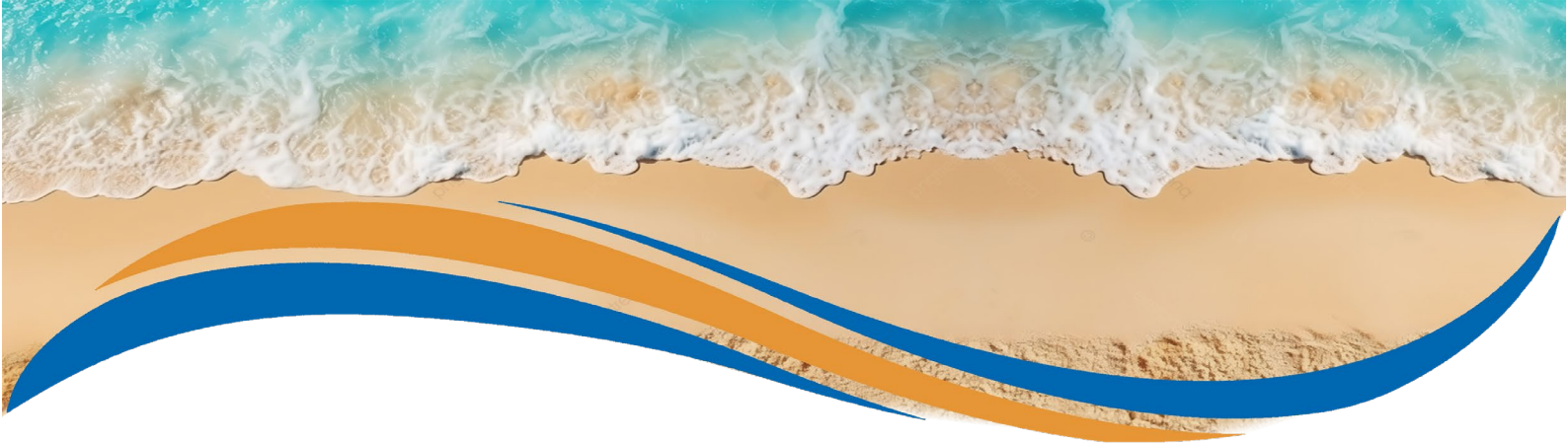
- as other tiers of Government re-assess their core business, it is likely that Local Government will be required to provide more services to fill gaps;
- recent natural disasters, environmental and economic factors impacting on the level of funding available;
- as households income changes, the community 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.



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

When preparing the Budget, the following principles are considered and assessed:

1. Rates constitute a system of taxation on the community, for Local Government revenue purposes and are based on the capital value of land, reinforces the equity principle that property value is a relatively good indicator of wealth.
2. There is a commitment to ensure that the total rates levied is equitably applied and collected across the community, while collecting a minimum contribution from all ratepayers.
3. Council's is committed to balancing the five (5) principles of taxation:
 - a. Benefits received (i.e. services provided, or resources consumed). Reliance on this principle suggests that (all other things being equal) a person who received more benefits should pay a higher share of tax.
 - b. Capacity to-pay. This principle suggests that a person who has less capacity to pay should pay less; and that persons of similar means should pay similar amounts.
 - c. Administrative simplicity. This principle refers to the costs involved in applying and collecting the tax and how difficult it is to avoid.
 - d. Economic efficiency. This refers to whether or not the tax distorts economic behaviour.
 - e. Policy consistency. The principle that taxes should be internally consistent, and based on transparent, predictable rules that are understandable and acceptable to taxpayers.
4. Consideration is given to the effect of the required rate revenue distribution on differing ratepayers including those with land assessed as residential, commercial, industrial, vacant or other.
5. Capital value is used as the basis for valuing land within the Council area, as determined by the Valuer-General each year.
6. 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 revenue within the community.
7. 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.
8. Council will accept payment of Rates by one of the three followings options, :
 - a. in full, one lump sum; or
 - b. in quarterly (4) instalments;
 - c. in regular periodical amounts, aligned to the ratepayer's income cycles;provided the quarterly amount due is received on or before the 'last day to pay' as shown on the front of the rate notice.

- 
9. Payment can be made in person at the Council Office, or by mail, Centrelink deduction, AustPost, Bpay or Internet banking using the unique Customer Reference number as shown on the front of the rate notice.
 10. The Council will impose late payment penalties as required in accordance with the Local Government Act 1999.
 11. The Council may enforce the sale of land for non-payment of rates when rates outstanding exceeds three years in accordance with the Local Government Act 1999.
 12. 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.
 13. The Council will apply mandatory rebates and may apply discretionary rebates in accordance with Chapter 10, Division 5 of the Local Government Act 1999.
 14. 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

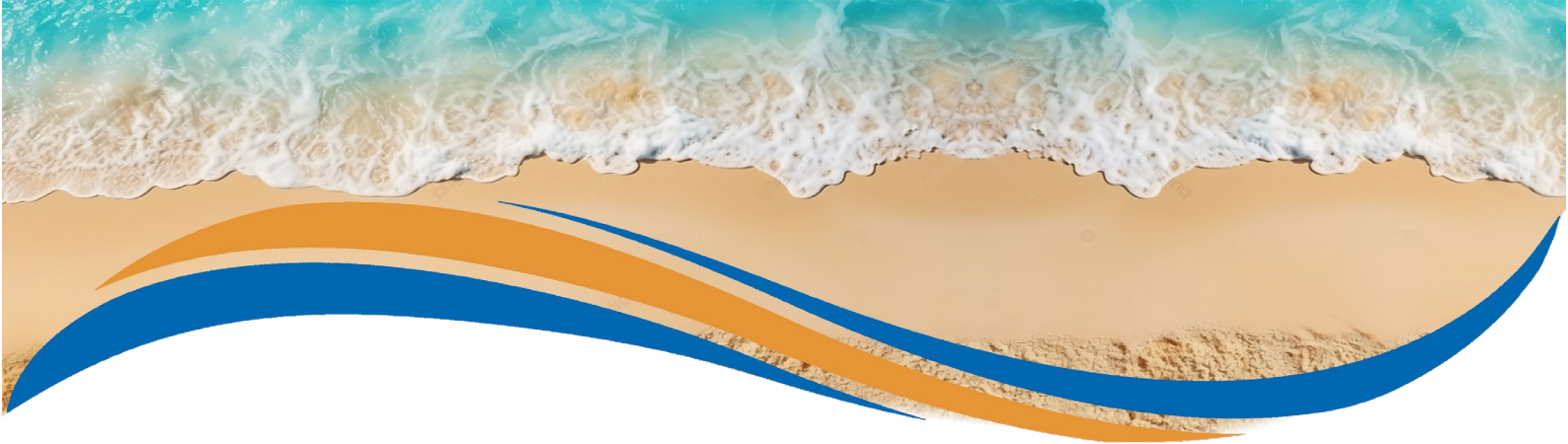
The Council will continue to use *capital value* as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- 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 2024.

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 sixty (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:

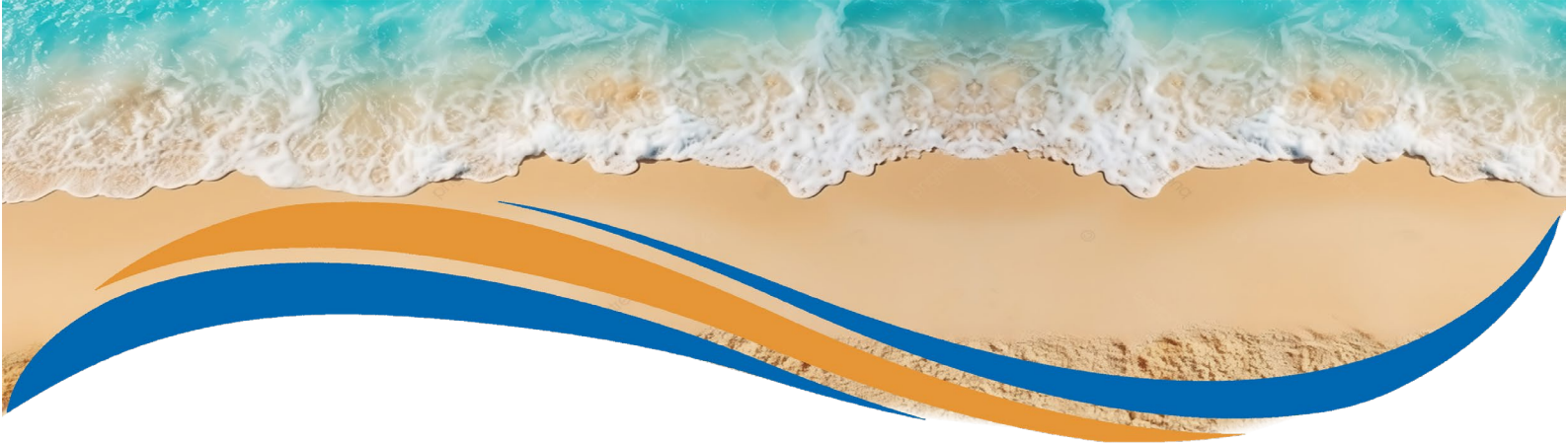
- Category (a) - Residential, a rate of 0.2963 cents in the dollar. Expected revenue \$16.54m;
- Category (b) - Commercial-Shop, Category (c) - Commercial-Office or Category (d) - Commercial-Other, a rate of 0.6376 cents in the dollar. Expected revenue \$2.15m;
- Category (e) - Industry-Light, Category (f) - Industry-Other, a rate of 0.6615 cents in the dollar. Expected revenue \$253k.
- Category (g) - Primary Production, a rate of 0.2508 cents in the dollar. Expected revenue \$2.45m;
- Category (h) - Vacant Land, a rate of 0.4911 cents in the dollar. Expected revenue \$1.65m;
- Category (i) - Other (any other land use not referred to in a previous category), a rate of 0.3373 cents in the dollar. Expected revenue \$150k; and
- for all rateable land within the area of the Council which has a land use designated as Marina Berths, a rate of 0.6578 cents in the dollar. Expected revenue \$24.6k.

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 increase the fixed charge in the total of rates generated by \$26 per year to \$605 per year. (Was \$579 in 2023/2024)

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

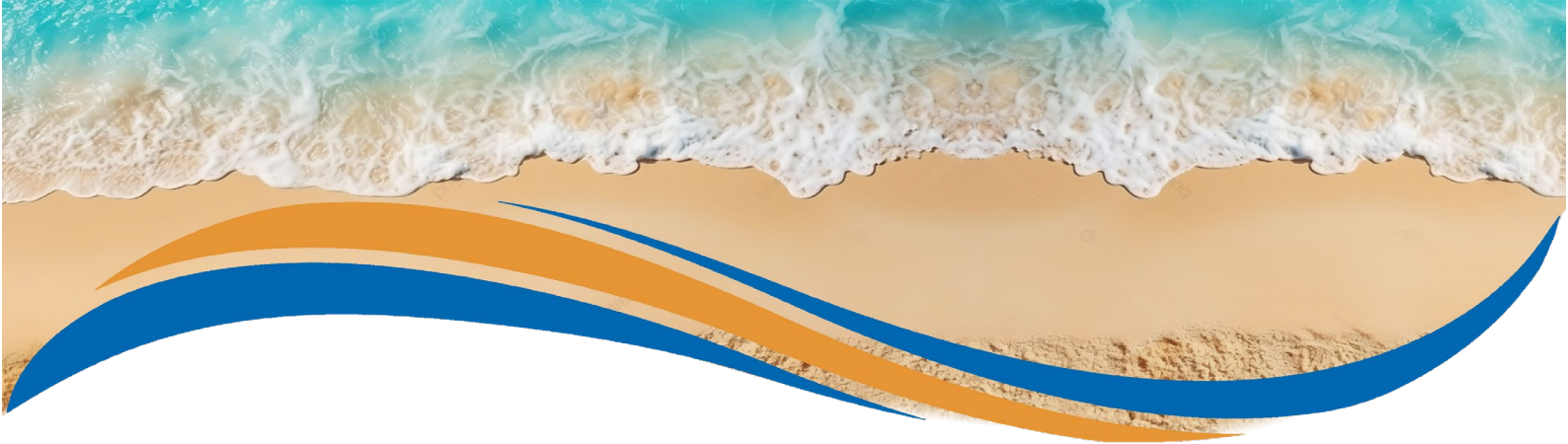
Pursuant to Section 154 of the Act, a Council may declare a separate rate on rateable land within a part of the area of the Council for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or is intended to be, of particular benefit to the 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 landowner 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 2019/20 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 (4.8%) to \$815.34. The rate was \$778.00 in 2023/24.



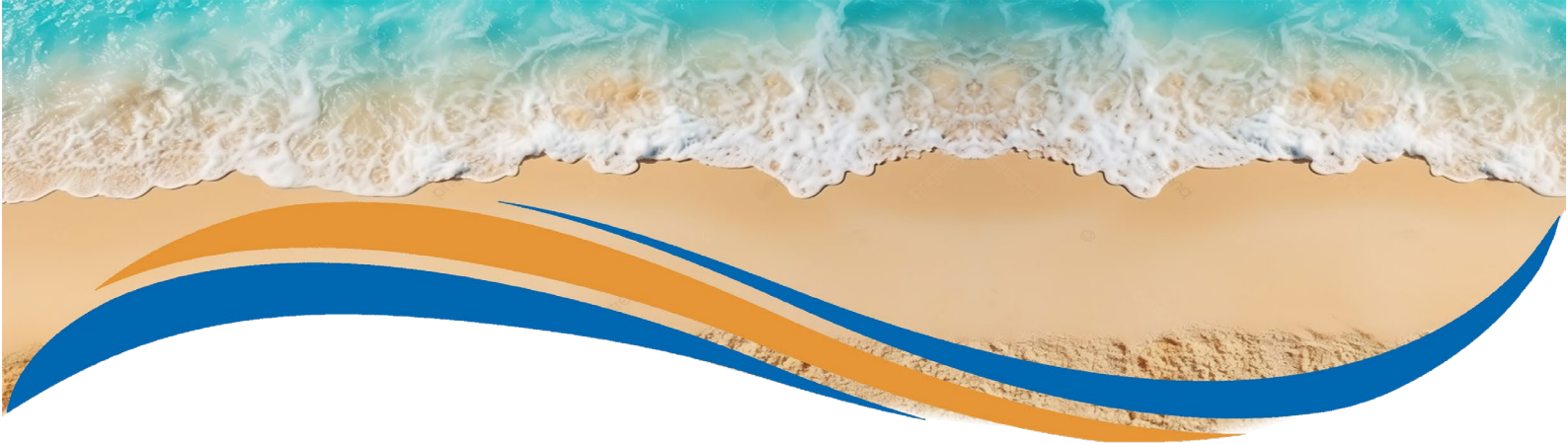
All income is forwarded to the Copperclub Golf and Community Association Inc.

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 2020/21 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 2024/25 and the properties to which this separate rate will apply is as highlighted in the diagram.





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.

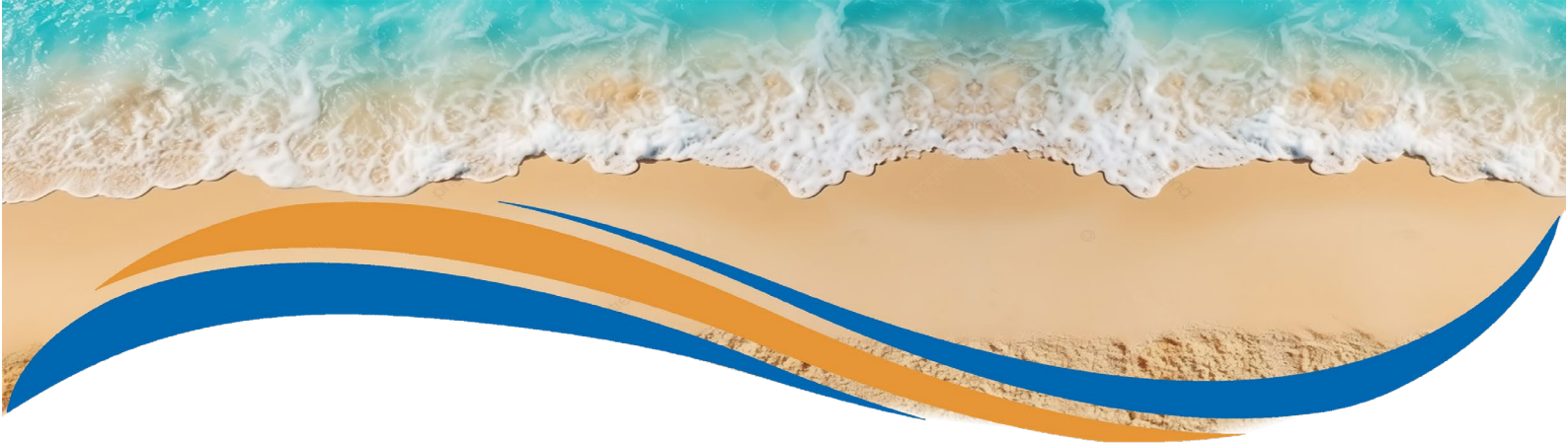
Separate Rate – Otago Road Sand Drift Study Implementation

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 landowners 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 landowners, 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.

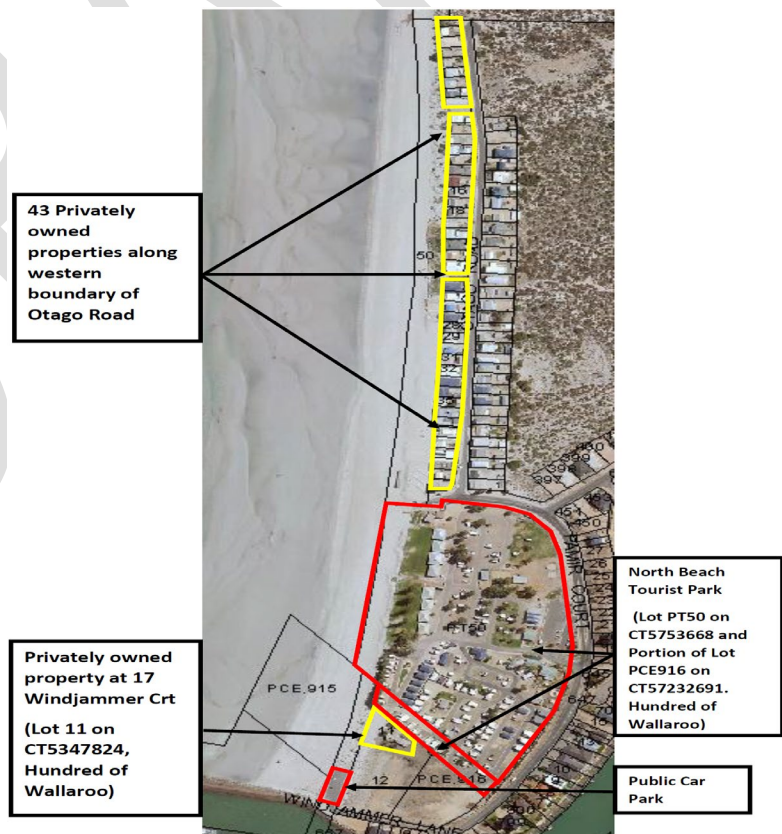
A Victorian based company, *Water Technology*, was engaged in accordance with Council's *Procurement Policy* to conduct the study. The study covered an area from the Wallaroo Marina northern breakwater northwards to a point in line with the end of Otago Road. The study with recommendations to manage 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 fifth and final year (2024/25) 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 2025. 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 \$26 or 4.5% for the 2024/25 financial year to \$594 on each property unit for occupied allotment and \$594 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 will be advised of the levy for 2024/25 in June 2024 and will budget for \$568,319 until advised, previously the levy was \$658,819 in 2022/2023.

A separate rate of 0.0113 cents in the dollar will be declared in 2024/25 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 your entitlement for a State Government concession, 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 2024, 1 December 2024, 1 March 2025 and 1 June 2025. 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 prepayments 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 and levied in accordance with the provisions of Section 181(8) of the Act and relevant Council procedures.

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

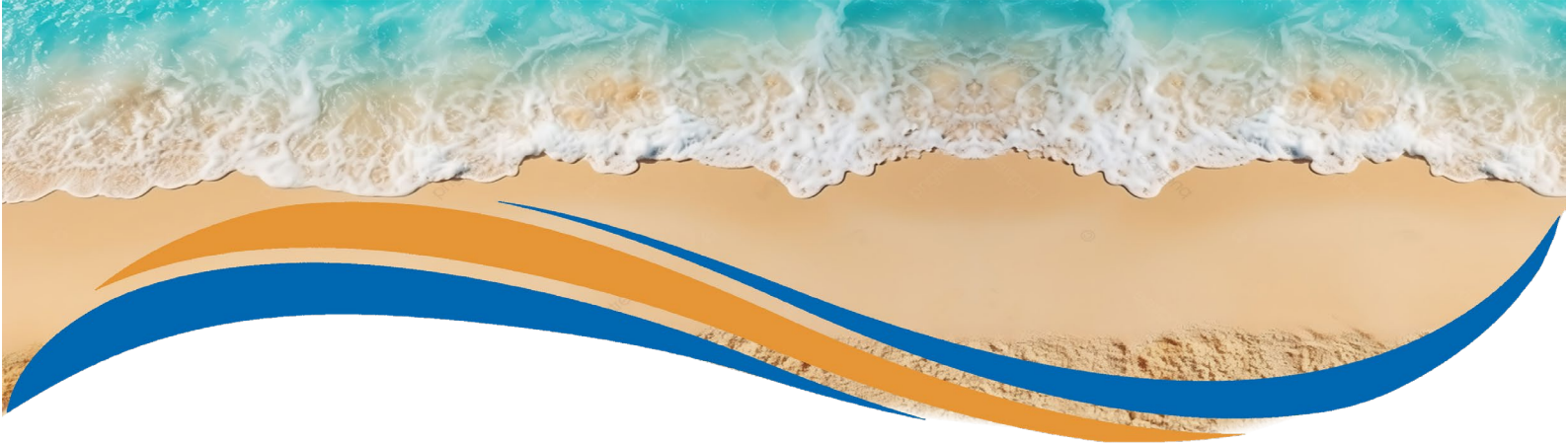
Section 184 of the Act provides that a Council may sell any property where the rates have been in arrears for three (3) years or more. The Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts and advise the owner 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.



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Planning Framework

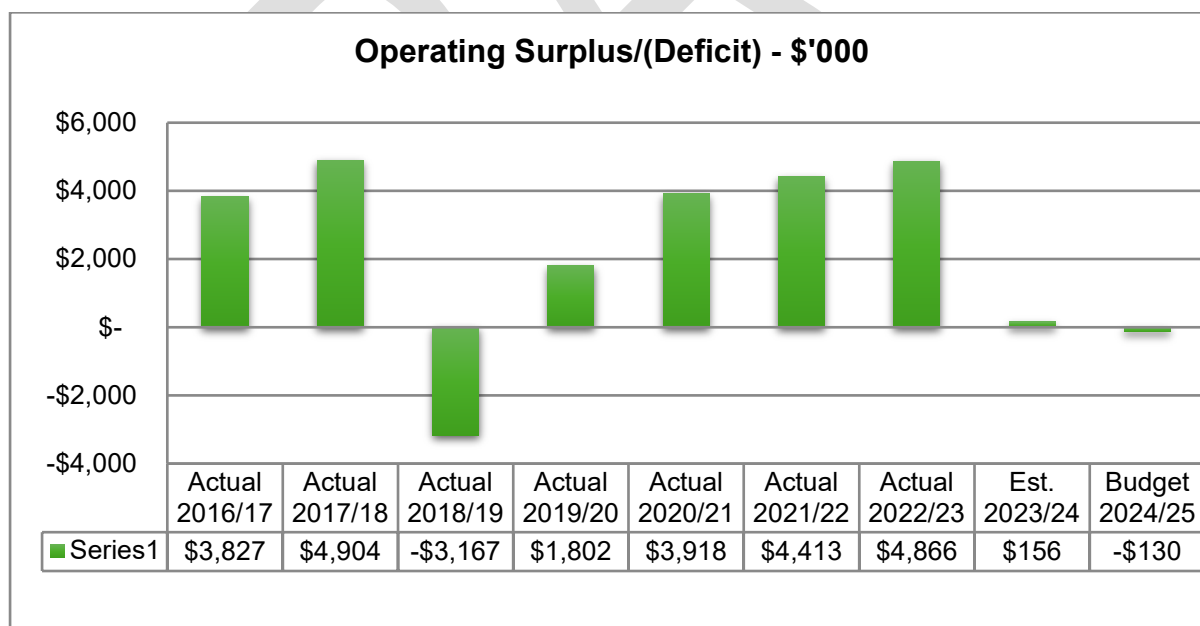
The 2024/25 Budget has been developed within the Council’s overall planning framework. The Council’s suite of Strategic Management Plans includes a 10-year Long-Term Financial Plan supported by an Infrastructure and Asset Management Plan. Council’s Strategic Plan and the Annual Report complete Council’s suite of corporate documents.

To guide the preparation of its Budget, the Council will prepare and undertake community consultation on a draft Annual Business Plan. Council at its June 2024 meeting will consider all written submissions received and provide any opportunity for presentations from members of the community during the public meeting in May. Staff will present an Annual Business Plan and Budget to the Audit Committee meeting and to the July 2024 Council meeting for Elected Member consideration.

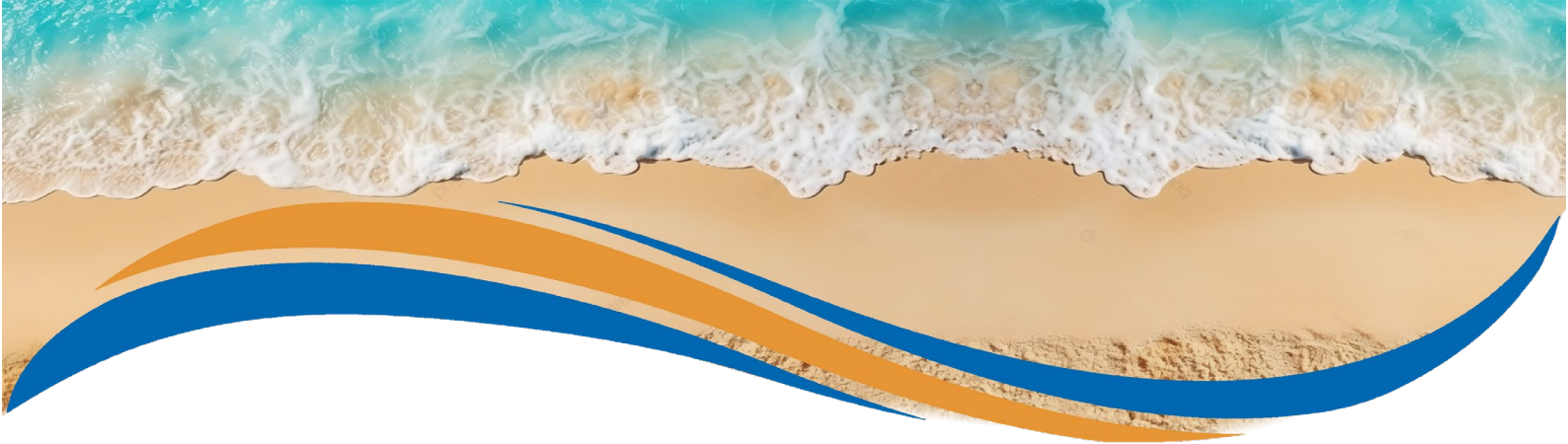
Subsection 123(6a) of the *Local Government Act 1999* (commenced 6 January 2022) provides that if the Council proposes to adopt an Annual Business Plan with amendments, it must include in the adopted business plan a statement setting out any significant amendments from the draft annual business plan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

The changes to this plan from the proposed draft Annual Business Plan will be presented at the June 2024 Council meeting and will be summarised on page 14 of this document and again below as:

Operating Surplus/(Deficit)



The anticipated operating deficit for 2024/25 is \$129,873 before Capital income. With respect to the above graph, the deficit result of 2018/19 was the result of the carryover of the Wallaroo Shores Private Works project in which the rate revenue was recognised in 2017/18 and the

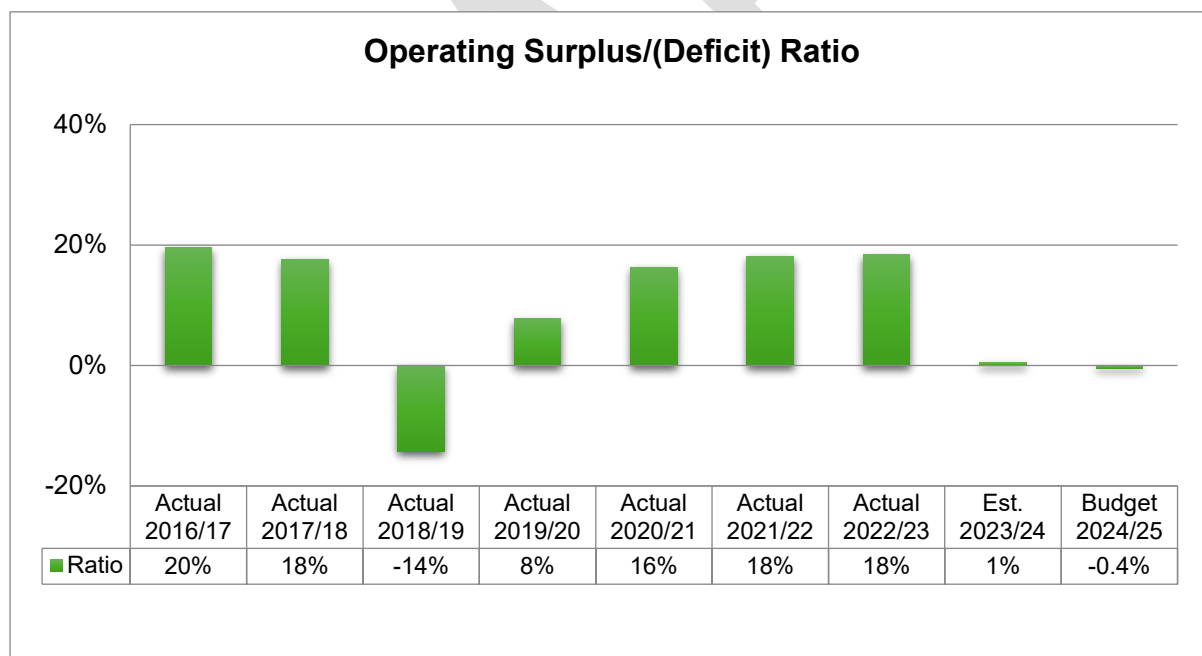


balance of the expenditure incurred in 2018/19. This is reflected in the graph above over these years. There was also a 50% forward payment of the 2018/19 Grants Commission income paid in 2017/18 for the 2018/19 year. It is Council's long-term plan to operate with a balanced budget. There has also been a 75% forward payment of the financial assistance grants for 2023/24 in the 2022/23 financial year which impacts on this ratio also. Council has not budgeted for any forward payments in the 2024/25 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.

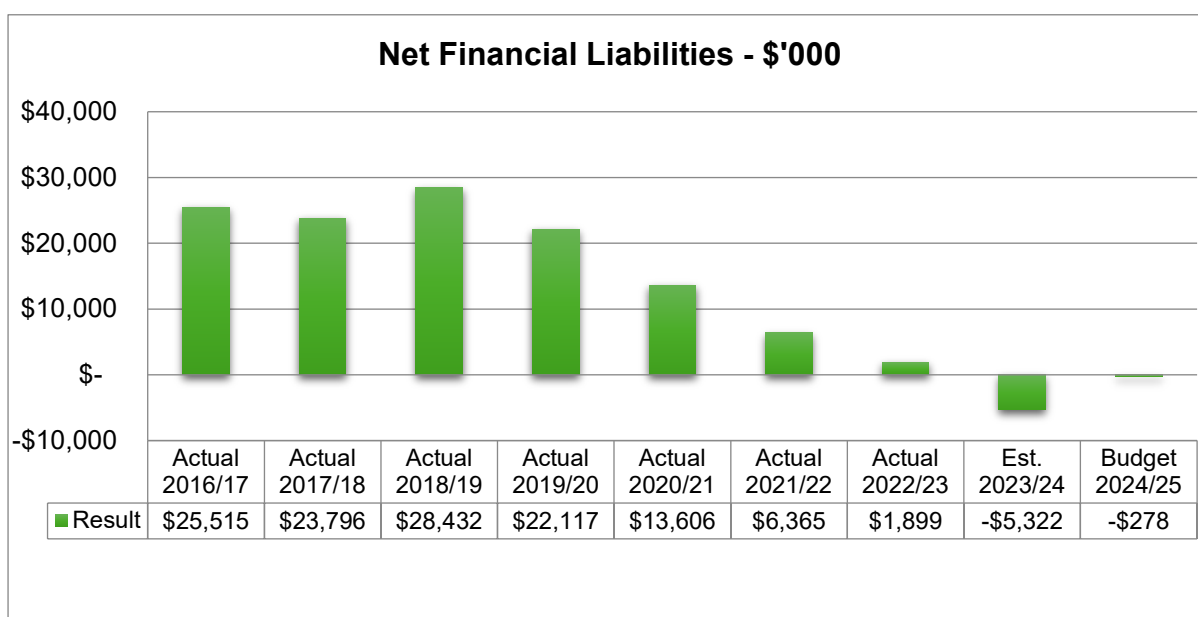
No repayment estimate has been included in the budget for 2024/25 and payments received will be adjusted through the budget review process.

Operating Surplus Ratio



The estimated operating deficit in 2024/25 expressed as a percentage of general and other rates (the operating surplus ratio) is estimated to be minus 0.4%. The actual results for 2021/22 and 2022/23 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



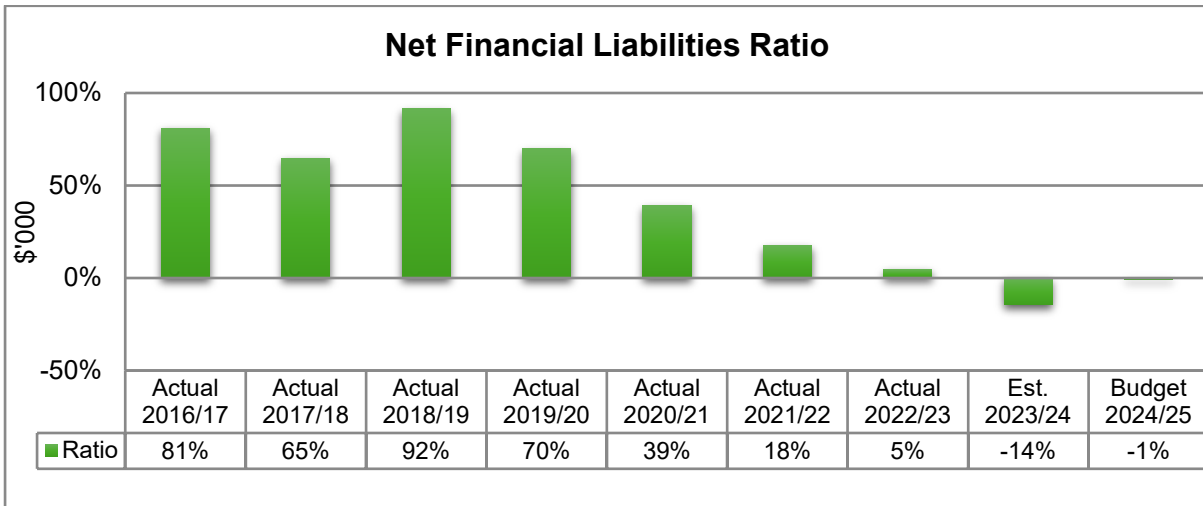
The Council's stock of net financial liabilities is expected to be minus \$5,322 Million at 30 June 2025. This represents an increase of \$5,044 M on the estimated level of net financial liabilities as at 30 June 2024. The increase reflects no estimate included in the budget for a reduction in the loan funds for the Wallaroo Shores Development of loan repayments over the period. However, the lower results have 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 25 March 2024 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.

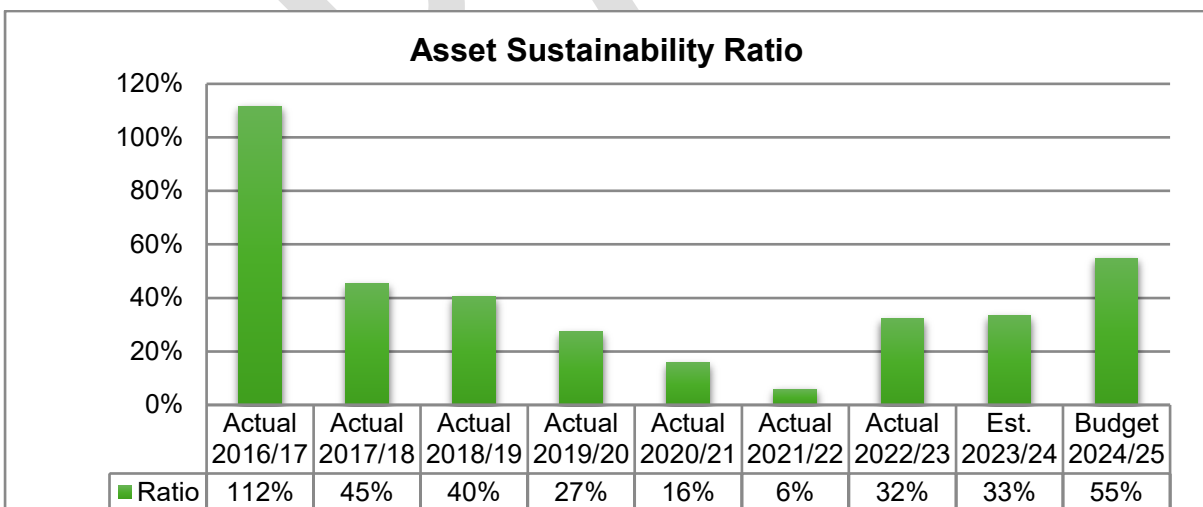
It should be noted that Council manages approximately \$4.7 million in loans from Retirement Village residents who purchase a license to occupy Council's aged care residential units. These payments from residents are classified as loans and upon exiting the units they are repaid, and new residents then 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 2025 expressed as a percentage of estimated operating revenue in 2024/25 (the net financial liabilities ratio) is expected to be minus 1%. 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 has stabilised as grant funds have been spent and borrowings have been repaid.

Asset Sustainability Ratio



The Council's asset sustainability ratio in 2024/25 is expected to be 55% calculated by comparing planned capital expenditure on renewal and replacement of assets against depreciation expenses in 2024/25. Council has a target range of between 90% and 110% and this is outside this range. This ratio has fluctuated over the years however 2024/25 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	2,325	0	0	(2,324)
2. Administration	24,787	4,295	0	175	20,317
3. Financing and Investing	497	91	0	0	406
Community Services					
1. Aged Services	180	609	0	20	(449)
2. Youth Services	0	8	0	0	(8)
3. Cultural and Arts	12	84	0	0	(72)
4. Library Services	54	626	0	10	(582)
5. Sports and Recreation	167	1,456	0	450	(1,739)
Infrastructure Services					
1. Community Wastewater Management Scheme	5,793	4,091	0	850	852
2. Waste Man. and Recycling	676	3,701	0	0	(3,025)
3. Roads and Footpaths	389	6,556	330	4,726	(10,563)
4. Foreshore Protection	0	75	0	300	(375)
5. Stormwater Drainage	0	495	0	700	(1,195)
6. Private Works	13	12	0	0	1
7. Other	208	3,861	0	1,100	(4,753)
8. Airport	2	182	0	0	(180)
Environmental Services					
1. Legislative Compliance	304	890	0	0	(586)
2. Parks and Gardens	8	2,211	0	380	(2,583)
3. Planning	238	584	0	0	(346)
4. Cemeteries	64	224	0	150	(310)
5. Halls and Public Conveniences	14	1014	0	330	(1,330)
6. Natural Resource Management	597	584	0	0	13
Executive Services					
1. Economic Development	3,211	2,641	0	50	520
2. Tourism	170	907	0	230	(967)
3. University Centre	305	298	0	0	(7)
Total	37,690	37,820	330	9,471	(9,271)

Analysis of Operating Budget

The table below and following comments summarise the expected revenues and expenses of the Council for the 2024/25 financial year. It also provides commentary on the budgeted operating result.

Operating Revenue

Revenue Types	Ref	2022-23	2023-24	2024-25
		Actual	Estimate	Budget
		\$'000	\$'000	\$'000
Rates	4.1	27,179	28,553	29,496
Statutory Charges	4.2	964	878	754
User Charges and Commercial Revenue	4.3	5,187	4,112	4,476
Grants and Subsidies	4.4	4,471	2,121	1,882
Investment Income	4.5	441	467	408
Reimbursements	4.6	613	315	288
Other Revenue	4.7	1,060	412	386
Total Operating Revenue		39,915	36,858	37,690

Source: Appendix A

4.1 Rates

General rate revenue after rebates and bad debts is estimated at \$23.54 million for 2024/25 which incorporates a 4.5% increase in general rate income.

Since 2012/2013 the Kadina Business District Traders have requested a separate rate to fund improvements of the area and this is continued in 2024/25 with the amount raised being approximately \$30,000.

The Port Hughes Golf Club Separate Rate has been increased by the CPI of 4.8% 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 2024/25 together with summary information about the Council's rating structure.

Other rate revenue of \$5.39 million is estimated for 2024/25. 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 and 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 2024/25 are projected to remain stable over the estimated actual income received in 2023/24. 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 2024/25.

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	2022-23	2023-24	2024-25
	Actual	Estimate	Budget
	\$'000	\$'000	\$'000
LG Grants Commission – General Purpose Grant	2,776	98	1,200
LG Grants Commission – Roads to Recovery	100	400	330
Other	1,595	1,623	352
Total Grants and Subsidies	4,471	2,121	1,882

Overall, Local Government Grants Commission grants (representing funding provided by the Australian Government) are estimated to be \$1.2 million in 2024/25. However, no forward payment is being anticipated in the budget papers.

The Commonwealth Government paid the 2022/2023 grant funding in 2021/2022 which is why it is significantly higher than expected in 2021/2022. 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 \$408,00 in 2024/25. 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 \$287,900 is estimated in 2024/25.

4.7 Other Revenues

Other Revenue is revenue not separately classified in the income statement above. Of the estimated total revenue of \$37.6 million in 2024/25, \$385,800 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	2022-23	2023-24	2024-25
		Actual	Estimate	Budget
		\$'000	\$'000	\$'000
Employee Costs	4.8	7,856	8,971	10,287
Materials and Contractual Services	4.9	15,837	16,210	16,387
Finance Costs	4.10	1,216	1,163	919
Depreciation	4.11	10,230	10,359	10,227
Total Operating Expenses		35,139	36,703	37,820

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

	2022-23	2023-24	2024-25
Operating Surplus/(Deficit)	Actual	Estimate	Budget
	\$'000	\$'000	\$'000
Operating Revenue	39,915	36,858	37,690
less: Operating Expenses	35,049	36,702	37,820
Equals: Operating Surplus/(Deficit)	4,866	156	(130)

Source: Appendix A

As shown in the above table, the Council has budgeted for an operating deficit of \$129,873 in 2024/25. 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 2024/25 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:

	2022-23	2023-24	2024-25
Net Outlays on Existing Assets	Actual	Estimate	Budget
	\$'000	\$'000	\$'000
Capital Expenditure on Renewal/Replacement of Assets	3,294	3,263	5,616
less: Depreciation	10,230	10,359	10,227
less: Proceeds from Sale of Replaced Assets	142	0	0
Equals: Net Outlays on Existing Assets	(7,078)	(7,096)	(4,611)

Source: Appendix D

The Asset Sustainability Ratio in 2024/25 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 was budgeted at 54% in the 2023/24 financial year.

Net Outlays on New and Upgraded Assets

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

	2022-23	2023-24	2024-25
Net Outlays on New and Upgraded Assets	Actual	Estimate	Budget
	\$'000	\$'000	\$'000
Capital Expenditure on New/Upgraded Assets	9,322	5,505	9,855
less: Amounts received specifically for New/Upgraded Assets	2,439	1,881	330
less: Proceeds from Sale of Surplus Assets	0	0	0
Equals: Net Outlays on New and Upgraded Assets	6,883	3,624	9,525

Source: Appendix D

Analysis of Budgeted Statement of Financial Position

The table below summarises the estimated balance sheet movements between 30 June 2024 and 30 June 2025 and discusses the level of the Council's net financial liabilities (being the key measure of the Council's financial position).

		2022-23	2023-24	2024-25
	Ref	Actual	Estimate	Budget
		\$'000	\$'000	\$'000
Current assets	6.1	25,585	28,202	20,475
Non-current Assets	6.2	346,115	341,738	346,982
Total Assets		371,700	369,940	367,457
Current Liabilities	6.3	11,769	7,550	7,550
Non-current Liabilities	6.4	19,973	20,396	17,713
Total Liabilities		31,742	27,946	25,263
Equity	6.5	339,958	341,994	342,194

Source: Appendix B

6.1 Current assets

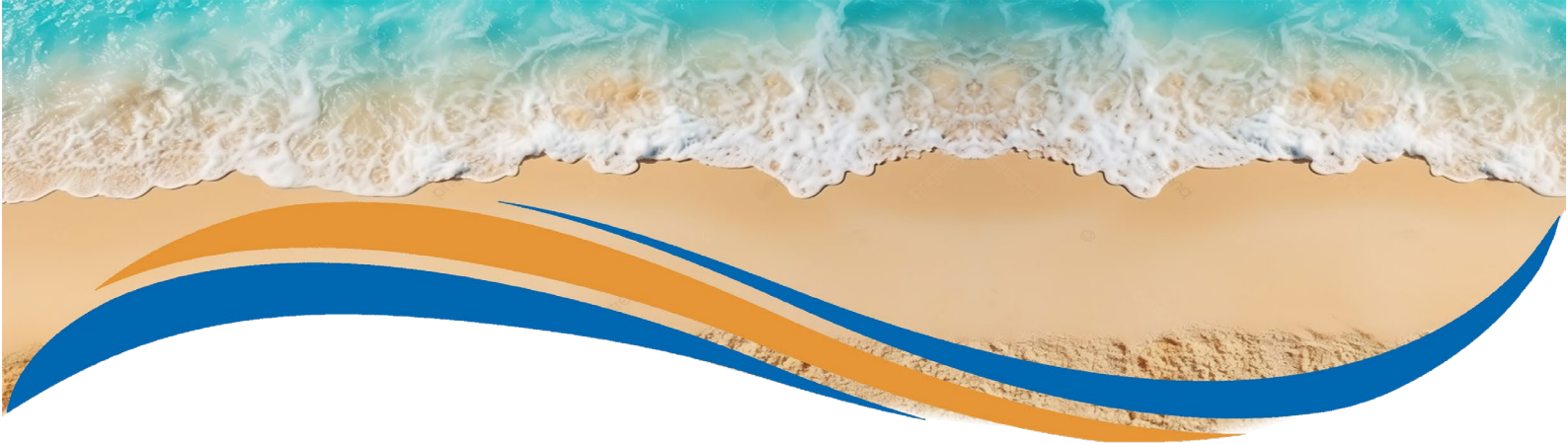
Current assets in the budget for 2024/25 are anticipated to decrease from 2023/24 primarily due to a decrease in the cash and investment balance.

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 2024/25 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 revaluations on its larger non-current assets in the past 12 months resulted in an increase in fair values if CWMS and Stormwater.

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 regard 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 2023/24 (i.e. obligations that the Council must pay beyond 30 June 2025) 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 and 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 2023/24 and 2024/25 as this 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 Council's rating arrangements and describes the rating policy in 2024/25.

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 2024/25.

The Council's rating structure and policies are set out in the 2024/25 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 2024/25

The Department of the Valuer General provided capital values for all rateable properties totalling \$5,085,938,236 in 2022/23.

Rates Other

Other rate revenue of \$5.391M is budgeted for 2024/25. 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 increased to \$605 from \$579 in 2023/24.

Regional Landscape Levy

The Northern and Yorke Landscape Board has not yet advised the contribution payable by the Council for the 2024/25 year, however Council have budgeted \$568,319, which is consistent with the 2023/24 year. The 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 2024/25 financial year.

Rate type		2023-24	2024-25
Residential	Cents in \$ of CV	0.2835	0.2963
Vacant Land	Cents in \$ of CV	0.4699	0.4911
Commercial	Cents in \$ of CV	0.6101	0.6376
Industrial	Cents in \$ of CV	0.6330	0.6615
Primary Production	Cents in \$ of CV	0.2400	0.2508
Other	Cents in \$ of CV	0.3228	0.3373
Marina Berths	Cents in \$ of CV	0.6294	0.6578
Kadina Business District (CDL)	Cents in \$ of CV	0.0331	0.0331
		\$50 min.	\$50 min.
Port Hughes Golf Course	\$ per property	\$778	\$815.34
Otago Road Sand Drift Study	\$ per lineal metre	\$297.67	\$297.67
Riley Cove Road Maintenance	\$ per property	\$265	\$265
Moyle Street	\$ per allotment	N/A	N/A
Olive Parade	\$ per allotment	\$164	\$164
David Street	\$ per allotment	\$1,231.20	\$1,231.20
Fixed Charge	\$ per property	\$579	\$605

APPENDIX A - Budgeted Statement of Comprehensive Income

	2022-23 Actual \$'000	2023-24 Estimate \$'000	2024-25 Budget \$'000
REVENUE			
Rates	27,179	28,553	29,496
Statutory Charges	964	878	754
User Charges and Commercial Revenue	5,187	4,112	4,476
Grants and Subsidies and Contributions	4,471	2,121	1,882
Investment Income	440	467	408
Reimbursements	614	315	288
Other Revenues	1,060	412	386
Total Operating Revenue	39,915	36,858	37,690
EXPENSES			
Employee Costs	7,856	8,971	10,287
Materials, Contracts and Other Expenses	15,837	16,210	16,387
Finance Costs	1,126	1,163	919
Depreciation	10,230	10,359	10,227
Total Operating Expenses	35,049	36,703	37,820
OPERATING SURPLUS / (DEFICIT)	4,866	155	(130)
Asset disposal and fair value adjustments	(441)	0	0
Amounts received specifically for new or upgraded assets	1,777	1,881	330
Physical resources received free of charge	0	0	0
NET SURPLUS / (DEFICIT)	6,202	2,036	200
Other Comprehensive Income			
Changes in revaluation surplus – infrastructure, property, plant and equipment	22,514	0	0
Total Other Comprehensive Income	22,514	0	0
TOTAL COMPREHENSIVE INCOME	28,716	2,036	200

APPENDIX B- Budgeted Statement of Financial Position

	2022-23 Actual \$'000	2023-24 Estimate \$'000	2024-25 Budget \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	14,281	17,275	9,548
Trade and other receivables	10,071	9,724	9,724
Inventories	1,233	1,204	1,204
Total Current Assets	25,585	25,238	20,476
Non-current Assets			
Financial Assets	1,244	1,559	1,559
Infrastructure, Property, Plant and Equipment	344,871	340,179	345,423
Total Non-current Assets	346,115	341,738	346,982
Total Assets	371,700	369,940	367,457
LIABILITIES			
Current Liabilities			
Trade and Other Payables	2,916	1,147	1,147
Borrowings	7,104	4,374	4,374
Provisions	1,748	1,867	1,867
Other	0	162	162
Total Current Liabilities	11,769	7,550	7,550
Non-current Liabilities			
Borrowings	18,198	18,835	16,151
Provisions	1,775	1,562	1,562
Total Non-current Liabilities	19,973	20,396	17,713
Total Liabilities	31,742	27,947	25,264
NET ASSETS	339,959	341,994	342,194
EQUITY			
Accumulated Surplus	71,784	73,817	74,017
Asset Revaluation Reserve	268,175	268,177	268,177
TOTAL EQUITY	339,959	341,994	342,194

APPENDIX C - Budgeted Statement of Cash Flows

	2022-23 Actual \$'000	2023-24 Estimate \$'000	2024-25 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Receipts from Operating Activities	37,554	36,263	37,690
Payments			
Payments from Operating Activities	(26,322)	(26,966)	(27,592)
Net Cash provided by (or used in) Operating Activities	11,232	9,298	10,097
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Amounts specifically for new or upgraded assets	2,439	1,881	330
Sale of replaced and surplus assets	142	0	0
Sale of real estate developments	0	0	0
Repayment of loans by Community Groups	51	0	0
Payments			
Development of real estate for sale	0	0	0
Expenditure on renewal/replacement of assets	(3,294)	(3,452)	(5,616)
Expenditure on new/upgraded assets	(9,322)	(2,639)	(9,855)
Loans made to Community Groups	(603)	0	0
Net Cash provided by (or used in) Investing Activities	(10,608)	(4,210)	(15,141)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Proceeds from Borrowings	0	205	0
Proceeds from Retirement Village deposits	495	0	0
Payments			
Repayment of Retirement Village deposits	(381)	0	0
Repayment of Borrowings	(2,032)	(2,299)	(2,683)
Net Cash provided by (or used in) Financing Activities	(1,918)	(2,093)	(2,683)
Net Increase (Decrease) in cash held	(1,294)	2,994	(7,727)
Cash and cash equivalents at beginning of period	15,575	14,281	17,275
Cash and cash equivalents at end of period	14,281	17,275	9,548

APPENDIX D - Uniform Presentation of Finances

	2022-23 Actual \$'000	2023-24 Estimate \$'000	2024-25 Budget \$'000
Operating Revenue	39,915	36,858	37,690
<i>less:</i> Operating Expenses	<u>35,049</u>	<u>36,702</u>	37,820
Operating Surplus/(Deficit) – (a)	4,866	156	(130)
Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	3,294	3,452	5,616
<i>less:</i> Depreciation	10,230	10,359	10,227
<i>less:</i> Proceeds from Sale of Replaced Assets	<u>142</u>	<u>0</u>	0
(b)	<u>(7,078)</u>	<u>(6,906)</u>	(4,611)
Net Outlays on New and Upgraded Assets			
Capital Expenditure - New and Upgraded Assets	9,322	2,639	9,855
<i>less:</i> Amounts received specifically for New and Upgraded Assets	1,777	1,881	330
<i>less:</i> Proceeds from Sale of Surplus Assets	<u>0</u>	<u>0</u>	0
(c)	<u>7,545</u>	<u>758</u>	9,525
Equals: Net Lending / (Borrowing) for Financial Year (a) – (b) – (c)	<u>4,399</u>	<u>6,304</u>	(5,044)

APPENDIX E - Capital Expenditure by Organisation Unit and Service Profile (excluding carried over projects)

Capital Projects	Service Profile	Budget 2024-25 \$
Community Services		
Cemetery Infrastructure	Cemeteries	150,000
Town Hall and Other Hall Upgrades	Halls and Public Conveniences	180,000
Recreation/Sporting Facilities	Recreation and Sport	150,000
Disability Discrimination Projects	Community Services	50,000
Retirement Units	Aged Homes	20,000
Library	Libraries	10,000
Tourism Infrastructure	Tourism	30,000
Infrastructure Services		
Foreshore Projects	Foreshore Protection	300,000
Road Construction	Roads and Footpaths	4,176,400
Footpath Construction	Roads and Footpaths	550,000
Stormwater Management Projects	Stormwater	700,000
Public Toilet Upgrades	Community Wastewater Management Scheme	150,000
Plant, Motor Vehicles and Machinery	Other	950,000
Reserves and BBQ's, jetties	Parks and Gardens	380,000
Depot (includes Archive Storage)	Infrastructure	100,000
CWMS System upgrades	Community Wastewater Management Scheme	850,000
Wallaroo Swimming Enclosure	Recreation and Sport	300,000
Wallaroo Holiday Park	Other	200,000
Executive and Corporate Services		
Furniture and Fittings	Administration	25,000
Information Technology	Administration	150,000
Economic Development	Administration	50,036
Total New Capital Expenditure		9,471,436

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

APPENDIX F - Council Borrowings Summary

Description	Debenture No	Interest Rate	Amount Approved	Amount Borrowed	Balance 25/03/2024	Date of Final Repayment	Comments
Waste Transfer Station	20CC	5.0%	\$500,000	\$500,000	\$244,154	15/01/2030	
CCSLC Upgrade	23CC	4.45%	\$2,500,000	\$2,500,000	\$1,614,582	15/05/2032	
Kadina Community Hospital	26CC	Variable	\$300,000	\$300,000	\$300,000	13/09/2024	
Wallaroo Shores	24CC	Variable	\$5,250,000	\$5,250,000	\$0	15/08/2033	
Wallaroo Shores	26CC	Variable	\$1,450,000	\$1,450,000	\$0	20/02/2034	
Sub Total General Borrowings			\$10,000,000	\$10,000,000	\$2,158,736		
Sporting Clubs							
Kadina Football Club	16CC	5.3%	\$500,000	\$500,000	\$153,850	17/09/2027	
Wallaroo Sailing Club	18CC	5.6%	\$200,000	\$200,000	\$78,135	17/06/2028	
Wallaroo Netball Club	21CC	4.8%	\$98,000	\$98,000	\$63,873	18/04/2032	
Kadina Hockey Club	27CC	2.3%	\$300,000	\$300,000	\$238,909	15/07/2035	
Wallaroo Golf Club	29CC	4.75%	\$80,000	\$80,000	\$70,258	16/05/2032	C262:0919
Copperclub Golf Club	30CC	5.8%	\$700,000	\$700,000	\$653,826	15/07/2037	C154:0622
Sub Total Sporting Clubs			\$1,878,000	\$1,878,000	\$1,258,851		
CWMS Project							
CWMS Moonta	19CC	6.0%	\$9,754,000	\$9,754,000	\$4,244,986	16/12/2028	
CWMS Moonta	20CC	5.0%	\$12,000,000	\$12,000,000	\$5,859,689	15/01/2030	
CWMS Moonta	22CC	4.45%	\$3,246,000	\$3,246,000	\$2,096,374	15/05/2032	
Sub Total CWMS Project			\$25,000,000	\$25,000,000	\$12,201,049		
General CWMS							
CWMS Plants and Pump Stations	17CC	5.1%	\$6,000,000	\$6,000,000	\$2,064,757	15/11/2027	
Sub Total General CWMS			\$6,000,000	\$6,000,000	\$2,064,757		
Caravan Parks							
Wallaroo Holiday Park	17CC	5.1%	\$500,000	\$500,000	\$172,063	15/11/2027	
Wallaroo Holiday Park	19CC	6.0%	\$600,000	\$600,000	\$261,123	16/12/2028	
Wallaroo Holiday Park	25CC	3.6%	\$2,480,000	\$2,480,000	\$1,225,864	15/08/2028	
Sub Total Caravan Parks			\$3,580,000	\$3,580,000	\$1,659,050		
Total Borrowings			\$46,458,000	\$46,458,000	\$19,342,443		

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 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 expresses 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.