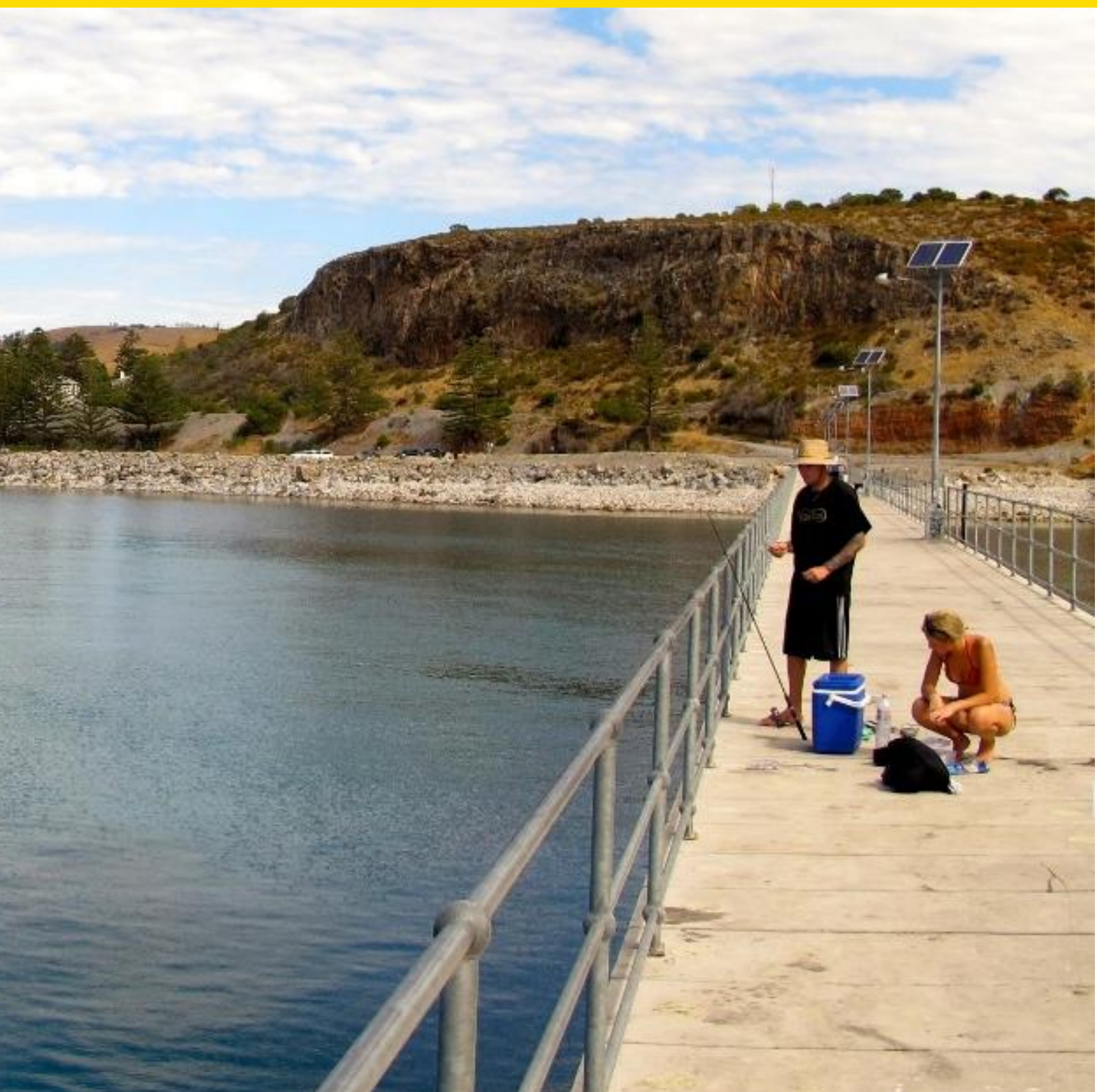


DISTRICT COUNCIL OF YANKALILLA

JUNE 2026

DRAFT ANNUAL BUSINESS PLAN & BUDGET 2026-27



Acknowledgement of Country

The District Council of Yankalilla respectfully acknowledges the Traditional Custodians of the land and waters of the District Council of Yankalilla. We pay our respects to their Elders, past and present. We honour their deep spiritual relationships with country reaching back thousands of years and recognise that their rich cultural heritage is indeed lived today. As we deepen our understanding of our Indigenous heritage, we foster strong relationships between our Indigenous and non-Indigenous people.

About this Annual Plan

Welcome to the District Council of Yankalilla's Annual Business Plan for 2026-27. This document serves as a roadmap for the upcoming financial year, outlining Council's priorities, objectives and planned activities to meet the needs of our community, consistent with our long-term strategic direction.

This plan details our strategic initiatives and key projects designed to advance our revised Strategic Community Plan: VISION 2030. It has been prepared in accordance with the requirements of the *Local Government Act 1999*.

We invite you to explore the contents of this document to gain insight into Council's priorities and planned activities for the betterment of our community and provide feedback through the consultation process.

Strategic overview

Our strategic direction continues to be shaped by the principles of streamlining services, focusing on the community's most important needs, and returning to the fundamentals.

This approach ensures that, following periods of substantial investment, we concentrate on delivering core services, maintaining and enhancing existing infrastructure, and managing debt responsibly.

By following these principles, we aim to build a solid and sustainable foundation for the future of our district.

Objectives for the financial year

In 2026-27, Council remains committed to providing the essential services our Community relies on, while navigating ongoing financial pressures that influence how these services are delivered.

- We will continue to progress key infrastructure projects, recognising that competing priorities and limited resources require careful planning and prioritisation and a focus on the renewal/replacement of assets.
- Our environmental initiatives will be maintained, supporting the protection of our region's natural assets within the constraints of available funding.
- Engaging with our Community remains central, ensuring that decision-making reflects local needs and aspirations, even as we balance service expectations with the realities of financial sustainability.

Activities to achieve objectives

In 2026-27, Council will focus on maintaining essential services while carefully managing financial pressures.

Key initiatives will include:

- **Infrastructure Maintenance and Renewal:** Targeted works on roads, bridges, footpaths and buildings to ensure safety, accessibility, and longevity, prioritising critical maintenance and renewal.
- **Environmental and Coastal Programs:** Continued delivery of coastal conservation and sustainability initiatives, with community engagement to protect and enhance natural assets.
- **Community, Arts and Culture:** Programs and grants that support social inclusion, creative expression, community events and local volunteer initiatives.
- **Economic Development:** Support for local businesses to build resilience, strengthen networks and explore growth opportunities.
- **Service Review and Operational Improvements:** Assessment of service delivery to ensure efficiency, effectiveness and alignment with community priorities.
- **Corporate Systems and Technology:** Implementation of modern systems to improve Council operations, reporting and decision-making.

Through these activities, Council aims to balance community expectations with financial realities, ensuring essential services are delivered sustainably and our district remains a vibrant place to live, work and visit.

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The Year Ahead

The 2026–27 Annual Business Plan reflects the District Council of Yankalilla’s continued commitment to building a financially sustainable and resilient future for our community. Over the past three years, Council has undertaken a significant and deliberate program of work to strengthen its financial position. This has required discipline, clear decision-making and a strong focus on long-term outcomes over short-term gain. This year’s plan continues that work.

At the centre of Council’s approach is a clear and consistent focus on delivering the priorities outlined in our Strategic Community Plan: VISION 2030, supported by our Long-Term Financial Plan. Council has also adopted a mid-term financial planning approach, enabling us to assess our financial position over a more practical and actionable timeframe. This helps bridge the gap between annual budgeting and long-term forecasting, supporting more informed decision-making and greater transparency.

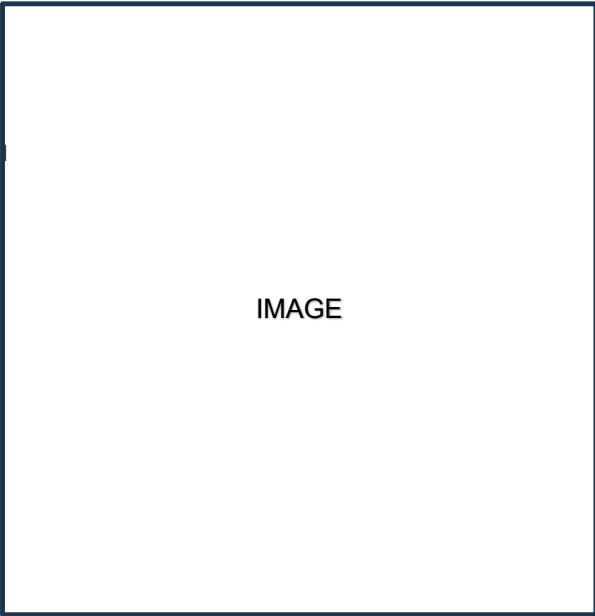
The proposed rating increase for 2026–27 is not a new direction, but a planned and necessary step that has been consistently identified within Council’s financial strategy. By maintaining this approach, Council continues to strengthen its financial sustainability, reduce risk, and better position itself to meet the needs of the community now and into the future.

The introduction of a separate Waste Service Charge in 2026–27 means that a direct comparison to previous years is not like-for-like, as waste costs were previously included within general rates and they are now excluded from general rates and charged separately.

For 2026-27 the average general rate for an existing ratepayer is \$2,706 which equates to approximately \$52 per week.

The fixed charge is \$200.

A separate Waste Service Charge now applies.



IMAGE

Council is progressing the planned elements of the Financial Levers Program.

Implementation of its Asset Management Roadmap, developed in 2025–26:

This roadmap provides a structured framework to guide the ongoing review of Council’s assets, including their condition, service levels, and lifecycle costs. This work is improving our understanding of the asset base and will inform future decisions about how infrastructure is maintained and renewed.

As this program continues, Council will need to carefully balance desired service levels with what is financially sustainable, recognising that maintaining all assets at current levels may not be achievable over the long term. In addition, improved asset condition and valuation data is expected to influence depreciation expense, which may increase as more accurate information is incorporated. This presents a financial risk, as higher depreciation directly impacts Council’s operating result and long-term financial sustainability, reinforcing the need for informed asset investment and service level decisions.

Service Review program: Council will continue to invest in its Service Review program. In the year ahead, this work will begin to deliver clearer insights into the services we deliver, how they are delivered, and where there may be more opportunities to improve efficiency and alignment with community priorities. This program is a key component of ensuring that Council can sustainably deliver services into the future.

Review of the Basis of Rating: Another important development in 2026–27 is the implementation of changes arising from Council’s Review of the Basis of Rating. The changes will see a redistribution of how rates are applied across the district, alongside the overall increase in total rates revenue required to support service delivery. This represents an important step in aligning Council’s rating approach with contemporary principles of equity, sustainability, and financial capacity.

Enterprise Resource Planning (ERP) Implementation

The implementation of Council’s new Enterprise Resource Planning (ERP) system represents a critical step forward in 2026–27 following earlier delays in delivery. This system will modernise and integrate Council’s core business functions into a single platform, improving efficiency, data accuracy, and reporting across key areas such as finance, asset management, human resources, and procurement.

Importantly, the ERP will strengthen decision-making, enhance transparency, and support long-term financial sustainability by providing timely and reliable information to guide Council’s operations and service delivery.

While the Financial Levers Program progress is encouraging, the external environment continues to evolve, presenting new challenges. Global economic conditions, including disruptions to oil supply, are expected to impact Council’s operations in the coming year. The delivery of core services—particularly road construction and maintenance—relies heavily on oil-based materials such as bitumen, while our plant, equipment, and vehicle fleet depend on petrol and diesel. These pressures are likely to increase costs and may affect the scope and timing of works delivered throughout 2026–27.

In addition, rising interest rates remain a key consideration for Council. These increases impact

borrowing costs and place additional pressure on financial sustainability, reinforcing the importance of maintaining a disciplined and forward-looking financial strategy.

Despite these challenges, Council remains committed to delivering essential services and maintaining the infrastructure that underpins our district’s liveability. Our approach continues to be measured and responsible, balancing the need for investment with the realities of the current economic climate.

The 2026–27 Annual Business Plan builds on the strong foundations established in recent years. It reflects a Council that is focused, consistent, and committed to long-term sustainability. By continuing to follow the plan we have set, we are ensuring that today’s decisions contribute to a stable and prosperous future for our community.

As always, community input remains an important part of this process. Your feedback helps shape the final document presented to Elected Members for adoption following the engagement process.

Council remains committed to transparency, accountability, and delivering outcomes that align with the expectations and aspirations of our community.

IMAGE



Message

From the Mayor

Darryl Houston

The message from the Mayor will be supplied in the final version.



From the CEO

Nathan Cunningham



After continued planning, discipline and collaboration between Elected Members and staff, the District Council of Yankalilla's Annual Business Plan & Budget for 2026–27 sets a clear and considered path for the year ahead. This plan reflects not only the work required over the next 12 months, but also Council's ongoing commitment to strengthening its long-term financial sustainability while carefully managing what can be achieved within available resources.

Serving as Council's operational roadmap, the Annual Business Plan & Budget outlines the services, initiatives and financial commitments that will guide our work for the next 12 months. It has been developed through a rigorous and considered process, balancing the need for responsible financial management with the delivery of core services and the maintenance of critical infrastructure that supports our district.

Guided by our key strategic documents — including the Strategic Community Plan: VISION 2030 and the Long-Term Financial Plan — this year's plan continues to build on the strong foundations established over the past 3 years. During this time, Council has undertaken a deliberate and sustained effort to improve its financial position and this process continues to present challenges. A key component of our focus has been the introduction of mid-term financial planning, allowing Council to assess its financial trajectory over a more practical timeframe and make informed, consistent decisions with a clear goal in mind.

In 2026–27, Council again remains firmly committed to 'staying the course.' This approach has underpinned our progress to date and continues to guide our decision-making. The proposed rating increase for this year is slightly lower than originally planned for 2026–27 in the Mid-Term Financial Plan (3-years) and Long-Term Financial Plan (10-years). There is risk associated with navigating away from these financial plans, however, Council is aware of the financial pressure residents are under and is

being cognizant of these whilst acting in a fiscally responsible manner to ensure it is well-positioned to manage risk, reduce long-term financial pressures and continue delivering for the community.

At the same time, the external environment is becoming increasingly complex. Disruptions to global oil supply are expected to impact the cost of delivering key services, particularly in areas such as road construction and maintenance, which rely heavily on oil-based materials. In addition, Council's plant, equipment and vehicle operations are directly affected by fluctuations in fuel prices. Rising interest rates also remain a key consideration, influencing borrowing costs and reinforcing the importance of maintaining a disciplined financial approach.

These factors present real challenges for the year ahead and will require careful management. Council will continue to prioritise essential services and take a measured approach to expenditure, ensuring that available resources are used effectively and aligned with community priorities.

This plan reflects a Council that is focused, consistent and committed to long-term outcomes. It recognises the importance of continuing the work already underway, rather than changing direction, and demonstrates a clear commitment to delivering on the expectations set with the community.

Council looks forward to continuing to work alongside the community throughout 2026–27 to deliver the commitments outlined in this plan, ensuring the district remains a great place to live, work and visit.

Message

IMAGE

Our Council

Mayor & Elected Members

The District Council of Yankalilla comprises nine Ward Councillors (no Area Councillors) and the Chairman (Mayor) is the principal member of Council.

Light Ward: Represented by five Councillors

Field Ward: Represented by four Councillors

2026 Local Government Election

For the period 1 July 2026 – November 2026, the following Elected Council Members will represent our community.

Light Ward	Field Ward
Wayne Gibbs	Darryl Houston
Davina Quirke	David Olsson
Karin Hatch	Lawrence Polomka
Shane Grocke	Simon Rothwell



Consultation & Feedback

Council is committed to engaging with residents and ratepayers to ensure that community views inform the final Annual Business Plan.

The draft version of the plan will be presented to the community for feedback, in a process aligned with the principles outlined in the *Local Government Act 1999* regarding community consultation on annual business plans and with Council's Community Engagement Policy.

Feedback received during the consultation period will be carefully considered by Council before considering the adoption of the final 2026-27 Annual Business Plan.

Community consultation: 23 April – 19 May 2026

Drop-in sessions

Tuesday 5 May – Council Chambers 2-3pm and 6-7pm

Saturday 9 May – Yankalilla Library & 10:30am-12:30

Public meeting - Council Chambers

Tuesday 19 May 2026 – 6pm

Members of the Community are invited to join us at our 'Public Community Meeting,' where verbal submissions will be received in person by Elected Members.

Online, post or email

We will gather insights and feedback via the Council's online engagement hub, Your Say Yankalilla, at yoursayyankalilla.com.au and via post to our Director Corporate Services, Executive Manager Financial Sustainability, PO Box 9, Yankalilla SA 5203. People can also submit feedback via email to participate@yankalilla.sa.gov.au.

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Revisions

Revision Details

This section will be updated in the FINAL version following any changes that come about during consultation.

Budget	Description	Adjustment	FINAL TOTAL

Summary of financial impacts on the 2026-27 Annual Budget

A summary of the financial impacts resulting from changes between the draft and the final proposed 2026-27 Annual Budget is supplied below.

The Uniform Presentation of Finances will be included here in the FINAL version to show any changes that are proposed following feedback received from the Community Consultation, or if new information is received during consultation that must be incorporated into the 2026-27 budget.

Delivery

IMAGE

Delivery

Framework for delivery

Our framework for delivery outlines the pathway Council takes for realising the community's aspirations through regular review and decision-making processes.

Regular review and engagement with the community	Strategic Community Plan VISION 2030	<i>Sets a 10-year vision and identifies key activities of the council over a four-year horizon.</i>	10 year Horizon
	Strategic Infrastructure & Asset Plan	<i>Incorporates the strategic direction of Council into asset management, aligning capital works with strategy.</i>	
	Long-Term Financial Plan	<i>Incorporates the strategic direction of Council into long-term financial assumptions, aligning forecast expenditure with strategy.</i>	
	Township Plans	<i>Collaborative planning with our communities to identify localised needs, challenges and opportunities.</i>	4 year Focus
	Asset Management Plans	<i>Outlines the asset maintenance and upgrade priorities identified for our focus over the four-year outlook.</i>	
	Mid-Term Financial Plan	<i>Considers the strategic direction of Council and forecasts priorities and initiatives to be budgeted for.</i>	
	Strategic Plan Review	<i>Mid-cycle review and re-alignment of the Strategic Community Plan.</i>	2 year Review
	Annual Business Plan & Budget	<i>Setting out Council's priorities and financial commitments for the year.</i>	1 year Planning, Monitoring & Reporting
	Annual Report	<i>Summary of activities and achievements for the year.</i>	
	6 Monthly Workplan Reports	<i>Includes our annual activities, priorities, projects and budget.</i>	
	Quarterly Strategic (w/shop) Reports	<i>Regular review of strategic direction and budgeting.</i>	

Delivery

DCY Strategic Community Plan: VISION 2030

The Strategic Plan is the primary document that directs the planning of Council. The current Strategic Community Plan: VISION 2030 continues to guide Council until 2030. The suite of Asset Management Plans gives guidance to Council on how to maintain its assets. When combined, the Strategic Plan and Asset Management Plans are used to formulate the Long-Term Financial Plan. The Long-Term Financial Plan helps Council manage its resources and its sustainability over a 10-year window. The Annual Business Plan & Budget is the detailed implementation of these plans for one single year.

Our Vision

The District Council of Yankalilla Strategic Community Plan: VISION 2030 continues to be regarded as our most important document, which guides the key direction and decisions. VISION 2030 consolidates what we heard from the community between October 2019 to November 2020, and again during its revision between September 2023 and February 2025. VISION 2030 continues to guide Council's direction as we near 2030.

Delivering the Vision

Key objectives & projects for 2026-27

Council's Annual Business Plan includes a mix of ongoing service delivery and specific projects planned for the year ahead. To help clarify how Council allocates its budget and resources, it is useful to distinguish between 'business as usual' activities and individual-year capital or operating projects.

Business as usual refers to the ongoing services and programs that Council provides every year to meet the needs of the community. These include essential services such as waste collection, road and footpath maintenance, parks and reserves management, library operations, customer service, planning and compliance, and governance.

These activities are generally consistent in scope and funding and represent the core functions of Council that support the daily life and wellbeing of the district.

In addition to these baseline services, Council also delivers a range of individual-year projects, which are specific initiatives or works scheduled for delivery within the financial year. These can be either operating projects (such as community grants and sponsorship initiatives, support for events, feasibility studies, or service improvements) or capital projects, which involve the renewal, upgrade or creation of physical assets like roads, public buildings and recreational infrastructure.

These projects are shaped by Council's strategic plans, asset needs and community priorities and are typically funded through a mix of rates revenue, grants and borrowings.

Together, these elements ensure that Council maintains essential services while also progressing targeted improvements and investments that support the future needs of the community.

IMAGE

Strategic Pillars

Our 6 Strategic Pillars are essential for translating Our Vision into reality.

1. OUR **COMMUNITY**

Our community is a connected network of distinct and character-filled communities.

4. OUR **ECONOMY**

Our economy is diverse, producing low impact, quality goods, services and experiences.

2. OUR **ENVIRONMENT**

Our environment is a tapestry of living, thriving landscapes.

5. OUR **INFRASTRUCTURE**

Our infrastructure is taking us places – physically, technologically, responsibly and sustainably.

3. OUR **HERITAGE & CULTURE**

Our heritage and culture is deeply cherished and celebrated as the heart of our identity.

6. OUR **LEADERSHIP**

Our leadership is visionary, inclusive, and empowers our community to thrive.



VISION 2030 | BELONGING. UNFOLDING POSSIBILITY.

Capital Projects

Council holds in excess of \$140M worth of Capital Assets. The capital works program necessary to manage a portfolio of this size and complexity is guided by Infrastructure Asset Management Plans.

New | Upgrade

Sealed Road

Given the increasing cost of delivering roads in the current economic environment, including rising fuel prices and associated flow-on impacts to construction materials and labour, Council will not be undertaking any new sealed road projects in 2026–27. The funding previously allocated to new road construction will not achieve a substantive outcome under current cost pressures.

Gulf Close and Petrel Close in Carrickalinga will remain on Council's priority list for future consideration when conditions allow for cost-effective delivery.

Enterprise Resource Planning (ERP) System

Implementation and ongoing support of a five-year Enterprise Resource Planning (ERP) system contract to modernise and integrate Council's core business functions.

An ERP system is a comprehensive software platform that supports the day-to-day operations of local government by consolidating multiple systems, such as finance, rates, payroll, procurement, asset management, records, customer requests and project delivery, into a single, unified solution. This integration allows for real-time data sharing across departments, reduces manual processes, and improves service delivery to the community.

In a local government setting, an ERP system plays a critical role in enabling informed decision-making, ensuring regulatory compliance and enhancing transparency. It supports financial sustainability by providing accurate, timely reporting and forecasting, streamlining procurement and contract management, improving tracking and maintenance of infrastructure and assets, and enhancing responsiveness to community needs through more efficient workflow and customer service tools.

The system will improve efficiency, data accuracy and reporting across finance, asset management, human resources and procurement, supporting better decision-making and service delivery for the community.

Bridges Safety Upgrade: Guard Fence

Installation of guard fencing on identified bridges to improve safety for road users and reduce the risk of incidents, ensuring Council's bridge infrastructure meets current safety standards.

IMAGE

Projects

Capital Projects New | Upgrade

			FUTURE FORECASTING		
New/Upgrade Capital Projects	Asset Category	2026-27	2027-28	2028-29	2029-30
Sealed Road					
Township Sealing Program - Gulf Close Carrickalinga	Transport	\$ -	\$ 385,000		
Township Sealing Program - Petrel Close Carrickalinga	Transport	\$ -	\$ 340,000		
Township Sealing Program - Burnard Street Normanville	Transport			\$ 1,083,000	
Enterprise Resource Planning (ERP) System	IT	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Bridges Safety Upgrade - Guard fence	Bridges	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Williss drive design stormwater new footpath	Transport		\$ 50,000		
Library & Cultural Centre - reconfigure and upgrade kitchen	Building		\$ 10,000		
Netball court - Yankalilla Lions Park (goal circle space - not a full court)	Recreation		\$ 30,000		
Civic Centre - Chamber audio system upgrade	Building or P&E		\$ 30,000		
TOTAL		\$ 320,000			

Capital Projects

Renewal | Replacement

Sealed Road Renewal

Council's renewal program for sealed roads in 2026-27 will be limited due to the ongoing increase in construction and materials costs. Only a portion of 2 roads (Range Road & Paradise Drive Wirrina Cove) is scheduled for renewal this year, with other renewal projects deferred until funding can achieve meaningful outcomes. This approach ensures that Council can focus available resources on delivering the most critical maintenance and renewal needs.

Unsealed Road Renewal

This budget will be allocated to continue the program of works using Council's condition assessment data and priority assessments to renew unsealed roads. Continuation of our annual re-sheeting program remains a key priority. Regular condition inspections of our roads inform the program and ensure that limited funds are allocated to the highest-priority areas.

Given the current budget constraints, it will not be possible to complete all identified works in 2026-27, so Council will target resources to achieve the greatest impact on road safety, usability and longevity.

Bridges Renewal Program

Capital renewal works are planned for Blacker Road Bridge and Myponga Beach Bridge to support the ongoing safety, functionality, and longevity of these important transport assets, in line with Council's asset management priorities.

Footpath Renewal Program

Council is committed to providing safe and convenient footpath networks throughout our district. Well-maintained footpaths improve accessibility for everyone, promote social inclusion and create a more equitable environment. They also encourage pedestrian activity, supporting local businesses and the local economy, while enhancing the overall appearance of our communities and contributing to residents' satisfaction and civic pride.

In 2026-27, Council will focus the footpath renewal program on a portion of the footpath network between Yankalilla and Normanville. This targeted approach ensures that the most critical segments are repaired to a safe and satisfactory condition, while resources are used efficiently to achieve meaningful outcomes.

Large Plant Renewal

This project ensures that Council's heavy plant and equipment is scheduled for replacement in conjunction with the anticipated lifecycle contained within Council's Asset Management Plan.

Commonwealth Home Support Program (CHSP) Vehicle Replacement

Replacement of 2 Commonwealth Home Support Program vehicles, supported by grant funding.

Rapid Bay Cricket Clubhouse

The clubhouse site is currently unavailable for use due to asbestos-related hazards. Remediation works are required to ensure the ongoing safety of the community.

Normanville Jetty Holiday Park

Replacement of aging assets, including air-conditioners, in line with the three-year full replacement program, and rectification of identified cabin roofs (under requirements of Management License Agreement) to ensure ongoing safety, comfort and amenity for visitors.

Projects

Capital Projects Renewal | Replacement

Replacement/Renewal Capital Projects	Asset Category	2026-27	FUTURE FORECASTING		
			2027-28	2028-29	2029-30
Sealed Road Renewal					
<i>PORTION OF Range Road & Paradise Drive Wirrina Cove</i>	Transport	\$ 523,000	\$ 600,000		
<i>Cygnets Place (Rapid Bay) - Road Renewal and Stormwater Management</i>	Transport	\$ -			\$ 1,000,000
Unsealed Road Renewal	Transport	\$ 740,603	\$ 800,000	\$ 900,000	\$ 1,000,000
Bridges Renewal Program					
<i>Myponga Beach Bridge</i>	Bridges	\$ 250,000			
<i>Blacker Road Bridge</i>	Bridges	\$ 400,000			
Footpath - Yankalilla to Normanville footpath Renewal	Transport	\$ 200,000	\$ 190,000		
Large Plant Renewal	Plant & Equipment	\$ 733,000	1,620,000		
CHSP Vehicle Renewal	Plant & Equipment	\$ 120,000	\$ 120,000		
Rapid Bay Cricket Clubhouse - Asbestos remediation	Building	\$ 40,000			
NJHP Air conditioner replacements in original cabins x5 (3 year full replacement plan)	Building	\$ 36,000	\$ 36,000	\$ 36,000	
Wirrina Foreshore Concept plan	Transport		\$ 30,000		
Second Valley Jetty handrails	Recreation		\$ 100,000		
NJHP 3 x cabin roof - being assessed (cabins 24,25,26)	Building	\$ 24,000			
NJHP cabin roof - remaining	Building	\$ -	\$ 24,000		
TOTAL		\$ 3,066,603			

Projects

Capital Projects Capital Income

			FUTURE FORECASTING			
Capital Income	Asset Category	2026-27	2027-28	2028-29	2029-30	
Proceeds from sale of plant items	Plant & Equipment	- 90,000				
Proceeds from sale of CHSP vehicles	Plant & Equipment	- 30,000				
TOTAL		- 120,000				

IMAGE

Projects

Operating Projects

The 2026–27 Annual Business Plan & Budget includes a range of initiatives that go beyond capital works, day-to-day operations and legislative requirements. These projects are designed to improve how Council operates, enhance the services we provide and continue caring for the region we are proud to call home. More details on these initiatives are outlined in the following pages.

Coastal Conservation – Made by Nature

Key priorities from the Southern Fleurieu Coastal Action Plan will continue to be delivered through the ‘Conservation Made by Nature’ project. This work focuses on practical, on-ground actions to reduce environmental threats and enhance the biodiversity and resilience of our coastal areas.

Community education and participation will remain an important part of this program, encouraging locals and visitors to play a role in protecting and caring for our coastline.

Council will continue to partner with Green Adelaide’s Coast and Seas Program and the Hills and Fleurieu Landscape Board Coast and Marine Program, with matching funding supporting the delivery of targeted site-based works.

Community, Arts and Creativity Program

Now in its 6th year, the Arts and Creativity Program continues to celebrate and connect the district’s vibrant creative community. Led by passionate volunteers from Council’s Arts and Culture Advisory Group, the Program provides Council with expert advice on funding opportunities, public art initiatives and projects that enrich our streets, parks and community spaces, ensuring arts and culture remain a visible and valued part of everyday life in our district.

Community Grants Program

The Community Grant Program remains a cornerstone of support for our active and valued community groups, helping them access funding opportunities that might otherwise be out of reach. Each year, the program provides grants that can be matched by groups or third parties, empowering local initiatives and projects that deliver meaningful benefits across the district.

Economic Development Strategy Implementation

A dedicated budget supports targeted workshops and programs informed by the 2025 Local Business Survey. These initiatives help local small and medium sized enterprises (SMEs) strengthen digital skills, expand networks, explore collaborative opportunities, prepare for tenders and diversify into areas such as agritourism. By focusing on resilience and recovery, the program assists businesses to overcome recent challenges, including bushfires and algal blooms, and supports the ongoing vitality of trade, supply chains and visitor activity in our district.

Fleurieu Coast Community Nursery and Community Revegetation Program

Funding in 2026–27 will continue to support the Green Adelaide-funded, DCY-hosted Coastal Conservation Officer in securing additional project funding. This role enables applications for support through Green Adelaide, which provides backing for three coastal community nurseries in partnership with host councils.

Through this budget, the Fleurieu Coast Community Nursery will be supported to supply local native plants and tree guards to coastal community groups. These plants not only enhance local conservation outcomes but also serve as in-kind contributions toward external funding and grant applications, including recovery initiatives such as Firewise Plants following recent fire events.

Myponga Memorial Community Centre and Yankalilla Memorial Park Sport Facilities

Council has long recognised the vital role played by the Myponga Memorial Community Centre and Yankalilla Memorial Park Sport Facilities in bridging a significant gap in local sport and recreation and creating community.

Whilst Council’s priority is to invest in infrastructure that is Council-owned and managed, Council continues to provide resources and a place to connect for a large portion of our community.

IMAGE

Projects

IMAGE

Roadside Vegetation Management

Following a request from Elected Members at the February 2026 Information and Briefing Session, provision has been included to further investigate and respond to roadside management requirements. This includes the development of a business case to support additional resourcing in this area.

The proposed approach is based on a hybrid delivery model, combining contracted services with Council resources. Current estimates allow for approximately 12 weeks of contracted operator support utilising Council plant and equipment, together with 80–100 kilometres of roadside slashing undertaken by external contractors.

This initiative will support improved roadside maintenance outcomes, while enabling Council to assess the most effective and sustainable service delivery model moving forward.

Building maintenance

Provision has been included to address a backlog of maintenance works identified through the draft asset data captured in the Asset Management System. This backlog relates to Council's Tier 1 building assets, where priority maintenance has been identified.

Fleurieu Food Festival

The Fleurieu Food Festival is a month-long, off-peak event that drives winter visitation and supports local businesses at a traditionally quieter time. It attracts visitors to accommodation providers, distilleries, breweries, cafes, and producers, increasing regional spend and extending length of stay. It also provides a platform for local businesses to showcase their products and connect with new and returning customers.

For the community, it strengthens regional identity, celebrates local produce and talent, and creates opportunities for social connection and participation. This investment supports economic activity, tourism growth, and community pride.

Festival Fleurieu

Festival Fleurieu is a biennial celebration of arts, culture, and community across the Fleurieu Coast, now in its eleventh edition having evolved from the Leafy Sea Dragon Festival in 2005. Powered by local artists, volunteers and grassroots organisers, the festival takes place each April school holidays and holds genuine significance as a vehicle for social cohesion and community wellbeing, providing space for creative expression, intergenerational connection and local pride.

Its sustained focus on young people as future thinkers and makers reflects a long-term investment in the cultural life of the Fleurieu Coast. Beyond its social value, Festival Fleurieu activates the visitor economy and reinforces the region's reputation as a place of creativity, character, and community spirit.

5CY Support

5CY (the 5 Churches of Yankalilla), a group of local churches that work together to run the Community Pantry. This volunteer-run service provides emergency food hampers and vouchers to individuals and families in need across the district, including towns like Yankalilla, Normanville, Myponga, Inman Valley and Cape Jervis.

Council is funding 5CY to help make sure this important local service can continue to support residents who are experiencing hardship. By partnering with 5CY, Council is backing a trusted and community-led initiative that plays a vital role in caring for people when they need it most.

Service Review

Council continues to invest in Service Reviews to take a fresh look at the wide range of services provided to the community.

The 2026-27 review will follow work completed through the grant funded Financial Sustainability Pilot Project and 2025-26 Service Review Project and will help us better understand what services are most important to our residents, how they are currently being delivered and whether there are opportunities to improve how we do things.

By doing this work, Council is planning for the future, making sure we can continue to provide quality services that match community expectations while keeping costs under control.

Projects

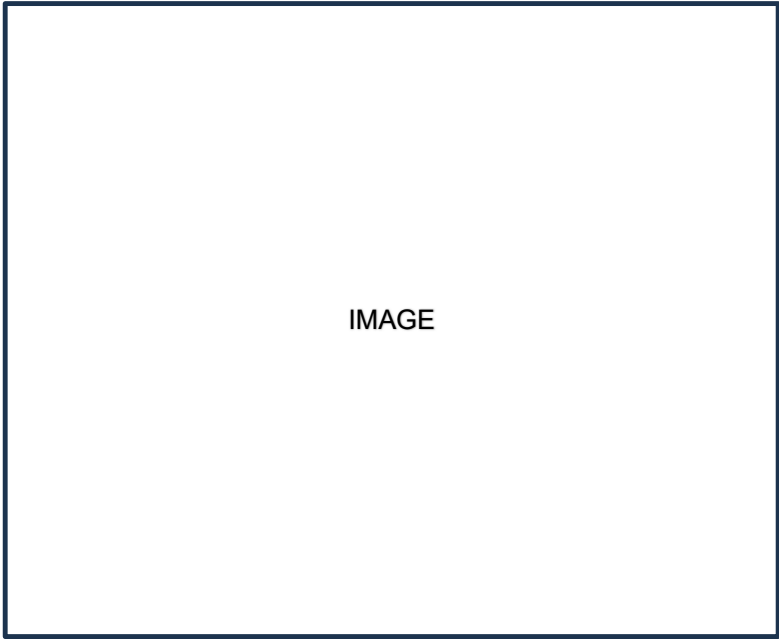
Operating Projects

Operating Projects	2026-27
Coastal Conservation Made by Nature	\$ 10,000
Community, Arts and Creativity Program	\$ 6,500
Community Grants Program	\$ 7,500
Economic Development Strategy implementation	\$ 5,500
Festival Fleurieu 2027	\$ 10,000
Fleurieu Coast Community Nursery and Community Revegetation Program	\$ 10,000
Fleurieu Food Festival	\$ 3,000
Grant Funding Contribution - Myponga Community Centre	\$ 25,000
Grant Funding Contribution - Yankalilla Memorial Park	\$ 25,000
Grant Funding Contribution - 5CY	\$ 3,000
Service Review	\$ 30,000
Roadside vegetation management	\$ 106,000
Building back log tier 1 assets	\$ 14,000
TOTAL	\$ 255,500

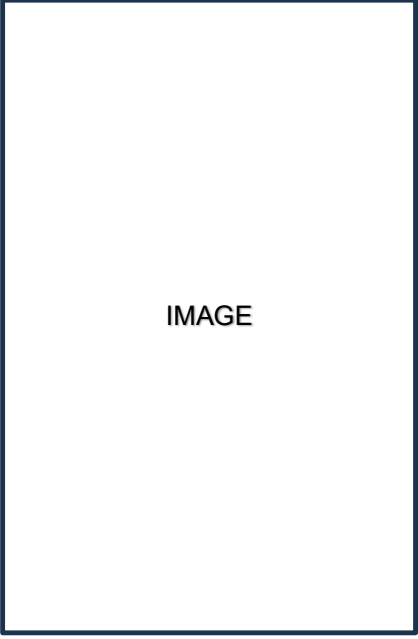
Measuring Performance

Council measures its achievements and financial performance through:

- Regular financial reporting to Executives and Council
- Monthly performance report to Executives and Council within the Chief Executive Officer's Report
- Quarterly Strategic Plan Updates of progress to Council
- Annual review of the Long-Term Financial Plan
- Production of the Annual Report with audited financial statements
- Budget reviews in accordance with legislation
- Progress reports against the Annual Business Plan & Budget to Council within the Finance Report
- Individual staff performance plans
- Monitoring and reporting on customer request and complaint systems
- Regular reporting to the Audit and Risk Committee in accordance with the Audit and Risk Committee Terms of Reference
- Review and advice by the Audit and Risk Committee Independent Members, Christine Hahn and Vicki Tomlinson
- Ad hoc reviews as required



IMAGE



IMAGE

Budget Summary

Impacts on the 2026-27 budget

The total rates revenue for 2026–27 has been reduced compared to the level projected in the previously adopted Long-Term Financial Plan. Elected Members have proposed a lower rate increase of 7.9%, which is 0.4% below the prior forecast. This reduction has been smoothed across the subsequent two financial years. As a result, the lower total rates revenue contributes to an overall operating deficit in 2026-27. (An operating deficit is where total operating expenditure is greater than total operating revenue).

Over the past three financial years (2023–24 to 2025–26), Council has maintained a strong focus on improving its financial sustainability through disciplined and deliberate financial management.

A key component of this approach has been the containment of expenditure across Materials, Contracts & Other. While the overall budget in this area has remained relatively stable across this period, this represents a real reduction in expenditure when considered against rising costs, including CPI increases, escalating input costs and additional one-off pressures.

In effect, Council has absorbed these cost increases without proportionally increasing the budget, reflecting a sustained effort by staff to drive efficiencies and prioritise spending where it is needed most. This approach has also been mindful of the affordability challenges facing our community, recognising that the cost of delivering Council services continues to rise in an economic environment where everything costs more.

This sustained effort reflects a clear commitment to prioritising essential services and ensuring value for money for the community. Careful review and challenge of expenditure has become embedded in Council's budgeting approach, contributing to a more stable and resilient financial position.

The 2026–27 Budget builds on this work and recognises that further action is required to maintain this trajectory. As part of Council's ongoing commitment to achieving long-term financial sustainability, the proposed budget includes reductions in a number of discretionary service areas. These decisions have been made following careful consideration, with a focus on minimising impacts to core services while aligning service levels with Council's financial capacity.

In addition to operating cost pressures, Council continues to experience increasing depreciation expense driven by the size, value and ongoing renewal of its asset base. While indexation has been applied to

smooth the impact of asset value changes over time, future depreciation remains subject to further movement as updated asset condition and revaluation data is finalised. This introduces a level of uncertainty into forward financial projections and reinforces the importance of aligning asset investment decisions with Council's long-term financial capacity.

While these changes may be challenging, they represent a necessary step in continuing to 'stay the course.' By maintaining a disciplined approach and making informed, measured decisions, Council is working to ensure it can sustainably deliver services and infrastructure for the community into the future.

Financial indicators

A summary of the key financial indicators for 2026-27 is supplied below. For more information, including detailed explanations and targets, refer to the Long-Term Financial Plan (separate document).

District Council of Yankalilla 10 Year Financial Plan for the Years ending 30 June 2033 Carry Forwards & KEY PERFORMANCE INDICATORS - GENERAL FUND Scenario: V9.3 DCY 2026-27_LTFP2026-36 w/		Original Budget 2025/26	Current Year 2025/26	After Actuals, 2026/27
Council's Target Benchmarks				
Note 15 Ratios				
Operating Surplus Ratio	Snapshot			
	Actual Ratio	-6.34%	-5.70%	-2.69%
Net Financial Liabilities Ratio	Snapshot			
	Actual Ratio	80.91%	72.35%	66.29%
Asset Renewal Funding Ratio	Snapshot			
	Actual Ratio	100.00%	104.81%	100.00%

- Within green benchmark (green min and/or green max)
- Within amber benchmark (amber min and/or amber max)
- Not within benchmark (amber min and/or amber max)
- Within green benchmark
- above green maximum and below amber maximum
- below green minimum and above amber minimum
- above amber maximum
- below amber minimum

IMAGE

Summary

Rates

Rating Policy Statement

Rates, growth, inflation & financial sustainability

Total general rates need to increase by inflation, growth and an amount to ensure Council remains in a financially sustainable position.

New properties pay additional rates; this is known as growth. The district has seen the net increase of 12 properties or 0.2% (this takes into account new properties and subdivisions and amalgamations.).

The sustainability increase reflects increased costs due to:

- where the nature of Council costs increases by more than the consumer price index (CPI); and
- where additional services and capital assets have been introduced.

Property values & the rate in the dollar

It is important to recognise that Council does not make any gains through increases in the value of properties.

Rates are calculated by multiplying the capital value of a property with a factor called the 'Rate in the Dollar', which is set by Council. If Capital Values increase across the district, then the Rate in the Dollar is reduced to offset this.

Average cost of Rates increase

The average rate increase experienced in 2026–27 reflects a combination of two factors: the redistribution of rates arising from the outcomes of the Rating Review, and the increase in total rates revenue required to fund the broad range of services provided to the community. As a result, individual property impacts may vary depending on how the revised rating structure applies, in addition to the overall increase in revenue.

The introduction of a separate Waste Service Charge in 2026–27 means that a direct comparison to previous years is not like-for-like, as waste costs were previously included within general rates.

For 2026-27 the average general rate for an existing ratepayer is \$2,706 which equates to approximately \$52 per week.

The fixed charge is \$200.

A separate Waste Service Charge now applies. The 2 bin service charge is \$208 and the 3 bin service charge is \$298. Properties using bin banks will be charged either 100% of the 2 bin service or receive a discount depending on the property distance from the bin bank.

Rating Policy

Council works hard to balance the need for Rates against the needs of the community for services.

Council takes into consideration the effect of rates on all ratepayers and is mindful of maintaining the balance between economic and community development.

In 2025-26, Council undertook a review of the basis of Rating (Rating Review). Community Consultation on this review spanned the period 27 November 2025 to 19 February 2026 and received more than 1,900 visits to the Your Say Yankalilla project page and strong participation across multiple formats. This was one of the most widely engaged consultation processes Council has undertaken in recent years.

The outcome of this Rating Review is supplied in Council's full Rating Policy available on Council's website and included in Appendix 3 of this document.

Land value

Council uses capital value as the basis for valuing land within the district. Council considers this method of valuing land the fairest way of distributing the rate responsibility across all ratepayers.

Capital value

Section 151 of the *Local Government Act 1999* identifies the value of land for the purpose of rating as capital value, which includes all improvements. Council uses the services of the South Australian Valuer-General to establish the value and category of land within the Council area for rating purposes. Council's Rating Policy provides detail on land valuations and valuations.

Notional value

Certain properties may be eligible for a notional (concessional) value under the *Valuation of Land Act 1971*. This can relate to certain primary production land or where there is State Heritage recognition. A notional value is generally less than the capital value and therefore will result in reduced rates unless the minimum rate is applicable.

The capital valuations of all properties within the district are provided by the Valuer-General each June. Ratepayers may apply to the Valuer General should they wish for their property to be considered for a notional value. Council is not involved in this process.

From the 2026–27 Rates Notice, properties valued on a notional basis will be clearly identified with a symbol or notation next to the property value.

Rates

Rating categories

The District Council of Yankalilla has determined that in 2026-27 it will maintain the use of a differential rating system based on land use, with all properties within a category levied the same Rate in the Dollar.

The following major categories are used:

- Residential
- Commercial
- Industrial
- Primary Production
- Vacant Land
- Other

The rating structure for 2026-27 includes:

- The rate in the Dollar for Vacant Land is 200% of the Residential Rate in the Dollar
- The rate in the Dollar for Commercial Other and Industry Other is 135% of the Residential Rate in the Dollar
- The Primary Production Rate continues to be 100% of the Residential Rate

There are several different rating systems which Councils may adopt, making it difficult to compare one Council to another.

Fixed Charge

Council has introduced a \$200 fixed charge to replace the previous \$1,200 minimum charge, representing a shift in the structure of its rating framework. This change establishes a consistent base contribution from all ratepayers while allowing the remaining revenue to be distributed through property valuations. It reflects an updated approach to how Council generates its rates revenue.

Council generates 6.8% (\$1.061M) of the General Rate Revenue (Gross) by way of a fixed charge .

Waste Service Charge

Council has introduced a Waste Service Charge as part of a revised rating structure. This is not an additional charge but a separation of the total rates revenue to more clearly reflect the cost of providing waste services. The charge is applied on a user-based system, aligning costs with service provision while improving transparency in how rates are allocated.

Rebates

Council will grant rebates across the district based on statute and local policy. Council is required to provide mandatory rate rebates under the *Local Government Act 1999*. Council may also resolve to provide discretionary rate rebates under the Act.

Discretionary rebates

Rebate - Primary Production 9% s166(1)(b)

Recognising the value of primary production to our region's economy and encouraging the continuation of farming in this district, all primary production properties with greater than 35 hectares, not owned by government bodies and not being valued on a notional basis, will be provided with a rebate of 9%.

The Primary Production rebate is automatically applied to rateable properties over 35 hectares who do not have a notional value. Ratepayers need not apply for this rebate. The rebate will be printed on the rates notice.

Rebate - Capping 20% s166(1)(l)

Following Council's Review of the Basis of Rating in 2025-26, and in line with the proposed changes, Council has removed the capping rebate for the first year of implementation. This ensures the revised Rating Policy is applied in full, consistent with the outcomes of the community consultation undertaken as part of the Rating Review.

In 2022-23, Council introduced a change to the capping rebate policy, replacing the previous policy that provided rebates to pensioners, Centrelink recipients and others who met specific eligibility criteria.

The new policy limited annual rate increases on a property to 15%, provided the same eligibility conditions were met. This cap was later adjusted to 20% and remained in place until 2025-26. The capping rebate is now proposed to be removed for 2026-27, for the first year of implementation of the new Rating Policy.



Financial Difficulties

Payment plans

Where Ratepayers are encountering short-term difficulty in making rate payments, they can approach Council to make arrangements to pay by instalments.

Financial hardship

Ratepayers who are suffering long-term hardship can apply through Council's Hardship Policy to make a long-term arrangement. Confidentiality is maintained.

Senior postponement

Seniors (holding a State Seniors card) can apply to Council to postpone payment of a proportion of rates on their principal place of residence.

Cost of living concessions – State Government

The State Government Cost of Living Concession (COLC) replaced the council rates concession. The COLC helps people on low or fixed incomes with their general living expenses. You can use it to help pay your council rates. If eligible, it is paid once a year into your nominated bank account.

To check your eligibility for the COLC and other State Government concessions, such as energy, water, sewerage and the Emergency Services Levy, visit www.sa.gov.au/concessions or call the ConcessionsSA Hotline on 1800 307 758.

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Rates

Expected Rate Revenue

Statement on Expected Rate Revenue

Please note: These figures represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budget (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the Annual Business Plan and Budget.

Expected Rates Revenue				
	2025-26	2026-27 (estimated)	Change	Comments
General Rates Revenue				
General Rates (existing properties)	\$15,387,206	\$15,496,941 (a)		
General Rates (new properties)	\$281,474	\$138,220 (b)		
General Rates (GROSS)	\$15,668,680	\$15,635,160 (c)		
Less: Mandatory Rebates	(\$52,309)	(\$43,162) (d)		
General Rates (NET)	\$15,616,371	\$15,591,998 (e)	-0.2%	
(e)=(c)+(d)				
Other Rates (inc. service charges)				
Regional Landscape Levy	\$393,244	\$392,778 (f)		The Regional Landscape Levy is a State tax, it is not retained by council.
Waste Charge	\$0	\$1,130,538 (g)		Waste charge new for 2026-27 following rating review
	\$16,009,615	\$17,115,315	6.9%	
Less: Discretionary Rebates	(\$246,902)	(\$103,015) (l)		
Expected Total Rates Revenue	\$15,369,469	\$16,619,521 (m)	8.1%	Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates.
(m)=(e)+(g)+(i)+(j)+(k)+(l)				
Estimated growth in number of rateable properties				
Number of rateable properties	5,765	5,779 (n)	0.2%	
	Actual	Estimate		
'Growth' is defined in the regulations as where new properties have been created which has added rateable properties to council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.				
Estimated average General Rates per rateable property				
Average per rateable property	\$2,718	\$2,706 (o)	-0.5%	
(o)=(c)/(n)				
Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area). The total General Rates paid by all rateable properties will equal the amount adopted in the budget.				
Notes				
(d) Councils are required under the Local Government Act to provide a rebate to qualifying properties under a number of categories:				
Health Services - 100 per cent		Religious purposes - 100 per cent		Royal Zoological Society of SA - 100 per cent
Community Services - 75 per cent		Public Cemeteries - 100 per cent		Educational purposes - 75 per cent
The rates which are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).				
(e) Presented as required by the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(1)(ea)				
Please Note: The percentage figure in (e) relates to the change in the total amount of General Rates revenue to be collected from <u>all</u> rateable properties, not from <u>individual</u> rateable properties (ie. individual rates will not necessarily change by this figure).				
(f) Councils are required under the <i>Landscape South Australia Act 2019</i> to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources.				
(g) Waste service charge				
(i) Community Wastewater Management Systems				
(j) A council may grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).				
(m) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.				
(n) 'Growth' as defined in the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(2)				
(h) (i) (j) (k) not relevant for District Council of Yankalilla				

Rates

Expected Rates Revenue

	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$
	2025-26	2026-27	Change	2025-26	2026-27	2025-26	2026-27	Change	2026-27
Land Use (General Rates - GROSS)									
RESIDENTIAL	10,521,745	10,562,877	41,132	4,012	4,012	\$ 2,623	\$ 2,633	\$ 10	0.306906
COMMERCIAL SHOP	125,070	112,573	- 12,497	51	51	\$ 2,452	\$ 2,207	-\$ 245	0.306906
COMMERCIAL OFFICE	12,086	10,142	- 1,944	8	8	\$ 1,511	\$ 1,268	-\$ 243	0.306906
COMMERCIAL OTHER	271,662	297,591	25,929	110	110	\$ 2,470	\$ 2,705	\$ 236	0.414323
INDUSTRY LIGHT	11,143	10,198	- 944	7	7	\$ 1,592	\$ 1,457	-\$ 135	0.306906
INDUSTRY OTHER	35,294	40,949	5,655	15	15	\$ 2,353	\$ 2,730	\$ 377	0.414323
PRIMARY PRODUCTION	3,627,035	3,244,331	- 382,705	911	914	\$ 3,968	\$ 3,550	-\$ 419	0.306906
VACANT LAND	992,593	1,297,780	305,187	614	624	\$ 1,591	\$ 2,080	\$ 489	0.613812
OTHER	72,052	58,719	- 13,333	37	38	\$ 1,896	\$ 1,545	-\$ 351	0.306906
			-						
Total Land Use	\$15,668,680	\$15,635,160	-0.2%	5,765	5,779	\$2,718	\$2,706	(p) -\$12	
GRAND TOTAL (GROSS)	\$15,668,680	\$15,635,160	-0.2%	5,765	5,779	\$2,718	\$2,706	(p) -\$12	

Fixed Charge

	Total expected revenue			Charge		
	2025-26	2026-27	Change	2025-26	2026-27	Change
Fixed Charge	\$0	\$1,061,000	100%	\$0	\$200 (q)	\$200

In 2025-26 District Council of Yankalilla had a minimum rate of \$1,200. In 2026-27 this has been replaced by a fixed charge of \$200.

Adopted valuation method

Capital Value

Council has the option of adopting one of two valuation methodologies to assess the properties in its area for rating purposes:

Capital Value – the value of the land and all improvements on the land;

Annual Value – a valuation of the rental potential of the property.

The Council has elected to continue using Capital Value as the methodology to assess the properties in its area for rating purposes.

2026-27 Total Capital Value	
Rateable Properties	4,529,443,666
All Properties	4,625,998,640

Notes

(p) Average per rateable property calculated as General Rates for category, including any fixed charge or minimum rate (if applicable) but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.

(q) A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. Also if two or more pieces of rateable land within the area of the council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land.

Please note that 2025-26 includes the cost of waste services in the General Rates.

2026-27 excludes the cost of waste services as this has been separated out to a separate Waste Charge.

This change to Council's Basis of Rating was consulted on extensively between November 2025 and February 2026.

Financial Levers Program

Strengthening Financial Sustainability – The Financial Levers Program

Council has established the Financial Levers Program to actively strengthen our financial sustainability and ensure the community continues to receive essential services in a responsible, long-term way. This program brings together a range of coordinated actions to improve how Council manages its finances, plans and maintains assets, reviews services, and sets fair and sustainable rates.

The program is being delivered in a structured and deliberate way, with progress monitored regularly. While some projects require additional validation or expert input, overall the program is on track to help Council achieve its financial goals and enhance sustainability for the community.

Council has delivered the following elements of the Financial Levers Program:

- Review of the Basis of Rating (Rating Review)
- Fees & Charges Review
- Stage 1 of the Service Level Review

A significant amount of work has been conducted to progress the Asset Management Plans, and stage 1 of the Service Level Review has resulted in a project to improve procurement & contract management. The remaining elements are either 'In Progress' or 'Ongoing'.

The significance of the Financial Levers Program is that it:

- **Supports long-term financial health** – helping Council achieve operating surpluses and maintain key financial ratios required for sustainable management.
- **Improves transparency and accountability** – providing a clear framework for monitoring progress and reporting to Elected Members and the community.
- **Guides strategic investment** – ensuring resources are directed to services and infrastructure that provide the greatest benefit while remaining affordable.
- **Strengthens decision-making** – linking asset management, service planning, rating structures, and treasury strategy so Council can plan confidently for the future.

By taking this proactive approach, Council is not only managing current challenges but also building a stronger foundation for future financial resilience

Financial Levers		2025/26	2026/27	2027/28
Foundational Projects	Asset Mgt Plan Road Map	• Asset valuation & validation • Utilisation including service level review Capital planning (renewal/new) • Operational & Maintenance Cost Analysis • Asset Management Plans	• Asset valuation & validation • Operational & Maintenance Cost Analysis • Asset Management Plans	• Asset valuation & validation • Operational & Maintenance Cost Analysis • Asset Management Plans
	ERP Changeover Project	• Complete transition activities • Train Staff • Go Live	• Continuous improvement	• Continuous Improvement
	Service Level Review	• Baseline register development • Service review framework establishment/initial reviews • Workforce analysis	• Continue and embed service reviews • Workforce Plan Development	• Continue and embed service reviews • Finalise workforce plan
Other Financial Levers		• Rating Review • Fees and Charges Review • Procurement & Contract Mgt • Future Grants Pathway • Strategic Property & Land Road Map • Treasury Management Review		

Long-Term Financial Plan

Statement on Long-Term Financial Plan & Sustainability

The District Council of Yankalilla's 2026–36 Long-Term Financial Plan (LTFP) continues to play a central role in guiding Council's financial sustainability and decision-making. Building on the work undertaken in recent years, the LTFP has been further refined to provide a clear and transparent view of Council's financial position, challenges and opportunities over the next 10 years.

Over the past 3 years, Council has undertaken a significant and deliberate program of work to strengthen its financial position. This has included improved financial discipline, cost containment and a renewed focus on aligning service levels with long-term financial capacity. The 2026–36 LTFP reflects this progress and reinforces Council's commitment to maintaining a sustainable financial trajectory.

A key enhancement to Council's financial planning approach has been the introduction of mid-term financial planning. This has enabled Council to better connect annual budget decisions with longer-term outcomes, providing a more practical and responsive framework for decision-making. By bridging the gap between the Annual Business Plan (ABP) and the 10-year LTFP, Council is better positioned to stay the course and respond to changing conditions while maintaining financial discipline.

The LTFP works in conjunction with the ABP, which outlines the services, projects and initiatives to be delivered in the year ahead. While the ABP focuses on immediate priorities, the LTFP ensures that these decisions are sustainable over the long term.

Together, these documents provide a comprehensive and aligned approach to financial planning, supporting both current service delivery and future financial resilience.

Council recognises the increasing impact of external economic factors, including rising costs, interest rate pressures and volatility in key inputs such as fuel and construction materials.

Additionally, depreciation expense presents a risk to the long-term financial sustainability of Council as it is currently based on existing assumptions that are being reassessed through updated condition audits and asset valuations. As new Asset Management Plans are developed, these inputs may materially change depreciation levels, impacting future financial outcomes and sustainability projections.

These factors cannot be fully considered in the development of the LTFP and the Asset Management Plans and reinforce the importance of maintaining a disciplined and forward-looking financial strategy.

In accordance with the *Local Government Act 1999*, Council continues to adopt both an ABP & Budget and a separate LTFP that together support the achievement of its long-term objectives. This integrated approach strengthens transparency and accountability, ensuring that the financial implications of decisions are clearly understood by both Council and the community.

By continuing to align the ABP&B, the mid-term financial plan and the LTFP with the priorities set out in the Strategic Community Plan: VISION 2030, Council is reinforcing its commitment to responsible financial stewardship. This approach ensures that decisions made today are sustainable, considered and support a resilient and well-served district into the future.

Exclusions

The following items are not fully reflected in this Annual Business Plan and Budget and will be further developed and incorporated in future iterations as more information becomes available:

- **Service Review Program (Financial Sustainability Pilot)** – Council has committed to an ongoing Service Review program, with an allocation of \$20K per annum over the next three years (including 2026–27). While this program is expected to deliver efficiency gains and improved service alignment, no specific operating expenditure reductions have been included in the 2026–27 budget at this stage. The forecast expenditure position therefore reflects current known costs, with the achievement of future expenditure targets dependent on the successful delivery of these reviews.

- **Asset Revaluations and Condition Data** – Council is currently analysing updated asset condition audit data and valuation information to better understand the condition and replacement cost of its asset base. The outcomes of this work may result in changes to asset useful lives, renewal profiles, and depreciation expense. As this analysis is not yet complete, there remains a level of uncertainty in both capital and operating forecasts, which will be refined as more robust data becomes available. This body of work further informs Council's update of its Asset Management Plans.

- **Asset Management Planning** – Council is progressing the implementation of its Asset Management Plan Road Map, which provides a structured approach to improving asset management practices and aligning them with long-term financial planning. As this work is ongoing, the full financial implications of the changes expected to the Asset Management Plans, including refined renewal and upgrade requirements, are not yet fully incorporated.

ESCOSA

Essential Services Commission of South Australia

(See Appendix 4)

The District Council of Yankalilla was in the first tranche (2022-23) of the Strategic Management Plan (SMP) Advice Scheme, also referred to as the Local Government Advice Scheme.

The SMP Advice Scheme commenced in April 2022 (following changes to section 122) and requires councils to provide information relating to the Long-Term Financial Plan and Infrastructure Asset Management Plan to the 'designated authority' (currently the Essential Services Commission of SA (ESCOSA)), once in every 'prescribed period' (currently set as four years). The SMP Advice Scheme is intended to support Councils' decision-making processes, affording ratepayers increased transparency and greater confidence that council operations are being undertaken on a long-term financially sustainable basis.

Each year Council is required to include a copy of the ESCOSA advice as well as any council response to the advice in their draft and adopted ABP.

Of the 11 initiatives provided by ESCOSA, Council has made the following achievements:

INITIATIVES IN PROGRESS 3	INITIATIVES COMPLETED 3	INITIATIVES COMPLETED & ONGOING 5
------------------------------------	-------------------------------	--

Council continues to review and refer to ESCOSA's advice and report on status of actions appropriate to address matters Council considers relevant and necessary.

Ongoing updates on Council's progress have been, and will continue to be, provided in the Appendix to the Annual Business Plan & Budget and the body and Appendix of the Long-Term Financial Plan.

Legislation & Policy

Legislative compliance

This Annual Business Plan has been prepared in accordance with the requirements set out in the Local Government Act 1999, particularly Section 123, and associated regulations (e.g., Local Government (Financial Management) Regulations 2011). It reflects Council's commitment to transparent and accountable governance.

Council policies referenced

A list of key Council policies that underpin or are referenced within the Annual Business Plan, based on policies mentioned in previous plans or relevant to the content are supplied below:

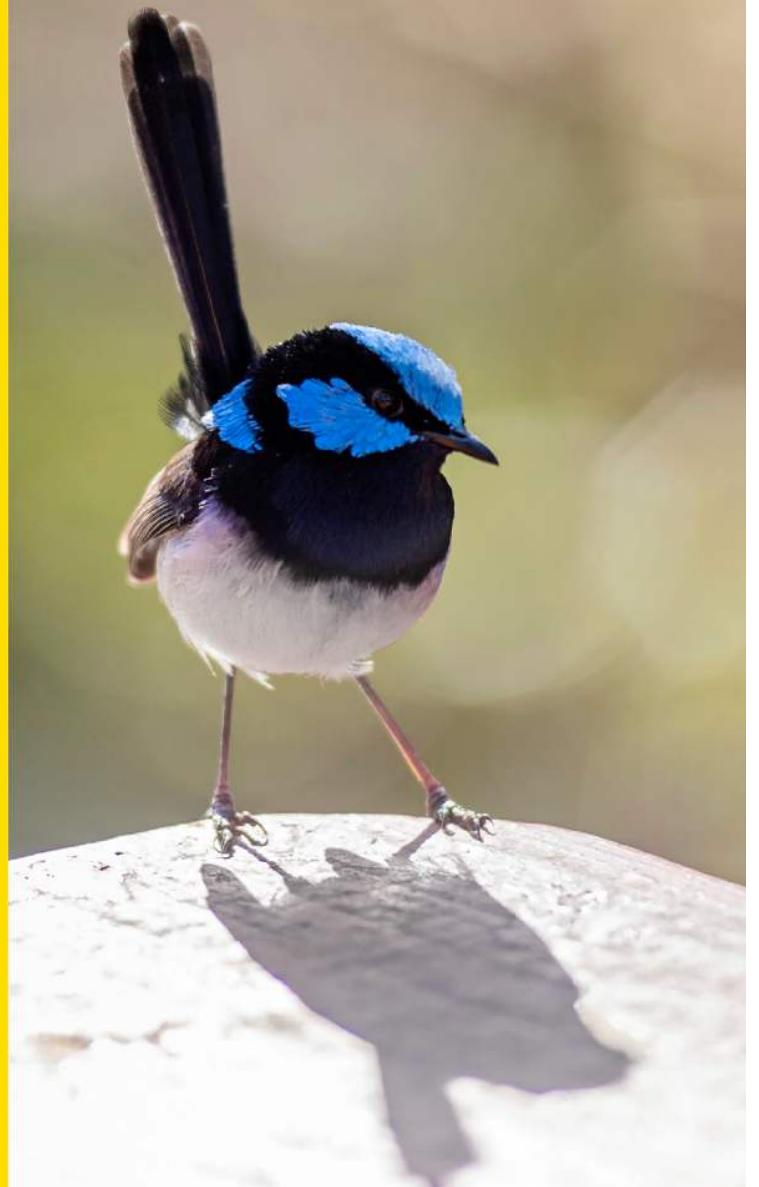
- Annual Business Plan and Budgeting Policy
- Public Consultation Policy
- Rating Policy
- Financial Hardship Policy
- Asset Accounting Policy
- Treasury Management Policy

(These policies are available on the District Council of Yankalilla website.)



APPENDIX 1

2026-27 Budget Financial Statements



District Council of Yankalilla
10 Year Financial Plan for the Years ending 30 June 2036
UNIFORM PRESENTATION OF FINANCES - GENERAL FUND

	Actuals 2024/25	BR2 Current Year 2025/26	2026/27
Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation	\$	\$	\$
Income		6.2%	7.9%
Rates	14,911,000	15,829,076	17,094,695
Statutory Charges	293,000	304,000	307,899
User Charges	2,516,000	1,121,337	1,433,713
Grants, Subsidies and Contributions - operating	1,284,000	1,730,350	919,341
Grants, Subsidies and Contributions - capital	928,000	124,362	522,478
Investment Income	37,000	61,978	73,617
Reimbursements	199,000	680,061	188,208
Other Income	240,000	86,000	81,000
Net gain - equity accounted Council businesses	-	-	-
Total Income	20,408,000	19,937,163	20,620,951
Expenses			
Employee Costs	7,460,000	7,919,442	8,563,272
Materials, Contracts & Other Expenses	7,376,000	8,056,946	7,553,421
Depreciation, Amortisation & Impairment	4,613,000	4,440,398	4,577,205
Finance Costs	752,000	657,032	481,449
Net loss - Equity Accounted Council Businesses	170,000	-	-
Total Expenses	20,371,000	21,073,819	21,175,348
Operating Surplus / (Deficit)	37,000	(1,136,655)	(554,397)
Timing adjustment for grant revenue	(220,000)	-	-
Less: Grants, subsidies and contributions – Capital	(928,000)	(124,362)	(522,478)
Adjusted Operating Surplus / (Deficit)	(1,111,000)	(1,261,017)	(1,076,875)
Net Outlays on Existing Assets			
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,318,000)	(2,439,923)	(3,066,603)
Finance Lease payments for Right of Use Assets	-	-	-
<i>add back</i> Depreciation, Amortisation and Impairment	4,613,000	4,440,398	4,577,205
<i>add back</i> Grants, subsidies and contributions – Capital Renewal	800,000	124,362	522,478
<i>add back</i> Proceeds from Sale of Replaced Assets	438,000	147,000	120,000
Total Net Outlays on Existing Assets	3,533,000	2,271,837	2,153,080
Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,216,000)	(440,665)	(320,000)
Finance lease payments for Right of Use Assets	-	-	-
<i>add back</i> Grants, subsidies and contributions – Capital New/Upgraded	128,000	50,000	-
<i>add back</i> Amounts Received Specifically for New and Upgraded Assets	-	-	-
<i>add back</i> Proceeds from Sale of Surplus Assets (including Investment Property, Real Estate Developments & non-current assets held for sale)	55,000	-	-
Total Net Outlays on New and Upgraded Assets	(1,033,000)	(390,665)	(320,000)
Annual Net Impact to Financing Activities (surplus / (deficit))	1,389,000	620,155	756,206
Principal Payments due on FIXED LOANS			915,897
Surplus (shortfall) on Principal Payments			(159,692)

District Council of Yankalilla
10 Year Financial Plan for the Years ending 30 June 2036
STATEMENT OF COMPREHENSIVE INCOME - GENERAL FUND
Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals 2024/25 \$	BR2 Current Year 2025/26 \$	2026/27 \$
Income			
Rates	14,911,000	15,829,076	17,094,695
Statutory Charges	293,000	304,000	307,899
User Charges	2,516,000	1,121,337	1,433,713
Grants, Subsidies and Contributions - operating	1,284,000	1,730,350	919,341
Grants, Subsidies and Contributions - capital	928,000	124,362	522,478
Investment Income	37,000	61,978	73,617
Reimbursements	199,000	680,061	188,208
Other Income	240,000	86,000	81,000
Net gain - equity accounted Council businesses	-	-	-
Total Income	20,408,000	19,937,163	20,620,951
Expenses			
Employee Costs	7,460,000	7,919,442	8,563,272
Materials, Contracts & Other Expenses	7,376,000	8,056,946	7,553,421
Depreciation, Amortisation & Impairment	4,613,000	4,440,398	4,577,205
Finance Costs	752,000	657,032	481,449
Net loss - Equity Accounted Council Businesses	170,000	-	-
Total Expenses	20,371,000	21,073,819	21,175,348
Operating Surplus / (Deficit)	37,000	(1,136,655)	(554,397)
Asset Disposal & Fair Value Adjustments	(258,000)	-	(174,274)
Amounts Received Specifically for New or Upgraded Assets	-	-	-
Physical Resources Received Free of Charge	1,996,000	-	-
Operating Result from Discontinued Operations	-	-	-
Net Surplus / (Deficit)	1,775,000	(1,136,655)	(728,671)
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	19,052,000	4,949,927	3,094,247
Share of Other Comprehensive Income - Equity Accounted Council Businesses	-	-	-
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	-	-	-
Transfer to Accumulated Surplus on Sale of Revalued I,PP&E	-	-	-
Net assets transferred - Council restructure	-	-	-
Other	-	-	-
Amounts which will be reclassified subsequently to operating result			
Available-for-Sale Financial Instruments - Change in Fair Value	-	-	-
Transfer to Accumulated Surplus on Sale of Available-for-Sale Financial Instrum	-	-	-
Movements in Other Reserves	-	-	-
Other	-	-	-
Total Other Comprehensive Income	19,052,000	4,949,927	3,094,247
Total Comprehensive Income	20,827,000	3,813,272	2,365,577

District Council of Yankalilla
10 Year Financial Plan for the Years ending 30 June 2036
STATEMENT OF FINANCIAL POSITION - GENERAL FUND
Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals	BR2	
	2024/25	Current Year	2026/27
	\$	\$	\$
ASSETS			
Current Assets			
Cash & Cash Equivalents	51,000	100,000	100,000
Trade & Other Receivables	1,575,000	910,357	914,782
Other Financial Assets	-	-	-
Inventories	1,000	554	520
Other Current Assets	-	-	-
Non-current assets classified as "Held for Sale"	-	-	-
Total Current Assets	1,627,000	1,010,912	1,015,302
Non-Current Assets			
Financial Assets	45,000	48,174	49,548
Equity Accounted Investments in Council Businesses	-	-	-
Investment Property	-	-	-
Infrastructure, Property, Plant & Equipment	159,929,000	163,172,117	164,781,488
Intangible Assets	201,000	201,000	201,000
Non-current assets classified as "Held for Sale"	-	-	-
Other Non-Current Assets	-	-	-
Total Non-Current Assets	160,175,000	163,421,291	165,032,036
TOTAL ASSETS	161,802,000	164,432,203	166,047,337
LIABILITIES			
Current Liabilities			
Cash Advance Debenture	1,483,000	2,330,825	2,312,465
Trade & Other Payables	1,883,000	3,028,034	3,043,527
Borrowings	563,000	915,897	647,187
Provisions	1,091,000	1,321,454	1,525,578
Other Current Liabilities	-	-	-
Liabilities relating to Non-Current Assets classified as "Held for Sale"	-	-	-
Total Current Liabilities	5,020,000	7,596,210	7,528,756
Non-Current Liabilities			
Cash Advance Debenture	9,216,000	2,540,947	2,481,063
Trade & Other Payables	-	-	-
Borrowings	2,264,000	5,190,877	4,543,690
Provisions	167,000	155,897	179,978
Liability - Equity Accounted Council Businesses	1,260,000	1,260,000	1,260,000
Other Non-Current Liabilities	-	-	-
Liabilities relating to Non-Current Assets classified as "Held for Sale"	-	-	-
Total Non-Current Liabilities	12,907,000	9,147,721	8,464,732
TOTAL LIABILITIES	17,927,000	16,743,931	15,993,488
Net Assets	143,875,000	147,688,272	150,053,849
EQUITY			
Accumulated Surplus	30,511,000	29,374,345	28,645,674
Asset Revaluation Reserves	113,364,000	118,313,927	121,408,175
Available for Sale Financial Assets	-	-	-
Other Reserves	-	-	-
Total Equity	143,875,000	147,688,272	150,053,849

District Council of Yankalilla
10 Year Financial Plan for the Years ending 30 June 2036
STATEMENT OF CASH FLOWS - GENERAL FUND
Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals 2024/25 \$	BR2 Current Year 2025/26 \$	2026/27 \$
Cash Flows from Operating Activities			
Receipts:			
Rates Receipts	15,005,000	17,475,963	17,159,793
Statutory Charges	293,000	304,532	307,688
User Charges	2,768,000	1,206,523	1,416,802
Grants, Subsidies and Contributions (operating purpose)	1,355,000	1,711,591	963,030
Investment Receipts	37,000	61,361	73,300
Reimbursements	219,000	667,112	201,742
Other	1,036,000	95,143	81,280
Payments:			
Payments to Employees	(7,516,000)	(7,713,079)	(8,325,368)
Payments for Materials, Contracts & Other Expenses	(8,074,000)	(7,993,056)	(7,637,096)
Finance Payments	(752,000)	(657,032)	(481,449)
Net Cash provided (or used in) Operating Activities	4,371,000	5,159,058	3,759,721
Cash Flows from Investing Activities			
Receipts:			
Amounts Received Specifically for New/Upgraded Assets	-	-	-
Grants utilised for capital purposes	43,000	170,984	501,023
Sale of Replaced Assets	438,000	147,000	120,000
Sale of Surplus Assets	55,000	-	-
Sale of Investment Property	-	-	-
Sale of Non Current Assets "Held for Sale"	-	-	-
Net Disposal of Investment Securities	-	-	-
Sale of Real Estate Developments	-	-	-
Sale of Intangible Assets	-	-	-
Repayments of Loans by Community Groups	13,000	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-
Distributions Received from Equity Accounted Council Businesses	-	-	-
Other Investing Activity Receipts	-	-	-
Payments:			
Expenditure on Renewal/Replacement of Assets	(2,318,000)	(2,439,923)	(3,066,603)
Expenditure on New/Upgraded Assets	(1,216,000)	(440,665)	(320,000)
Purchase of Investment Property	-	-	-
Net Purchase of Investment Securities	-	-	-
Development of Real Estate for Sale	-	-	-
Expenditure on Intangible Assets	-	-	-
Loans Made to Community Groups	-	-	-
Purchase of Interests in Equity Accounted Council Businesses	-	-	-
Capital Contributed to Equity Accounted Council Businesses	-	-	-
Other Investing Activity Payments	-	-	-
Net Cash provided (or used in) Investing Activities	(2,985,000)	(2,562,604)	(2,765,580)
Cash Flows from Financing Activities			
Receipts:			
Proceeds from CAD	-	-	-
Proceeds from Borrowings	-	4,000,000	-
Receipt of Funds from Leases	-	-	-
Proceeds from Aged Care Facility Deposits	-	-	-
Proceeds from Bonds & Deposits	-	-	-
Receipts from Other Financing Activities	-	-	-
Payments:			
Repayments of CAD	-	(5,827,229)	(78,243)
Repayments of Borrowings	(1,424,000)	(720,225)	(915,897)
Repayment of Principal Portion of Lease Liabilities	-	-	-
Repayment of Aged Care Facility Deposits	-	-	-
Repayment of Bonds & Deposits	-	-	-
Payments of Other Financing Activities	-	-	-
Net Cash Flow provided (used in) Financing Activities	(1,424,000)	(2,547,454)	(994,141)
Net Increase/(Decrease) in Cash & Cash Equivalents	(38,000)	49,000	-
plus: Cash & Cash Equivalents - beginning of year	89,000	51,000	100,000
Cash & Cash Equivalents - end of the year	51,000	100,000	100,000
Cash & Cash Equivalents - end of the year	51,000	100,000	100,000
Investments - end of the year	-	-	-
Cash, Cash Equivalents & Investments - end of the year	51,000	100,000	100,000

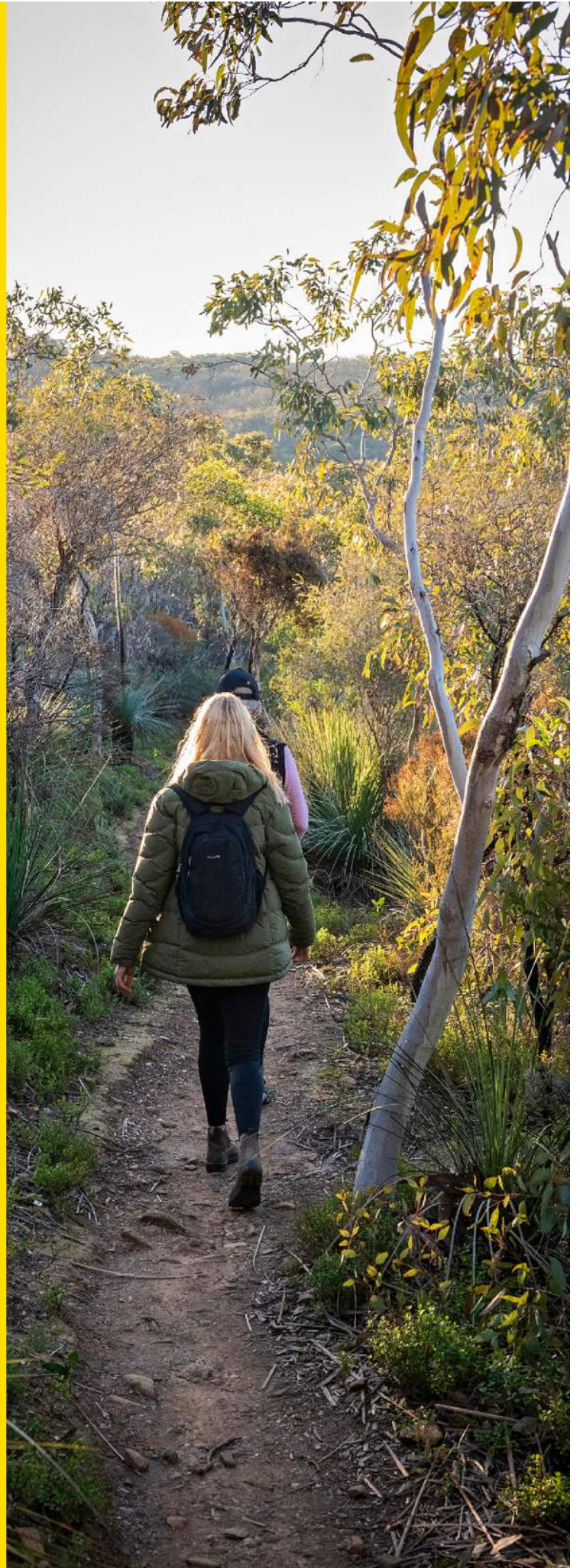
District Council of Yankalilla
10 Year Financial Plan for the Years ending 30 June 2036
STATEMENT OF CHANGES IN EQUITY - GENERAL FUND
Scenario: V9.4 DCY 2026-27_LTFP2026-36 for consultation

	Actuals 2024/25 \$	BR2 Current Year 2025/26 \$	2026/27 \$
Opening Balance	123,048,000	143,875,000	147,688,272
Net Surplus / (Deficit) for Year	1,775,000	(1,136,655)	(728,671)
Other Comprehensive Income			
- Gain (Loss) on Revaluation of I,PP&E	19,052,000	4,949,927	3,094,247
- Available for Sale Financial Instruments: change in fair value	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-
- Transfer to Accumulated Surplus on Sale of I,PP&E	-	-	-
- Transfer to Acc. Surplus on Sale of AFS Financial Instruments	-	-	-
- Share of OCI - Equity Accounted Council Businesses	-	-	-
- Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-
- Other Movements	-	-	-
Other Comprehensive Income	19,052,000	4,949,927	3,094,247
Total Comprehensive Income	20,827,000	3,813,272	2,365,577
Transfers between Equity	-	-	-
Equity - Balance at end of the reporting period	143,875,000	147,688,272	150,053,849



APPENDIX 2

2026-27 Fees & Charges





FEES & CHARGES

2026-27

The Local Government Act 1999 empowers a Council to impose fees and charges for various services it provides, either as a part of its statutory functions or on request.

Council's fees and charges are subject to public consultation and resolution by Council.

Section 188(6) of the Act requires Council to keep a list of fees and charges imposed under this section on public display (during ordinary office hours) at the principal office of the Council. This document is the record of fees and charges for public display for the District Council of Yankalilla.

As per the Goods and Services Tax Act 1999, GST will be charged on all fees and charges, except those given exemption under the Act. The fees and charges will identify all those charges that attract a Goods and Services Tax. All prices will be inclusive of a 10% GST where applicable. Bond monies will not attract GST unless monies are not refunded due to breaches in relation to conditions of hire.

Other fees and charges imposed by Council are determined by legislation and is not responsibility of Council. These fees and charges are detailed on our website.

COMMUNITY SERVICES AND FACILITIES

LIBRARY

NOTES:

- Replacement fees are applied to any lost or damaged item. The fee detailed is a minimum fee, costs incurred are applied to higher cost books.
- For photocopying and printing services, please refer to the section entitled 'Printing and Photocopying Services'.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Library Card - Replacement	Y	\$2.60	\$2.70	
Library Bags	Y	\$2.60	\$5.00	
Interstate Inter Library Loan (Per request)	Y	As negotiated by lending library	As negotiated by lending library	
Adult Fiction	Y	\$30.00 or RRP	\$30.00 or RRP	
Adult Non-Fiction	Y	\$30.00 or RRP	\$30.00 or RRP	
Children/Youth Fiction	Y	\$15.00 or RRP	\$15.00 or RRP	
Children/Youth Non- Fiction	Y	\$15.00 or RRP	\$15.00 or RRP	
Large Print	Y	\$50.00 or RRP	\$50.00 or RRP	
Audio Book	Y	\$71.00 or RRP	\$71.00 or RRP	
DVD	Y	\$30.00 or RRP	\$30.00 or RRP	
Magazines	Y	\$10.00 or RRP	\$10.00 or RRP	
CD	Y	\$30.00 or RRP	\$30.00 or RRP	
Language Kits	Y	\$81.00 or RRP	\$81.00 or RRP	

YANKALILLA CULTURAL CENTRE & LIBRARY ROOM HIRE RATES

NOTES:

- All room hire rates are per hour.
- No room hire is charged for non-profit making projects/programs run by community groups.
- Commercial – fees are applied for any activity where a fee is charged to participate.
- Cleaning costs – should a room or kitchen require cleaning after a hire, the cost will be passed on to the registered hirer.
- Should a call-out be made due to unsecure premises or concerns/complaints which are the responsibility of the hirer, this fee will be incurred by the hirer.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
ROOM HIRE				
COMMERCIAL				
Meeting Room per hour	Y	\$20.50	\$21.00	Refurbished room as part of the new Library construction.
Kitchen	Y	\$0.00	\$0.00	Kitchen only available as a tea room
Hall per hour	Y	\$20.50	\$21.00	Community Hall returned to use after new library constructed
COMMUNITY GROUPS				
Meeting Room	Y	\$0.00	\$0.00	Free from July 2023
Kitchen	Y	\$0.00	\$0.00	Free from July 2023
Hall	Y	\$0.00	\$0.00	Free from July 2023
Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
OTHER COSTS				
Call Out – Alarm or Security	Y	\$168.40	\$175.40	
Cleaning rate per hour	Y	\$67.30	\$70.10	Or part thereof
Swipe Card Replacement	Y	\$26.70	\$27.80	

FLEURIEU COAST FREE BIKES SCHEME

NOTES:

- Fees quoted are for full replacement, should an item be damaged and repairable, full cost recovery will be required from the registered hirer.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Padlock	Y	\$43.00	\$44.00	
Helmet (all sizes)	Y	\$69.00	\$71.00	
Mountain bike (all sizes)	Y	\$1,496.00	\$1,558.00	
Retro Style bike	Y	\$1,025.00	\$1,068.00	
Childs bike	Y	\$861.00	\$897.00	
Overnight charge (per night)	Y	\$41.00	\$42.00	

COMMONWEALTH HOME SUPPORT PROGRAMME (CHSP) COMMUNITY TRANSPORT

NOTES:

- Non-eligible Commonwealth Home Support Programme (CHSP) transport services charged at \$1.68 per km with a minimum charge of \$15 per trip. Service delivery for eligible CHSP clients will be given priority of booking.
- You may be eligible for services under CHSP if you are:
 - 65 years or older, or 50 years or older and identify as an Aboriginal and Torres Strait Islander person.
 - Still living at home.
 - Have or in the process of registering with My Aged Care.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
COMMUNITY CARS - TRANSPORT SERVICE				
Non-eligible CHSP customer	Y	\$1.68	\$1.68	Per km
Eligible CHSP customer	Y	Donation	Donation	As per Policy

* community bus services are subject to Council approval and consultation within the annual business planning and budgeting process.

At the time of creating this document, no decision on services had been decided.

VISITOR AND TOURISM SERVICES

CARAVAN PARK FEES				
Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
PARK FEES				
Normanville Jetty Holiday Park accommodation	Y	Variable	Variable	Please check the Normanville Jetty Holiday Park website for bookings and prices.
OTHER COSTS				
Booking Cancellation Fees	Y	Variable	Variable	Please check the Normanville Jetty Holiday Park website for bookings and prices.
Cleaning of cabins as a result of animals or smoking	Y	Variable	Variable	Please check the Normanville Jetty Holiday Park website for bookings and prices.
Additional Cleaning	Y	Variable	Variable	Please check the Normanville Jetty Holiday Park website for bookings and prices.
ANNUAL LICENCE				
Annual Licence – small allotment	Y	\$6,127.00	\$6,384.00	
Annual Licence – large allotment	Y	\$6,405.00	\$6,674.00	
Annual Licence – super allotment	Y	\$6,963.00	\$7,255.00	
Electricity	Y	\$0.51	\$0.53	Per KWh
Extra Person Annuals	Y	\$20.00	\$21.00	Per person over 5 years of age. Applicable for peak and off-peak.

FLEURIEU COAST VISITOR CENTRE

NOTES:

- For photocopying and printing services, please refer to the section entitled 'Printing and Photocopying Services'
- Tourism businesses based with District Council of Yankalilla are offered the Advertisers Package free of charge.
- Operators with bookable products including accommodation and tours must sign a booking agreement and be commissionable through the Fleurieu Coast Visitor Centre to be eligible for this free advertising service.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
BROCHURE DISPLAY RENTALS				
Advertisers Package: Non Fleurieu Peninsula Operators: • 1 DL Brochure displayed	Y	\$20.50	\$21.00	
Advertisers Package: Fleurieu Peninsula Operators • 1 DL Brochure displayed	Y	\$61.00	\$63.00	
Manual Bookings	Y	10%	10%	
Online booking (opted in through our online booking system)	Y	10%	10%	
Community event ticketing	Y	8%	8%	
EQUIPMENT HIRE				
Individual Item Hire Rates				
COMMUNITY				<i>Community groups can apply for "in kind" assistance & events support. Applications will be assessed on a case by case basis.</i>
Events Trailer & Equipment - Community	Y	\$100.00	\$104.00	
PA System Large - Community	Y	\$75.00	\$78.00	
PA System Small - Community	Y	\$40.00	\$41.00	
Data Projector - Community	Y	\$60.00	\$62.00	
Marquee 3m x 3m - Aluminium Frame - Community	Y	\$40.00	\$41.00	
Marquee 3m x 3m - Steel Frame - Community	Y	\$60.00	\$62.00	
Marquee 6m x 3m - Steel Frame - Community	Y	\$100.00	\$104.00	
Games - Community*	Y	\$50.00	\$52.00	
COMMERCIAL			\$0.00	
Events Trailer & Equipment - Commercial	Y	\$200.00	\$208.00	
PA System Large - Commercial	Y	\$150.00	\$156.00	
PA System Small - Commercial	Y	\$80.00	\$83.00	
Data Projector - Commercial	Y	\$100.00	\$104.00	
Marquee 3m x 3m - Aluminium Frame - Commercial	Y	\$60.00	\$62.00	
Marquee 3m x 3m - Steel Frame - Commercial	Y	\$100.00	\$104.00	
Marquee 6m x 3m - Steel Frame - Commercial	Y	\$200.00	\$208.00	
Games - Commercial*	Y	\$100.00	\$104.00	
*Games package includes Tug of War, Wooden Jenga, Dominos, Finska, Noughts & Cross, Corn Hole, Stilts, Hopscotch				

PRINTING AND DOCUMENTS

PRINTING AND PHOTOCOPYING SERVICES

NOTES:

- Community Groups may receive black and white copies to a maximum of 200 per month. This service is free of charge and ONLY available at the Fleurieu Coast Visitor Centre (VIC).
- Community Groups do not receive discount on colour copies at any location of Council.

Description and Comments	GST	2026-27 Fees & Charges		Additional Comments
		Council Offices & Visitor Centre	Library	
BLACK AND WHITE				
A4 single sided	Y	\$0.50	\$0.30	
A4 double sided	Y	\$0.90	\$0.50	
A3 single sided	Y	\$0.70	\$0.40	
A3 double sided	Y	\$1.40	\$0.70	
COLOUR				
A4 single sided	Y	\$0.70	\$0.50	
A4 double sided	Y	\$1.40	\$0.90	
A3 single sided	Y	\$0.90	\$0.90	
A3 double sided	Y	\$1.80	\$1.10	
OTHER DOCUMENTS – COUNCIL OFFICES ONLY				
Description and Comments	GST	2025-26	2026-27	Additional Comments
		Fees & Charges	Fees & Charges	
Annual Report	Y	\$10.20	\$10.60	
Council Agenda, Minutes and Policies (per page)	Y	\$0.30	\$0.30	
Annual Business Plan and Budget (Summary)	Y	\$0.00	\$0.00	
Administration fee to reprint Voters Roll – House of Assembly and Council Roll	Y	\$66.60	\$69.30	
Administration fee to reprint Voters Roll – House of Assembly and Council per ward	Y	\$33.30	\$34.60	
Printed extracts of Assessment Record Information	Y	\$25.60	\$26.60	

COUNCIL ISSUED DOCUMENTS - REPRINTING OF

NOTES:

- For historical Rate Notice reprints – Written request required accompanied with fee
- One reprint of a rates notice is provided free of charge for the current financial year

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Previous years rates information – historic, from 1991/92 - 2003/04	Y	\$25.00	\$26.00	Provided as a statement of historic rates by year
Previous years rates information – historic, from 2004/05 - 2015/16	Y	\$30.00	\$31.00	Provided as a statement of historic rates and capital values by year
Previous years rates information – from 2016/17 onwards	Y	\$30.00	\$31.00	Provided as a statement of historic rates and capital values by year
Previous years Rate Notice reprint - per year from 2016/17 onwards	Y	\$9.00	\$9.00	Charge per notice/per year
Extract from Assessment Record - Previous (per record)	Y	\$11.70	\$12.10	Previous Assessment Record is available for perusal, free
Investigation and Archive retrieval from Assessment Record where information not readily available from Previous date. Per half hour plus document printing costs.	Y	\$56.30	\$58.60	

FREEDOM OF INFORMATION (FOI)

FOI APPLICATIONS
NOTES: · Council has removed reference to these fees from its Fees & Charges document, as this is a State Government set fee. · Section 53(2) of the Freedom of Information Act 1991 (FOI Act) deals with fees and charges. · Fees for Freedom of Information applications are subject to the fees and charges stated within the most current SA Government Gazette Freedom of Information Notice – Schedule 1. www.governmentgazette.sa.gov.au

PLANNING AND DEVELOPMENT

DEVELOPMENT FEES

NOTES:

The following fees are set by Council, see Statutory Charges for information on other fees and charges.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Certificate of Title Search	Y	\$43.90	\$45.70	
Archive Search Fee	Y	\$60.00	\$62.50	
Public Notification Fee (sign on land)	Y	\$425.00	\$442.80	
Category 3 Public Notification Fee	Y	\$382.00	\$398.00	

FOOD PREMISES – OUTDOOR EATING - PERMITS/LICENCES				
NOTES: Permits issues for a maximum of five years and subject to payment of the annual fee. The permit will lapse should the invoice not be paid.				
Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Outdoor Eating Areas Permit	N	\$225.00	\$234.00	Annual fee, to be invoiced to businesses with permits at the start of FY

COMPLIANCE & REGULATORY SERVICES

FIRE PREVENTION

NOTES:

- Cost and expenses incurred by Council if an owner of the land refuses or fails to comply with the requirements of Section 105F Notice under the Fire and Emergency Services Act 2005

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Slashing of block/area	Y	Contractor Cost + \$400 Administration Fee	Contractor Cost + \$450 Administration Fee	Additional administration costs being incurred

EXPIATION FEES

NOTES:

- An Expiation fee may be fixed by Council resolution in accordance with section 246(5)(b) of the Local Government Act 1999

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Non-compliance to Cats By-law offence	N	\$160.00	\$170.00	Aligned with Unregistered Dog
Non-compliance to By-law expiation fee	N	\$312.50	\$315.00	
Continuous offence	N	\$15.00 per day	\$16.00 per day	New charge 2025-26

ABANDONED VEHICLES

NOTES:

- As imposed by Section 237 Local Government Act, 1999.
- Administration Fee includes processes required to be undertaken by Compliance Team.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Reimbursement of Contractor Cost	Y	At cost	At cost	
Administration Fee	N	\$300.00	\$320.00	
Intial Impound - Impound Custody & Maintenance of Motor Vehicle	N	\$250.00	\$350.00	
Impound and custody motor vehicle	N	\$125.00	\$150.00	per month or part thereof
Advertisement Fee	N	At cost	At cost	
Motor Reg Search Fee	N	At cost	At cost	recovery of cost for a motor vehicle search fees associated with enforcement of legislation

SHORT TERM USE OF COMMUNITY LAND

NOTES:

- A permit is required for ALL the activities listed below.
- Mobile Food Vendors (MFVs) fees for permits issued on community land ONLY.
- Non-exclusive - public are permitted to access area.
- Exclusive - public are not permitted access to area.
- Specific conditions may be applied to any permit.
- Commercial – ‘profit’ making activity (not fund-raising).

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
COMMERCIAL USE				
Non- Exclusive	Y	\$390.00	\$406.00	
Exclusive	Y	\$718.00	\$748.00	
Commercial Filming (i.e.: TV ads, film production etc)	N	\$308.00	\$320.00	Administration Fee
Student Filming		No charge	No charge	No Charge on application

Note: If event permit request is under 4 weeks before activity an additional \$400 Fee will be applicable for additional administration costs.

NON-COMMERCIAL USE

Non- Exclusive (i.e.: sausage sizzle)	Y	\$60.00	\$62.00	POA for fund raising and charities
Exclusive (i.e.: sausage sizzle)	Y	\$169.00	\$176.00	
Non- Exclusive (i.e.: for profit Community Event)	Y	\$200.00	\$208.00	New charge 2025-26
Exclusive (i.e.: for profit Community Event)	Y	\$350.00	\$364.00	New charge 2025-26
Premium Weddings – non-exclusive use (location dependant)	Y	\$150.00	\$156.00	
Premium Weddings – exclusive use (location dependant)	Y	\$374.30	\$390.00	Exclusive use of area for more than 1 hour
Weddings – non-exclusive use	Y	\$56.00	\$58.00	
Weddings – exclusive use	Y	\$281.00	\$292.00	Exclusive use of area for more than 1 hour
Buskers (Yearly Permit)	Y	\$15.00	\$15.60	Permit required
Charity collections		No charge	No charge	Permit required

Note: If event permit request is under 4 weeks before activity an additional \$400 Fee will be applicable for additional administration costs.

MOBILE FOOD VENDORS (MFVs)

Annual Fee	N	\$2,357.00	\$2,455.00	
Monthly Fee	N	\$307.00	\$319.00	
Ranger Service Fee	N	At Cost	At Cost	Supply of ranger services for event

CEMETERIES

NOTES:

- Imposed under Section 188(1)(a) of LG Act.
- 99-year lease charge includes administration and pegging fees.
- 50-year columbarium wall lease charge includes administration fee.
- Fee amounts for interment rights amended to reflect the GSTD 2024/2 tax ruling change.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
YANKALILLA PUBLIC CEMETERY				
Interment Right resident - Burial Plot - 99-year lease	N	\$1,590.00	\$2,000.00	Fee is exempt from GST
Interment Right non-resident - Burial Plot - 99-year lease	N	\$3,180.00	\$4,000.00	Fee is exempt from GST
Interment Right residential - Burial Plot - In Perpetuity	N	\$2,500.00	\$3,000.00	Fee is exempt from GST
Interment Right non-residential - Burial Plot - In Perpetuity	N	\$5,000.00	\$6,000.00	Fee is exempt from GST
Interment Right resident - Columbarium Wall -50-year lease	N	\$820.00	\$950.00	Fee is exempt from GST
Interment Right non-resident - Columbarium Wall - 50 year lease	N	\$1,180.00	\$1,400.00	Fee is exempt from GST
Interment Right residential - Columbarium Wall - In Perpetuity	N	\$1,090.00	\$1,300.00	Fee is exempt from GST
Interment Right non-residential - Columbarium Wall - In Perpetuity	N	\$2,180.00	\$2,600.00	Fee is exempt from GST
Interment Right resident - Native Garden - 50- year lease	N	\$1,500.00	\$1,900.00	Fee is exempt from GST
Interment Right non-resident - Native Garden - 50-year lease	N	\$2,360.00	\$2,700.00	Fee is exempt from GST
Interment Right resident - Native Garden - In Perpetuity	N	\$2,910.00	\$3,400.00	Fee is exempt from GST
Interment Right non-residential - Native Garden - In Perpetuity	N	\$3,820.00	\$4,400.00	Fee is exempt from GST
BULLAPARINGA CEMETERY				
Interment Right resident - Burial Plot - 99-year lease	N	\$1,590.00	\$2,000.00	Fee is exempt from GST
Interment Right non-resident - Burial Plot - 99-year lease	N	\$3,180.00	\$4,000.00	Fee is exempt from GST
Interment Right residential - Burial Plot - In Perpetuity	N	\$2,500.00	\$3,000.00	Fee is exempt from GST
Interment Right non-residential - Burial Plot - In Perpetuity	N	\$5,000.00	\$6,000.00	Fee is exempt from GST
Interment Right resident - Columbarium Wall -50-year lease	N	\$820.00	\$950.00	Fee is exempt from GST
Interment Right non-resident - Columbarium Wall - 50 year lease	N	\$1,180.00	\$1,400.00	Fee is exempt from GST
Interment Right residential - Columbarium Wall - In Perpetuity	N	\$1,090.00	\$1,300.00	Fee is exempt from GST
Interment Right non-residential - Columbarium Wall - In Perpetuity	N	\$2,180.00	\$2,600.00	Fee is exempt from GST
MISCELLANEOUS CHARGES				
Columbarium Ashes Interment & Plaque Installation	Y	\$220.00	\$240.00	
Memorial Work Application Fee	Y	\$220.00	\$200.00	
Native Garden Ashes Interment & Plaque Installation	Y	\$220.00	\$240.00	
Burial Plot Ashes Interment	Y	P.O.A	240	
Ordering of Plaque	Y	At cost + \$50 admin	At cost + \$300 admin	
Installation of Plaque by Council	Y	\$175.00	\$175.00	
Memorial Bench	Y	P.O.A	14407.15	New charge 2025-26
Yankalilla Memorial garden plaque Installation	Y	P.O.A	P.O.A	New charge 2025-26

FLEURIEU REGIONAL WASTE AUTHORITY

Fees & Charges are set by the Fleurieu Regional Waste Authority (FRWA).

Residents are advised to contact FRWA directly for the current fees and charges applicable to their services.

www.fleurieuregionalwasteauthority.com.au

Phone: (08) 8555 7405

KERBSIDE WASTE SERVICES

- Council has contracted Fleurieu Regional Waste Authority to provide kerbside duties.

Residents are advised to contact FRWA directly for the current fees and charges applicable to their services.

BIN PARTS AND SERVICE PRICES

- The responsibility for all bin purchases, maintenance, repair, or replacement is with the property owner. Bins and parts are available from the Yankalilla Waste and Recycling Depot.

Residents are advised to contact FRWA directly for the current fees and charges applicable to their services.

YANKALILLA WASTE AND RECYCLING DEPOT

- Council has contracted Fleurieu Regional Waste Authority who run the Yankalilla Waste and Recycling Depot. The following fees and charges apply for the following services

Residents are advised to contact FRWA directly for the current fees and charges applicable to their services.

ANIMAL MANAGEMENT

DOG REGISTRATION FEES

- NOTES:**
- All dogs within the District Council of Yankalilla are to be desexed, microchipped and registered correctly (unless exempt by Vet).
 - A NON-STANDARD – a dog that is not STANDARD, even if exemptions apply.
 - A NON-STANDARD Exempt Dog - a dog that is exempt that has a Vet Exemption for desexing is charged at the non-standard exempt rate
 - A STANDARD dog is BOTH desexed and microchipped.

A 50% discount on registrations fees apply to Concession and Gold Card holders on presentation

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
ANNUAL REGISTRATION FEES				
Working Dog	N	\$22.50	\$27.50	Council Charge Only for certified working dogs
Disability Dogs	N	\$0.00	\$0.00	Only for dogs accredited under Section 21A of the Dog and Cat Management Act
Non-Standard Dog	N	\$95.40	\$110.00	Any dog that is not STANDARD, even if exemptions apply
Standard Dog	N	\$47.60	\$55.00	Desexed and Microchipped
Puppy under six months pending desexing	N	\$47.60	\$49.50	Charged as a standard dog. Compliance Team to confirm desexing later in year to prevent expiation

CAT REGISTRATION FEES

- NOTES:**
- All cats within the District Council of Yankalilla are to be desexed, microchipped and registered correctly (unless exempt by Vet).
 - A STANDARD cat is BOTH desexed and microchipped.
 - A NON-STANDARD - is any cat that is not STANDARD, even if exemptions apply.
 - A NON-STANDARD Exempt Cat - is a cat that is exempt that has a Vet Exemption for desexing is charged at the non-standard exempt rate

A 50% discount on registrations fees apply to Concession and Gold Card holders on presentation

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
ANNUAL REGISTRATION FEES				
Standard	N	\$47.60	\$55.00	Desexed and Microchipped
Non-Standard	N	\$95.40	\$350.00	Any cat that is not STANDARD, even if exemptions apply
Kitten under six months pending desexing	N	\$47.60	\$55.00	Charged as a Standard Cat. Compliance Team to confirm desexing later in year to prevent expiation

FEES APPLIED TO BOTH DOG AND CAT MANAGEMENT

NOTES:

- ONLY the following concession cards are accepted DVA Gold and White Cards, Pensioner Card, Senior Health Card and Health Care Card.
- Where more than 2 dogs/cats are PREVIOUSLY registered / or cats reside (at a property), no fee will be charged when assessing a property for more than 2 dogs/cats.
Assessment includes property inspection and consultation with neighbours.
- Expiation notices may be issued by Council in addition for non-compliance
- A lifetime disc is provided for dogs by State Government upon registration. Any replacement dog discs are managed by the owner via the DACO system and charges are applied
- A lifetime disc for cats are provided by Council upon initial registration. Any replacement cat disc will be issued by Council according to the charge below

DOGS AND CATS - CONCESSIONS AND DISCOUNTS

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
New registration after 1 January 2026	N	50%	50%	50% of registration fee
Concession Card Holder	N	50%	50%	50% off registration fee
Dog/Cat 3 months or younger as at the 1 January 2021	N	50%	50%	50% of registration fee
Late Registration Penalty	N	\$22.55	\$23.50	
Application to have more than 2 dogs / cats on a property	N	\$61.00	\$75.00	
Application for working dog status (one off per animal)	N	\$61.00	\$75.00	Permission to register a dog as a working dog, involves an inspection.
Impounding Fees (Initial Day)	N	\$85.00	\$90.00	Initial Day rate
Daily Holding Fee for dogs non dangerous (Monday - Friday)	N	\$59.00	\$65.00	
Daily Holding Fee for dogs non dangerous (Saturday - Sunday)	N		\$200.00	New Charge for weekend housing
Out of hours Pick Up Fee	N	\$225.00	\$234.00	Outside of 9am-5pm Mon-Fri
Daily holding fee for dangerous and unduly dangerous dogs on hold (Monday - Friday)	N	\$166.00	\$175.00	Daily fee for dangerous dogs and unduly dangerous dog for breach of order and/or on hold pending an Order or review of an Order IE via SACAT
Daily holding fee for dangerous and unduly dangerous dogs on hold (Saturday - Sunday)	N		\$275.00	Daily fee for dangerous dogs and unduly dangerous dog for breach of order and/or on hold pending an Order or review of an Order IE via SACAT
Vet Fees	N		At cost	fee charge in the event a dog at the opinion of an authorised officer requires treatment
Fee for Medication, Microchipping, Desexing, Euthanasia and or disposal of animal	N	At cost	At cost	Actual Cost
Dangerous Dog Sign	Y	At cost	At cost	Actual Cost - (fee for supply of "dangerous Dog" sign)
Dangerous Dog Collars	Y	At cost	At cost	Actual Cost - (fee for supply of dangerous dog collar)

BUSINESS REGISTRATION NEW CHARGE

Registration for business involving dogs under Section 35 of the Dog and Cat Management Act

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Dog Business Registration (1-5 dogs)	N	\$472.50	\$550.00	
Dog Business Registration (6-10 dogs)	N	\$945.00	\$1,100.00	
Dog Business Registration (11-20 dogs)	N	\$1,890.00	\$2,200.00	
Dog Business Registration (21-30 dogs)	N	\$2,835.00	\$630.00	
Dog Business Registration (30+ dogs)	N	P.O.A	P.O.A	
Cat Business Registration per cat	N	\$72.70	\$75.00	

CAT/POSSUM CONTROL

- NOTES:
- Maximum hire duration of 14 days per hire.
 - Permit for possum trapping is mandatory and must be produced when collecting cage.
 - Trap hire deposit is to be paid on application.
 - A late fee is applied per week, or part thereof.
 - Possum control requires appropriate permits prior to being issued.

Description and Comments	GST	2025-26 Fees & Charges	2026-27 Fees & Charges	Additional Comments
Cat/Possum trap hire per week	Y	N/A	N/A	Hire suspended until further notice
Cat/Possum trap hire (refundable deposit)	N	N/A	N/A	Hire suspended until further notice
Weekly late fee	Y	N/A	N/A	Hire suspended until further notice
Returned with minor damage	Y	N/A	N/A	Hire suspended until further notice
Returned damaged beyond repair	Y	N/A	N/A	Hire suspended until further notice

INFRASTRUCTURE AND DEPOT WORKS

WORKS - ROAD, FOOTPATH, PAVED AREAS, KERBING REINSTATEMENTS AND MEMORIALS

NOTES:

- As imposed under Section 188(1)(a) of LG Act.
- Reinstatement works will be subject to quotation to cover actual costs incurred.

Description and Comments	GST	2025-26	2026-27	Additional Comments
		Fees & Charges	Fees & Charges	
Reinstatement works	Y	Full Cost Recovery	Full Cost Recovery	
Private Works	Y	Full Cost Recovery	Full Cost Recovery	
Memorial Items	Y	POA	POA	
Temporary Road Closures for Events	N	POA	POA	Cost recovery to take place
Infrastructure and Depot services Fee per hour	Y	Fee on application		Supply of infrastructure and depot works services for event
Administration Fee - Clearing of dumped rubbish per instance	Y	\$86.00	\$89.00	
Clearing of dumped rubbish		At Cost	At Cost	Cost recovery of cleaning up dumped rubbish
Section 221 - Authorisation to Alter a Public Road	N	\$200.00	\$250.00	

ROADSIDE SIGNS & OTHER

NOTES:

- The costs associated with Roadside signs and other signage would be a full cost recovery process on a case by case basis, location, and specifics dependant, to be agreed prior to commencement of works. The below is for the cost of the sign only, additionally to undertake installation the private works fee would also apply dependant on time taken to install the sign

Description and Comments	GST	2025-26	2026-27	Additional Comments
		Fees & Charges	Fees & Charges	
Community - fingerboard sign & installation (each)	Y	\$157.00	\$163.00	
Tourist & Commercial (G11 Type) – application (each)	Y	\$155.00	\$161.00	600 * 600cm
Tourist & Commercial (G11 Type) - annual licence (each)	Y	\$155.00	\$161.00	600 * 900cm
Tourist & Commercial (G11 Type) – installation (each)	Y		\$0.00	600 * 900cm
Bed & Breakfast Service Signs (G7 Type) application (each)	Y	\$155.00	\$161.00	900 * 900cm
Bed & Breakfast Service Signs (G7 Type) annual licence (each)	Y	\$155.00	\$161.00	900 * 900cm
Bed & Breakfast Service Signs (G7 Type) – installation (each)	Y	POA	POA	900 * 900cm
Tourist - Private non-standard (application)	Y	\$155.00	\$161.00	Per m ²
Tourist - Private non-standard (annual licence)	Y	\$155.00	\$161.00	Per m ²
2nd Additional A-Frame Signs, per application	Y	\$34.00	\$35.00	

APPENDIX 3
Rating Policy



Rating Policy

Document Number	DCY-FS-POL-XXX
Responsibility	Financial Sustainability
Version Number	3.0
Effective Date	May 2022
Last Revised Date	April 2026
Minute Book Reference	C26
Next Review Date	May 2027
Applicable Legislation	Local Government Act 1999 (Sections 152, 158, 158(2)(bb), 159-166 & 182) Landscape South Australia Act 2019 Valuation of Land Act 1971
Related Policies / Procedures	Financial Hardship Policy General Ledger Information Policy Discretionary Rebates of Rates Procedure Rate Rebate Application Form
Related Strategic Documents	DCY Strategic Community Plan: VISION 2030
DCY Strategic Community Plan: VISION 2030	6. Our Leadership Priority 6a Our organisation operates effectively to meet the needs of the community, proactively reducing debt and ensure long-term financial sustainability. Initiative 6.6.3 Secure Council's long-term financial sustainability by managing Council operations effectively to maximise community value, seek new revenue opportunities and managing expenses responsibly to continue delivering high-quality services within the community's financial capacity.

1. Objective

- 1.1. This document sets out the policy of the District Council of Yankalilla for the determination of setting and collection of rates annually as well as Discretionary Rebates of Rates and Financial Hardship considerations.

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2. Scope

This policy applies to all rateable properties in the District Council of Yankalilla.

2.1. Strategic Focus

In determining a suitable Rating Policy, Council has taken into consideration:

- Strategic Community Plan: VISION 2030
- Council's Long Term Financial Plan
- Council's Annual Business Plan and Budget
- Council's Treasury Management Policy
- Required funding for future Asset Replacement (Infrastructure and Asset Management Plan)
- The current economic climate of our Council and its district
- The specific issues faced by our community
- The impact of general rate increases upon our community, either generally or for specific classes of the community
- The impact of rates on our community and the need to balance our community's capacity to pay with the needs and desires of the wider interests that form our community
- Local Government advice from Essential Services Commission of South Australia (ESCOSA)

There will continue to be economic pressures applying to the Council in several ways that will have an impact on the Council's budget and as a result will place pressure on rates.

3. Definition

3.1. For the purpose of this policy:

"Act" means Local Government Act 1999

"Council" means District Council of Yankalilla

"District" means District Council of Yankalilla

"Valuer General" means Office of the Valuer-General in South Australia

4. Policy Statement

4.1. Rates are a system of taxation on the community for local government to deliver goods and services needed by the community.

4.2. Council considers the following impacts of rates in the Council area in annual setting of rates:

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- The equity of the distribution of the rate burden.
- Council's policy on encouraging local economic development.
- Current economic conditions.
- Changes in the valuation for the year based on the general valuation assessment.

4.3. Council recognises that ratepayers may experience difficulty in paying their rates and this policy provides guidance on the Discretionary Rebates of Rates and Financial Hardship.

5. Policy

5.1. Method Used to Value Land

Council may adopt one of two valuation methodologies for properties in its area:

- Capital Value – the value of the land and all of the improvements on the land.
- Annual Value – a valuation based on the rental value of the property

5.2. District Council of Yankalilla uses Capital Value as the basis for rating land within the Council area. The Council considers that this method of valuing land provides the fairest distribution of the rate burden across all ratepayers, as property value is a reasonable indicator of both income and capital value. Capital value closely approximates market value and is therefore considered the most appropriate measure of overall property value.

5.3. Council uses the services of the South Australian Valuer-General to establish the value and category of land within the Council area for rating purposes.

5.4. Adoption of Valuations

- 5.4.1. District Council of Yankalilla adopts the most recent valuations made by The Office of the Valuer General – Section 167 of the *Local Government Act 1999 (the Act)* on an annual basis.
- 5.4.2. Where a property has successfully applied for notional value for rating purposes, the Valuer-General supplies that notional value to Council as the property's Capital Value.

5.5. Objection to Valuation

- 5.5.1. If a ratepayer is dissatisfied with the valuation made by the Valuer-General then they may object to the Valuer-General in writing, within 60 days after the date of service of this notice of the valuation, explaining the basis of the objection – but note:

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- a) if the ratepayer has previously received a notice of this valuation under the *Act* informing them of a 60-day objection period, the objection period is 60 days after service of the first such notice;
- b) this 60-day objection period may be extended by the Valuer-General where it can be shown there is reasonable cause;
- c) a ratepayer may not object to the valuation if the Valuer General has already considered an objection by you to that valuation.

5.5.2. The Valuer-General provides the ability to object in writing. Information on this process can be found on the Office of the Valuer-General website:
<https://www.valuergeneral.sa.gov.au>

Additional contact details for the Office of the Valuer-General are supplied below:

Office of the Valuer-General
GPO Box 1354
ADELAIDE SA 5001
Email: OVGobjections@sa.gov.au
Telephone: 1300 653 346

5.5.3. Please note that Council has no role in this process. It is important to be aware that the lodgement of an objection does not change the due date for payment of rates and charges.

5.6. Notional Values

5.6.1. The *Valuation of Land Act 1971* allows the Valuer-General to determine Notional Valuations for Capital Value in certain cases where the criteria for their determination has been met.

5.6.2. Notional Values are best described as concessional values that have regard to the actual use of the land, rather than the more valuable best potential use of the land that would otherwise be considered in determining the Capital Value.

5.6.3. Application by the ratepayer for a notional value must be made to the Office of the Valuer- General.

5.7. Council's Revenue Raising Powers

5.7.1. All land within a Council area, except for land specifically exempt, is rateable. The *Act* provides for a Council to raise revenue through a general rate, which applies to all rateable properties, or differential general rates, which apply to different classes of properties. Council can raise separate rates, for specific areas of the Council or service rates or charges for specific services.

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5.8. Differential General Rates

5.8.1. Council has declared differential general rates in the dollar according to the use of the land.

5.8.2. The categories of land use are defined by the Local Government (General) Regulations 1999:

1. Residential
2. Commercial – Shop
3. Commercial – Office
4. Commercial – Other
5. Industry – Light
6. Industry – Other
7. Primary Production
8. Vacant Land
9. Other

5.8.3. Council's rationale for differential rates is to provide consideration to:

- Ability to pay;
- Potential income taxation deductions;
- Materially heavier/lighter use of services by ratepayers/employees/customers/suppliers; and,
- Provide a disincentive to withholding land from development.

5.8.4. If a ratepayer believes the land use applied to the property is incorrect, an objection may be lodged in writing to Council outlining the grounds upon which the objection is based. Objections must be submitted to Council within 60 days of receiving the rates notice.

5.9. Minimum Rate

5.9.1. Council does not use the minimum rate provisions, instead Council uses the combination of fixed charge and valuation-based rating.

5.10. Fixed Charge

5.10.1. Section 152 of the Act provides for a fixed charge component of rates and establishes a limit of 50% of a council's rate revenue to be generated from a fixed charge.

5.10.2. To the extent that many (though not all) Council services are provided and available relatively uniformly to all ratepayers, and that property values vary because of a range of factors (not just the relative extent of Council services) the Council considers it is equitable, from the perspective of the benefit principle, to share the costs of services by way of a uniform fixed charge, set at an appropriate level.

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5.10.3. Accordingly, to appropriately balance both the benefit principle and the capacity to pay principle, the Council's policy is to limit the amount collected by a fixed charge to maintain an appropriate weighting between capacity to pay and benefits received, whilst recognising that not all properties contribute to a fixed charge due to legislative constraints (including properties which are adjoining, part of a single farm enterprise or a marina berth (where applicable)).

5.11. Contiguous Vacant Land

5.11.1. Where two or more adjoining properties have the same owner and occupier, only one fixed charge is payable by the ratepayer.

5.11.2. A fixed charge is not applicable to marina berth properties in accordance with the Act.

5.11.3. The amount of the fixed charge is indicated on the rates notice where applicable.

5.12. Single Farm Enterprise

5.12.1. A Single Farm Enterprise (SFE) is defined in Section 152 of the Act.

A reference to a single farm enterprise is a reference to two or more pieces of rateable land -

(i) which -

(A) are farm land; and

(B) are farmed as a single enterprise; and

(C) are occupied by the same person or persons, whether or not the pieces of land are contiguous; or

(ii) which -

(A) as to all the pieces except one, are farm land farmed as a single enterprise occupied by the same person or persons; and

(B) as to one piece contiguous with at least one of the other pieces, is the principal place of residence of that person or one of those persons.

5.12.2. Pursuant to Section 152(2)(d) of the Act only one fixed charge applies to a single farm enterprise.

5.12.3. The 'SFE' provisions in the Act apply only in respect to land within the area of a single council.

5.12.4. Property owners wishing to apply for SFE Status must lodge an application to Council, via the prescribed form available on Council's website prior to 30 June of the year preceding the issue of the rates notice. Status will not be applied retrospectively.

5.12.5. Existing SFE's that have applied to Council in preceding financial years will not need to reapply, unless requested to do so by Council.

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5.13. Landscape Levy

- 5.13.1. The Landscape levy is paid by all ratepayers across South Australia – recognising that all landowners are responsible for sustaining and managing our state's landscapes for the benefit of all community members.
- 5.13.2. Landscape levies are raised by the Hills and Fleurieu Landscape Board to fund projects and programs to enable landholders, industry and the community to be directly responsible for sustainably managing their region's landscapes with an emphasis on land and water management, biodiversity and pest animal and plant control.
- 5.13.3. Just like Council rates, in the Hills and Fleurieu Region, Landscape Levy contributions are calculated on the value of your land and are then charged annually through your Council rates. Council collects the levy in its area on behalf of your Landscape Levy Board as is required under the *Landscape South Australia Act 2019*, but only acts as a revenue collector and does not retain any levy income.
- 5.13.4. For further information about how your Landscape Levy is working for you and your local environment, visit <https://www.landscape.sa.gov.au/>

5.14. Separate Rates and Service Charges – Waste Charge

- 5.14.1. Section 155 of the *Act* allows a Council to impose a service charge within its area for a prescribed service.
- 5.14.2. In order to recover the cost to Council of establishing and maintaining a food organics green organics (FOGO), Municipal Solid Waste (MSW) and recycling service in its area, a service charge will apply to all households, businesses and occupancies that receive or are capable of receiving a service, with the exception of vacant land.
- 5.14.3. The Waste Service Charge is set to recover the cost of providing waste collection, processing and disposal services, and is applied in accordance with the principles of user-pays and cost recovery.
- 5.14.4. Council provides different levels of waste service depending on location. As such, the Waste Service Charge is structured as follows:
- **Two-stream service:** applies to properties receiving MSW and Recycling.
 - **Three-stream service:** applies to properties receiving MSW, Recycling, and FOGO.
- 5.14.5. The applicable charge for each service type is determined annually as part of Council's Annual Business Plan and Budget and reflects the differing costs associated with each level of service.
- 5.14.6. Where a service is not provided directly to a property and cannot be accessed from that property, Council cannot impose a charge unless permitted under legislation.

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5.14.7. In accordance with *Local Government (General) Regulations 2013* – Regulation 13(2), Council may apply a charge for waste services where the service is not provided at the property but is instead accessed via a Bin Bank facility. In these cases, the charge is reduced based on the distance from the property's access point to the nearest Bin Bank, as follows:

- Less than 500 metres: 100% of the charge applies
- 500 metres to less than 2 kilometres: 75% of the charge applies
- 2 kilometres to less than 5 kilometres: 50% of the charge applies
- Greater than 5 kilometres: No charge applies

5.14.8. A rate rebate will not be available for the waste service charge.

5.15. Rate Capping

5.15.1. Where a property experiences a significant increase in rates payable, Council may apply a capping rebate to limit the impact on general rates in accordance with Section 166(1)(l) of the *Act*.

5.15.2. The capping rebate may be applied on any of the land use categories:

1. Residential
2. Commercial – Shop
3. Commercial – Office
4. Commercial – Other
5. Industry – Light
6. Industry – Other
7. Primary Production
8. Vacant Land
9. Other

5.15.3. The level of rate capping, if applied, is determined annually by Council as part of the Annual Business Plan and Budget process when setting rates for the financial year.

5.15.4. The percentage (%) of rate capping set is generally dependant on the overall movement in property valuations in any given year and will be determined by resolution of Council.

5.15.5. This percentage will determine the maximum amount payable in the given financial year when compared to the previous general rates payable.

5.16. Primary Production Rebate

5.16.1. Council recognises the value of primary production to our region's economy and encourages the continuation of farming in this District.

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5.16.2. Council may offer a Primary Production Rebate set by resolution. Properties eligible to receive this rebate must:

- Have the Primary Production land use category
- Be greater than 35 hectares
- Not be owned by government bodies
- Not already be receiving discounted rates through the use of notional values

5.17. Rebates

5.17.1. Mandatory Rebates

5.17.1.1. Section 159-165 of the *Act* requires councils to rebate the rates payable on some land. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, the Royal Zoological Society and educational institutions.

5.17.2. Discretionary Rebates

5.17.2.1. Discretionary rebates may be applied by the Council under Section 166 of the *Act*. It is the policy of the District Council of Yankalilla that a rebate of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the *Act*.

5.17.2.2. Council has absolute discretion to grant a rebate of rates or services in line with the cases as outlined within Section 166 of the *Act*; and to determine the amount of any such rebate.

5.17.2.3. Should an applicant not specify a requested rebate amount, Council will use a discretionary amount of 75%.

5.17.2.4. For information on applying for a Discretionary Rebate, please refer to the Discretionary Rate Rebate Procedure available on Council's website.

5.17.3. Rebates are not applicable for the waste service charge.

5.17.4. All applications for mandatory or discretionary rebates must be submitted on the relevant prescribed form (available on Council's website) within 60 days of receipt of the Annual Rates Notice and be addressed to the Chief Executive Officer, District Council Yankalilla via email at council@yankalilla.sa.gov.au or post at PO Box 9, Yankalilla SA 5203

5.18. Remission and Postponement of Rates

5.18.1. Section 182 of the *Act* permits Council, on application of the ratepayer, to partially or wholly remit rates or to postpone rates on the basis of hardship.

5.18.2. Financial Hardship – Persons experiencing genuine financial hardship may seek assistance from Council where hardship can be substantiated by Certified Financial

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Counsellors. Enquiries can be directed to Council by phone 8558 0200 or email council@yankalilla.sa.gov.au. For information on applying for a remission or postponement based on Financial Hardship, please refer to the Council's Financial Hardship Policy available on Council's website.

5.18.3. All enquiries are treated confidentially.

5.19. Postponement of Rates - Seniors

5.19.1. Section 182A of the *Act* ensures ratepayers who hold a State Seniors card (or who are eligible to hold a State Seniors card and have applied for one) are able to apply to Council to postpone payment of a prescribed proportion of rates on their principal place of residence.

5.19.2. Prescribed interest will be charged and compounded monthly on the total amount postponed, until the debt is paid.

5.19.3. Postponed rates remain as a charge on the land and are not required to be repaid until the property is sold or disposed of.

5.19.4. All applications for Seniors Postponement must be submitted on the relevant prescribed form (available on Council's website), addressed to the Chief Executive Officer, District Council Yankalilla via email at council@yankalilla.sa.gov.au or post at PO Box 9, Yankalilla SA 5203

5.20. Concessions

5.20.1. Eligible Pensioners, Low Income Earners and Self-Funded Retirees may be entitled to a cost-of-living concession (COLS). The cost-of-living concession helps those on low or fixed incomes with their cost-of-living expenses, whether that be electricity, gas, water bills or council rates.

5.20.2. Eligibility is based on living arrangements as at 1 July each year. Applications for the each financial year can be submitted by contacting ConcessionsSA on the Concession Hotline on 1800 307 758 or concessions@sa.gov.au or go to www.sa.gov.au/topics/care-and-support/concessions/household-concessions/cost-of-living-concessions

5.20.3. Please note that Council has no role in this process and that applications are administered by the State Government. Payment of rates must not be withheld pending assessment of an application by the State Government as penalties apply to unpaid rates.

5.21. Payment of Rates

5.21.1. In accordance with the provisions of the *Act* Council provides the opportunity for all ratepayers to pay rates in quarterly instalments, due in the months of September, December, March and June of each year.

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5.21.2. The quarterly instalments are of equal or approximately equal value and Council will forward a rate notice at least 30 days prior to the instalment payment being due.

5.21.3. Council will accept payment of rates in full in advance.

5.21.4. Rates may be paid in a variety of ways determined annually by the Council. Payment methods are listed on rate notices.

5.21.5. Any ratepayer who may, or is likely to, experience difficulty with meeting the standard payment arrangements is invited to contact the Council Office by phoning 8558 0200, or by emailing council@yankalilla.sa.gov.au to discuss alternative payment arrangements. Such enquiries are treated confidentially by Council.

5.22. Overpayment of Rates

5.22.1. Council will not pay interest on any voluntary overpayment of rates and will not refund any amount unless requested in writing by the ratepayer.

5.22.2. Council may review the balance of rates on each property and if rates have been overpaid, a refund payment may be processed to the ratepayer. Any refunds will be paid by Electronic Funds Transfer. Please note where Council does not receive a request for a refund, the overpayment will be applied to future rates.

5.23. Late Payment of Rates

5.23.1. The *Act* provides that councils impose an initial penalty of 2% on any rate instalment not paid on or before the due date.

5.23.2. Upon the expiration of each month after the date the instalment first becomes due an additional interest charge of a prescribed amount will be calculated on the outstanding amount, including any interest that has previously been levied.

5.23.3. Council is prepared to consider remitting penalties for late payment of rates where ratepayers can demonstrate extenuating circumstances and apply in writing.

5.23.4. Should the rates remain unpaid for more than 21 days after the due date then Council may refer the debt to a debt collection agency for collection.

5.23.5. Council may recover all reasonable costs associated with the collection of outstanding rates, including legal costs and debt recovery agency fees. These costs may be recovered where awarded by a court, under a payment arrangement, or in accordance with Section 184 of the *Act*.

5.23.6. When Council receives a payment in respect of overdue rates Council applies the money received, in accordance with the *Act* as follows:

First - to satisfy any costs awarded to, or recoverable by, the Council in proceedings to recover rates.

Second - to satisfy any interest costs

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- Third - in payment of any fines imposed
- Fourth - in payment of rates in chronological order (starting with the oldest account first)

5.24. Payment Arrangements

- 5.24.1. While Council rates are automatically divided and payable in quarterly instalments, Council understands that some ratepayers may prefer or need to pay their council rates in smaller and more regular payments throughout the year.
- 5.24.2. Payment arrangements and due date extensions can be negotiated with ratepayers who may be experiencing financial difficulties or need to set up weekly/fortnightly/monthly payments. Fines and interest exemptions may be applicable where the request is received prior to the due date.
- 5.24.3. Any ratepayer who is experiencing difficulties in paying rates is encouraged to Council on 08 8558 0200 or email at council@yankalilla.sa.gov.au to discuss a short-term arrangement.

5.25. Non-Payment of Rates

- 5.25.1. The Act provides that a council may sell land where rates have been in arrears for three years or more. The council must give written notice to the principal ratepayer and the owner (if different), setting out the outstanding amounts and advising of its intention to sell the land if payment is not received within one month (or such longer period as the council may allow).

5.26. Changes to Assessment Records

- 5.26.1. All changes to the postal address of ratepayer/owner, changes of ownership of a property and changes to ratepayer/owner name must be notified promptly to Council in writing.

6. Further Information

This policy will be available for inspection at the Council office listed below during ordinary business hours and provided to interested parties as per Council's Fees and Charges Register. Copies are available to be downloaded, free of charge, from Council's website: www.yankalilla.sa.gov.au/policies

District Council of Yankalilla
1 Charles Street
Yankalilla 5203

Phone: (08) 8558 0200
Email: council@yankalilla.sa.gov.au
Office hours: Monday to Friday, 9.00am to 5.00pm (except public holidays)

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7. Grievances

Any grievances in relation to this policy or its application should be forwarded in writing addressed to the Chief Executive Officer of Council.

8. Review Cycle

This document is subject to review annually in line with the Annual Business Plan and Budget and legislative requirements.

9. Document History

Date	Version	Council Resolution No.	Description of changes
21/06/2022	1.0	C22113	Adoption of Policy – New Policy, replaced previous Strategic Rating Policy
April 2024	2.0	C24105	Review of Policy. Amendments to sections 5.15 & 5.16 Additional applicable legislation noted. Updated related documents
April 2026	3.0	A26 C26	Review of Policy Updated to include references to Fixed Charge and Waste Charge. Removal of Wirrina Water Supply Charge Additional comments regarding postponement applications & SFE applications Updated Valuer-General Information relating to Value Objections Amended review cycle to Annually in line with legislation Updated template in line with policy suite and including Strategic Plan References

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APPENDIX 4

ESCOSA Advice



APPENDIX 4 – ESCOSA ADVICE

In 2022, the District Council of Yankalilla was part of the first tranche of Councils in the State to be reviewed by ESCOSA. In February 2023, ESCOSA provided advice on the financial position of the Council, which outlined some challenges to achieving and maintaining financial sustainability. Council continues to take this advice seriously and is actively working to address the issues raised. We aim to ensure that our operations remain sustainable while continuing to provide the necessary and highly valued services for our community.

Council provides a full copy of ECOSA's advice and an annual update on the progress against the 11 ESCOSA recommendations in the Annual Business Plan and Budget.

ESCOSA RECOMMENDATION		DISTRICT COUNCIL OF YANKALILLA PROGRESS SINCE 2023
Budgeting considerations	1. Provide greater clarity in its long-term financial plan (and as necessary, its annual business plan and budget) concerning the annual inflation assumptions feeding into its projected revenue (including rates) and expenses as distinct from 'real' impacts.	The 'Long-Term Financial Plan & Sustainability' section in the 2023-24 Annual Business Plan & Budget identified that the financial model assumes the Reserve Bank of Australia's (RBA) inflation measure of Consumer Price Index (CPI) at the end of June each year. A table of inflationary assumptions is also supplied. This information continues to be supplied ongoing. A standalone Long-Term Financial Plan has been developed in 2025. The standalone LTFP has been updated to reflect new information resulting from the 2026-27 Annual Business Plan & Budget and updated assumptions on the 2026-36 period.
	2. Continue to review its inflation assumptions in its forward projections from 2023-24, given the potential for higher short-term inflation outcomes, followed by a return to long-term averages.	A full review of inflation assumptions was conducted in preparation of the 2023-24 Annual Budget and the 2023-33 Long-Term Financial Plan. In 2023-24 the RBA's June forecasts were used for the 3 years 2023-2026. The 2024-25 Annual Budget preparation provided a further opportunity to review inflation assumptions and adjust where necessary. In 2024- 25 the RBA's June forecasts were used for the 3 years 2024-2027. Inflation assumptions were again revised in the 2025-26 budget, following the RBA's release of the Statement on Monetary Policy – February 2025. In the 2025-26 budget preparation, the revised 3-year RBA forecasts were included. As part of the 2026–27 budget process, Council has again reviewed and updated its inflation assumptions, continuing the standard practice undertaken each year when refreshing the Long-Term Financial Plan (LTFP). These assumptions are set out in a dedicated Assumptions document, which is presented to Council for adoption early in the budget preparation process. Any updates or changes during the course of preparing the budget are also formally considered and adopted by Council, ensuring that financial planning

		remains current, transparent, and aligned with the latest economic forecasts, including guidance from the Reserve Bank of Australia's Statement on Monetary Policy Feb 2026.
Providing evidence of ongoing cost efficiencies	3. Focus on constraining cost growth where possible, particularly related to 'employee' and 'materials, contracts and other' expenses.	In 2023-24 the budgeted Materials, Contracts and Other expense line was constrained. In 2024-25 was further constrained to allow for the increase in essential services (insurance, waste, electricity, water etc) without increasing total Materials, Contracts and Other expenses. For a third year in a row (in 2025-26), Materials, Contracts and Other expenses was constrained. Zero based budgeting is used across the budget process. For the 2026-27 budget, Council continues its disciplined approach to managing Materials, Contracts and Other (MCO) expenditure, despite ongoing inflationary and one-off cost pressures. This disciplined approach continues, maintaining the MCO budget at a stable level despite rising costs. By carefully managing expenditure in this way, Council is ensuring that resources are focused on delivering essential services and infrastructure, supporting long-term financial sustainability while continuing to provide value for the community. Employee numbers (Full Time Equivalents: FTE) remain stable with no increases. • 2024-25: 68.86FTE • 2025-26: Budget for 68.26 FTE (with a vacancy efficiency dividend of \$130K) • 2026-27: Forecast funding for 68.26 FTE (with a vacancy efficiency dividend of \$130K) Enterprise Bargaining Agreements drive employee costs. • 2023-2026 EB • 2026-? EB under negotiation

ESCOSA RECOMMENDATION		DISTRICT COUNCIL OF YANKALILLA PROGRESS SINCE 2023
	4. Report its actual and projected cost savings in its annual budget, to provide evidence of constraining cost growth and achieving cost efficiency across its operations and service delivery.	Projected efficiencies for 2025-26 are included in 2025-26 Annual Budget. The projected efficiencies for 2026-27 are included in the 2025-35 LTFP. Audit & Risk Committee resolution, supported by Council, requires a detailed plan be returned to the July 2025 Audit & Risk Committee meeting identifying how and when Administration will achieve the efficiency dividends. Actual efficiencies delivered have and continue to be detailed and reported in quarterly budget reviews throughout 2025-26. 2025-26 Efficiency dividends implemented by Elected Members via resolution were integrated into the 2025-26 budget and have been achieved.
Continuing to manage borrowing risk	5. Improve the transparency and consistency of borrowing assumptions in its long-term financial plan, including interest rates and loan terms.	Council reports the interest rates and loan terms to the Audit & Risk Committee and Council regularly via the Finance Report. In 2024-25, interest rate assumptions were included in the introduction to the Long-Term Financial Plan. Borrowing assumptions are included in the 2025-2035 standalone Long-Term Financial Plan and the debt structure is detailed under section 6.2. Throughout 2025-26 the Monthly Finance Report and quarterly Treasury Management Report provide interest rates, loan balances, and loan terms. The Borrowing assumptions continue to be included in the LTFP and the detailed debt structure is provided.

Refinements to asset management planning	6. Review the assumptions underpinning its asset management plans to ensure those plans incorporate a more accurate picture of required asset renewal expenditure and better align with the allocations in its Long-Term Financial Plan as necessary, including the estimates of asset lives and valuations feeding into the forecast rates of asset consumption and depreciation expenses	Council sought Community Consultation on the AMPs for Stormwater and Transport in June 2023. The final plans and feedback from the community were presented to Council in July 2023 with a recommendation to adopt. Both AMPs were updated and adopted in August 2023. The Buildings Asset Management Plan (AMP) was adopted in July 2018, and the Recreation Asset Management Plan (AMP) was adopted in August 2019. These plans have a life of four years and are both due for revision and updating within two years of each Council Election. These AMP are being reviewed at the end of 2023-24. A full review of all AMPs and the data on which they were based occurred in Feb-March 2025, resulting in an internal document – ‘AMP Road Map’ to help guide forward planning of condition assessments, valuation and AMPs. An Asset Management Plan Summary has been developed in 2025-26 to ensure that the Asset Management Plans and LTFP are aligned as per section 122 of <i>the Local Government Act 1999</i>. Condition Audits were conducted on the Transport Assets (including Bridges), Building Assets and Open Space (recreation) assets over the 2 financial years 2024-25 / 2025-26. Draft valuations for these assets have been supplied in Jan-March 2026 and a full analysis of the condition audits & valuations is being conducted to verify the accuracy of the data prior to it being used to finalise new Asset Management Plans. This work was driven by the ‘AMP Road Map’. The Asset Management Plan Summary developed in 2025-26 has been updated to ensure that the Asset Management Plans and LTFP are aligned as per section 122 of <i>the Local Government Act 1999</i>.
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ESCOSA RECOMMENDATION		DISTRICT COUNCIL OF YANKALILLA PROGRESS SINCE 2023
	7. Finalise and adopt its Asset Management Plans across different asset categories and make them accessible from its website.	Council's existing Asset Management Plans are published on Council's website at https://www.yankalilla.sa.gov.au/council/documents-and-meetings/asset-management-plans Any new plans will be published on the website following community consultation and Council adoption
Reporting and containing rate levels	8. Report in its annual business plan the estimated average annual change for all categories of general rates, together with the quantum of annual revenue it expects to collect from the different categories of rates (with minimum rate revenue reported separately), providing greater clarity and transparency to its ratepayers.	In 2023-24 Council implemented the use of the 'Statement of expected Rate Revenue' template from the Local Government Association (LGA) and the LGA Finance Managers Group (FMG) to report the: • estimated average annual charge for all categories of general rates • quantum of annual revenue expected to collect from the different categories of rates • number of properties to which the minimum rate will apply. This statement has been used every year since 2023-24.
	9. Review the rateable property growth forecasts in its budget projections each year to ensure that they remain current and do not create a need for additional rate increases to generate the same level of projected revenue.	Rateable property growth is reviewed every year upon receipt of capital valuations from the Valuer-General. The number of ratable properties is reported in the 'Statement of expected Rates Revenue' template.
	10. Review and consider reducing minimum rate and average rate increases, in consultation with its community, particularly on rate categories which have a lower capacity to pay	Council made a commitment in the March 2025 Council meeting to strongly consider commissioning a rating review. Funds were included in the 2025-26 to enable this if Council resolve to proceed. A full rate review will help ensure Council's approach to rating aligns with fairness and best practice principles.
	11. Review the rationale for the quantum of the maximum rate increase (or cap) it has imposed (currently at 15 percent) in its next annual business plan, with consideration of the community's capacity to pay for higher increases up to this level.	The 15% maximum rate increase was introduced in 2022-23 and brought an end to the previous policy that included two elements, one for pensioners and those on Centrelink support and another for ratepayers who met specific qualifications. This policy remained in 2023-24 given that the change was so recently introduced.

		Council considered the rationale for maintaining a 15% rebate cap and increased it to 20% in preparation of its 2024-25 Annual Business Plan The maximum rate increase cap remained at 20% following a review through the 2025-26 budget preparation process Council funded a Rates Review in the 2025-26 budget to be carried out prior to the consideration of the 2026-27 rating structure The Rating Review funded in 2025-26 was completed and the changes were adopted by Council in March 2026. The minimum rate will be replaced by a fixed charge and the differential on vacant land, commercial other & industry other was increased. A separate waste charge was also proposed for implementation. Rate capping will not be provided for the first year following the change.
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Advice

Local Government Advice

District Council of Yankalilla

February 2023

OFFICIAL

Enquiries concerning this advice should be addressed to:

Essential Services Commission
GPO Box 2605
Adelaide SA 5001

Telephone: (08) 8463 4444
Freecall: 1800 633 592 (SA and mobiles only)
E-mail: advice@escosa.sa.gov.au
Web: www.escosa.sa.gov.au

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Glossary of terms

ABS	Australian Bureau of Statistics
AMP	Asset management plan (also called an IAMP)
Commission	Essential Services Commission, established under the <i>Essential Services Commission Act 2002</i>
CPI	Consumer Price Index (Adelaide, All Groups)
Council	District Council of Yankalilla
CWMS	Community Wastewater Management System
ESC Act	<i>Essential Services Commission Act 2002</i>
F&A	Local Government Advice: Framework and Approach – Final Report
FTE	Full Time Equivalent
IAMP	Infrastructure and asset management plan (also called an AMP)
LG Act	<i>Local Government Act 1999</i>
LGA SA Financial Indicators Paper	Local Government Association of South Australia, Financial Sustainability Information Paper 9 - Financial Indicators Revised May 2019
LGGC	Local Government Grants Commission
LGPI	Local Government Price Index
LTFP	Long-term financial plan
Regulations	<i>Local Government (Financial Management) Regulations 2011</i>
RBA	Reserve Bank of Australia
SACES	The South Australian Centre for Economic Studies
SEIFA	Socio-Economic Indexes for Areas
SMP	Strategic management plan
SG	Superannuation Guarantee
The scheme or advice	Local Government Advice Scheme

1 The Commission's key advice findings for the District Council of Yankalilla

The Essential Services Commission (Commission) finds the District Council of Yankalilla's (Council) current financial position at risk of being unsustainable, with continued operating deficits resulting from its revenue base, including rates revenue, being stretched to meet the service level requirements of its infrastructure base. The Council has forecast a period of service consolidation, following its recent major capital projects for the community, and has planned an expanded capital renewal program for its existing assets. With already high rates, its costs will need to be managed carefully to limit further affordability risk for the community.

Acknowledging this outlook, the Commission considers that it would be appropriate for the Council to undertake the following steps to ensure that it budgets prudently, manages its cost base efficiently, renews its asset base to meet sustainable service levels, plans its asset needs appropriately and constrains the extent of further rate increases.

Budgeting considerations

1. Provide greater clarity in its long-term financial plan (and as necessary, its annual business plan and budget) concerning the annual inflation assumptions feeding into its projected revenue (including rates) and expenses as distinct from 'real' impacts.
2. Continue to review its inflation assumptions in its forward projections from 2023-24, given the potential for higher short-term inflation outcomes, followed by a return to long-term averages.

Providing evidence of ongoing cost efficiencies

3. Focus on constraining cost growth where possible, particularly related to 'employee' and 'materials, contracts and other' expenses.
4. Report its actual and projected cost savings in its annual budget, to provide evidence of constraining cost growth and achieving efficiency across its operations and service delivery.

Continuing to manage borrowing risk

5. Improve the transparency and consistency of borrowing assumptions in its long-term financial plan, including interest rates and loan terms.

Refinements to asset management planning

6. Review the assumptions underpinning its asset management plans to ensure those plans incorporate a more accurate picture of required asset renewal expenditure and better align with the allocations in its long-term financial plan as necessary, including the estimates of asset lives and valuations feeding into the forecast rates of asset consumption and depreciation expenses.
7. Finalise and adopt its asset management plans across different asset categories and make them accessible from its website.

Reporting and containing rate levels

8. Report in its annual business plan the estimated average annual change for all categories of general rates, together with the quantum of annual revenue it expects to collect from the different categories of rates (with minimum rate revenue reported separately), providing greater clarity and transparency to its ratepayers.
9. Review the rateable property growth forecasts in its budget projections each year to ensure that they remain current and do not create a need for additional rate increases to generate the same level of projected revenue.
10. Review and consider reducing minimum rate and average rate increases, in consultation with its community, particularly on rate categories which have a lower capacity to pay.
11. Review the rationale for the quantum of the maximum rate increase (or cap) it has imposed (currently at 15 percent) in its next annual business plan, with consideration of the community's capacity to pay for higher increases up to this level.

2 About the advice

The Essential Services Commission (Commission), South Australia's independent economic regulator and advisory body, has been given a role by the State Government to provide advice on material changes proposed by local councils in relation to elements of their strategic management plans (SMPs) and on the proposed revenue sources, including rates, which underpin those plans.¹

One of the main purposes of the Local Government Advice Scheme (advice or the scheme) is to support councils to make 'financially sustainable' decisions relating to their annual business plans and budgets in the context of their long-term financial plans (LTFPs) and infrastructure and asset management plans (IAMPs)² – both required as part of a council's SMP.³ Financial sustainability is considered to encompass intergenerational equity,⁴ as well as program (service level) and rates stability in this context.⁵ The other main purpose is for the Commission to consider ratepayer contributions in the context of revenue sources, outlined in the LTFP.⁶ In addition, the Commission has discretion to provide advice on any other aspect of a council's LTFP or IAMP it considers appropriate, having regard to the circumstances of that council.⁷

The first cycle of the scheme extends over four years from 2022-23 to 2025-26, and the Commission has selected 15 councils for advice in the first scheme year (2022-23), including the District Council of Yankalilla (Council).

This report provides the Local Government Advice for the District Council of Yankalilla in 2022-23.

The Council is obliged under the *Local Government Act 1999* (LG Act) to publish this advice and its response, if applicable, in its 2023-24 Annual Business Plan (including any draft Annual Business Plan) and subsequent plans until the next cycle of the scheme.⁸ It does not need to publish the attachment to the advice (these will be available with the advice on the Commission's website⁹), nor is it compelled under the LG Act to follow the advice. The Commission thanks the District Council of Yankalilla for providing relevant information to assist the Commission in preparing this advice.

2.1 Summary of advice

In general, the Commission finds the District Council of Yankalilla's current financial position at risk of being unsustainable, with continued operating deficits resulting from its revenue base, including rates revenue, being stretched to meet the service level requirements of its recently expanded infrastructure base.

Over the past two years, the Council has commenced major multi-year capital projects with partial grant funding (such as the Yankalilla library and carpark and implementation of the Normanville Foreshore Masterplan) but this has put further pressure on its operating budget. Looking ahead, the

¹ Amendments to the *Local Government Act 1999* (s122(1c) to (1k) and (9)) specify the responsibilities for the Commission and local councils for the Local Government Scheme Advice. The Commission must provide advice to each council in accordance with the matters outlined in s122(1e), (1f) and (1g).

² Commonly referred to as asset management plans.

³ The objectives of the advice with reference to a council's LTFP and IAMPs are presented under LG Act, s122(1g). LG Act s122(1) specifies the requirements of a council's SMP, including the LTFP and IAMPs.

⁴ 'Intergenerational equity' relates to fairly sharing services and the revenue generated to fund the services between current and future ratepayers.

⁵ Commission, *Framework and Approach – Final Report*, August 2022, pp. 2-3, available at www.escosa.sa.gov.au/advice/advice-to-local-government.

⁶ LG Act s122(1f) (a) and (1g) (a)(ii).

⁷ LG Act s122(1f) (b) and (1g) (b).

⁸ LG Act s122(1h).

⁹ The Commission must publish its advice under LG Act s122(1i) (a).

Council has forecast a period of service consolidation, with relatively low spending on new and upgraded assets compared with earlier years.

It has also planned a significant asset renewal expenditure program to address its existing asset needs and the backlog of works that it has accumulated over the past 10 years. It has forecast a period of high property growth and further rate increases (above the rate of inflation for two more years after 2022-23), to generate the revenue growth it needs for sustainability.

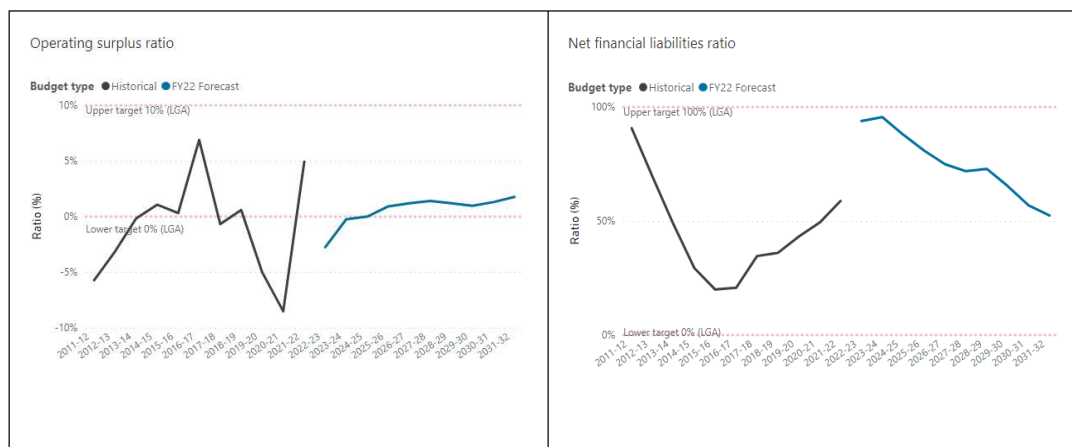
In general, a focus on managing its growth-related assumptions and consulting with its community about rate contributions and service levels should help the Council to identify and act upon opportunities to reduce any associated affordability risk to the community.

Its projected improvement to its financial performance also relies on cost constraint and the Commission considers that it should also take steps to find genuine savings in its recurrent budget where possible.

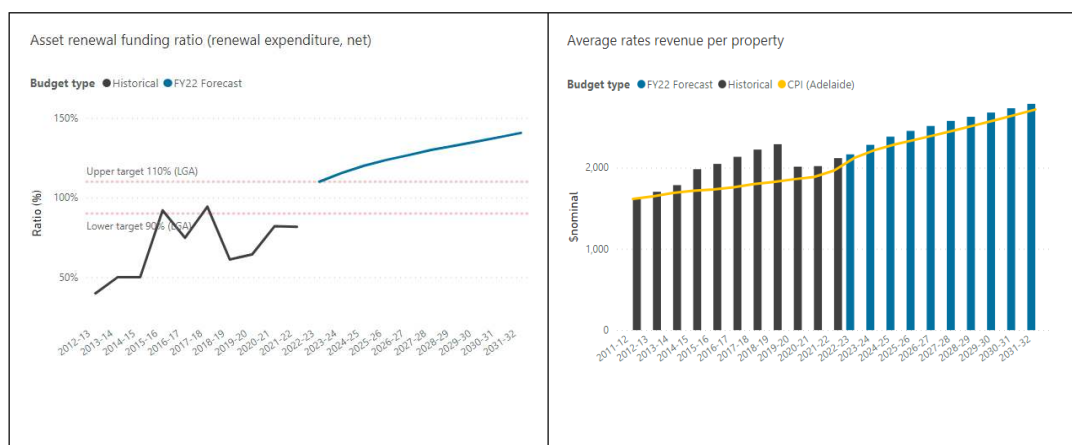
In addition, the Council should review and update its asset management plans (AMP) as a priority to ensure that its proposed capital expenditure and depreciation expenses are sufficiently reflected by and supported through these plans.

The charts below of the District Council of Yankalilla's past and projected operating surplus ratio, net financial liabilities ratio, asset renewal funding ratio and average rate revenue per property, together support these findings.

The 'heat map' diagram over the page summarises the Commission's findings with reference to whether the Council has met the suggested Local Government Association (LGA) target ranges for the three main financial sustainability indicators¹⁰ and the level of cost control and affordability risk identified for the Council over time.



¹⁰ The suggested LGA target range for the ratios are discussed in more detail in the attachment.



Summary of the District Council of Yankalilla's financial sustainability performance and the Commission's risk assessment

Financial sustainability indicators:	Last 10 years from 2011-12 (Actual performance)	2021-22 estimate	Next 10 years from 2022-23 (Council forecasts)
Operating surplus ratio (target 0-10%)	Some surpluses but operating surpluses ratio average -0.9% to 2021-22 →		Surpluses forecast from 2025-26 →
Net financial liabilities ratio (target 0-100%)	Ratio met historically and in forecast period →		
Asset renewal funding ratio (target 90-110%)	Ratio below suggested target range →	Ratio above suggested target range →	Council to address backlog
Identified Risks:			
Cost control risk	Operating expenses per property average growth 2.5% p.a. to 2020-21 (CPI 1.7% p.a.) →	Increasing expenses including depreciation	Operating expense per property growth forecast to average 2.4% p.a. to 2031-32 (CPI 2.8%) →
Affordability risk	Average rate revenue per property increased by 2.5% p.a. (CPI 1.7% p.a.) →	High residential rates	Continued increases to high rate levels (projected rate revenue per property average growth 2.8% p.a. →)

- Ratio outside recommended LGA target range or higher risk
- Ratio close to recommended LGA target range or medium risk
- Ratio within recommended LGA target range or lower risk

2.2 Detailed advice findings

The next sections summarise the Commission's more detailed observations and advice findings regarding the District Council of Yankalilla's material changes to its 2022-23 plans (compared with the previous year's plans), its financial sustainability (in the context of its long-term operating performance, net financial liabilities, and asset renewals expenditure) and its current and projected rate levels.

In providing this advice, the Commission has followed the approach it previously explained in the Framework and Approach – Final Report (F&A). The attachment explores these matters further.¹¹

2.2.1 Advice on material plan amendments in 2022-23

The Commission has compared the District Council of Yankalilla's projections in its 2022-23 LTFP with those from its 2021-22 LTFP and focused on the aggregate of the nine overlapping years' statistics: 2022-23 to 2030-31 to ensure a comparable analysis of material amendments.

The Council's 2022-23 budget includes increases to both its projected income and expenditure items to 2030-31, compared with the 2021-22 forecasts,¹² as follows:

- ▶ An additional \$19.6 million or 12.8 percent in total operating income. Most of this increase is due to higher rates which increased by \$14.5 million or 12.2 percent on the 2021-22 estimates (for the period 2022-23 to 2030-31). User charges have also increased by \$3.2 million or 17.1 percent. The Council's annual business plan and budget states it is expecting an increase in income once the 23 new cabins are completed at the Jetty Caravan Park.¹³
- ▶ An additional \$21.8 million or 14.5 percent in total operating expenses (for example, for contracts or employees) and \$12.1 million or 31.6 percent in total capital expenditure. The higher capital expenditure estimates reflect a significant new allocation for previously unfunded building renewal works in the early years of the forecast period. Also, more than half of the Council's higher operating expenses are due to an increase of \$10.4 million or 30.4 percent in depreciations costs. This reflects the major multiyear capital projects that are included in the Normanville Foreshore Masterplan and the Yankalilla library and carpark. However, the Council has also informed the Commission that the depreciation figures will be revised in its 2023-24 long-term financial plan.¹⁴

Based on the Council's inflation assumptions,¹⁵ an increase in total revenue and expenditure estimates by around 8 percent over the nine years to 2030-31,¹⁶ compared with its 2021-22 estimates, would appear to reflect its adjusted inflation estimates. However, these calculations rely on the Council's assumed Consumer Price Index (CPI) inflation of 6 percent in 2022-23¹⁷ and 2 percent thereafter (and commensurate increases to wage inflation compared with its LTFP 2021-22), but it is not exactly clear the timing of the annual inflation estimates, or extent of wage inflation assumed by the Council.

Although the Council's annual business plan does discuss the inflation impact and estimates, the Commission notes that the LTFP component could provide better clarity about the specific CPI and wage-cost inflation assumptions, as a percentage increase each year, in its forward estimates. Further,

¹¹ The attachment will be available on the Commission's website with the Advice.

¹² The overlapping forecast period in both LTFPs (2021-22 to 2030-31 and 2022-23 to 2031-32).

¹³ District Council of Yankalilla, *2019-20 Annual Business Plan and Budget*, July 2022, p. 26, available at https://www.yankalilla.sa.gov.au/data/assets/pdf_file/0031/447079/Council-Agenda-16-July-2019-1.pdf.

¹⁴ District Council of Yankalilla, *email advice to the Commission*, 8 February 2023.

¹⁵ The Council has increased its CPI growth forecast for 2022-23 from 1.2 percent annually over the period 2021-22 to 2030-31 to a range from 6 to 2 percent annually over the period 2022-23 to 2031-32.

¹⁶ The set of nine years forecast in both the 2021-22 and 2022-23 LTFP projections.

¹⁷ The Council did also assume a 4.7 percent increase for inflation to its rates in 2022-23 (but the Commission's estimates of the aggregate inflation impact focus on the upper limit).

while the Commission does not consider the Council's inflation assumptions to be unreasonable,¹⁸ in the current inflationary environment, uncertainty to the forecasts remains.

Notwithstanding the need for the District Council of Yankalilla to endeavour to find savings in real terms to reduce any inflationary impact on its community, the Commission considers that it would be appropriate for it to:

1. Provide greater clarity in its long-term financial plan (and as necessary, its annual business plan and budget) concerning the annual inflation assumptions feeding into its projected revenue (including rates) and expenses as distinct from 'real' impacts.
2. Continue to review its inflation assumptions in its forward projections from 2023-24, given the potential for higher short-term inflation outcomes, followed by a return to long-term averages.

2.2.2 Advice on financial sustainability

Operating performance

The District Council of Yankalilla had operating deficits¹⁹ in six of the years between 2011-12 and 2020-21, with an average operating surplus ratio²⁰ performance of negative 1.4 percent over these years. This is below the suggested LGA target range for the ratio.

In the same period, the Council's operating income increased by an average annual rate of 2.7 percent, compared with average CPI growth of 1.7 percent.^{21 22} The increase in income was due to an average increase in rates revenue of 3.0 percent per annum, and a 5.2 percent increase in user charges revenue. At the same time, property growth averaged 0.4 percent annually in the Yankalilla District.

The Commission notes that the Council's rate revenue was impacted by the transfer of the district's community wastewater system (sewerage) and Wirrina Water Service to SA Water which occurred on 1 July 2019.

The Commission notes that the Council's rate revenue decreased to \$11.3 million in 2019-20 (from \$12.7 million in 2018-19) resulting in the average rate income per rateable property decreasing to \$2,012 per property in 2019-20 (down from \$2,288 per property in 2018-19) (see top right chart in section 2.1). The Council's operating expenses also decreased to \$14.4 million in 2019-20 (from

¹⁸ The Reserve Bank of Australia (RBA) revised its inflation forecasts for CPI to increase by 6.7 percent in the year to the June 2023 quarter, by 3.6 percent in the year to the June 2024 quarter and by 3.0 percent in the year to the June 2025 quarter (noting that these are 'through-the-year' rather than 'average annual' forecasts). Beyond June 2025 quarter, the RBA has not published inflation forecasts, but a return to the long-term annual average (of 2.5 percent based on the midpoint of the RBA's target range of 2 and 3 percent) is a reasonable assumption.

¹⁹ This means the Council's operating expenses (including depreciation) have exceeded operating income (including rates and other revenue sources but excluding capital grants, subsidies, and contributions).

²⁰ The operating surplus ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income, where the balance includes depreciation expenses. A strong operating result for a council is a positive indicator of financial viability. The general target is to achieve, on average over time, an operating surplus ratio of between zero and 10 percent Local Government Association of South Australia, *Financial Sustainability Information Paper 9 - Financial Indicators Revised May 2019* (LGA SA Financial Indicators Paper), p. 6).

²¹ CPI (All groups). Average annual growth in the Local Government Price Index published by the South Australian Centre for Economic Studies was similar (at 1.9 percent). Available at <https://www.adelaide.edu.au/saces/economic-and-social-indicators/local-government-price-index>.

²² Based on the compound average annual growth rate formula (which is the adopted approach to calculating average annual growth rates throughout the Commission's advice).

\$15.6 million in 2018-19). At the time the Council stated that it would run a deficit for a period as it worked towards achieving a 'surplus budget in year five'.²³

The Council's growth in its operating expenses in the 10 years to 2020-21 was higher than its growth in operating income - averaging 3.0 percent per annum. This was driven by 'employee' expense growth (averaging 5.1 percent per annum, owing to more staff) and 'materials, contracts and other' expenses growth (averaging 4.0 percent per annum).²⁴

The Council has not forecast to generate an operating surplus again until 2025-26 (when the operating surplus ratio is estimated to be 0.9 percent). The continued deficits between 2022-23 and 2025-26 are largely due to higher 'depreciation' expense growth (averaging 9.5 percent per annum from 2021-22 to 2025-26).

The improved financial position over the medium-term results from its projected operating income growth (estimated to average 3.9 percent per annum) exceeding its projected operating expense growth (estimated to average 3.4 percent per annum). At the same time, the Council has forecast higher growth in property numbers (averaging 1.0 percent per annum) which is higher than previously achieved (0.4 percent from 2011-12 to 2020-21). This suggests that both its estimated cost and revenue growth per property is higher than its forecast annual average inflation growth (if it is assumed to be 2 percent from 2023-24), but not too dissimilar from RBA-based average forecast inflation growth (2.8 percent to 2031-32).²⁵

Based on its historical performance, it would be prudent for the Council to exercise cost constraint and generate tangible savings in its budgets to achieve the improvement to its financial sustainability that it has forecast. To this end, the Commission has found that it would be appropriate for the Council to:

3. Focus on constraining cost growth where possible, particularly related to 'employee' and 'materials, contracts and other' expenses.
4. Report its actual and projected cost savings in its annual budget, to provide evidence of constraining cost growth and achieving efficiency across its operations and service delivery.

Net financial liabilities

The Council's net financial liabilities ratio²⁶ has comfortably met the suggested LGA target range (between zero and 100 percent) over the past 10 years, with an average of 44 percent between 2011-12 and 2020-21.

The District Council of Yankalilla has estimated that its net financial liabilities ratio will continue to meet the suggested LGA target range in its 2022-23 forecasts but has projected a decrease in the ratio from 94 percent in 2022-23 to 52 percent by 2031-32.

Total borrowings are forecast to peak in 2023-24 at \$15.1 million, and then reduce to \$11.5 million in 2031-32. The increase in borrowings in the short term is due to the Council embarking on major multiyear capital projects. The Council's plan to reduce its peak borrowing levels appears to reflect a

²³ District Council of Yankalilla, *2019-20 Annual Business Plan and Budget*, p. 5.

²⁴ The Commission notes the impact of the increase in the solid waste levy on councils' waste management costs over this period.

²⁵ The forecast average annual growth in the CPI from 2022-23 to 2031-32 is estimated to be 2.8 percent based on (RBA) forecasts for the CPI (Australia wide) to June 2025 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.

²⁶ The net financial liabilities ratio is defined as: Net financial liabilities ÷ Total operating income. This ratio measures the extent to which a council's total operating income covers, or otherwise, its net financial liabilities. The suggested LGA target range is between zero and 100 percent of total operating income, but possibly higher in some circumstances (LGA SA Financial Indicators Paper, pp. 7-8).

prudent approach to managing the extent of its net liabilities, consistent with the level that its operating income can reasonably service.

Given the accompanying risk that such borrowing entails, it might also be prudent for the Council to include more assumptions in its LTFP about the terms of the borrowing, including interest rates and loan terms. For this reason, the Commission considers it appropriate for the Council to:

5. Improve the transparency and consistency of borrowing assumptions in its long-term financial plan, including interest rates and loan terms.

Asset renewals expenditure

The District Council of Yankalilla has consistently prioritised expenditure on renewal and replacement assets, as opposed to new and upgraded assets. Its expenditure on new or upgraded assets averaged \$0.9 million per annum between 2011-12 and 2020-21, compared with \$2.2 million on the renewal of its assets base. Despite the priority of its spending, the amount on asset renewals has fallen short of the requirements the Council identified in its AMPs. For this reason, the Council's asset renewal funding ratio (IAMP-based²⁷) was well below the suggested LGA target range of 90 to 110 percent, averaging 67 percent between 2012-13 and 2020-21.

Looking ahead, the Council is forecasting significantly higher expenditure on the renewal of its asset base (an average of \$4.4 million per annum to 2031-32). As such, its asset renewal funding ratio is forecast to perform consistently above the suggested LGA target range for the 10-year period to 2031-32 (with the 10-year average of 127.3 percent), as it seeks to catch up on past renewal backlogs.

The depreciation-based asset renewal funding ratio²⁸ is projected to average 86 percent per annum to 2031-32, reflecting that the depreciation expenses are still estimated to be higher than the annual spend on renewing assets over this time. This is likely explained by the increased asset values associated with the redevelopment of the Yankalilla library, Normanville foreshore project and Jetty Caravan Park cabin installations. However, it could also be due to there being a misalignment between asset lives assumed in each case (with potentially longer lives being assumed in the LTFP than in the AMPs).

The Council's Stormwater AMP and Transport AMP were last updated in November 2016, while the Recreation AMP was last updated in December 2018 and the Buildings AMP was last updated in December 2017. The Council has stated that its AMPs are currently under development.²⁹ The Commission has observed that the Council's LTFP projections for capital expenditure are not aligned to these plans. Furthermore, since the Council's AMPs were last updated, the Council has commenced major multiyear capital projects which should also be reflected in these plans. The Commission notes that the Council will also embark on a community satisfaction survey in 2023, which could further

²⁷ The IAMP-based method is the current industry standard whereby asset renewal/replacement expenditure is divided by the recommended expenditure in the IAMP (or AMP). Ideally, this will show the extent to which a council's renewal or replacement expenditure matches the need for this expenditure, as recommended by the plan. The suggested LGA target range for the ratio is 90 to 110 percent (LGA SA Financial Indicators Paper, p. 9).

²⁸ The Council's asset renewal funding ratio by the depreciation-based method (where asset renewal/replacement expenditure is divided by depreciation expenses). This ratio shows the extent to which capital expenditure on the renewal and replacement of assets matches the estimated rate at which these assets are used or consumed.

²⁹ District Council of Yankalilla, *Ordinary Council Meeting Agenda – Item 14.11 Attachment Chief Executive Officer – Performance Review*, p. 18, available at https://www.yankalilla.sa.gov.au/data/assets/pdf_file/0023/1271903/Ordinary-Council-Meeting-Agenda-17-January-2023.pdf.

inform the service priority areas and the further development of these plans.³⁰ The Commission considers that it would be appropriate for it to:

6. Review the assumptions underpinning its asset management plans to ensure those plans incorporate a more accurate picture of required asset renewal expenditure and better align with the allocations in its long-term financial plan as necessary, including the estimates of asset lives and valuations feeding into the forecast rates of asset consumption and depreciation expenses.
7. Finalise and adopt its asset management plans across different asset categories and make them accessible from its website.

2.2.3 Advice on current and projected rate levels

The District Council of Yankalilla's average rate revenue per property increased by an average of 2.5 percent or \$45 per annum over the past 10 years.³¹ This compares with CPI growth of an average of 1.7 percent per annum over this period and encompasses average annual growth of 0.4 percent in rateable property numbers. As a result of these increases, its average rates per property are relatively high, including residential and rural rates.³²

The Council has budgeted for an average rate increase of 5.5 percent for its existing ratepayers in 2022-23,³³ which was higher than it had anticipated charging for this year in its 2021-22 LTFFP projections (1.8 percent) due to the impact of higher inflation.

It appears that the Council has applied the average increase of 5.5 percent across its land use rating categories, but the rates revenue information provided in its annual business plan and budget does not show the average rate impact for each land use category (distinct from the minimum rate impact). The *Local Government (Financial Management) Regulations 2011* (Regulations) requires that, at a minimum, the annual business plan provides a statement on the average change in the expected rates for each land use category.³⁴ The Commission considers that it would be appropriate for the District Council of Yankalilla to:

8. Report in its annual business plan the estimated average annual change for all categories of general rates, together with the quantum of annual revenue it expects to collect from the different categories of rates (with minimum rate revenue reported separately), providing greater clarity and transparency to its ratepayers.

To 2031-32, the average rate across all categories is forecast to increase by 2.8 percent per annum, from \$2,163 to \$2,785, a cumulative increase of \$622 per property.³⁵ This rate of growth is higher than

³⁰ District Council of Yankalilla, District Council of Yankalilla Strategic Plan, 2030 Vision, p. 18, available at https://www.yankalilla.sa.gov.au/_data/assets/pdf_file/0020/804314/Strategic-Plan-2030-Vision.pdf.

³¹ From 2011-12 to 2020-21.

³² Refer to the Councils in Focus website available at https://councilsinfocus.sa.gov.au/councils/district_council_of_yankalilla. The Commission is not relying on the rates comparisons for its advice; it is one indicator, among many, which has informed its advice on the appropriateness of the rate levels.

³³ District Council of Yankalilla, 2022-23 Annual Business Plan and Budget, July 2022, p. 5, available at https://www.yankalilla.sa.gov.au/_data/assets/pdf_file/0024/1187070/Annual-Business-Plan-and-Budget-2022.23.pdf.

³⁴ Under Regulations s6(ec).

³⁵ This includes rates growth of 1 percent expected each year.

the Council's forecast inflation,³⁶ but aligned to the RBA-based forecast average inflation (2.8 percent).³⁷

The District Council of Yankalilla's rates revenue forecast also factors in average annual growth of 1.0 percent in property numbers.³⁸ This is lower than the rate of property growth from 2011-12 to 2020-21 (averaging 0.4 percent annually). Should lower growth eventuate, this might result in the Council increasing rate levels by more than it had forecast to generate the same amount of revenue. Therefore, it would be appropriate for it to:

9. Review the rateable property growth forecasts in its budget projections each year to ensure that they remain current and do not create a need for additional rate increases to generate the same level of projected revenue.

In considering the affordability risk for the proposed rate increases, the Commission acknowledges the assessment of the economic resources available to the community as indicated by the area's marginally high economic resources ranking.³⁹

However, existing rates (including residential and rural rates) are already relatively high and the District Council of Yankalilla's consultation on its annual business plan, which incorporated the proposed rate increases for 2022-23, did receive some community concern on the proposed increases.⁴⁰ It also received criticism about the proposed higher 'rate cap',⁴¹ which it adjusted to 15 percent from 10 percent in 2021-22 (but not to 20 percent as it originally proposed in its draft annual business plan for 2022-23).⁴²

With current economic conditions affecting many communities' capacity to pay for higher rates, including the Yankalilla District's, the Commission considers that it would be appropriate for the Council to:

10. Review and consider reducing minimum rate and average rate increases, in consultation with its community, particularly on rate categories which have a lower capacity to pay.
11. Review the rationale for the quantum of the maximum rate increase (or cap) it has imposed (currently at 15 percent) in its next annual business plan, with consideration of the community's capacity to pay for higher increases up to this level.

³⁶ The Council has increased its CPI growth forecast for 2022-23 from an average of 1.2 percent annually between 2021-22 and 2030-31 to a rate of 6 percent and then 2 percent to 2031-32.

³⁷ See footnote 25.

³⁸ Based on the Council's completed financial template submitted to the Commission.

³⁹ The District Council of Yankalilla area is ranked 44 among 71 South Australian 'local government areas' (including Anangu Pitjantjatjara and Maralinga Tjarutja Aboriginal community areas and 'unincorporated SA') on the Australian Bureau of Statistics Socio-Economic Indexes for Areas Index of Economic Resources (2016), where a lower ranking (eg, 1) denotes relatively lower access to economic resources in general, compared with other areas, available at <https://www.abs.gov.au/ausstats/subscriber.nsf/log?openagent&2033055001%20-%20lga%20indexes.xls&2033.0.55.001&Data%20Cubes&5604C75C214CD3D0CA25825D000F91AE&0&2016&27.03.2018&Latest>.

⁴⁰ From the 67 participants there were 8 comments on rates with 7 of those comments supporting no increase.

⁴¹ Council will introduce a new policy to apply a cap on the rates for any property where the rating category is unchanged in the prior year, so general rates cannot increase by more than 15 percent.

⁴² District Council of Yankalilla, *Special Council Meeting Agenda -12.2 July 2022, Item 5.1.2 Attachment B Annual Business Plan Community Engagement Report*, p. 93, available at [Special-Council-Meeting-Agenda-12-July-2022.pdf \(yankalilla.sa.gov.au\)](https://www.yankalilla.sa.gov.au/Special-Council-Meeting-Agenda-12-July-2022.pdf).

From the 67 participants, there were 8 comments on rate capping with 4 of those submissions supporting the proposed 20 percent rate capping and 4 submissions that indicated the 20 percent was too high.

2.3 The Commission's next advice and focus areas

In the next cycle of the scheme, the Commission will review and report upon the District Council of Yankalilla's:

- ▶ ongoing performance against its LTFP estimates
- ▶ review of its LTFP assumptions, including for inflation, borrowings and growth
- ▶ demonstration of cost constraint and similarly, its achievement of cost savings and efficiencies (including operational savings), and its reporting of these achievements
- ▶ progress in finalising its AMPs and actions to address any misalignment between the capital expenditure and depreciation estimates in its LTFP and various AMPs, as appropriate, and
- ▶ reporting of average rates by land use category and how it has sought to address the affordability risks identified.



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