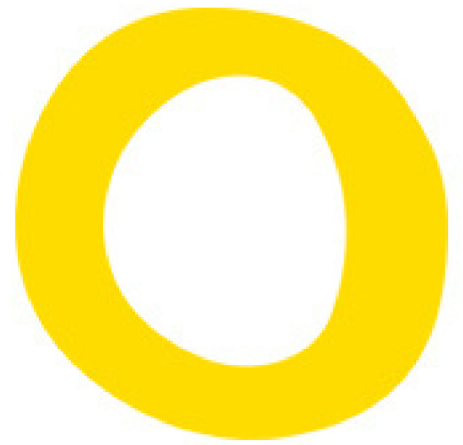


# 2023-24 Annual Business Plan & Budget



**Including Long-Term  
Financial Plan 2023-2033**



District Council of  
**YANKALILLA**

# Acknowledgement of Country

We acknowledge the traditional custodians of the land and waters in the area now known as the District Council of Yankalilla. We pay our respects to their Elders past and present.

We honour the deep spiritual relationship with country and stories that have developed over tens of thousands of years.

We recognise that this rich cultural heritage is a living culture and remains important today.



# Table of Contents

1	The Year Ahead
3	District snapshot
4	From the Mayor
5	Your Council <ul style="list-style-type: none"><li>• Field Ward</li><li>• Light Ward</li></ul>
6	Consultation & Feedback
7	Changes made following Consultation
8	Our Framework for Delivery
9	Strategic 2030 Vision
10	Capital Projects
15	Operating Projects
21	Delivering our Four Year Focus 2020-2024
22	Our Environment
25	Our Community
29	Our Economy
32	Our Infrastructure
34	Our Leadership
35	Budget Summary
38	Measuring Performance
39	Rating Policy
43	Long-Term Financial Plan & Sustainability
45	Response to ESCOSA Advice
49	Appendix 1 Budget Financial Statements
56	Appendix 2 Fees & Charges
71	Appendix 3 Long-Term Financial Plan
78	Appendix 4 ESCOSA Advice



# The Year Ahead

consolidating - prioritising - back to basics

Welcome to the District Council of Yankalilla's 2023-24 Annual Business Plan & Budget. Our plan outlines what we intend to deliver in the next financial year and how it will be funded. It aims to keep us working towards meeting the 12 community priorities in our Strategic Plan.

The 2023-24 financial year represents the final year of the Strategic Plan Four Year Focus. After a period of large capital investment, significantly supported by State and Federal grant funding and support from external non-government funders, we are now shifting our focus back to the key priorities identified in the Strategic Plan.

This year our focus will be on delivering the key services that our community expects, maintaining and upgrading existing infrastructure and reducing debt.

We understand that our community's needs and wants are central to the decisions made by Council and we are committed to working with you to meet them.

Our goal is to spend the next twelve months working closely with the community, delivering services and activities that reflect your priorities. The consultation process for this Annual Business Plan & Budget provided an opportunity for us to connect with and listen to the community we represent and work for.



Delivering the key services that our community expects, maintaining and upgrading existing infrastructure and reducing debt.

Our usual Business Planning and Budget process begins with planning the next year's budget in the November and December prior. However, this year, an election and significant change in our Administration leadership team meant that we were unable to start this process until January.

In preparing the 2023-24 Draft Annual Business Plan & Budget, Administration took a clean slate approach and built the budget from the ground up. Whilst historic information was considered, we were mindful of the significant change in mode of operations that Council had experienced during a large capital investment period. Getting back to basics and understanding what a 'business-as-usual' budget looked like, was identified early as a necessary step to ensuring Council's financial sustainability. The clean slate, back to basics approach, recognised areas for savings where possible without impeding important community services.

The economic environment, with CPI forecast for the nation at 6.7% at June 2023, has made it difficult to provide our current service levels without a rate increase. We have worked hard to limit the flow on effect to the community, however this comes with some sacrifices.

The changes made to the Draft Annual Business Plan & Budget in order to adopt this final plan are reported in this document. Copies of the Adopted 2023-24 Annual Business Plan & Budget are published on our website and are available from the Council Office upon request.

## Getting back to basics and understanding what a 'business-as-usual' budget looks like



We have utilised our Long-Term Financial Plan, a key tool to assist Council in making well informed, transparent and sound financial decisions, to spread the impact over three financial years. Whilst the Long-Term Financial Plan is looking to our future, it is critical in helping guide us in our current year decision making process.

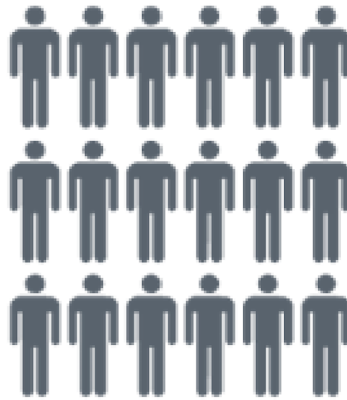
# Area of District

Based on 2021 ABS data



Estimated Population in Holiday Season

**18,000**

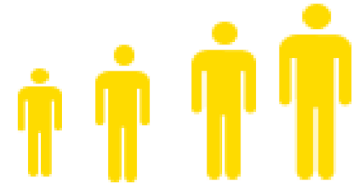


Usual Population of Area

**5,834**



## Age Demographics



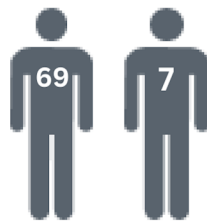
0-14 15-39 40-64 65+

13.8% 18% 34.6% 33.8%

**MEDIAN AGE = 56**

## 76 Individual Council Employees

(Made up of full time and part time employees, and includes staff currently on leave without pay.)



69 Fleurieu Locals  
7 South Australians

## 72 Volunteers



## Dwellings



## Property Types

Commercial Office	9
Commercial Other	108
Commercial Shop	51
Industry Light	7
Industry Other	14
Non-Rateable	286
Other	38
Primary Production	924
Residential	3,932
Vacant Land	659
<b>Total</b>	<b>6,028</b>

## Roads (Kms)



# From the Mayor

I will take this opportunity to thank all residents who provided feedback and participated in the Community Consultation process which has helped shape our final Budget proposal.

The 2023-24 financial year is one of great challenges and the influences of the external economic climate have not assisted. Our goal for this Budget has been for it to be fair, financially prudent and aligned with sound long-term financial management. The Elected Members and Executive Staff are aiming to set us up for future and sustained success. As a Council we have forecast a period of getting back to basics with service consolidation, following the recent major capital projects for the community and have planned an expanded capital renewal program for existing assets.

The ESCOSA report has provided some useful commentary, largely on matters that we were aware of. It is with that in mind that Council took a zero-based budgeting approach for the coming financial year and applied it across the board to all budget lines in the early phase of developing the draft prior to the community consultation.

What this meant is that we were able to not only constrain the natural growth of expenses in materials and contractors, but we were able to reduce it from the last financial year budget. In financial year 2022-23, the *Materials, Contractors and Other* budget line was \$7.37M and we have been able to forecast it at \$7.26M for this coming financial year.

Council have adopted a rate increase of 7.4% which equates to an average ratepayer increase of \$146 for the year. This results in a rate in the dollar of \$0.3867 for properties excluding vacant, which has a rate in the dollar of \$0.5221.

Achieving and maintaining an average of a balanced budget is fundamental to financial sustainability and the Long-Term Financial plan predicts Council will move into surplus in 2023-24 then again in 2025-26.

**Mayor Darryl Houston**



# Your Council

## Elected Council Members

### Field Ward



Mayor  
Darryl Houston



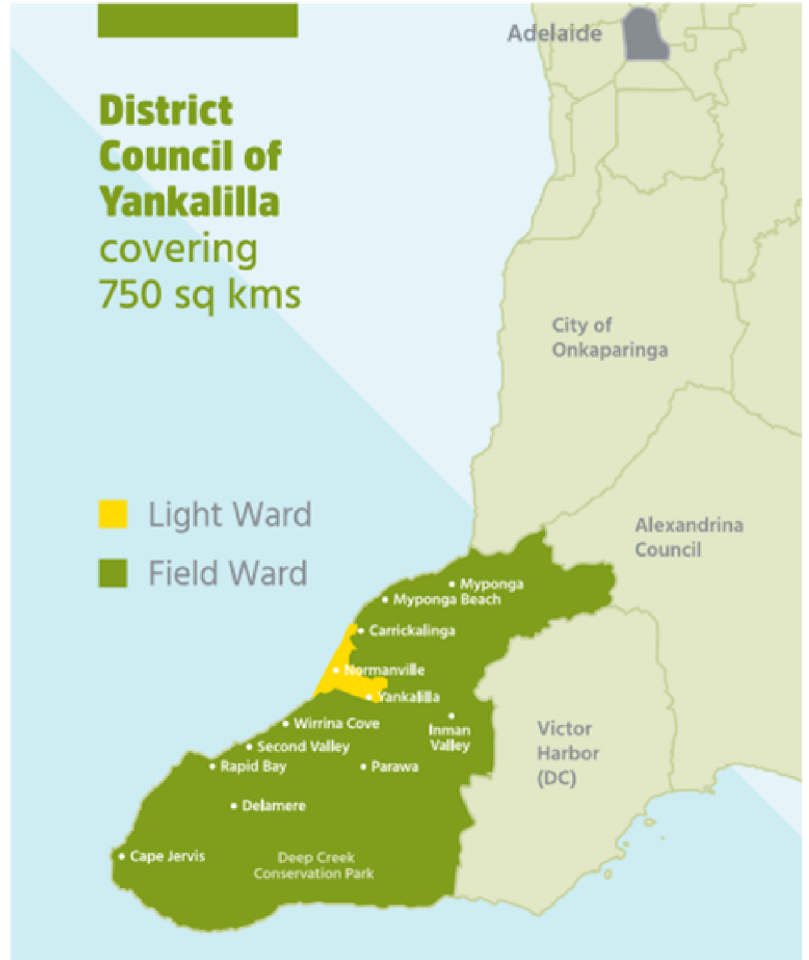
Councillor  
Simon Rothwell



Councillor  
David Olsson



Councillor  
Lawrie Polomka



### Light Ward



Deputy Mayor  
Tim Moffat



Councillor  
Davina Quirke



Councillor  
Glen Rowlands



Councillor  
Wayne Gibbs



Councillor  
Bill Verwey



# Consultation & Feedback

27th April 2023 - 23rd May 2023



## **The Year Ahead - Q & A Drop-in Conversations**

YANKALILLA LIBRARY - WED 3 MAY, 3-6PM  
COUNCIL CHAMBERS - TUES 16 MAY, 1-3PM

To add robust conversation to the Public Community Meeting, community members had the opportunity to have one-on-one conversations with Council's Executive Leadership Team about topics that pique their interests, as well as have their burning questions answered.

## **Public Community Meeting**

COUNCIL CHAMBERS - FRI 19 MAY,  
4-5.30PM

We hosted a 'Public Community Meeting' where community members heard more about our plans for the year ahead, shared their thoughts with us and other local people and learned more about the work of Council.

## **Post or email**

We gathered insight and feedback via the online survey Your Say Yankalilla at [www.yoursayyankalilla](http://www.yoursayyankalilla) and of course via post to our Director Corporate Services, District Council of Yankalilla, PO Box 9, Yankalilla SA 5203 and via email to [consultation@yankalilla.sa.gov.au](mailto:consultation@yankalilla.sa.gov.au).

## **The Year Ahead – An Online Community Conversation**

ZOOM - MONDAY 22 MAY, 5.30-7PM

For those who couldn't make it to the face-to-face sessions, we supplied an opportunity to connect with us online at 'The Year Ahead – An Online Community Conversation' held via Zoom.

# Changes made following consultation

Council's thorough review and consideration of the consultation feedback resulted in the following adjustments to the Annual Business Plan & Budget and Long-Term Financial Plan

Item	Description	Amount
Operating Income	Addition of the Local Roads & Community Infrastructure (LRCI) Grant (Stage 4, Part B) income	\$141,534
Operating Expense	Tailored Leadership Program 2023-24 reduction of \$7,000	\$7,000
Operating Expense	Increase to depreciation (flow on from impact of 2022-23 Budget Review 3)	\$22,816
Operating Expense	Increase to finance costs (flow on from impact of 2022-23 Budget Review 3 and additional LRCI grant)	\$61,493
Operating Expense	Combining of two individual grant lines into one 'Community, Arts & Creativity Grant Program' for \$31,500 <ul style="list-style-type: none"> <li>- Arts &amp; Creativity Program \$18,000</li> <li>- Community Grant Program \$13,500</li> </ul>	No impact on final position
Long-Term Financial Plan	Reduction of proposed rates in 2024-25 and 2025-26	

The following sections have been re-designed for improved readability:

- a) Framework for delivery graphic
- b) Strategic 2030 graphic
- c) Four Year Focus graphic
- d) White font on blue background will be changed
- e) Increased font size on Budget Summary graphs
- f) Additional column in Capital and Operating Project tables to present grant opportunity
- g) A page demonstrating and explaining how Council plans to respond to ESCOSA's advice

# Our Framework for Delivery

## STRATEGIC PLAN

Sets a 10 year vision and identifies key activities of the Council over a four-year horizon

## LONG TERM FINANCIAL PLAN

Incorporates the strategic direction of Council into long term financial assumptions aligning forecast expenditure with strategy

## ASSET MANAGEMENT PLAN

Incorporates the strategic direction of Council into asset management aligning capital works with strategy

## ANNUAL BUSINESS PLAN

Includes our annual activities, priorities, project and budget

## 6 MONTH REPORTING

Activity, measure and budget reporting

## ANNUAL REPORT

Summary of activities and achievements for the year

## TWO YEAR REVIEW

Minor review and update of the strategic plan

## FOUR YEAR REVIEW

Minor review and update of the strategic plan

The **Strategic Plan** is the primary document that directs the planning of Council. The suite of **Asset Management Plans** gives guidance to Council on how to maintain its assets. These combined plans are used to formulate the **Long-Term Financial Plan** through which Council manages its resources and its sustainability.

The **Annual Business Plan & Budget** is the detailed implementation of these plans throughout one financial year.

# Strategic 2030 Vision

The 2023-24 Annual Business Plan & Budget will see the end of the first four years of the 2030 Vision.

The District Council of Yankalilla Strategic Plan is a significant document that involved the biggest consultation undertaking ever performed by Council. The Strategic Plan sets the direction for Council to 2030 based on what we heard from the community between October 2019 to November 2020. The 2030 Vision is guided by five themes, with the first four years of the plan being shaped by 12 community priorities obtained through consultation.



# Capital Projects

A plan for the year ahead



The 2023-24 Annual Business Plan & Budget capital prioritisation is one of completion and consolidation. We are coming to the end of delivering several exceptional 'once in a generation' projects.

The successful implementation of these major projects was made possible through the receipt of over \$8 million in external funding, which was expertly secured.

The Normanville Foreshore and Jetty Caravan Park Master Plan was comprised of three major projects - The Normanville Foreshore, Big4 Normanville Jetty Holiday Park Cabins and The Normanville Surf Life Saving Club and Café/Kiosk. Additionally, we constructed a new multi-use Library facility. After seven years in the making and with much community input and patience, the library opened its doors to our community in January 2023.

## **Prioritisation in 2023-24**

The Normanville Surf Life Saving Club and Café/Kiosk project will continue to be delivered and its completion will mark the end of an extraordinary push to deliver the largest period of major project work undertaken in the District.

Our priorities will then shift towards essential infrastructure and services. It's time to get back to those items that were deferred from the 2022-23 Annual Business Plan & Budget.

### **Normanville Surf Life Saving Club and Café/ Kiosk:**

Council will continue the combined rebuild of the Normanville Surf Lifesaving Club and Café/Kiosk, creating a modern, multi-tenant community facility all under one roof. This investment is timely and considered, bringing economic stimulus and job opportunities to the local community. This major infrastructure upgrade will also elevate the club to new heights and we look forward to bringing the project to fruition for the benefit of the community.

### **Range Road Renewal – Tapanappa Road to Parawa Road**

Range Road is one of our most significant freight and tourism routes and has been identified as the highest priority project for the region that is eligible for funding in 2023-24.

Over the past few years, Council has conducted extensive pavement maintenance work on this stretch of road. With the road pavement now reaching the end of its useful life, we plan to apply for a special local roads funding grant of \$800k, in addition to our own \$400k Council contribution, to renew the road surface. This renewal is necessary to ensure that the Southern Freight Corridor remains in satisfactory condition, guaranteeing the continued safety and efficiency of this vital transportation route.

### **Footpath Renewal Program**

Our Council is committed to providing safe and convenient footpath networks throughout our District. To achieve this, we are undertaking an accelerated footpath repair program that will ensure all damaged footpath segments are repaired to a satisfactory condition. By accelerating footpath repair works we can deliver several positive community outcomes.

Well-maintained footpaths improve accessibility for everyone, promoting social inclusion and creating a more equitable environment. A safer and more accessible footpath network can also increase foot traffic, which benefits local businesses and supports the local economy. Additionally, a well-maintained footpath network can improve the overall appearance of a community, contributing to residents' satisfaction with their neighbourhood.

## Township Sealing Program

Our township sealing program is aimed at improving safety, accessibility, property values, reducing maintenance costs, and providing environmental benefits. As part of this program, we are undertaking technical design work for the roadway and drainage of three roads: Petrel Close Carrickalinga, Gulf Close Carrickalinga and Bernard Street Normanville. Additionally, construction work for road and drainage is scheduled to commence on Scenic Way Carrickalinga, with the design having been completed in 2021-22.

## Bridges Safety Upgrade (Guard rails)

Following a 2019 audit, it was identified that a number of our bridges require the installation of guard rails. Guard rails are essential for bridges to ensure the safety of all road users, including pedestrians and cyclists. We have identified the installation of guard rails for the following bridges: Back Valley Road, Bollaparudda Creek, Rogers Road and Three Bridges Road.

The community benefits of guardrails on bridges include improved safety and accessibility.

## Cygnets Place Road Renewal and Stormwater Management

The road seal and pavement at Cygnets Place, Rapid Bay has reached end of life. To ensure the safety of drivers, cyclists and pedestrians, we are renewing these road assets. Potholes, cracks and other defects in the road surface or drainage can cause accidents, particularly in adverse weather conditions.

By renewing assets at the end of their useful life, we can avoid more costly repairs and replacement projects in the future. A design for the road pavement and stormwater infrastructure was completed in 2022-23 and is now ready for construction as part of the 2023-24 Annual Business Plan & Budget.



## Unsealed and Sealed Road Renewals

Continuation of our annual re-sheeting and road sealing programs remains a key priority for Council. We conduct regular condition inspections of our roads, which informs our re-sheeting and sealing programs. In the upcoming year, we plan to attend to approximately 14km of unsealed roads. Additionally, we will identify individual road segments for our annual township sealing program.

## Tjilbruke Marker Site Project

The Tjilbruke story is of significant cultural and historical importance to the Kurna People and it serves as a testament to the ongoing significance of storytelling.

This story has been passed down through generations and continues to be celebrated by the Kurna people and the broader community.

By celebrating our indigenous stories and culture at places of significance, we can promote understanding and respect for the history and traditions of the Kurna people.

This project will see the remaining three marker sites refurbished in consultation with Karl Telfer and Kurna community members. Through this project, we aim to acknowledge and appreciate the diversity that exists within our district and highlight the contributions and perspectives of the Kurna people.





# Capital Projects

## New Capital Projects

Council intends to implement the New Capital Projects detailed above. The following funding has been allocated within the budget:

Capital New / Upgrade Projects	Estimated cost	Grant / external funding opportunity
New Mini Excavator	40,000	
Public Space Seating Program	12,000	
Pathway Cleansing equipment	45,000	
Township Sealing Program - Construction: Scenic Way, Carrickalinga. Design: Petrel Close, Gulf Close Carrickalinga, and Burnard Street Normanville.	390,000	Yes - amount TBA
Roadside Vegetation Management - dedicated unit (capital equipment)	130,000	
Pioneer "wall" at Bullaparinga Cemetery	25,000	
Bridges Safety Upgrade - Guard fence	58,900	
IT Replacement program	20,000	
Carrickalinga to Normanville multi-use path (Stage 3)	165,000	Yes - amount TBA
Air Card purchase - efficiency improvement for irrigation	10,000	
<b>TOTAL</b>	<b>895,900</b>	

## Renewal Capital Projects

Council intends to implement the Renewal Capital Projects detailed above. The following funding has been allocated within the budget:

Capital Renewal / Replacement Projects	Estimated cost	Grant / external funding opportunity
Shoulder Maintenance	60,000	Yes - amount TBA
Blacker Road Bridge Replacement	470,000	Yes - amount TBA
Cygnets Place - Road Renewal and Stormwater Management	350,000	Yes - amount TBA
Unsealed Road Renewal	1,000,000	Yes - amount TBA
Recreational Spaces	125,000	Yes - amount TBA
Hazardous area lighting and refit	20,000	
Building Renewal	150,000	
Security/CCTV upgrades	30,000	
Large Plant Renewal	830,000	
Sealed Road Renewal	360,000	Yes - amount TBA
Finniss Vale Drive - Second Valley/ Randalsea Design	45,000	Yes - amount TBA
Range Road Renewal - Tapanappa Road to Parawa Road	1,200,000	Yes - amount TBA
Footpath Renewal Program	150,000	Yes - amount TBA
Pet Friendly Budget Rooms – flooring upgrade	20,000	
Tjilbruke marker site project	25,000	
<b>TOTAL</b>	<b>4,835,000</b>	

# Operating projects

The 2023-24 Annual Business Plan & Budget includes a number of exciting and integral projects which will lead to more economic and efficient outcomes, provide additional services or assist in the maintenance of the beautiful region we live in. The proposed projects for this period include some of the following key topics:

## Cultural Projects

Working to form the foundation of a Reconciliation Action Plan with cultural projects, to raise cultural awareness within the organisation. Reconciliation Action Plans are based on the core pillars of relationships, respect and opportunities.

## Community Grant Program

The Community Grant Program preferences applications from community groups who would otherwise struggle to find appropriate grant programs to fund their programs and/or activities benefiting the broader community.

This program provides opportunities for community groups to apply for small grant contributions that can be matched by themselves or third parties enabling them to reach their goals.



## **Tailored Leadership**

A tailored leadership plan for key operational staff, providing them with the capacity and skills to 'live the values', lead by example and be the future of the Fleurieu. Key outcomes include essential skills development, capacity building and leadership building. Investing in staff is proven to improve loyalty and retention.

## **Free Equipment Hire - Maintenance**

In our District, locals and visitors are able to access Free Bike Hire and our 'Access for all' all-terrain wheelchairs. Maintaining Council assets to facilitate community and visitor participation in nature-based activities is fundamental to continuing these amazing programs.

## **Fleurieu Coast Community Nursery and Community Revegetation Program**

Coastal management and climate change adaptation continue to be a strategic priority and Council will continue to support regional environment partnerships. The Fleurieu Coast Community Nursery and Community Revegetation Program will work with the Fleurieu Environment Centre and the Foundation for National Parks and Wildlife to provide local native seedlings for Council and community revegetation projects.

## **Major Events and Festivals Sponsorship Program**

Our District is fortunate to host a variety of events and festivals including the Normanville NYE Pageant, Heritage Fleurieu Coast, Yankalilla Classic Motorshow, Beachfest and Cut It at the Cape.

Our Major Events and Festivals sponsorship program supports community events celebrating local culture and heritage, which can drive economic activity and community connection. Event organisers can apply for sponsorship, subject to panel assessment, to help elevate their events and promote best practices in event delivery.



## **Community Garden Project**

Last year, the Council supported the Community Garden project presented by Fleurieu Environment Centre and allocated funds for Stage 1. Stage 2 of the project will be included in this year's Annual Business Plan & Budget, following extensive planning and consultation. The community garden aims to address the issue of cost of living by providing sustainable food access and educating citizens on self-sufficient growing practices.

## **Arts and Creativity Program**

The Arts and Creativity Program, which has been running successfully for the past 2 years, provides the link between Council and the large number of vibrant artists and creatives who live in our District. The Program, led by the Arts and Culture Advisory Group, provides opportunities for small grants to be offered for arts and creative projects and make recommendations to Council on a range of matters including these grants and a vision for public art in our district.

## **Heritage Code Amendment Stage 2**

The Heritage Code Amendment process began in 2022-23 with Delamere/Bullaparinga, Normanville and Yankalilla. Stage 2 includes Myponga, Myponga Beach, Second Valley, Wattle Flat, Wirrina, Rapid Bay, Cape Jervis and Parawa.

Council reviewed a 1985 State Heritage survey and updated it with ID Sheets for each item. The next step is to list suitable buildings for heritage listings via an amendment to the Planning and Design Code.

## **Bridge Maintenance**

Maintaining critical transport infrastructure includes performing Bridge Maintenance. This year's focus includes corrosion protection and abutment works on James Track, Parawa Road North and Culvert Repairs on Parawa Road South.

Periodic condition inspections and load tests of aging timber bridges ensures critical transport infrastructure is in safe and serviceable condition. A previous Engineering assessment undertaken in December 2020 recommended a biennial assessment on the Myponga Beach Bridge. This project will provide an inspection and planning options for the bridge's future.

## **On Demand Transport**

The On Demand Transport program provides an option for the Community to attend appointments utilising the CHSP vehicles if they are not eligible to use them under 'My Aged Care'. This helps to bridge the lack of public transport in the area. Over the last two years it has provided an essential service used by 72 residents.

## Economic Development Strategy

In 2020 an Economic Development Strategy was endorsed by Council. The implementation of this strategy includes:

- enhancing awareness of tourism products and creating new opportunities for tourism, establishing off-season attractors.
- investigating opportunities for a greater mix of hospitality and accommodation.
- engaging with the agricultural sector to implement sustainable and innovative industry practices.
- supporting the success of business networks.
- supporting local producers explore and pilot 'paddock to plate' and circular economy initiatives.

## The War On Waste – LEAPing Away From Ag Plastics

This grant-funded program will address the growing problem of plastic waste, particularly ag plastics, which pose a threat to our natural environment and are inconsistent with sustainable living and circular economy principles.

The increasing use of ag plastics to improve hay and silage quality conflicts with protecting the natural environment, rural landscapes and tourism values. Recycling these plastics is difficult, requiring strategic investments and collaborations to resolve the conflicts between production and environmental protection.

## Conservation Made by Nature

Key priorities from the Southern Fleurieu Coastal Action Plan Coastal will be implemented in the 'Conservation Made by nature' project. It will reduce environmental threats and improve the biodiversity and conservation of our coastal assets with community education and participation. Matching funding will be provided through Green Adelaide's Coast and Seas program and the Hills and Fleurieu Landscape Board Coast and Marine Program.

## Strategic Plan – Next Four-Year Focus

Council is due to enter its next Strategic Plan. Previously, external resourcing has been utilised to drive the process with administration, Elected Members and the community. All themes are relevant as they are part of the VISION 2030. The next strategic plan will still fall inside the 10-year vision period and will cover the same themes, unless the community advises that these themes have shifted.



## **Tree Trimming Program**

Implementing a tree trimming program will ensure we clear safe road networks, to allow easy access for both our community and visiting road users.

As a Council, we also have an environmental obligation to look after our tree network, specifically along road corridors. Trees, although not infrastructure themselves, have huge impact on both the condition and usability of our infrastructure.

## **Myponga Memorial Community Centre & Yankalilla Memorial Park Sport Facilities**

Whilst Council's priority is to invest in infrastructure that is Council owned and managed, it has traditionally given recognition to the Myponga and Yankalilla sport facilities that fill a significant gap in local sport and recreation. This small investment by Council provides resources and a place to connect for a large portion of our community.



# Operating Projects

## Operating Projects

Council intends to implement the Operating Projects detailed above.  
The following funding has been allocated within the budget:

Operating Projects	Estimated cost	Grant / external funding opportunity
Tree trimming program	115,000	
On Demand Transport - CHSP	15,000	15,000
Myponga Beach Bridge Inspection and options paper	13,500	
Bridge Maintenance	109,800	
Heritage Code Amendment Stage 2- Myponga, Myponga Beach, Second Valley, Wattle Flat, Wirrina, Rapid Bay, Cape Jervis & Parawa	22,500	
Community, Arts and Creativity Program	31,500	
Community Garden - Stage 2	12,474	Yes - amount TBA
Coastal Conservation Made by Nature	30,000	Yes - amount TBA
Fleurieu Coast Community Nursery and Community Revegetation Program	22,500	Yes - amount TBA
The War on Waste - LEAPing away from ag plastics	9,000	
Economic Development Strategy implementation	27,000	
Major event & festival sponsorship	27,000	
Free leisure equipment hire - maintenance	3,600	
Tailored Leadership Program 2023-24	20,000	
Strategic Plan - next 4-year focus	9,000	
Myponga Memorial Community Centre & Yankalilla Memorial Park Sport Facilities	50,000	
Cultural projects - working towards reconciliation action plan	4,500	Yes - amount TBA
<b>TOTAL</b>	<b>522,374</b>	

# Delivering our Four Year Focus 2020-2024



Council's Strategic Plan was designed to provide a visual demonstration of Council's strategic directions over a 10-year period and 4-year horizon, avoiding action level or site-specific proposals.

The action plan on the following pages articulates how we will deliver our Strategic Plan's Four Year Focus and which priorities will be completed during 2023-24 and subsequently informs our budget planning.

While many of the below priorities will be delivered within Council's existing operational budget, not all are funded.

All new operating projects, new capital projects and new renew-replace capital projects were highlighted under the capital and operating project section of this report.



# OUR ENVIRONMENT FOUR YEAR FOCUS

## Priority 1: Protecting our natural environment and rural lifestyle

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Participate in zone emergency management planning and committees</b>					
Attend (4) quarterly Adelaide Hills, Fleurieu and Kangaroo Island Zone Emergency Management Committee meetings representing communications, community and operations	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
<b>Support or advocate for local emergency services organisations</b>					
Support or advocate for local emergency services organisations	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
<b>Respond to opportunities to improve local adverse events management</b>					
Maintain up to date information and alerts during heat waves, fire bans and emergencies	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Provide and promote heat refuge locations for residents including public facilities such as the Library	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Attract and host information sessions on preparing for/dealing with adverse events	Annual	Annual	Annual	Annual	Annual
Maintain Council's support role for local emergencies and adverse events	Annual	Annual	Annual	Annual	Annual
<b>Advocate for (and act on) natural resource management priorities to be included in the Landscape Plan for the region</b>					
Ensure a focus on pest plant and animal control and investigations into water security measures. Advocate for continued resource commitment from Landscapes Hills and Fleurieu toward the delivery of coastal conservation programs	In Progress	Complete			
Identify key programs and projects for the district align with the five priorities of the Landscapes Hills and Fleurieu (Climate, Nature, Water, Land)	Annual	Annual	Annual	Annual	Annual
Attract and secure grant funding for the delivery of local priority projects	Annual	Annual	Annual	Annual	Annual
Undertake annual native revegetation and restoration/ protection activities	Annual	Annual	Annual	Annual	Annual
Hold a water security summit to bring together key stakeholders and experts and identify key issues and solutions					Planned Completion
<b>Support regional environmental partnerships</b>					
Such as the SA Coastal Council Alliance and the Resilient Hills and Coast Climate Change Adaptation Project	Annual	Annual	Annual	Annual	Annual
Partner with the Fleurieu Environment Centre on sustainable living initiatives	Annual	Annual	Annual	Annual	Annual
Continue to deliver on regional priorities and local action plans such as the Southern Fleurieu Coastal Action Plan, Normanville Dunes Biodiversity Action Plan	Annual	Annual	Annual	Annual	Annual
Continue to support the Community Nursery and the coastal, community and landscape benefits it provides the district	Annual	Annual	Annual	Annual	Annual
Attend the quarterly Resilient Hills and Coast meetings and progress the four priority action areas	Annual	Annual	Annual	Annual	Annual



# OUR ENVIRONMENT FOUR YEAR FOCUS

## Priority 2: Living sustainably

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Actively engage with the CFS regarding vegetation management practices</b>					
Deliver education, regulation and enforcement activities with private property owners. Investigate an 'adopt a verge' road pride program to reduce verge fuel loads and litter proliferation on main roads	Annual	Annual	Annual	Annual	Annual
Partner with and support the Fleurieu Environment Centre – Adopt-A-Spot Program	Annual	Annual	Annual	Annual	Annual
Attend (4) quarterly Bushfire Management Committee meetings	Annual	Annual	Annual	Annual	Annual
Undertake FPO annual fire danger assessment	Annual	Annual	Annual	Annual	Annual
Undertake roadside maintenance and tree clearing activities – tree trimming, verge maintenance and creek maintenance	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Engage with CFS to run community information sessions	Annual	Annual	Annual	Annual	Annual
Attend CFS monthly group meetings	Annual	Annual	Annual	Annual	Annual
<b>Actively support a reduction in single use plastics across the district</b>					
Deliver local business education, community events and activities free from single use plastics. Review Council purchasing practices	Annual	Annual	Annual	Annual	Annual
Deliver Council-run events where No Single Use Plastics are used	Annual	Annual	Annual	Annual	Annual
Run waste education (FRWA) programs through library services	Annual	Annual	Annual	Annual	Annual
Provide education to all businesses about the introduction of the new bill on single use plastics and new waste initiatives	Annual	Annual	Annual	Annual	Annual
<b>Initiate or participate in circular economy initiatives</b>					
Increase recyclable materials purchased by councils, including buying back waste materials, utilisation of recycled materials or recycling of waste from Council projects	Annual	Annual	Annual	Annual	Annual
Increase the utilisation of sustainable alternative asphalt products for road construction	Annual	Annual	Annual	Annual	Annual
Continue to use 'circle of life' products for Council construction, maintenance and landscape operations including soil recycling	Annual	Annual	Annual	Annual	Annual
Investigate circular economy advantages available to the district			Complete		
<b>Fleurieu Regional Waste Authority</b>					
Manage waste and recycling operations including kerbside collections and the Yankalilla Waste and Recycling Depot"	Annual	Annual	Annual	Annual	Annual
Continue to look for opportunities to increase the proportion of waste diverted from landfill	Annual	Annual	Annual	Annual	Annual
Increase the recycling and repurposing of waste from Council customer service and operation locations	Annual	Annual	Annual	Annual	Annual
<b>Advocate for growth of renewable energy investment production</b>					
Align with the State's strategic economic and energy agenda	In Progress	In Progress	In Progress	In Progress	Planned Completion
<b>Add community gardens to our townships</b>					
Add community gardens to our townships		In Progress	In Progress	Planned Completion	



# OUR ENVIRONMENT

## FOUR YEAR FOCUS

### Priority 3: Ensuring sensitive development

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Investigate opportunities to encourage sustainable development</b>					
Review land use policies and pre lodgement services to encourage water, waste and energy wise urban form and dwelling design	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Provide voluntary pre-lodgement advice to potential applicants	Annual	Annual	Annual	Annual	Annual
Provide up-to-date self-service information on sustainable development options at counters and online	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Integrate water sensitive urban design in township environments as assets are replaced and renewed or as part of implementing stormwater management plans for the district	Annual	Annual	Annual	Annual	Annual
<b>Actively participate in planning reforms and identify future Code Amendments to support Council's Community Plan</b>					
Review the adequacy of planning policy for future growth areas to maintain 'village' townships and rural ambiance	Annual	Annual	Annual	Annual	Annual
Ensure accreditation and skill development is achieved for relevant planning professionals	Annual	Annual	Annual	Annual	Annual
<b>Increase township shade, cooling and amenity</b>					
Promote improvements to open space and review and publicise Council's existing tree planting program	Annual	Annual	Annual	Annual	Annual
Provide ongoing maintenance and renewal of Council's 134 reserves	Annual	Annual	Annual	Annual	Annual
Undertake annual services reviews of Council's reserves to meet current and future community needs including consultation on the development of the Village Green, Normanville	Annual	Annual	Annual	Annual	Annual
Continue the use of recycled water on Council reserves and identify opportunities to increase recycled water use on Council's landscapes	Annual	Annual	Annual	Annual	Annual
Continue Council's annual tree planting program	Annual	Annual	Annual	Annual	Annual



# OUR COMMUNITY FOUR YEAR FOCUS

## Priority 4: Providing for our children, young people and families

Initiative	20/21	21/22	22/23	23/24	24/25
<b>81-83 Andrew Avenue Normanville</b>					
Consult on the future use of 81-83 Andrew Avenue Normanville	Complete				
<b>Masterplan Normanville Foreshore and Caravan Park</b>					
Develop and implement a masterplan for the Normanville Foreshore and Caravan Park	In Progress	In Progress	Complete		
<b>Rapid Bay visitor accommodation</b>					
Improve visitor accommodation at Rapid Bay	In Progress	Complete			
<b>Activation of arts and exhibitions</b>					
Support greater activation of arts and exhibitions in partnership with the Arts and Cultural Advisory Group. Revise Council's Public Art Policy. Provide opportunities for youth arts, indigenous stories, culture and places of significance and settlement history	Annual	Annual	Annual	Annual	Annual
Deliver and support youth events and programs	Annual	Annual	Annual	Annual	Annual
Deliver and support youth art initiatives	Annual	Annual	Annual	Annual	Annual
Continue to support youth leadership and involvement in local decision making such as the Lions Youth Committee and the YAC	Annual	Annual	Annual	Annual	Annual
Partner with the Historical Society to deliver history online and on display at Council venues	Annual	Annual	Annual	Annual	Annual
<b>Attract and partner with creative industries</b>					
Deliver program partnerships with writers', arts/crafts and music programs	Annual	Annual	Annual	Annual	Annual
Provide a commercial outlet for local creatives in Council facilities	Annual	Annual	Annual	Annual	Annual
<b>New library and community hub</b>					
Deliver a new library and community hub	In Progress	Complete			
<b>The Centre</b>					
Return The Centre to an arts, youth and community space		In Progress	Complete		
<b>Regional study hub and vocational pathways</b>					
Investigate the potential for a regional study hub for post high school education and learning. Partner in the delivery of vocational pathways programs targeting higher need local industries	Annual	Annual	Annual	Annual	Annual
Continue membership on the study hub committee	Annual	Annual	Annual	Annual	Annual
Continue to liaise with education institutions, youth leadership and employment pathway programs to facilitate youth access to further education and employment	Annual	Annual	Annual	Annual	Annual
Establish an education/mentoring/traineeship expo to connect employers with students		In Progress	In Progress	Planned Completion	Complete
Investigate Council-based traineeships for outdoor and indoor employment pathways	Annual	Annual	Annual	Annual	Annual
Continue to support Eduroam Wi-fi which provides tertiary education access Australia wide	Annual	Annual	Annual	Annual	Annual
Investigate opportunities to establish a remote working hub within the district				In Progress	Planned Completion



# OUR COMMUNITY FOUR YEAR FOCUS

## Priority 4: Providing for our children, young people and families

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Government and independent learning services</b>					
Proactively engage with the education sector to secure the district's future government and independent learning services aligned with population strategies that maintain and increase the school aged population	Annual	Annual	Annual	Annual	Annual
Advocacy to support local school growth and development including supports for schools to excel in areas that provide a point of difference (e.g. Agriculture) and partnerships that support pathways into the agricultural industry	Annual	Annual	Annual	Annual	Annual
<b>Recreation infrastructure and services</b>					
Deliver or improve recreation infrastructure such as playgrounds, skate parks and facilities and services that engage our families and youth	Annual	Annual	Annual	Annual	Annual
Continue to provide free bike hire at Council venues, including: Visitor Information Centre, Caravan Park and Myponga	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Deliver a pump track at the Yankalilla Youth Park	In Progress	Complete			
Continue to conduct playground audits and inspections while developing cases for improved or reduced facility provision	Annual	Annual	Annual	Annual	Annual
Investigate opportunities to deliver larger scale and more unique play facilities and environments	Annual	Annual	Annual	Annual	Annual
Continue to deliver programs and services that activate spaces and venues for children and youth such as Storytime, SpaceJam, Beachfest, Reclink activities and Myponga kayaking	Annual	Annual	Annual	Annual	Annual
Investigate the demand and delivery models for major new local infrastructure (such as indoor sports, health and wellbeing and hydrotherapy facilities)				In Progress	Planned Completion
Continue to provide a range of in-library and home library services and partnership programs with community stakeholders	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
<b>Sporting facilities and organised sport</b>					
Support sporting clubs to improve privately owned facilities for the benefit of community users	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Identify the local needs of sports clubs and recreation groups and local priorities for community health and wellbeing	In Progress	Complete			
Continue to provide support to sports clubs through the delivery of training and club consultations as part of the regional Star Club program	Annual	Annual	Annual	Annual	Annual
Continue to provide annual grants to sports clubs	Annual	Annual	Annual	Annual	Annual
<b>Adventure sports clubs</b>					
Facilitate the creation of adventure sports clubs relevant to the Council's natural assets and topography (hills, coast and beaches)	Annual	Annual	Annual	Annual	Annual
Utilise the Star Club regional partnership to identify and support the establishment and growth of non-traditional sports and recreation clubs	Annual	Annual	Annual	Annual	Annual



# OUR COMMUNITY FOUR YEAR FOCUS

## Priority 4: Providing for our children, young people and families

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Open space</b>					
Regular review of open space assets to determine function, utilisation, service levels, acquisitions and disposal including improvement of some open spaces within towns	Annual	Annual	Annual	Annual	Annual
Undertake annual business cases for replacement and expansion of existing assets	Annual	Annual	Annual	Annual	Annual
<b>Develop a strategy for population growth and diversity</b>					
Advocate and attract sustainable development and growth outcomes for the district including opportunities for youth that decide to stay, family attraction, and aged care accommodation and retirement living options		In Progress	In Progress	Planned Completion	

## Priority 5: Accessing health, emergency and community services

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Retail services</b>					
Investigate ways to drive demand for services and retail floor space as a component of supporting township growth and diversity		In Progress	In Progress	Planned Completion	
<b>Health services</b>					
Use advocacy and land use planning to facilitate greater health services and to attract private investment in retirement living options	Annual	Annual	Annual	Annual	Annual
Undertake advocacy activities as part of the Fleurieu Coast Community Network	Annual	Annual	Annual	Annual	Annual
<b>Health, access and inclusion</b>					
Review and update Councils Disability Access and Inclusion Plan (DAIP) and Southern and Hills Regional Public Health Plan	In Progress	Complete			
Implement actions out of the Disability Access and Inclusion Plan	Annual	Annual	Annual	Annual	Annual
Continue to provide wellbeing expos, parents information sessions and resilience workshops	Annual	Annual	Annual	Annual	Annual
Undertake advocacy to attract new services and grow the existing CHSP	Annual	Annual	Annual	Annual	Annual
Undertake compliance and dog and cat management activities	Annual	Annual	Annual	Annual	Annual



# OUR COMMUNITY FOUR YEAR FOCUS

## Priority 6: Building community connections

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Place making for townships</b>					
Partner with the community to develop place-making strategies for townships. Initiatives may include more public art, activation of main streets, providing infrastructure and services and community projects, events and activities. Facilities for children, youth and families will be key components of all townships, providing opportunities for play, community activity and intergenerational interaction	Annual	Annual	Annual	Annual	Annual
Support township activation through the delivery or facilitation of annual events	Annual	Annual	Annual	Annual	Annual
Continue collaborative place-based township planning		In Progress	In Progress	In Progress	Planned Completion
Continue to work with Progress Associations to achieve community-led goals	Annual	Annual	Annual	Annual	Annual
Continue to provide sponsorship for highly valued local events	Annual	Annual	Annual	Annual	Annual
Investigate opportunities to provide more regular 'Council Connect' customer services and library services in outreach locations	Annual	Annual	Annual	Annual	Annual
Maintain public holiday library services to provide resident and visitor experiences	Annual	Annual	Annual	Annual	Annual
Continue to provide e-welcome packs and information for new residents and visitors and delivered the new residents information booklet	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Continue to run environmental programs and workshops that facilitate community connection and sense of place, including coastal gardens workshops and local native plant swaps for declared weeds	Annual	Annual	Annual	Annual	Annual
Continue to put on placemaking initiatives such as Tradies' breakfasts and business initiatives that create a sense of place	Annual	Annual	Annual	Annual	Annual
<b>Community grants</b>					
Review the community grants policy and guidelines	In Progress	Complete			
<b>Volunteering</b>					
Investigate opportunities to stimulate volunteering by our growing community	Annual	Annual	Annual	Annual	Annual
Provide volunteering initiatives in all new resident packs	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Research volunteering recruitment and volunteer development initiatives in similar districts	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
<b>Community-led strategic plan implementation</b>					
Encourage community-led implementation of Council's Strategic Plan through initiatives such as township planning, support for progress associations or through Council's outreach program	In Progress	In Progress	In Progress	In Progress	Planned Completion



# OUR ECONOMY FOUR YEAR FOCUS

## Priority 7: Developing tourism opportunities for economic benefit

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Enhance awareness of tourism products and create new opportunities for tourism</b>					
Such as self-service adventure tourism (mountain biking, agriculture or farm stay experiences, or 'locavore' food and wine outlets within townships)	Annual	Annual	Annual	Annual	Annual
Revitalise Rapid Bay in conjunction with private and public partners		In Progress	Complete		
Continue to provide retail floor space for local producers and artisans at the Visitor Information Centre	Annual	Annual	Annual	Annual	Annual
Attract and support filming on location for local feature shows and films	Annual	Annual	Annual	Annual	Annual
Support the creation and piloting of new agri-tourism offers	Annual	Annual	Annual	Annual	Annual
Optimise the use and benefit of the Visit Fleurieu Coast Website	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Continue to manage Council social media for awareness raising of tourism products and experiences	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Invest in coastal conservation programs that add value to the district's 'Made by Nature' brand	Annual	Annual	Annual	Annual	Annual
Investigate the delivery of cruise ship infrastructure for the district/region					Planned Completion
Investigate the introduction of a farm gate food trail				Planned Completion	
<b>Investigate opportunities for a greater mix of hospitality and accommodation</b>					
Review RV facilities across townships	Annual	Annual	Annual	Annual	Annual
Undertake a retail and hospitality analysis to identify opportunities to drive demand for increased floorspace within townships				In Progress	Planned Completion
Support the use of Air BnB and other contemporary accommodation markets to pilot farm stay opportunities in the District	Annual	Annual	Annual	Annual	Annual
Continue to maintain, review and improve Council owned tourism accommodation	Annual	Annual	Annual	Annual	Annual
Install infrastructure for self-serve tourists, such as RV dump points	Annual	Annual	Annual	Annual	Annual
<b>Consult on and implement the Economic Development Plan</b>					
Consult on and implement the Economic Development Plan	Annual	Annual	Annual	Annual	Annual
<b>Establish 'off-season' attractors</b>					
Partner with community, business, peak bodies/associations and governments to establish 'off-season' attractors including events and festivals that capitalise on natural, physical and community assets and the arts	Annual	Annual	Annual	Annual	Annual
Establish new trails experiences to cater for off-season self-serve tourism		In Progress	Complete		
Continue to run the Festival of Nature and identify opportunities for new off-season events	Annual	Annual	Annual	Annual	Annual





# OUR ECONOMY FOUR YEAR FOCUS

## Priority 8: Supporting agribusiness and food production

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Support local producers explore and pilot 'Paddock to Plate' initiatives</b>					
Expand market opportunities with local markets such as hospitality venues, childcare and community events	Annual	Annual	Annual	Annual	Annual
Maintain involvement in the 'Shop Local' campaign to increase online awareness and reach for local producers and artisans	Annual	Annual	Annual	Annual	Annual
Continue membership on the Fleurieu Food Network supporting connections between producers and consumers	Annual	Annual	Annual	Annual	Annual
Expand and maintain the agribusiness supplier directory	Annual	Annual	Annual	Annual	Annual
Establish an Agricultural Advisory Group			Complete		
Develop a Regenerative Agriculture and Food Cluster Strategy					Planned Completion
Develop a business case and economic impact study for commercial game meat farming and processing					Planned Completion
Commission an agricultural employment study				Planned Completion	
<b>Regular review of rural land use provisions</b>					
Protect larger scale farming activities through regular review of rural land use provisions	Annual	Annual	Annual	Annual	Annual
Continue to offer rebates on primary production properties over 35 hectares	Annual	Annual	Annual	Annual	Annual
Undertake an analysis and report on the Environment Food Production Area review	In Progress	Complete			
Commission a rural lands study to balance zoning between competing economic, social and environmental interests				Planned Completion	
<b>Work with the State Australian peak bodies and associations for key commodities</b>					
Understand how the priorities of local producers and the State's Food Wine and Agri-business Sector Growth Plan align. Identify shared opportunities to support agriculture and food productions		In Progress	In Progress	In Progress	Planned Completion
<b>Engage with the agricultural sector on Circular Economy</b>					
Identify a role in supporting farmers to implement sustainable and innovative industry practices and deliver low cost prime produce efficiently to higher value markets		In Progress	In Progress	In Progress	Planned Completion



# OUR ECONOMY FOUR YEAR FOCUS

## Priority 9: Increasing job and business opportunities

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Engage with Government Stimulus and Support Packages</b>					
Target small to medium business and Council infrastructure projects that stimulate industries directly affected by natural adverse events and the public health pandemic	Annual	Annual	Annual	Annual	Annual
Continue to deliver Covid relief packages to support businesses and individuals	Annual	Annual	Annual	Annual	Annual
Utilise grant programs to fund local contractors and suppliers	Annual	Annual	Annual	Annual	Annual
Engage with employment and training providers for trainee opportunities for indoor and outdoor roles	Annual	Annual	Annual	Annual	Annual
Work with governments to promote and deliver small business support	Annual	Annual	Annual	Annual	Annual
Employ an Economic Development Officer to case manage business enquiries and support		Complete			
Establish a quarterly Business Breakfast Forum		Complete			
Investigate a business start up program and co-workspace			Complete		
<b>Undertake land use planning and investment attraction</b>					
Land use planning and investment attraction for housing, employment diversity and education diversity		In Progress	In Progress	In Progress	Planned Completion
Develop an investment prospectus targeting knowledge based industries			Complete		
Undertake an industrial demand and supply study			Complete		
<b>Support the success of business networks</b>					
Deliver networking opportunities, district branding, skills and training, pathway programs and grants and subsidies targeting business and employment stimulus	Annual	Annual	Annual	Annual	Annual



# OUR INFRASTRUCTURE FOUR YEAR FOCUS

## Priority 10: Getting around

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Provide environments that support connection and participation in community life</b>					
Provide environments that support connection and participation in community life	Annual	Annual	Annual	Annual	Annual
Continue to provide footpath maintenance and construction in township environments	Annual	Annual	Annual	Annual	Annual
Maintain and manage tracks and trails connecting townships	Annual	Annual	Annual	Annual	Annual
<b>Advocate for State investment in improved visitor infrastructure at Cape Jervis</b>					
Advocate for improved visitor infrastructure at Cape Jervis in collaboration with the successful tendering company	In Progress	Complete			
<b>Advocate for a more comprehensive intermodal public transport solution</b>					
Connect the district to Adelaide via bus to Seaford rail	In Progress	In Progress	In Progress	In Progress	Planned Completion
<b>Seek State investment for separation of freight, tourism and residential traffic on local and State road infrastructure</b>					
Support identification of a B-Double route through the region and improved traffic environments within townships. Focus on selected improvement of sealed and unsealed roads and road networks to provide for safe and convenient movement of oversized freight and machinery including the investigation of increased by-pass opportunities	In Progress	In Progress	In Progress	In Progress	Planned Completion

## Priority 11: Delivering township infrastructure

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Investigate and advocate to State Government for the renewal, management or expansion of our local jetty infrastructure</b>					
Investigate and advocate to State Government for the renewal, management or expansion of our local jetty infrastructure	In Progress	In Progress	In Progress	Planned Completion	
Implement the Normanville Foreshore Masterplan	In Progress	In Progress	Complete		
<b>Develop masterplans that deliver unique visions for each township</b>					
Each township masterplan can guide future private and public sector investment and may include changes to land use to facilitate sustainable growth and diversity	In Progress	In Progress	In Progress	In Progress	Planned Completion
Prepare a concept plan/tourism masterplan for Myponga				Planned Completion	
<b>Repurpose existing and heritage buildings for new economic land uses</b>					
Repurpose existing and heritage buildings for new economic land uses					Planned Completion
<b>Improve township amenity and streetscape beautification</b>					
Includes efforts to under-ground power lines in denser township environments	Annual	Annual	Annual	Annual	Annual



# OUR INFRASTRUCTURE FOUR YEAR FOCUS

## Priority 11: Delivering township infrastructure

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Lever the significant network of existing trails and consider linking township trails</b>					
Encourage additional walking experiences that take in different communities. Identify opportunities to connect inland townships and coastal communities. Review path networks within townships for all weather access and all abilities	In Progress	In Progress	In Progress	In Progress	Planned Completion
<b>Improve selected sealed and unsealed roads and road networks</b>					
Provide for safe and convenient movement of oversized freight and machinery including the investigation of increased by-pass opportunities	Annual	Annual	Annual	Annual	Annual
Deliver replacement and improvement works based on identified need, risk and opportunities	Annual	Annual	Annual	Annual	Annual
<b>Undertake an annual review of infrastructure service levels against community needs and feedback</b>					
Undertake an annual review of infrastructure service levels against community needs and feedback	Annual	Annual	Annual	Annual	Annual
<b>Review Council's community land supply and function</b>					
Review Council's community land supply and function				In Progress	Planned Completion



# OUR LEADERSHIP FOUR YEAR FOCUS

## Priority 12: Demonstrating good governance

Initiative	20/21	21/22	22/23	23/24	24/25
<b>Share our success and good news stories with the community</b>					
Establish and deliver a communication strategy utilising social media, website, printed media and direct post	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
<b>Provide best value outcomes for rates while maintaining our unique identity</b>					
Investigate alternative sources of income and implement	Annual	Annual	Annual	Annual	Annual
<b>Engage in Local Government reform discussions</b>					
Advocate for a reform position that is relevant and implementable in the district. This could include early involvement in initiatives aligned to Council's own efficiency and effectiveness objectives such as performance measurement and reporting	Complete				
<b>Provide ongoing opportunities for the community to participate in decision making</b>					
Includes understanding and incorporating First Nations Peoples knowledge in our strategic, advocacy and policy positions	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Continue collaboration with First Nations Peoples Representatives	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Continue to support the Fleurieu Coast Youth Advisory Committee	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Implement the Disability Access and Inclusion Plan	Annual	Annual	Annual	Annual	Annual
<b>Undertake a community satisfaction survey in 2023</b>					
Measure changes against the benchmark established in 2018 to inform the comprehensive review of the Strategic Plan 2020-2024		In Progress	Planned Completion		
<b>Deliver progressive and proactive services which focus on greater efficiency and effectiveness</b>					
Deliver progressive and proactive services which focus on greater efficiency and effectiveness	Annual	Annual	Annual	Annual	Annual
Introduce a traineeship program for outdoor and office-based apprenticeship opportunities			Complete		
Explore succession planning, workforce development and pursue leadership and excellence opportunities aligned to technical areas of work				Planned Completion	
Coordinate landscape and civil works programs for better value project delivery across the district	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
<b>Partner with the region for investment attraction or shared service delivery</b>					
Increase income and reduce expenditure without unduly impacting service levels	Annual	Annual	Annual	Annual	Annual
<b>Undertake a Representation Review in 2024</b>					
Review undertaken to meet statutory requirements			In Progress	Planned Completion	



# Budget Summary

## Impacts on 2023-24 budget

Council operations have changed with the completion of a 'once in a generation' major capital program. The impact of this work will flow through our budget and our community for years to come as we enjoy the new facilities in our District.

As forecast in 2022-23, inflation has impacted Council's costs in 2023-24. Inflation has risen significantly in the last year as have fuel prices, electricity and the cost of insurance. The Nation continues to experience the aftereffects of the pandemic with supply and contractor shortages. We are moving into a different economic landscape and our financial sustainability is critical to Council's long-term ability to deliver services.

In preparing the 2023-24 Annual Business Plan & Budget, Administration took a clean slate approach and built the budget from the ground up. Getting back to basics and understanding what a 'business-as-usual' budget looked like, was identified early as necessary steps to ensuring Council's financial sustainability. This clean slate, back to basics approach, recognised areas for savings where possible, without impeding important community services.

The previous Long-Term Financial Plan had identified that Council would need to increase rates by 0.5% above inflation for four years to be sustainable in the long-term. The updated Long-Term Financial Plan now identifies a need for rates to increase by:

- 0.7% above inflation in 2023-24,
- 2% above forecast inflation in 2024-25
- 1.5% above forecast inflation in 2025-26
- 1.1% above forecast inflation in 2026-27

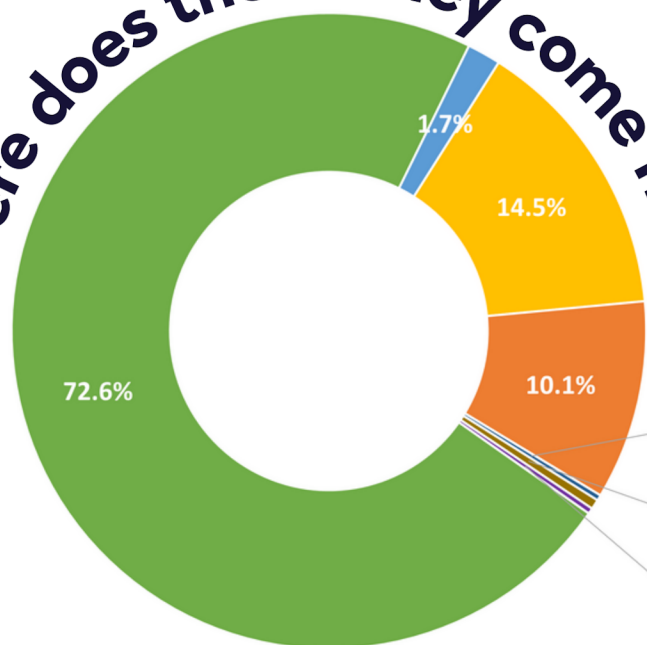
	2022-23	2023-24	2023-24	
	Current Year Forecast	Draft Budget	Budget	Changes
<b>Operating Budget</b>				
Operating Revenue	16,261,843	18,925,810	19,067,344	141,534
Operating Expenses	(17,429,840)	(18,977,259)	(19,054,568)	(77,309)
<b>Operating Surplus/(Deficit)</b>	<b>(1,167,997)</b>	<b>(51,449)</b>	<b>12,776</b>	<b>64,225</b>
<b>Capital Budget</b>				
Expenditure on Renewal/Replacement	(3,366,896)	(4,835,000)	(4,835,000)	-
Expenditure on New/Upgraded Assets	(13,415,503)	(895,900)	(895,900)	-
<b>Total Capital Expenditure</b>	<b>(16,782,399)</b>	<b>(5,730,900)</b>	<b>(5,730,900)</b>	<b>-</b>

## Financial indicators

A summary of the key financial indicators is supplied below. For more information, including detailed explanations and targets, refer to the Long-Term Financial Plan and Sustainability section of this document.

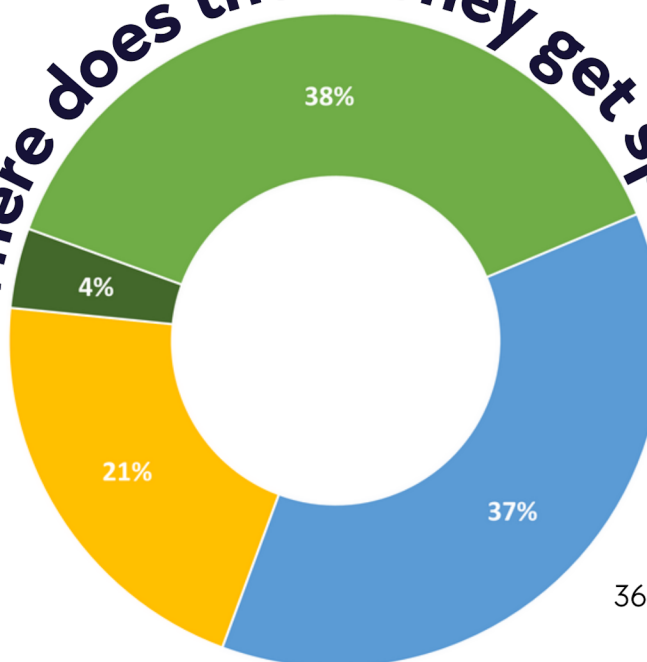
	2022-23	2023-24	2024-25	2025-26	2026-27
	Current Year Forecast	Budget	Forecast LTFP	Forecast LTFP	Forecast LTFP
Operating Surplus Ratio	-7.8%	0.07%	-1.78%	0.00%	0.00%
Net Financial Liabilities Ratio	108.3%	101.4%	99.7%	94.5%	90.3%
Asset Renewal Funding Ratio	111.7%	140.7%	100.0%	100.0%	100.0%

Where does the money come from?



- Rates
- Statutory Charges
- User Charges
- Grants, Subsidies and Contributions
- Investment Income
- Reimbursements
- Other Income

Where does the money get spent?



- Materials, Contracts & Other Expenses
- Employee Costs
- Depreciation, Amortisation & Impairment
- Finance Costs



## Rates, Growth, Inflation and 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 addition of 22 new properties, which is 0.38% increase.

The sustainability increase reflects increased costs due to:

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

The assumptions used in the preparation of this budget are provided in the table below:

## Property Values and the Rate in the dollar

Council does not make any gain 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.

**On average, the cost of Rates for an existing ratepayer will increase by 7.4% or \$146 this year, which equates to an additional \$2.80 per week.**

**The minimum rate is \$1,021.**

	Dollars	Percentage	Number of properties
	\$	%	
<b>2022-23 Rates Income</b>	\$ 12,419,667		5,720
<b>Inflation*</b>		6.30%	
<b>Growth</b>		0.38%	22
<b>Sustainability</b>		0.70%	
<b>2023-24 Rates Income</b>	\$ 13,338,722	7.4%	5,742

\*RBA June 2023 forecast as at 1/5/2023



# Measuring Performance

The Council measures its achievements and financial performance through the following processes:

- 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 Chief Executive Officer's Report
- individual staff performance plans
- monitoring and reporting 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, Claudia Goldsmith and Dr Andrew Johnson
- ad hoc reviews as required



# Rating Policy

Council works hard to balance the needs 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.

For 2024-25 and 2025-26 the Long-Term Financial Plan shows rates increasing by inflation, plus 2% and 1.5% respectfully.

## Land values

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 Strategy 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.

## Rating categories

The District Council of Yankalilla has determined that in 2023-24 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 2023-24 includes:

- the Rate in Dollar for Vacant Land is 135% of the Residential Rate in the Dollar
- 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.

## 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

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%.

#### Rebate - Capping

A change to rate capping for 2022-23 brought an end to the previous policy that included two elements:

1. Pensioners and those on Centrelink support
2. Ratepayers who met specific qualifications

The new policy, introduced in 2022-23, capped the increase in the rates charged on a given property at 15% percentage provided:

1. The increase in valuation is not as a result of development or capital works;
2. There has not been a change in the land use category attaching to the land; and
3. Application of the rebate does not result in the amount payable falling below the minimum amount payable.

The level of this capping remains at 15%.

## Wirrina Water

Council continues to manage legacy water accounts in Wirrina that have not elected to transfer to SA Water. All monies collected must be passed on to SA Water. This is an administrative and financial burden for Council.

	2022-23	2023-24
<b>Water Charge</b>	<b>\$1,500</b>	<b>\$1,500</b>

## 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.



# Statement of expected Rate Revenue

## Expected Rates Revenue

	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$	
	2022-23	2023-24	Change	2022-23	2023-24	2022-23	2023-24	Change	2023-24	
<b>Land Use (General Rates)</b>										
Residential	\$8,149,557	<b>\$8,910,586</b>	9%	3856	<b>3932</b>	\$2,113	\$2,266	(p)	<b>\$153</b>	<b>0.3867</b>
Commercial - Shop	\$114,219	<b>\$105,830</b>	-7%	52	<b>51</b>	\$2,197	\$2,075	(p)	<b>-\$121</b>	<b>0.3867</b>
Commercial - Office	\$12,328	<b>\$11,911</b>	-3%	9	<b>9</b>	\$1,370	\$1,323	(p)	<b>-\$46</b>	<b>0.3867</b>
Commercial - Other	\$230,725	<b>\$230,864</b>	0%	108	<b>108</b>	\$2,136	\$2,138	(p)	<b>\$1</b>	<b>0.3867</b>
Industry - Light	\$10,291	<b>\$9,896</b>	-4%	7	<b>7</b>	\$1,470	\$1,414	(p)	<b>-\$56</b>	<b>0.3867</b>
Industry - Other	\$28,379	<b>\$28,026</b>	-1%	14	<b>14</b>	\$2,027	\$2,002	(p)	<b>-\$25</b>	<b>0.3867</b>
Primary Production	\$2,986,087	<b>\$3,122,259</b>	5%	927	<b>924</b>	\$3,221	\$3,379	(p)	<b>\$158</b>	<b>0.3867</b>
Vacant Land	\$880,490	<b>\$883,770</b>	0%	710	<b>659</b>	\$1,240	\$1,341	(p)	<b>\$101</b>	<b>0.5221</b>
Other	\$40,812	<b>\$35,582</b>	-13%	37	<b>38</b>	\$1,103	\$936	(p)	<b>-\$167</b>	<b>0.3867</b>
<b>Total Land Use</b>	<b>\$12,452,888</b>	<b>\$13,338,723</b>	<b>7.1%</b>	<b>5,720</b>	<b>5,742</b>	<b>\$2,177</b>	<b>\$2,323</b>	(p)	<b>\$146</b>	

## Minimum Rate

	No. of properties to which rate will apply		Rate		
	2023-24	% of total rateable properties	2022-23	2023-24	Change
<b>Minimum Rate</b>	691	12.0%	\$950	<b>\$1,021</b>	(r) <b>\$71</b>

## Adopted valuation method

### Capital Value

Council has adopted Capital Value for the purpose of rating.

### 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.

(r) Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer.

### Expected Rates Revenue

	2022-23 (as adopted)	2023-24 (estimated)	Change	Comments
<b>General Rates Revenue</b>				
General Rates (existing properties)	\$12,649,366	\$13,659,197 (a)		Additional Discretionary Rebates of \$53k were provided in 2022-23 after adoption
General Rates (new properties)	\$106,026	\$52,738 (b)		
<b>General Rates (GROSS)</b>	<b>\$12,755,392</b>	<b>\$13,711,935 (c)</b>		
Less: Mandatory Rebates	(\$48,696)	(\$47,445) (d)		
<b>General Rates (NET)</b>	<b>\$12,706,696</b>	<b>\$13,664,490 (e)</b>	<b>7.5%</b>	
	(e)=(c)+(d)			
<b>Other Rates (inc. service charges)</b>				
Regional Landscape Levy	\$231,581	\$330,786 (f)		The Regional Landscape Levy is a State tax, it is <b>not retained</b> by council.
Water supply	\$117,000	\$108,000 (h)		
	\$13,055,277	\$14,103,276		
Less: Discretionary Rebates	(\$253,810)	(\$325,768) (l)		
<b>Expected Total Rates Revenue</b>	<b>\$12,569,886</b>	<b>\$13,446,723 (m)</b>	<b>7.0%</b>	Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates.
	(m)=(e)+(g)+(h)+(i)+(j)+(k)+(l)			

### Estimated growth in number of rateable properties

Number of rateable properties	5,720	5,742 (n)	0.38%
	<i>Actual</i>	<i>Estimate</i>	
<p>'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.</p>			

### Estimated average General Rates per rateable property

Average per rateable property	\$2,230	\$2,388 (o)	7.1%
	(o)=(c)/(n)		
<p>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).</p> <p>The total General Rates paid by all rateable properties will equal the amount adopted in the budget.</p>			

#### 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 *Local Government (Financial Management) Regulations 2011* 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 all rateable properties, not from individual rateable properties (ie. individual rates will not necessarily change by this figure).
- (f) Councils are required under the *Landscape South Australia Act 2019* 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.
- (l) 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 *Local Government (Financial Management) Regulations 2011* reg 6(2)

# Long-Term Financial Plan & Sustainability

Council's Long-Term Financial Plan has been updated in conjunction with the Annual Business Plan & Budget. There are several assumptions used in the preparation of the plan to model the financial position of Council over the next ten years. A number of these are listed below.

## Inflation

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 until 2026-27.

YEAR	Consumer Price Inflation (CPI) RBA Forecast	CPI assumption	Growth	Sustainability	Rates
2023-24	6.3%		0.38%	0.7%	7.4%
2024-25	3.6%			2.0%	5.6%
2025-26	3.0%			1.5%	4.5%
2026-27		2.5%		1.1%	3.6%
2027-28		2.5%		0.5%	3.0%
2028-29		2.5%		0.5%	3.0%
2029-30		2.5%		0.5%	3.0%
2030-31		2.5%		0.5%	3.0%
2031-32		2.5%		0.5%	3.0%
2032-33		2.5%		0.5%	3.0%

## Asset Management Planning

A core responsibility of Council is the management, operation and maintenance of a diverse asset portfolio that provides services and facilities for our community. A suite of Asset Management Plans were adopted by Council that cover its major asset suite. These plans are under review to ensure they capture recent changes to the asset portfolio.

The Asset Management Plans inform the Long-Term Financial Plan and Council's asset replacement expenditure proposed in this Long-Term Financial Plan.

## Financial Sustainability

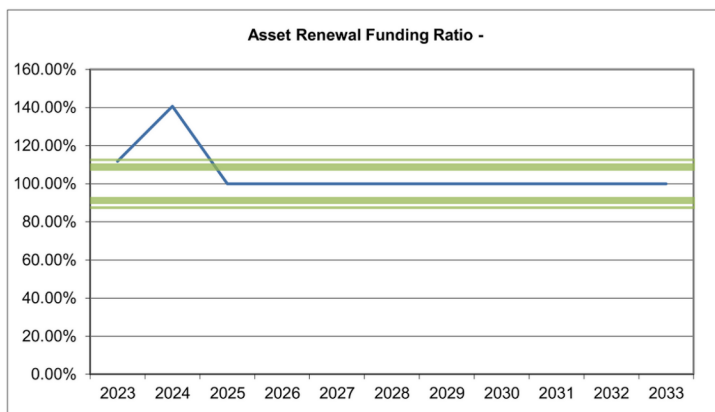
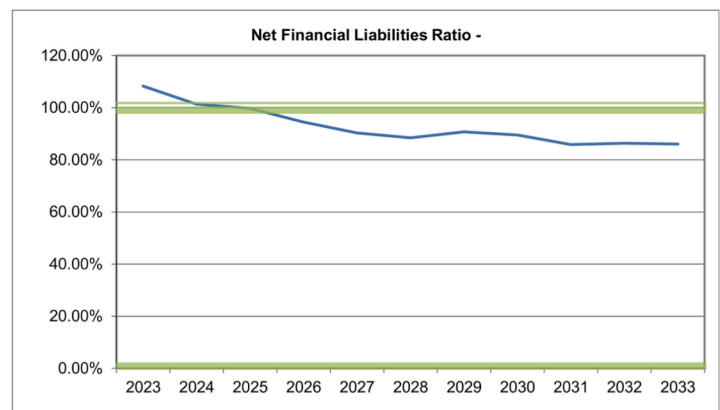
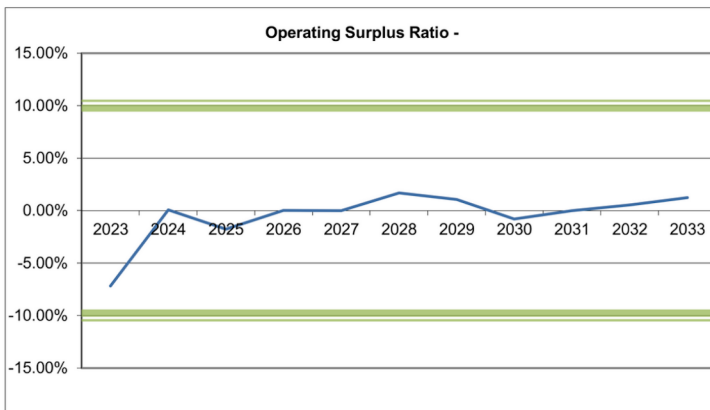
Achieving and maintaining an average of a balanced budget is fundamental to financial sustainability. The Long-Term Financial Plan forecasts that Council will move into surplus in 2023-24 then again in 2025-26.



# Key Performance Indicators over the life of the Long-Term Financial Plan

From 2025-26 onwards, all key indicators will be within the target range for the remainder of the plan.

Operating Surplus Ratio	Net Financial Liabilities Ratio	Asset Renewal Funding Ratio
<p>This ratio expresses the operating surplus as a percentage of rates.</p> <p>Purpose: To show by what percentage the major controllable income source varies, from day to day expenses.</p>	<p>This ratio expresses the net financial liabilities as a percentage of total Operating Revenue.</p> <p>Purpose: To show how significant the net amount owed to others is, compared with operating revenue.</p>	<p>This ratio expresses the net asset renewals as a percentage total of required asset expenditure.</p> <p>Purpose: used to assess whether non-financial assets are renewed or replaced in accordance with our future Asset Management renewal requirements.</p>
<p>The Operating position is expected to move into surplus in 2024-25. That surplus is forecast to grow and will enable Council to responsibly reduce the level of borrowing in the future.</p>	<p>Council is positioned to borrow funds for capital expenditure where required.</p> <p>Council's ratios across this 10-year plan fall below the LGA recommended maximum target of 100 per cent.</p>	<p>The Asset Renewal Funding will initially see an increase in 2023-24 as delayed renewal work returns as a priority, after delivering the unprecedented level of new capital projects.</p>



# Essential Services Commission (ESCOSA)

## Response to the advice

District Council of Yankalilla was part of the first group of Councils in the State to be reviewed by the Essential Services Commission (ESCOSA). They provided recent advice on the financial position of the Council, which has outlined some challenges to achieving and maintaining financial sustainability (Attachment 4). Council is taking 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. In moving forward, we provide the following statements of commitment:

**Prudent Budgeting:** We recognise the importance of budgeting prudently to ensure financial stability. We are reviewing our budgeting practices to align with ESCOSA's recommendations. In preparing the 2023-24 Annual Budget and the Long-Term Financial Plan, we focused on long-term sustainability.

**Efficient Cost Management:** To manage our costs effectively, we are implementing strategies to improve operational efficiency. This includes identifying areas where we can streamline processes and reduce expenses without compromising service quality. Our goal is to carefully manage costs and mitigate any potential affordability risks for the community.

**Asset Renewal Program:** We have planned an expanded capital renewal program for our existing assets. This program aims to address maintenance and renewal needs, ensuring that our infrastructure remains in good condition and continues to meet sustainable service levels. By proactively managing our assets, we can avoid costly emergency repairs and better allocate resources.

**Responsible Asset Planning:** We understand the importance of planning for the future. We will assess our asset needs carefully, considering community requirements, to ensure that our resources are allocated effectively. This will allow us to plan ahead, make informed decisions and avoid unnecessary financial strain.

**Constrained Rate Increases:** We share your concern about rate increases and are committed to constraining them as much as possible. The current economic environment has made this increasingly difficult with the rising cost of delivering projects and services. We will continue to explore alternative revenue sources, including seeking an advantageous management model for the Big4 Normanville Jetty Holiday Park.

To further assure you that the District Council of Yankalilla remains dedicated to serving our community and maintaining its long-term sustainability, we will provide an annual update on Council's progress to address the eleven recommendations made by ESCOSA.



## Response to ESCOSA's advice

ESCOSA Recommendation	District Council of Yankalilla progress
<b>Budgeting considerations</b>	
<p>1. Provide greater clarity in its Long-Term Financial Plan (and as necessary, its Annual Business Plan &amp; Budget) concerning the annual inflation assumptions feeding into its projected revenue (including rates) and expenses as distinct from 'real' impacts.</p>	<p>The 'Long-Term Financial Plan &amp; Sustainability' section in the 2023-24 Annual Business Plan &amp; Budget identifies 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.</p>
<p>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.</p>	<p>A full review of inflation assumptions was conducted in preparation of the 2023-24 Annual Budget and the 2023-33 Long-Term Financial Plan. The RBA's June forecasts were used for the 3 years 2023-2026.</p>
<b>Providing evidence of ongoing cost efficiencies</b>	
<p>3. Focus on constraining cost growth where possible, particularly related to 'employee' and 'materials, contracts and other' expenses.</p>	<p>In 2023-24 the budgeted Materials, Contracts and Other expense line was constrained.</p>
<p>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.</p>	<p>This recommendation is being considered for future Annual Budget processes.</p>
<b>Continuing to manage borrowing risk</b>	
<p>5. Improve the transparency and consistency of borrowing assumptions in its long-term financial plan, including interest rates and loan terms.</p>	<p>Council reports the interest rates and loan terms to the Audit &amp; Risk Committee and Council regularly via the Finance Report. The addition of the interest rate assumptions has been included in the introduction to the Long-Term Financial Plan.</p>

## Response to ESCOSA's advice continued

ESCOSA Recommendation	District Council of Yankalilla progress
<b>Refinements to asset management planning</b>	
<p>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</p>	<p>Asset Management Plans are published on Council's website at <a href="https://www.yankalilla.sa.gov.au/council/documents-and-meetings/asset-management-plans">https://www.yankalilla.sa.gov.au/council/documents-and-meetings/asset-management-plans</a></p> <p>The Buildings Asset Management Plan (AMP) was adopted in July 2018. The plan has a life of four years and is due for revision and updating within two years of each Council Election. This AMP will be reviewed in 2023-24.</p>
<p>7. Finalise and adopt its Asset Management Plans across different asset categories and make them accessible from its website</p>	<p>The Recreation Asset Management Plan (AMP) was adopted in August 2019. The plan has a life of four years and is due for revision and updating within two years of each Council Election. This AMP will be reviewed in 2023-24.</p> <p>Council sought Community Consultation on the AMPs for Stormwater and Transport in June 2023. The final plans and feedback from the community will be presented to Council in July 2023 with a recommendation to adopt.</p> <p>The Stormwater Asset Management Plan (AMP) was adopted in April 2017. The plan has a life of four years and is due for revision and updating within two years of each Council Election.</p> <p>The Transport Asset Management Plan (AMP) was adopted in April 2017. The plan has a life of four years and is due for revision and updating within two years of each Council Election.</p>

## Response to ESCOSA's advice continued

ESCOSA Recommendation	District Council of Yankalilla progress
<p><b>Reporting and containing rate levels</b></p>	
<p>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.</p>	<p>Council has 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:</p> <ul style="list-style-type: none"> <li>• estimated average annual charge for all categories of general rates</li> <li>• quantum of annual revenue expected to collect from the different categories of rates</li> <li>• number of properties to which the minimum rate will apply</li> </ul>
<p>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.</p>	<p>Rateable property growth is reviewed every year on receipt of capital valuations from the Valuer-General.</p>
<p>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.</p>	<p>Council will consider a full rate review in the years ahead to ensure its approach to rating aligns with fairness and best practice principles.</p>
<p>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.</p>	<p>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. Given that the change was so recently introduced, Council may consider the rationale in preparation of its 2024-25 Annual Business Plan.</p>

# Appendix 1

# Budget

# Financial Statements

The following Financial Statements compare the forecast for the current 2022-23 financial year to that proposed for 2023-24.



- Statement of Comprehensive Income - page 50
- Cash Flow Statement - page 51
- Balance Sheet - page 52
- Uniform Presentation of Finances - page 53
- Statement of Changes in Equity - page 54
- Financial Indicators - page 55

District Council of Yankalilla

STATEMENT OF COMPREHENSIVE INCOME Scenario: Final 2023-24	Current Year		
	Actuals	Forecast	Budget
	2021/22	2022/23	2023/24
	\$	\$	\$
<b>Income</b>			
Rates	12,071,000	12,749,045	13,834,841
Statutory Charges	357,000	331,000	326,000
User Charges	1,279,000	1,533,794	2,766,863
Grants, Subsidies and Contributions	1,034,000	1,377,625	1,934,503
Investment Income	91,000	56,611	54,518
Reimbursements	124,000	68,344	95,000
Other Income	87,000	62,724	55,619
Net gain - equity accounted Council businesses	508,000	82,700	-
<b>Total Income</b>	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>
<b>Expenses</b>			
Employee Costs	5,855,000	5,856,621	7,042,629
Materials, Contracts & Other Expenses	5,569,000	7,368,328	7,263,326
Depreciation, Amortisation & Impairment	3,120,000	3,568,000	3,995,190
Finance Costs	231,000	636,891	753,422
Net loss - Equity Accounted Council Businesses	11,000	-	-
<b>Total Expenses</b>	<b>14,786,000</b>	<b>17,429,840</b>	<b>19,054,568</b>
<b>Operating Surplus / (Deficit)</b>	<b>765,000</b>	<b>(1,167,997)</b>	<b>12,776</b>
Asset Disposal & Fair Value Adjustments	(142,000)	(609,000)	-
Amounts Received Specifically for New or Upgraded Assets	2,179,000	5,884,900	-
Physical Resources Received Free of Charge	217,000	2,310,000	-
Operating Result from Discontinued Operations	-	-	-
<b>Net Surplus / (Deficit)</b>	<b>3,019,000</b>	<b>6,417,903</b>	<b>12,776</b>
<b>Other Comprehensive Income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in Revaluation Surplus - I,PP&E	3,651,000	2,334,380	2,120,475
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	-	-	-
<b>Amounts which will be reclassified subsequently to operating result</b>			
Available-for-Sale Financial Instruments - Change in Fair Value	-	-	-
Transfer to Accumulated Surplus on Sale of Available-for-Sale Financial Instruments	-	-	-
Movements in Other Reserves	-	-	-
Other	-	-	-
<b>Total Other Comprehensive Income</b>	<b>3,651,000</b>	<b>2,334,380</b>	<b>2,120,475</b>
<b>Total Comprehensive Income</b>	<b>6,670,000</b>	<b>8,752,283</b>	<b>2,133,251</b>

District Council of Yankalilla

STATEMENT OF CASH FLOWS Scenario: Final 2023-24	Current Year		
	Actuals	Forecast	Budget
	2021/22	2022/23	2023/24
	\$	\$	\$
<b>Cash Flows from Operating Activities</b>			
<b>Receipts:</b>			
Rates Receipts	11,968,000	13,129,333	13,921,233
Statutory Charges	357,000	406,877	326,396
User Charges	1,348,000	1,778,053	2,669,121
Grants, Subsidies and Contributions (operating purpose)	826,000	1,098,537	2,355,412
Investment Receipts	91,000	72,025	54,597
Reimbursements	124,000	89,795	93,985
Other	64,000	82,637	56,182
<b>Payments:</b>			
Payments to Employees	(5,832,000)	(5,873,699)	(6,865,025)
Payments for Materials, Contracts & Other Expenses	(5,428,000)	(7,519,656)	(7,284,697)
Finance Payments	(231,000)	(636,891)	(753,422)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>3,287,000</b>	<b>2,627,011</b>	<b>4,573,783</b>
<b>Cash Flows from Investing Activities</b>			
<b>Receipts:</b>			
Amounts Received Specifically for New/Upgraded Assets	2,179,000	5,884,900	-
Sale of Replaced Assets	292,000	112,637	-
Repayments of Loans by Community Groups	12,000	-	-
<b>Payments:</b>			
Expenditure on Renewal/Replacement of Assets	(2,841,000)	(3,366,896)	(4,835,000)
Expenditure on New/Upgraded Assets	(5,534,000)	(13,415,503)	(895,900)
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(5,892,000)</b>	<b>(10,784,862)</b>	<b>(5,730,900)</b>
<b>Cash Flows from Financing Activities</b>			
<b>Receipts:</b>			
Proceeds from Borrowings	1,979,000	-	-
<b>Payments:</b>			
Repayments of Borrowings	-	(906,946)	(960,597)
Repayment of Principal Portion of Lease Liabilities	(59,000)	(33,000)	-
Repayment of Bonds & Deposits	(3,000)	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>1,917,000</b>	<b>(939,946)</b>	<b>(960,597)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(688,000)</b>	<b>(9,097,797)</b>	<b>(2,117,714)</b>
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	<b>507,000</b>	<b>(181,000)</b>	<b>(9,278,797)</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>(181,000)</b>	<b>(9,278,797)</b>	<b>(11,396,511)</b>
Cash & Cash Equivalents - end of the year	(181,000)	(9,278,797)	(11,396,511)
Investments - end of the year	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>(181,000)</b>	<b>(9,278,797)</b>	<b>(11,396,511)</b>

## District Council of Yankalilla

<b>BALANCE SHEET</b>	<b>Current Year</b>		
	<b>Actuals</b>	<b>Forecast</b>	<b>Budget</b>
<b>Scenario: Final 2023-24</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	2,181,000	100,000	100,000
Trade & Other Receivables	2,381,000	1,272,477	980,317
<b>Total Current Assets</b>	<b>4,562,000</b>	<b>1,372,477</b>	<b>1,080,317</b>
<b>Non-Current Assets</b>			
Financial Assets	57,000	99,000	99,000
Equity Accounted Investments in Council Businesses	12,000	94,700	94,700
Infrastructure, Property, Plant & Equipment	112,136,000	129,273,142	133,129,326
<b>Total Non-Current Assets</b>	<b>112,205,000</b>	<b>129,466,842</b>	<b>133,323,026</b>
<b>TOTAL ASSETS</b>	<b>116,767,000</b>	<b>130,839,319</b>	<b>134,403,343</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Cash Advance Debenture	2,362,000	9,378,797	11,496,511
Trade & Other Payables	4,350,000	3,581,989	3,829,684
Borrowings	930,000	960,597	860,330
Provisions	1,211,000	1,263,444	1,280,887
<b>Total Current Liabilities</b>	<b>8,853,000</b>	<b>15,184,827</b>	<b>17,467,412</b>
<b>Non-Current Liabilities</b>			
Borrowings	4,658,000	3,687,457	2,827,127
Provisions	249,000	207,752	216,270
<b>Total Non-Current Liabilities</b>	<b>4,907,000</b>	<b>3,895,209</b>	<b>3,043,397</b>
<b>TOTAL LIABILITIES</b>	<b>13,760,000</b>	<b>19,080,036</b>	<b>20,510,809</b>
<b>Net Assets</b>	<b>103,007,000</b>	<b>111,759,283</b>	<b>113,892,534</b>
<b>EQUITY</b>			
Accumulated Surplus	28,879,000	35,296,903	35,309,680
Asset Revaluation Reserves	74,128,000	76,462,380	78,582,855
<b>Total Equity</b>	<b>103,007,000</b>	<b>111,759,283</b>	<b>113,892,534</b>

District Council of Yankalilla

Uniform Presentation of Finances	Actuals	Current Year	Budget
	2021/22	Forecast 2022/23	2023/24
Scenario: Final 2023-24	\$	\$	\$
<b><u>Operating Activities</u></b>			
Income	15,551,000	16,261,843	19,067,344
<i>less</i> Expenses	(14,786,000)	(17,429,840)	(19,054,568)
<b>Operating Surplus / (Deficit)</b>	<b>765,000</b>	<b>(1,167,997)</b>	<b>12,776</b>
<b><u>Capital Activities</u></b>			
<b><i>less</i> (Net Outlays) on Existing Assets</b>			
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,841,000)	(3,366,896)	(4,835,000)
<i>add back</i> Depreciation, Amortisation and Impairment	3,120,000	3,568,000	3,995,190
<i>add back</i> Proceeds from Sale of Replaced Assets	292,000	112,637	-
<b>(Net Outlays) on Existing Assets</b>	<b>571,000</b>	<b>313,741</b>	<b>(839,810)</b>
<b><i>less</i> (Net Outlays) on New and Upgraded Assets</b>			
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(5,534,000)	(13,415,503)	(895,900)
<i>add back</i> Amounts Received Specifically for New and Upgraded Assets (including Investment Property & and Real Estate Developments)	2,179,000	5,884,900	-
	-	-	-
<b>(Net Outlays) on New and Upgraded Assets</b>	<b>(3,355,000)</b>	<b>(7,530,603)</b>	<b>(895,900)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(2,019,000)</b>	<b>(8,384,859)</b>	<b>(1,722,933)</b>



District Council of Yankalilla

**STATEMENT OF CHANGES IN EQUITY**  
**Scenario: Final 2023-24**

	Actuals 2021/22 \$	Current Year Forecast 2022/23 \$	Budget 2023/24 \$
<b>Opening Balance</b>	96,337,000	103,007,000	111,759,283
Net Surplus / (Deficit) for Year	3,019,000	6,417,903	12,776
Other Comprehensive Income			
- Gain (Loss) on Revaluation of I,PP&E	3,651,000	2,334,380	2,120,475
<b>Other Comprehensive Income</b>	3,651,000	2,334,380	2,120,475
<b>Total Comprehensive Income</b>	6,670,000	8,752,283	2,133,251
Transfers between Equity	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>103,007,000</b>	<b>111,759,283</b>	<b>113,892,534</b>

**District Council of Yankalilla**

<b>FINANCIAL PERFORMANCE INDICATORS - Scenario: Final 2023-24</b>	<b>Actuals</b>	<b>Current Year Forecast</b>	<b>Budget</b>
	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Operating Surplus Ratio</b>	4.9%	-7.2%	0.1%
Operating surplus / (deficit)	<b>765,000</b>	<b>(1,167,997)</b>	<b>12,776</b>
Operating Revenue	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>
<b>Numerator:</b>			
Operating surplus / (deficit)	765,000	(1,167,997)	12,776
<b>Total</b>	<b>765,000</b>	<b>(1,167,997)</b>	<b>12,776</b>
<b>Denominator:</b>			
Operating Revenue	15,551,000	16,261,843	19,067,344
<b>Total</b>	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>
<b>Net Financial Liabilities Ratio</b>	58.8%	108.3%	101.4%
Net financial liabilities	<b>9,141,000</b>	<b>17,608,559</b>	<b>19,331,492</b>
Total operating income	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>
<b>Numerator:</b>			
Total Liabilities	13,760,000	19,080,036	20,510,809
less:			
Current cash and cash equivalents	(2,181,000)	(100,000)	(100,000)
Current trade & other receivables	(2,381,000)	(1,272,477)	(980,317)
Current other financial assets	-	-	-
Non-current financial assets	(57,000)	(99,000)	(99,000)
<b>Total</b>	<b>9,141,000</b>	<b>17,608,559</b>	<b>19,331,492</b>
<b>Denominator:</b>			
Total operating income	15,551,000	16,261,843	19,067,344
<b>Total</b>	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>
<b>Asset Renewal Funding Ratio</b>	0.0%	111.7%	140.7%
Net Asset Renewals	<b>2,841,000</b>	<b>3,366,896</b>	<b>4,835,000</b>
Infrastructure & Asset Management Plan required expenditure	-	<b>3,013,481</b>	<b>3,436,650</b>
<b>Numerator:</b>			
Expenditure on renewal / replacement of assets	2,841,000	3,366,896	4,835,000
<b>Total</b>	<b>2,841,000</b>	<b>3,366,896</b>	<b>4,835,000</b>
<b>Denominator:</b>			
Infrastructure & Asset Management Plan required expenditure	-	3,013,481	3,436,650
<b>Total</b>	<b>-</b>	<b>3,013,481</b>	<b>3,436,650</b>

# Appendix 2

## Fees & Charges



District Council of Yankalilla

# Fees & Charges 2023-24

*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.



District Council of  
**YANKALILLA**

# 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Library Card - Replacement	Y	2.5	2.50	
Library Bags	Y	2.5	2.50	
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	

## THE CENTRE ROOM HIRE RATES

### NOTES:

- All room hire rates are per hour.
- Concession for room hire is considered 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.
- A bond is required for events such as 18<sup>th</sup> and 21<sup>st</sup> birthdays.

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>ROOM HIRE</b>				
<b>COMMERCIAL</b>				
Meeting Room	Y	\$20.00	\$20.00	Refurbished room as part of the Library construction.
Small Office	Y			No longer exists due to Library construction
Kitchen	Y	\$16.00	\$16.00	No change
Hall	Y	\$30.00	\$30.00	New - Available to hire once the Library has vacated the space.
<b>COMMUNITY GROUPS</b>				
Meeting Room	Y	\$10.00	\$10.00	Refurbished room as part of the Library construction.
Small Office	Y			No longer exists due to Library construction
Kitchen	Y	\$5.00	\$5.00	No change
Hall	Y	\$15.00	\$15.00	New - Available to hire once the Library has vacated the space.
Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>OTHER COSTS</b>				
Call Out – Alarm or Security	Y	\$150.00	\$157.00	
Cleaning rate per hour	Y	\$60.00	\$62.80	Or part thereof
Swipe Card Replacement	Y	\$25.00	\$25.00	
Bond High risk events	Y	\$100.00	\$110.00	

## 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Padlock	Y	\$40.00	\$42.00	
Helmet (all sizes)	Y	\$65.00	\$68.00	
Mountain bike (all sizes)	Y	\$1,400.00	\$1,460.00	
Retro Style bike	Y	\$950.00	\$1,000.00	
Childs bike	Y	\$800.00	\$840.00	
Overnight charge (per night)	Y	\$40.00	\$40.00	

## 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>COMMUNITY CARS - TRANSPORT SERVICE</b>				
Non-eligible CHSP customer	Y	\$1.73	\$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

### NOTES:

- Peak Season = 16th December to 31st January, Easter Holidays, Long Week Ends and all SA Public Holidays.
- Annual Licence Fees – Large Allotment are sites 76 – 92b (inclusive).

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>PARK FEES</b>				
Big4 Normanville Jetty Holiday Park accommodation	Y	Variable	Variable	Please check the Big4 Normanville Jetty Holiday Park website for bookings and prices.
<b>OTHER COSTS</b>				
Booking Cancellation Fees	Y	\$30	\$31	
Cleaning of cabins as a result of animals or smoking	Y	\$400	\$419	
Late check in - check out	Y	\$50	\$52	
Incorrect use of Boom Gate	Y	\$250	\$262	
Additional Cleaning	Y	\$150	\$157	
<b>ANNUAL LICENCE</b>				
Annual Licence – small allotment	Y	\$4,758	\$4,982	
Annual Licence – large allotment	Y	\$4,974	\$5,208	
Annual Licence – super allotment	Y	\$5,407	\$5,661	
Electricity	Y	\$0.45	\$0.40	Per KWh
Extra Person Annuals	Y	\$10	\$15	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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>BROCHURE DISPLAY RENTALS</b>				
<b>Advertisers Package:</b> Non Fleurieu Peninsula Operators: • 1 DL Brochure displayed	Y	\$90.00	\$90.00	
<b>Advertisers Package:</b> Fleurieu Peninsula Operators • 1 DL Brochure displayed	Y	\$55.00	\$55.00	
Manual Bookings	Y	10%	10%	
Online booking (opted in through our online booking system)	Y	10%	10%	
Community event ticketing	Y	8%	8%	

# PRINTING AND DOCUMENTS

## PRINTING AND PHOTOCOPYING SERVICES

### NOTES:

- Charges imposed under the Local Government Act Section 188(1)(d).
- 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).

Please ensure you report to the reception desk prior to making your

- Community Groups do not receive discount on colour copies at any location of Council.

Description and Comments	GST	2023-24 Fees & Charges		Additional Comments
		Council Offices & Visitor Centre	Library	
<b>BLACK AND WHITE</b>				
A4 single sided	Y	\$0.40	\$0.20	
A4 double sided	Y	\$0.80	\$0.40	
A3 single sided	Y	\$0.60	\$0.30	
A3 double sided	Y	\$1.30	\$0.60	
<b>COLOUR</b>				
A4 single sided	Y	\$0.60	\$0.30	
A4 double sided	Y	\$1.30	\$0.60	
A3 single sided	Y	\$0.80	\$0.40	
A3 double sided	Y	\$1.70	\$0.80	
<b>OTHER DOCUMENTS – COUNCIL OFFICES ONLY</b>				
Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Annual Report	Y	\$0.00	\$0.00	
Council Agenda, Minutes and Policies (per page)	Y	\$0.20	\$0.20	
Annual Business Plan and Budget (Summary)	Y	\$0.00	\$0.00	
Administration fee to reprint Voters Roll – House of Assembly and Council Roll	Y	\$60.00	\$62.80	
Administration fee to reprint Voters Roll – House of Assembly and Council per ward	Y	\$25.00	\$26.10	
Printed extracts of Assessment Record Information	Y	\$22.00	\$23.00	

## 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 Previous financial year

Description and Comments	GST	2022-23	2023-24	Additional Comments
		Fees & Charges	Fees & Charges	
Previous years rates information – historic, from 1991/92 - 2003/04	Y	\$22.00	\$24.00	Provided as a statement of historic rates by year
Previous years rates information – historic, from 2005/06 - 2015/16	Y	\$11.00	\$24.00	Provided as a statement of historic rates by year
Rate Notice reprint - from 2016/17 onwards	Y	\$11.00	\$12.00	
Extract from Assessment Record - Previous (per record)	Y	\$11.00	\$12.00	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	\$50.00	\$53.00	



# FREEDOM OF INFORMATION (FOI)

## FOI APPLICATIONS

### NOTES:

- Fees for Freedom of Information applications are subject to the fees and charges stated within the Freedom of Information (Fees and Charges) Regulations 2003 – Schedule 1.

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Application Fee	Y	\$37.50	\$39.00	Section 13 (c)
Dealing with the application concerning personal affairs of the applicant	Y			Section 19(1)(b) and(c)
First 2 hours		No Charge	No Charge	
Each subsequent 15 mins		\$14.10	\$14.70	
Dealing with the application in any other case:	Y			
Each 15 mins		\$14.10	\$14.70	
Photocopy of documents	Y	\$0.20	\$0.25	Per page
Written transcript of words recorded or contained in a document	Y	\$8.40	\$8.70	Per page
Photographs, x-rays, video tape, computer tape or computer disk	Y	At actual cost incurred	At actual cost incurred	
Postal costs	Y	At actual cost incurred	At actual cost incurred	
Application for Review by an agency of a determination made by the	Y	\$37.50	\$39.00	Section 29(2)(b))

# 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	2022-23	2023-24	Additional Comments
		Fees & Charges	Fees & Charges	
Certificate of Title Search	Y	\$38.50	\$41.00	
Archive Search Fee	Y	\$45.00	\$48.00	
Public Notification Fee	Y	\$350.00	\$367.00	
Hard Copy Fee (submitting applications either via hard copy or electronic)	N	\$80.00	\$87.00	Set by State Government.
Category 3 Public Notification Fee	Y	\$340.00	\$356.00	

## 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	2022-23	2023-24	Additional Comments
		Fees & Charges	Fees & Charges	
Outdoor Eating Areas Permit	Y	\$200.00	\$210.00	Annual fee, to be invoiced to businesses with permits at the start of FY

# FINANCIAL SERVICES

## FINANCIAL SERVICES

**NOTES:**

- Administration charge for sundry debtors does not include Rates Accounts.

Description and Comments	GST	2022-23	2023-24	Additional Comments
		Fees & Charges	Fees & Charges	
Dishonoured Cheque Fee - imposed if charged by Council's bank	Y	Actual cost incurred	Actual cost incurred	

# 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Slashing of block/area	Y	Contractor Cost + \$300 Administration Fee	Contractor Cost + \$315 Administration Fee	<i>Additional administration costs being incurred</i>

## 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Non-compliance to By-law	N	\$200.00	-	
Non-compliance to By-law Minimum expiation fee	N		\$156.25	<i>New</i>
Non-compliance to By-law Maximum expiation fee	N		\$312.50	<i>New</i>

## 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Reimbursement of Contractor Cost	Y	At cost	At cost	
Administration Fee	Y	\$200.00	\$210.00	
Custody & Maintenance of Motor Vehicle	Y	\$150.00	\$158.00	<i>per month or part thereof</i>
Advertisement Fee	Y	At cost	At cost	
Motor Reg Search Fee	Y	At cost	At cost	<i>recovery of cost for a motor vehicle search fees associated with enforcement of legislation</i>

## 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>COMMERCIAL USE</b>				
Non- Exclusive	Y	\$250.00	\$262.00	
Exclusive	Y	\$500.00	\$524.00	
Commercial Filming (i.e.: TV ads, film production etc)	Y	\$50.00	\$53.00	Administration Fee
<b>NON-COMMERCIAL USE</b>				
Non- Exclusive (i.e.: sausage sizzle)	Y	\$50.00	\$53.00	POA for fund raising and charities
Exclusive	Y	\$150.00	\$158.00	
Weddings – non-exclusive use	Y	\$50.00	\$53.00	
Weddings – exclusive use	Y	\$250.00	\$262.00	Exclusive use of area for more than 1 hour
Buskers		No charge	No charge	Permit required
Charity collections		No charge	No charge	Permit required
<b>MOBILE FOOD VENDORS (MFVs)</b>				
Annual Fee	Y	\$2,000.00	\$2,094.00	
Monthly Fee	Y	\$200.00	\$210.00	
Ranger Service Fee	Y		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.

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>YANKALILLA PUBLIC CEMETERY</b>				
Interment Right resident - Burial Plot - 99-year lease	Y	\$1,175.00	\$1,231.00	
Interment Right non-resident - Burial Plot - 99-year lease	Y		\$2,462.00	New fee for 2023/24
Interment Right resident - Columbarium Wall -50-year lease	Y	\$740.00	\$775.00	
Interment Right non-resident - Columbarium Wall - 50 year lease	Y		\$1,550.00	New fee for 2023/24
Interment Right resident - Native Garden - 50-year lease	Y		P.O.A	New fee for 2023/24
Interment Right non-resident - Native Garden - 50-year lease	Y		P.O.A	New fee for 2023/24
<b>BULLAPARINGA CEMETERY</b>				
Interment Right resident - Burial Plot - 99-year lease	Y	\$1,175.00	\$1,231.00	
Interment Right non-resident - Burial Plot - 99-year lease	Y		\$2,462.00	New fee for 2023/24
Interment Right resident - Columbarium Wall -50-year lease	Y	\$740.00	\$775.00	
Interment Right non-resident - Columbarium Wall - 50 year lease	Y		\$1,550.00	New fee for 2023/24
<b>MISCELLANEOUS CHARGES</b>				
Columbarium Ashes Interment	Y	\$130.00	\$137.00	
Memorial Work Application Fee	Y	\$130.00	\$137.00	Organised by Funeral Director to Council
Native Garden Ashes Interment	Y		P.O.A	New fee for 2023/24
Burial Plot Ashes Interment	Y		P.O.A	New fee for 2023/24
Manufacturing of Plaque	Y		P.O.A	New fee for 2023/24
Installation of Plaque by Council	Y		P.O.A	New fee for 2023/24

# WASTE AND WATER

## WIRRINA WATER SUPPLY

### NOTES:

- Meter reading conducted by SA Water.

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Water Usage Private (per k/litre)	N	\$3.84	\$3.84	
Water Usage Commercial (per k/litre)	N	\$3.84	\$3.84	

# 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](http://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.

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>ANNUAL REGISTRATION FEES</b>				
Working Dog	N	\$21	\$21	
Disability Dogs	N	\$0	\$0	Only for dogs accredited under Section 21A of the Dog and Cat Management Act
Non-Standard Dog	N	\$84.00	\$89.00	Any dog that is not STANDARD, even if exemptions apply
Standard Dog	N	\$42.00	\$44.50	
Non-Standard – Exempt Dog NEW CHARGE	N	\$70.00	\$73.00	Any non STANDARD dog that has received a vet exemption for desexing
Registered Greyhound with SA DRCB	N	\$21.00	\$21.00	No longer a category with the Dog and Cat Management Board. Standard or non-standard applies and Section 45C of the Act applies to all Greyhounds
Puppy under six months pending desexing	N	\$42.50	\$44.50	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
- 2018/19 mandatory registration was introduced via By-law No 8 – Cats.

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
<b>ANNUAL REGISTRATION FEES</b>				
Standard	N	\$32.50	\$34.00	
Non-Standard	N	\$65.00	\$68.00	Any cat that is not STANDARD, even if exemptions apply
Non-Standard – exempt Cat      NEW CHARGE	N	\$35.00	\$37.00	Any non STANDARD cat that has received a vet exemption for desexing
Kitten under six months pending desexing	N	\$32.50	\$33.50	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 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
New registration after 1 January 2024	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
Disc replacement for cats	N	\$10	\$11	
Late Registration Penalty	N	\$20	\$21	
Application to have more than 2 dogs / cats on a property	Y	\$50	\$55	
Application for working dog status (one off per animal)	Y	50	55	Permission to register a dog as a working dog, involves an inspection.

Impounding Fees (Initial Day)	Y	\$75	\$79	Initial Day rate
Daily Holding Fee for dogs non dangerous	Y	\$50	\$55	Per day or part thereof
Out of hours Pick Up Fee	Y	\$200	\$210	Outside of 9am-5pm Mon-Fri
Daily holding fee for dangerous and unduly dangerous dogs on hold	Y	-	\$155	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
Fee for Medication, Microchipping, Desexing, Euthanasia and or disposal of animal	Y	-	At cost	Actual Cost
Dangerous Dog Sign	Y	-	At cost	Actual Cost - (fee for supply of "dangerous Dog" sign)
Dangerous Dog Collars	Y	-	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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Dog & Cat Business (1 Dog or Cat )	Y	\$70	\$83.70	
Dog & Cat Business (2 Dogs or 2 Cats )	Y	\$140	\$167.40	
Dog & Cat Business (3 Dog or 3 Cat )	Y	\$210	\$251.10	
Dog & Cat Business (4 Dogs or 4 Cats )	Y	\$280	\$334.80	
Dog & Cat Business (5-10 Dogs or 5-10 Cats )	Y	\$350	\$418.50	
Dog & Cat Business (11-20+ Dogs or 11-20+ Cats )	Y	\$770	\$920.70	

#### 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Cat/Possum trap hire per week	Y		\$15	New fee for 2023/24
Cat/Possum trap hire (refundable deposit)	N	\$100	\$100	
Weekly late fee	Y	\$10	\$11	
Returned with minor damage	Y	\$25	\$50	Repair
Returned damaged beyond repair	Y	\$200	\$250	Replace



# 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	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
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	Y	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			\$80	
Clearing of dumped rubbish			At Cost	Cost recovery of cleaning up dumped rubbish

## 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

Description and Comments	GST	2022-23 Fees & Charges	2023-24 Fees & Charges	Additional Comments
Community - fingerboard sign & installation (each)	Y	\$140	\$147	
Tourist & Commercial (G11 Type) – application (each)	Y	\$138	\$145	600 * 600cm
Tourist & Commercial (G11 Type) - annual licence (each)	Y	\$138	\$145	600 * 900cm
Tourist & Commercial (G11 Type) – installation (each)	Y	POA	POA	600 * 900cm
Bed & Breakfast Service Signs (G7 Type) application (each)	Y	\$138	\$145	900 * 900cm
Bed & Breakfast Service Signs (G7 Type) annual licence (each)	Y	\$138	\$145	900 * 900cm
Bed & Breakfast Service Signs (G7 Type) – installation (each)	Y	POA	POA	900 * 900cm
Tourist - Private non-standard (application)	Y	\$138	\$145	Per m <sup>2</sup>
Tourist - Private non-standard (annual licence)	Y	\$138	\$145	Per m <sup>2</sup>
2nd Additional A-Frame Signs, per application	Y	\$30	\$32	

# Appendix 3

# Long-Term

# Financial Plan



District Council of Yankalilla  
10 Year Financial Plan for the Years ending 30 June 2033

STATEMENT OF COMPREHENSIVE INCOME

Scenario: Final 2023-24

	Current Year		Budget 2023/24	Projected Years								
	Actuals	Forecast										
	2021/22	2022/23		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income</b>												
Rates	12,071,000	12,749,045	13,834,841	14,606,286	15,260,999	15,810,395	16,363,759	16,854,672	17,360,312	17,881,122	18,417,555	18,970,082
Statutory Charges	357,000	331,000	326,000	337,736	347,868	356,565	365,479	374,616	383,981	393,581	403,420	413,506
User Charges	1,279,000	1,533,794	2,766,863	2,866,470	2,952,464	3,026,276	3,101,933	3,179,481	3,258,968	3,340,442	3,423,953	3,509,552
Grants, Subsidies and Contributions	1,034,000	1,377,625	1,934,503	1,028,716	1,059,577	1,086,067	1,113,218	1,141,049	1,169,575	1,198,814	1,228,785	1,259,504
Investment Income	91,000	56,611	54,518	106,481	109,675	112,417	115,227	118,108	121,061	124,087	127,189	130,369
Reimbursements	124,000	68,344	95,000	98,420	101,373	103,907	106,505	109,167	111,897	114,694	117,561	120,500
Other Income	87,000	62,724	55,619	57,621	59,350	60,833	62,354	63,913	65,511	67,149	68,827	70,548
Net gain - equity accounted Council businesses	508,000	82,700	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>	<b>19,101,729</b>	<b>19,891,306</b>	<b>20,556,460</b>	<b>21,228,475</b>	<b>21,841,006</b>	<b>22,471,305</b>	<b>23,119,889</b>	<b>23,787,292</b>	<b>24,474,062</b>
<b>Expenses</b>												
Employee Costs	5,855,000	5,856,621	7,042,629	7,332,498	7,592,622	7,782,437	7,976,998	8,176,423	8,380,834	8,590,355	8,805,113	9,025,241
Materials, Contracts & Other Expenses	5,569,000	7,368,328	7,263,326	7,252,154	7,474,837	7,799,592	7,866,788	8,069,024	8,776,427	9,006,748	9,237,824	9,474,794
Depreciation, Amortisation & Impairment	3,120,000	3,568,000	3,995,190	4,119,321	4,127,238	4,273,275	4,333,771	4,635,437	4,711,410	4,728,284	4,827,885	4,878,907
Finance Costs	231,000	636,891	753,422	737,563	695,617	701,976	692,140	731,018	780,329	797,088	787,527	793,136
Net loss - Equity Accounted Council Businesses	11,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>14,786,000</b>	<b>17,429,840</b>	<b>19,054,568</b>	<b>19,441,536</b>	<b>19,890,315</b>	<b>20,557,280</b>	<b>20,869,698</b>	<b>21,611,903</b>	<b>22,649,000</b>	<b>23,122,475</b>	<b>23,658,349</b>	<b>24,172,079</b>
<b>Operating Surplus / (Deficit)</b>	<b>765,000</b>	<b>(1,167,997)</b>	<b>12,776</b>	<b>(339,806)</b>	<b>992</b>	<b>(820)</b>	<b>358,777</b>	<b>229,103</b>	<b>(177,696)</b>	<b>(2,586)</b>	<b>128,943</b>	<b>301,983</b>
Asset Disposal & Fair Value Adjustments	(142,000)	(609,000)	-	-	-	-	-	-	-	-	-	-
Amounts Received Specifically for New or Upgraded Assets	2,179,000	5,884,900	-	-	-	-	-	-	-	-	-	-
Physical Resources Received Free of Charge	217,000	2,310,000	-	-	-	-	-	-	-	-	-	-
Operating Result from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	<b>3,019,000</b>	<b>6,417,903</b>	<b>12,776</b>	<b>(339,806)</b>	<b>992</b>	<b>(820)</b>	<b>358,777</b>	<b>229,103</b>	<b>(177,696)</b>	<b>(2,586)</b>	<b>128,943</b>	<b>301,983</b>
<b>Other Comprehensive Income</b>												
<b>Amounts which will not be reclassified subsequently to operating result</b>												
Changes in Revaluation Surplus - I,PP&E	3,651,000	2,334,380	2,120,475	-	4,949,927	3,094,247	7,791,529	1,151,002	-	2,910,919	2,277,202	6,447,544
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Amounts which will be reclassified subsequently to operating result</b>												
Available-for-Sale Financial Instruments - Change in Fair Value	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Accumulated Surplus on Sale of Available-for-Sale Financial Instrument	-	-	-	-	-	-	-	-	-	-	-	-
Movements in Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>3,651,000</b>	<b>2,334,380</b>	<b>2,120,475</b>	<b>-</b>	<b>4,949,927</b>	<b>3,094,247</b>	<b>7,791,529</b>	<b>1,151,002</b>	<b>-</b>	<b>2,910,919</b>	<b>2,277,202</b>	<b>6,447,544</b>
<b>Total Comprehensive Income</b>	<b>6,670,000</b>	<b>8,752,283</b>	<b>2,133,251</b>	<b>(339,806)</b>	<b>4,950,919</b>	<b>3,093,428</b>	<b>8,150,307</b>	<b>1,380,105</b>	<b>(177,696)</b>	<b>2,908,333</b>	<b>2,406,145</b>	<b>6,749,527</b>

District Council of Yankalilla  
10 Year Financial Plan for the Years ending 30 June 2033  
**STATEMENT OF CASH FLOWS**  
Scenario: Final 2023-24

	Actuals	Current Year	Budget	Projected Years								
	2021/22	Forecast	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates Receipts	11,968,000	13,129,333	13,921,233	14,667,666	15,313,092	15,854,108	16,407,788	16,893,732	17,400,544	17,922,560	18,460,237	19,014,044
Statutory Charges	357,000	406,877	326,396	336,806	347,065	355,875	364,772	373,892	383,239	392,820	402,640	412,706
User Charges	1,348,000	1,778,053	2,669,121	2,858,575	2,945,648	3,020,425	3,095,936	3,173,334	3,252,667	3,333,984	3,417,334	3,502,767
Grants, Subsidies and Contributions (operating purpose)	826,000	1,098,537	2,355,412	1,100,272	1,057,139	1,083,974	1,111,073	1,138,850	1,167,321	1,196,504	1,226,417	1,257,077
Investment Receipts	91,000	72,025	54,597	104,516	109,554	112,313	115,121	117,999	120,949	123,973	127,072	130,249
Reimbursements	124,000	89,795	93,985	98,290	101,260	103,811	106,406	109,066	111,793	114,588	117,452	120,389
Other	64,000	82,637	56,182	57,462	59,212	60,716	62,234	63,789	65,384	67,019	68,694	70,412
<b>Payments:</b>												
Payments to Employees	(5,832,000)	(5,873,699)	(6,865,025)	(7,281,080)	(7,547,343)	(7,746,582)	(7,940,246)	(8,138,752)	(8,342,221)	(8,550,777)	(8,764,546)	(8,983,660)
Payments for Materials, Contracts & Other Expenses	(5,428,000)	(7,519,656)	(7,284,697)	(7,254,428)	(7,429,515)	(7,733,495)	(7,853,112)	(8,027,863)	(8,632,450)	(8,959,871)	(9,190,793)	(9,426,564)
Finance Payments	(231,000)	(636,891)	(753,422)	(737,563)	(695,617)	(701,976)	(692,140)	(731,018)	(780,329)	(797,088)	(787,527)	(793,136)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>3,287,000</b>	<b>2,627,011</b>	<b>4,573,783</b>	<b>3,950,517</b>	<b>4,260,496</b>	<b>4,409,170</b>	<b>4,777,831</b>	<b>4,973,028</b>	<b>4,746,897</b>	<b>4,843,711</b>	<b>5,076,981</b>	<b>5,304,284</b>
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Amounts Received Specifically for New/Upgraded Assets	2,179,000	5,884,900	-	-	-	-	-	-	-	-	-	-
Sale of Replaced Assets	292,000	112,637	-	-	-	-	-	-	-	-	-	-
Repayments of Loans by Community Groups	12,000	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Expenditure on Renewal/Replacement of Assets	(2,841,000)	(3,366,896)	(4,835,000)	(3,097,458)	(3,266,416)	(3,613,123)	(4,448,868)	(5,477,042)	(3,965,441)	(4,012,898)	(5,193,191)	(5,193,191)
Expenditure on New/Upgraded Assets	(5,534,000)	(13,415,503)	(895,900)	(400,000)	(616,000)	(426,400)	(434,928)	(443,627)	(852,499)	(461,549)	(470,780)	(480,196)
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(5,892,000)</b>	<b>(10,784,862)</b>	<b>(5,730,900)</b>	<b>(3,497,458)</b>	<b>(3,882,416)</b>	<b>(4,039,523)</b>	<b>(4,883,796)</b>	<b>(5,920,669)</b>	<b>(4,817,940)</b>	<b>(4,474,447)</b>	<b>(5,663,971)</b>	<b>(5,673,387)</b>
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings	1,979,000	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayments of Borrowings	-	(906,946)	(960,597)	(860,330)	(562,689)	(589,199)	(304,351)	(318,979)	(334,311)	(350,379)	(367,219)	-
Repayment of Principal Portion of Lease Liabilities	(59,000)	(33,000)	-	-	-	-	-	-	-	-	-	-
Repayment of Bonds & Deposits	(3,000)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>1,917,000</b>	<b>(939,946)</b>	<b>(960,597)</b>	<b>(860,330)</b>	<b>(562,689)</b>	<b>(589,199)</b>	<b>(304,351)</b>	<b>(318,979)</b>	<b>(334,311)</b>	<b>(350,379)</b>	<b>(367,219)</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(688,000)</b>	<b>(9,097,797)</b>	<b>(2,117,714)</b>	<b>(407,271)</b>	<b>(184,608)</b>	<b>(219,552)</b>	<b>(410,315)</b>	<b>(1,266,620)</b>	<b>(405,354)</b>	<b>18,885</b>	<b>(954,210)</b>	<b>(369,103)</b>
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	<b>507,000</b>	<b>(181,000)</b>	<b>(9,278,797)</b>	<b>(11,396,511)</b>	<b>(11,803,782)</b>	<b>(11,988,390)</b>	<b>(12,207,942)</b>	<b>(12,618,257)</b>	<b>(13,884,877)</b>	<b>(14,290,231)</b>	<b>(14,271,346)</b>	<b>(15,225,556)</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>(181,000)</b>	<b>(9,278,797)</b>	<b>(11,396,511)</b>	<b>(11,803,782)</b>	<b>(11,988,390)</b>	<b>(12,207,942)</b>	<b>(12,618,257)</b>	<b>(13,884,877)</b>	<b>(14,290,231)</b>	<b>(14,271,346)</b>	<b>(15,225,556)</b>	<b>(15,594,659)</b>
Cash & Cash Equivalents - end of the year	(181,000)	(9,278,797)	(11,396,511)	(11,803,782)	(11,988,390)	(12,207,942)	(12,618,257)	(13,884,877)	(14,290,231)	(14,271,346)	(15,225,556)	(15,594,659)
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>(181,000)</b>	<b>(9,278,797)</b>	<b>(11,396,511)</b>	<b>(11,803,782)</b>	<b>(11,988,390)</b>	<b>(12,207,942)</b>	<b>(12,618,257)</b>	<b>(13,884,877)</b>	<b>(14,290,231)</b>	<b>(14,271,346)</b>	<b>(15,225,556)</b>	<b>(15,594,659)</b>

District Council of Yankalilla  
10 Year Financial Plan for the Years ending 30 June 2033

BALANCE SHEET Scenario: Final 2023-24	Actuals	Current Year Forecast	Budget	Projected Years								
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	2,181,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Trade & Other Receivables	2,381,000	1,272,477	980,317	943,190	978,210	1,010,631	1,038,102	1,066,670	1,106,311	1,136,846	1,168,122	1,200,264
<b>Total Current Assets</b>	<b>4,562,000</b>	<b>1,372,477</b>	<b>1,080,317</b>	<b>1,043,190</b>	<b>1,078,210</b>	<b>1,110,631</b>	<b>1,138,102</b>	<b>1,166,670</b>	<b>1,206,311</b>	<b>1,236,846</b>	<b>1,268,122</b>	<b>1,300,264</b>
<b>Non-Current Assets</b>												
Financial Assets	57,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Equity Accounted Investments in Council Businesses	12,000	94,700	94,700	94,700	94,700	94,700	94,700	94,700	94,700	94,700	94,700	94,700
Infrastructure, Property, Plant & Equipment	112,136,000	129,273,142	133,129,326	132,507,464	137,212,568	140,073,063	148,414,617	150,850,850	150,957,381	153,614,462	156,727,751	163,969,774
<b>Total Non-Current Assets</b>	<b>112,205,000</b>	<b>129,466,842</b>	<b>133,323,026</b>	<b>132,701,164</b>	<b>137,406,268</b>	<b>140,266,763</b>	<b>148,608,317</b>	<b>151,044,550</b>	<b>151,151,081</b>	<b>153,808,162</b>	<b>156,921,451</b>	<b>164,163,474</b>
<b>TOTAL ASSETS</b>	<b>116,767,000</b>	<b>130,839,319</b>	<b>134,403,343</b>	<b>133,744,354</b>	<b>138,484,478</b>	<b>141,377,394</b>	<b>149,746,419</b>	<b>152,211,221</b>	<b>152,357,392</b>	<b>155,045,009</b>	<b>158,189,573</b>	<b>165,463,738</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Cash Advance Debenture	2,362,000	9,378,797	11,496,511	11,903,782	12,088,390	12,307,942	12,718,257	13,984,877	14,390,231	14,371,346	15,325,556	15,694,659
Trade & Other Payables	4,350,000	3,581,989	3,829,684	3,939,830	4,086,629	4,238,181	4,332,911	4,451,492	4,685,379	4,814,518	4,946,051	5,081,194
Borrowings	930,000	960,597	860,330	562,689	589,199	304,351	318,979	334,311	350,379	367,219	-	-
Provisions	1,211,000	1,263,444	1,280,887	1,296,831	1,310,596	1,322,411	1,334,521	1,346,934	1,359,658	1,372,699	1,386,067	1,399,768
<b>Total Current Liabilities</b>	<b>8,853,000</b>	<b>15,184,827</b>	<b>17,467,412</b>	<b>17,703,132</b>	<b>18,074,814</b>	<b>18,172,885</b>	<b>18,704,669</b>	<b>20,117,614</b>	<b>20,785,647</b>	<b>20,925,782</b>	<b>21,657,673</b>	<b>22,175,621</b>
<b>Non-Current Liabilities</b>												
Borrowings	4,658,000	3,687,457	2,827,127	2,264,438	1,675,239	1,370,888	1,051,909	717,598	367,219	-	-	-
Provisions	249,000	207,752	216,270	224,055	230,777	236,547	242,460	248,522	254,735	261,103	267,631	274,321
<b>Total Non-Current Liabilities</b>	<b>4,907,000</b>	<b>3,895,209</b>	<b>3,043,397</b>	<b>2,488,493</b>	<b>1,906,016</b>	<b>1,607,435</b>	<b>1,294,369</b>	<b>966,120</b>	<b>621,954</b>	<b>261,103</b>	<b>267,631</b>	<b>274,321</b>
<b>TOTAL LIABILITIES</b>	<b>13,760,000</b>	<b>19,080,036</b>	<b>20,510,809</b>	<b>20,191,626</b>	<b>19,980,830</b>	<b>19,780,320</b>	<b>19,999,038</b>	<b>21,083,734</b>	<b>21,407,601</b>	<b>21,186,885</b>	<b>21,925,304</b>	<b>22,449,942</b>
<b>Net Assets</b>	<b>103,007,000</b>	<b>111,759,283</b>	<b>113,892,534</b>	<b>113,552,728</b>	<b>118,503,647</b>	<b>121,597,075</b>	<b>129,747,381</b>	<b>131,127,487</b>	<b>130,949,791</b>	<b>133,858,124</b>	<b>136,264,269</b>	<b>143,013,796</b>
<b>EQUITY</b>												
Accumulated Surplus	28,879,000	35,296,903	35,309,680	34,969,873	34,970,865	34,970,045	35,328,823	35,557,926	35,380,230	35,377,644	35,506,587	35,808,570
Asset Revaluation Reserves	74,128,000	76,462,380	78,582,855	78,582,855	83,532,782	86,627,029	94,418,559	95,569,561	95,569,561	98,480,480	100,757,682	107,205,226
<b>Total Equity</b>	<b>103,007,000</b>	<b>111,759,283</b>	<b>113,892,534</b>	<b>113,552,728</b>	<b>118,503,647</b>	<b>121,597,075</b>	<b>129,747,381</b>	<b>131,127,487</b>	<b>130,949,791</b>	<b>133,858,124</b>	<b>136,264,269</b>	<b>143,013,796</b>

District Council of Yankalilla  
10 Year Financial Plan for the Years ending 30 June 2033  
Uniform Presentation of Finances

Scenario: Final 2023-24	Actuals	Current Year	Budget	Projected Years								
	2021/22	Forecast	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Activities</b>												
Income	15,551,000	16,261,843	19,067,344	19,101,729	19,891,306	20,556,460	21,228,475	21,841,006	22,471,305	23,119,889	23,787,292	24,474,062
<i>less</i> Expenses	(14,786,000)	(17,429,840)	(19,054,568)	(19,441,536)	(19,890,315)	(20,557,280)	(20,869,698)	(21,611,903)	(22,649,000)	(23,122,475)	(23,658,349)	(24,172,079)
<b>Operating Surplus / (Deficit)</b>	<b>765,000</b>	<b>(1,167,997)</b>	<b>12,776</b>	<b>(339,806)</b>	<b>992</b>	<b>(820)</b>	<b>358,777</b>	<b>229,103</b>	<b>(177,696)</b>	<b>(2,586)</b>	<b>128,943</b>	<b>301,983</b>
<b>Capital Activities</b>												
<b><i>less</i> (Net Outlays) on Existing Assets</b>												
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,841,000)	(3,366,896)	(4,835,000)	(3,097,458)	(3,266,416)	(3,613,123)	(4,448,868)	(5,477,042)	(3,965,441)	(4,012,898)	(5,193,191)	(5,193,191)
<i>add back</i> Depreciation, Amortisation and Impairment	3,120,000	3,568,000	3,995,190	4,119,321	4,127,238	4,273,275	4,333,771	4,635,437	4,711,410	4,728,284	4,827,885	4,878,907
<i>add back</i> Proceeds from Sale of Replaced Assets	292,000	112,637	-	-	-	-	-	-	-	-	-	-
<b>(Net Outlays) on Existing Assets</b>	<b>571,000</b>	<b>313,741</b>	<b>(839,810)</b>	<b>1,021,863</b>	<b>860,823</b>	<b>660,153</b>	<b>(115,097)</b>	<b>(841,605)</b>	<b>745,969</b>	<b>715,387</b>	<b>(365,306)</b>	<b>(314,284)</b>
<b><i>less</i> (Net Outlays) on New and Upgraded Assets</b>												
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(5,534,000)	(13,415,503)	(895,900)	(400,000)	(616,000)	(426,400)	(434,928)	(443,627)	(852,499)	(461,549)	(470,780)	(480,196)
<i>add back</i> Amounts Received Specifically for New and Upgraded Assets (including Investment Property & and Real Estate Developments)	2,179,000	5,884,900	-	-	-	-	-	-	-	-	-	-
<b>(Net Outlays) on New and Upgraded Assets</b>	<b>(3,355,000)</b>	<b>(7,530,603)</b>	<b>(895,900)</b>	<b>(400,000)</b>	<b>(616,000)</b>	<b>(426,400)</b>	<b>(434,928)</b>	<b>(443,627)</b>	<b>(852,499)</b>	<b>(461,549)</b>	<b>(470,780)</b>	<b>(480,196)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(2,019,000)</b>	<b>(8,384,859)</b>	<b>(1,722,933)</b>	<b>282,057</b>	<b>245,815</b>	<b>232,933</b>	<b>(191,247)</b>	<b>(1,056,128)</b>	<b>(284,226)</b>	<b>251,251</b>	<b>(707,143)</b>	<b>(492,497)</b>

District Council of Yankalilla  
10 Year Financial Plan for the Years ending 30 June 2033  
STATEMENT OF CHANGES IN EQUITY

	Actuals	Current Year	Budget	Projected Years								
	2021/22	Forecast	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Opening Balance</b>	96,337,000	103,007,000	111,759,283	113,892,534	113,552,728	118,503,647	121,597,075	129,747,381	131,127,487	130,949,791	133,858,124	136,264,269
Net Surplus / (Deficit) for Year	3,019,000	6,417,903	12,776	(339,806)	992	(820)	358,777	229,103	(177,696)	(2,586)	128,943	301,983
Other Comprehensive Income												
- Gain (Loss) on Revaluation of I,PP&E	3,651,000	2,334,380	2,120,475	-	4,949,927	3,094,247	7,791,529	1,151,002	-	2,910,919	2,277,202	6,447,544
<b>Other Comprehensive Income</b>	3,651,000	2,334,380	2,120,475	-	4,949,927	3,094,247	7,791,529	1,151,002	-	2,910,919	2,277,202	6,447,544
<b>Total Comprehensive Income</b>	6,670,000	8,752,283	2,133,251	(339,806)	4,950,919	3,093,428	8,150,307	1,380,105	(177,696)	2,908,333	2,406,145	6,749,527
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>103,007,000</b>	<b>111,759,283</b>	<b>113,892,534</b>	<b>113,552,728</b>	<b>118,503,647</b>	<b>121,597,075</b>	<b>129,747,381</b>	<b>131,127,487</b>	<b>130,949,791</b>	<b>133,858,124</b>	<b>136,264,269</b>	<b>143,013,796</b>

District Council of Yankalilla  
10 Year Financial Plan for the Years ending 30 June 2033  
FINANCIAL PERFORMANCE INDICATORS -

Scenario: Final 2023-24

	Actuals	Current Year	Budget	Projected Years								
	2021/22	Forecast 2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>Operating Surplus Ratio</b>	4.9%	-7.2%	0.1%	-1.8%	0.0%	0.0%	1.7%	1.0%	-0.8%	0.0%	0.5%	1.2%
Operating surplus / (deficit)	765,000	(1,167,997)	12,776	(339,806)	992	(820)	358,777	229,103	(177,696)	(2,586)	128,943	301,983
Operating Revenue	15,551,000	16,261,843	19,067,344	19,101,729	19,891,306	20,556,460	21,228,475	21,841,006	22,471,305	23,119,889	23,787,292	24,474,062
<b>Numerator:</b>												
Operating surplus / (deficit)	765,000	(1,167,997)	12,776	(339,806)	992	(820)	358,777	229,103	(177,696)	(2,586)	128,943	301,983
<b>Total</b>	<b>765,000</b>	<b>(1,167,997)</b>	<b>12,776</b>	<b>(339,806)</b>	<b>992</b>	<b>(820)</b>	<b>358,777</b>	<b>229,103</b>	<b>(177,696)</b>	<b>(2,586)</b>	<b>128,943</b>	<b>301,983</b>
<b>Denominator:</b>												
Operating Revenue	15,551,000	16,261,843	19,067,344	19,101,729	19,891,306	20,556,460	21,228,475	21,841,006	22,471,305	23,119,889	23,787,292	24,474,062
<b>Total</b>	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>	<b>19,101,729</b>	<b>19,891,306</b>	<b>20,556,460</b>	<b>21,228,475</b>	<b>21,841,006</b>	<b>22,471,305</b>	<b>23,119,889</b>	<b>23,787,292</b>	<b>24,474,062</b>
<b>Net Financial Liabilities Ratio</b>	58.8%	108.3%	101.4%	99.7%	94.5%	90.3%	88.4%	90.7%	89.5%	85.9%	86.4%	86.0%
Net financial liabilities	9,141,000	17,608,559	19,331,492	19,049,435	18,803,621	18,570,688	18,761,935	19,818,064	20,102,290	19,851,039	20,558,182	21,050,679
Total operating income	15,551,000	16,261,843	19,067,344	19,101,729	19,891,306	20,556,460	21,228,475	21,841,006	22,471,305	23,119,889	23,787,292	24,474,062
<b>Numerator:</b>												
Total Liabilities	13,760,000	19,080,036	20,510,809	20,191,626	19,980,830	19,780,320	19,999,038	21,083,734	21,407,601	21,186,885	21,925,304	22,449,942
less:												
Current cash and cash equivalents	(2,181,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Current trade & other receivables	(2,381,000)	(1,272,477)	(980,317)	(943,190)	(978,210)	(1,010,631)	(1,038,102)	(1,066,670)	(1,106,311)	(1,136,846)	(1,168,122)	(1,200,264)
Current other financial assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current financial assets	(57,000)	(99,000)	(99,000)	(99,000)	(99,000)	(99,000)	(99,000)	(99,000)	(99,000)	(99,000)	(99,000)	(99,000)
<b>Total</b>	<b>9,141,000</b>	<b>17,608,559</b>	<b>19,331,492</b>	<b>19,049,435</b>	<b>18,803,621</b>	<b>18,570,688</b>	<b>18,761,935</b>	<b>19,818,064</b>	<b>20,102,290</b>	<b>19,851,039</b>	<b>20,558,182</b>	<b>21,050,679</b>
<b>Denominator:</b>												
Total operating income	15,551,000	16,261,843	19,067,344	19,101,729	19,891,306	20,556,460	21,228,475	21,841,006	22,471,305	23,119,889	23,787,292	24,474,062
<b>Total</b>	<b>15,551,000</b>	<b>16,261,843</b>	<b>19,067,344</b>	<b>19,101,729</b>	<b>19,891,306</b>	<b>20,556,460</b>	<b>21,228,475</b>	<b>21,841,006</b>	<b>22,471,305</b>	<b>23,119,889</b>	<b>23,787,292</b>	<b>24,474,062</b>
<b>Asset Renewal Funding Ratio</b>	0.0%	111.7%	140.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Net Asset Renewals	2,841,000	3,366,896	4,835,000	3,097,458	3,266,416	3,613,123	4,448,868	5,477,042	3,965,441	4,012,898	5,193,191	5,193,191
Infrastructure & Asset Management Plan required expenditure	-	3,013,481	3,436,650	3,097,458	3,266,416	3,613,123	4,448,868	5,477,042	3,965,441	4,012,898	5,193,191	5,193,191
<b>Numerator:</b>												
Expenditure on renewal / replacement of assets	2,841,000	3,366,896	4,835,000	3,097,458	3,266,416	3,613,123	4,448,868	5,477,042	3,965,441	4,012,898	5,193,191	5,193,191
<b>Total</b>	<b>2,841,000</b>	<b>3,366,896</b>	<b>4,835,000</b>	<b>3,097,458</b>	<b>3,266,416</b>	<b>3,613,123</b>	<b>4,448,868</b>	<b>5,477,042</b>	<b>3,965,441</b>	<b>4,012,898</b>	<b>5,193,191</b>	<b>5,193,191</b>
<b>Denominator:</b>												
Infrastructure & Asset Management Plan required expenditure	-	3,013,481	3,436,650	3,097,458	3,266,416	3,613,123	4,448,868	5,477,042	3,965,441	4,012,898	5,193,191	5,193,191
<b>Total</b>	<b>-</b>	<b>3,013,481</b>	<b>3,436,650</b>	<b>3,097,458</b>	<b>3,266,416</b>	<b>3,613,123</b>	<b>4,448,868</b>	<b>5,477,042</b>	<b>3,965,441</b>	<b>4,012,898</b>	<b>5,193,191</b>	<b>5,193,191</b>



# Appendix 4

## ESCOSA Advice



OFFICIAL



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](mailto:advice@escosa.sa.gov.au)  
Web: [www.escosa.sa.gov.au](http://www.escosa.sa.gov.au)

## Table of contents

Glossary of terms .....	ii
1 The Commission's key advice findings for the District Council of Yankalilla .....	3
2 About the advice .....	5
2.1 Summary of advice .....	5
2.2 Detailed advice findings .....	8
2.2.1 Advice on material plan amendments in 2022-23 .....	8
2.2.2 Advice on financial sustainability .....	9
2.2.3 Advice on current and projected rate levels .....	12
2.3 The Commission's next advice and focus areas .....	14

## 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	<a href="#">Local Government Advice: Framework and Approach – Final Report</a>
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.<sup>1</sup>

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**)<sup>2</sup> – both required as part of a council's SMP.<sup>3</sup> Financial sustainability is considered to encompass intergenerational equity,<sup>4</sup> as well as program (service level) and rates stability in this context.<sup>5</sup> The other main purpose is for the Commission to consider ratepayer contributions in the context of revenue sources, outlined in the LTFP.<sup>6</sup> 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.<sup>7</sup>

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.<sup>8</sup> It does not need to publish the attachment to the advice (these will be available with the advice on the Commission's website<sup>9</sup>), 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

<sup>1</sup> 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).

<sup>2</sup> Commonly referred to as asset management plans.

<sup>3</sup> 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.

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

<sup>5</sup> Commission, *Framework and Approach – Final Report*, August 2022, pp. 2-3, available at [www.escosa.sa.gov.au/advice/advice-to-local-government](http://www.escosa.sa.gov.au/advice/advice-to-local-government).

<sup>6</sup> LG Act s122(1f) (a) and (1g) (a)(ii).

<sup>7</sup> LG Act s122(1f) (b) and (1g) (b).

<sup>8</sup> LG Act s122(1h).

<sup>9</sup> 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.

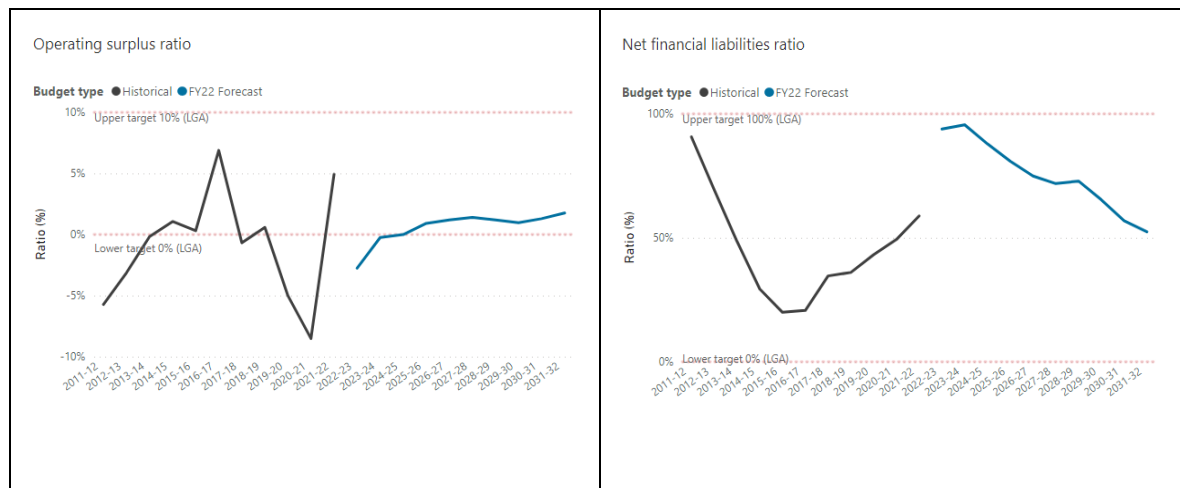
In general, a focus on managing its growth-related assumptions and consulting with its community about rate contributions and service levels should help the Council to identify and act upon opportunities to reduce any associated affordability risk to the community.

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.

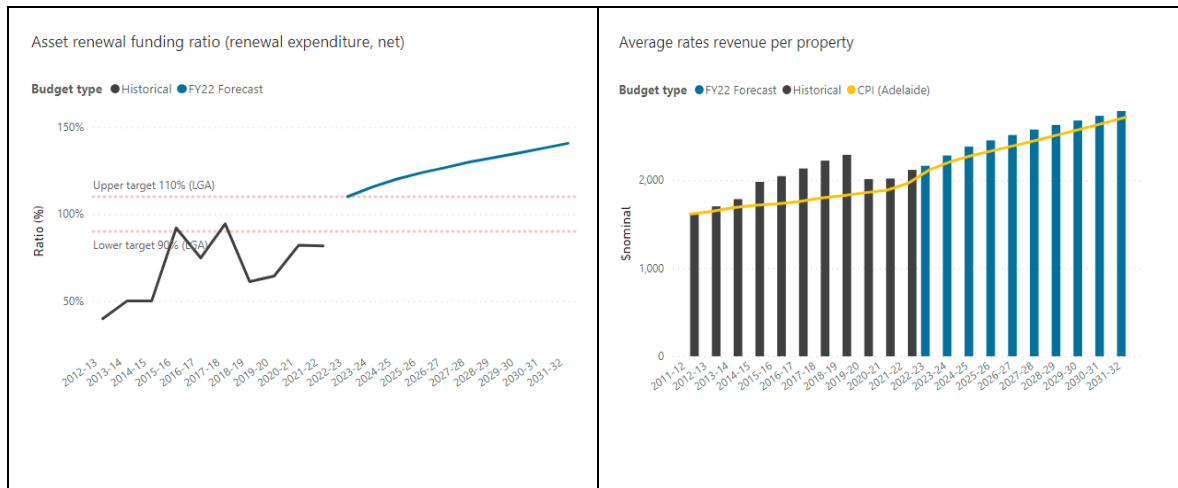
In addition, the Council should review and update its asset management plans (**AMP**) as a priority to ensure that its proposed capital expenditure and depreciation expenses are sufficiently reflected by and supported through these plans.

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 indicators<sup>10</sup> and the level of cost control and affordability risk identified for the Council over time.



<sup>10</sup> 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.<sup>11</sup>

### 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,<sup>12</sup> 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.<sup>13</sup>
- ▶ 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.<sup>14</sup>

Based on the Council's inflation assumptions,<sup>15</sup> an increase in total revenue and expenditure estimates by around 8 percent over the nine years to 2030-31,<sup>16</sup> 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 2022-23<sup>17</sup> 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,

<sup>11</sup> The attachment will be available on the Commission's website with the Advice.

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

<sup>13</sup> 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](https://www.yankalilla.sa.gov.au/_data/assets/pdf_file/0031/447079/Council-Agenda-16-July-2019-1.pdf).

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

<sup>15</sup> 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.

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

<sup>17</sup> 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,<sup>18</sup> 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 deficits<sup>19</sup> in six of the years between 2011-12 and 2020-21, with an average operating surplus ratio<sup>20</sup> 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.<sup>21 22</sup> 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

<sup>18</sup> 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.

<sup>19</sup> 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).

<sup>20</sup> 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).

<sup>21</sup> 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>.

<sup>22</sup> 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'.<sup>23</sup>

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).<sup>24</sup>

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).<sup>25</sup>

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 ratio<sup>26</sup> 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

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

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

<sup>25</sup> 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.

<sup>26</sup> 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-based<sup>27</sup>) 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 ratio<sup>28</sup> 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.<sup>29</sup> 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

<sup>27</sup> 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).

<sup>28</sup> 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.

<sup>29</sup> 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](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.<sup>30</sup> 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.<sup>31</sup> 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.<sup>32</sup>

The Council has budgeted for an average rate increase of 5.5 percent for its existing ratepayers in 2022-23,<sup>33</sup> which was higher than it had anticipated charging for this year in its 2021-22 LTFP 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.<sup>34</sup> 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.<sup>35</sup> This rate of growth is higher than

<sup>30</sup> 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](https://www.yankalilla.sa.gov.au/_data/assets/pdf_file/0020/804314/Strategic-Plan-2030-Vision.pdf).

<sup>31</sup> From 2011-12 to 2020-21.

<sup>32</sup> Refer to the Councils in Focus website available at [https://councilsinfocus.sa.gov.au/councils/district\\_council\\_of\\_yankalilla](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.

<sup>33</sup> 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](https://www.yankalilla.sa.gov.au/_data/assets/pdf_file/0024/1187070/Annual-Business-Plan-and-Budget-2022-23.pdf).

<sup>34</sup> Under Regulations s6(ec).

<sup>35</sup> This includes rates growth of 1 percent expected each year.

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

The District Council of Yankalilla's rates revenue forecast also factors in average annual growth of 1.0 percent in property numbers.<sup>38</sup> 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.<sup>39</sup>

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.<sup>40</sup> It also received criticism about the proposed higher 'rate cap',<sup>41</sup> 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).<sup>42</sup>

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.

<sup>36</sup> 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.

<sup>37</sup> See footnote 25.

<sup>38</sup> Based on the Council's completed financial template submitted to the Commission.

<sup>39</sup> 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&2022.03.2018&Latest>.

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

<sup>41</sup> 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.

<sup>42</sup> 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.



The Essential Services Commission  
Level 1, 151 Pirie Street Adelaide SA 5000  
GPO Box 2605 Adelaide SA 5001  
T 08 8463 4444

E [escosa@escosa.sa.gov.au](mailto:escosa@escosa.sa.gov.au) | W [www.escosa.sa.gov.au](http://www.escosa.sa.gov.au)

# Contact us for further inquiries



## Please contact us



### Send an email

[council@yankalilla.sa.gov.au](mailto:council@yankalilla.sa.gov.au)



### Write a letter

PO Box 9, Yankalilla SA 5203



### Call us

08 8558 0200



### Visit us

1 Charles Street, Yankalilla



### Invite us to speak

At your next community meeting



**VISIT:** [www.yankalilla.sa.gov.au](http://www.yankalilla.sa.gov.au)

**BE ENGAGED:** [www.yoursayyankalilla.com.au](http://www.yoursayyankalilla.com.au)