DISTRICT COUNCIL OF ELLISTON

ANNUAL BUSINESS PLAN & BUDGET

2024 – 2025



DISTRICT COUNCIL OF
1888
ELLISTON

INTRODUCTION

This Annual Business Plan outlines the District Council of Elliston's planned services, projects and major expenditure for the 2024-2025 financial year.

The plan aims to maintain current service and facility levels for the community, without imposing an unrealistic rate burden on rate payers. The provision of services by Council is a reflection of both meeting Council's obligations under legislation and making policy choices on behalf of the Community to achieve Council's longer-term goals.

Council also aims to remain responsive and respectful of the current economic and seasonal conditions.



ACKNOWLEDGEMENT OF COUNTRY

The District Council of Elliston acknowledges Nauo and Wirangu people as traditional owners and custodians of Country in our District.

We acknowledge the continuing connection Nauo, Wirangu and the surrounding first nations people have to the land and ocean within our District and pay respect to their cultures.


RATEABLE PROPERTIES
1,352
UNSEALED ROADS KM'S
1,086.99
SEALED ROADS KM'S
67.19
DISTRICT POPULATION
1,032
TOTAL COUNCIL AREA
669,300HA



STRATEGIC DIRECTION

Our Strategic Management Plan documents the community's long-term asipiration and goals. Five key themes are used as the basis to shape our future.

In reviewing the Strategic Management Plan, Council adopted a vision:

Our Community. Our People. Our Place. Our Planet. Our Prosperity.

This vision is simple. By connecting our community, our people no matter what age, our towns, our natural environment and our business environment, we can shine, leading to a stronger and more cohesive community.

OUR VALUES

As a Council, our values determine how we will operate to support our community.

Honesty
We will honour the trust given to us by our residents and staff, by encouraging an inclusive and supportive culture and acting with empathy, integrity and transparency in everything we do.

Courage
We will make decisions that are bold and confident, but also informed and prudent, and always in the best interest of our entire District.

Creativity
We will continuously explore ways to improve our services, by being innovative in our thinking, pragmatic in our decisions, and professional in how we do things.

THE YEAR AHEAD

The 2024-2025 financial year, will see Council enter a period of consolidation in many aspects. Council is still feeling the effect of general price increases, suppliers with stock shortages, and skilled labour shortages.

The Strategic Plan underpins and provides direction to Council. We remain committed to constantly evolving our operational practices to meet the everchanging economic environment we operate within.

Engaging with our community will be a focus to inform Council operations, and the networking with neighbouring Councils, associations and the Local Government Association will ensure best practice and a unified section. Cross Council collaboration is anticipated to bring significant benefits and/or savings and will continue to be a strong focus for management.

Council has instigated a process for continual analysis and review of service levels, operations and functions, resulting in decreased overheads and a conservative budget that will continue to support our community.

Capital expenditure of $3.182M will consist of the following main projects

- Unsealed Road Renewal - $984,000
- Sealed Road Renewal - $130,000
- Footpath and Kerbing Upgrades - $146,000
- RSL Memorial Building and Gardens - $235,000
- Cemetery Upgrades - $146,000
- New Playground Equipment - $78,000
- Elliston Aged Care Homes - $52,000
- Lock Short Term Workers Accommodation - $1,004,000

Council considers it important that this Annual Business Plan for 2024-2025 take the opportunity to provide an assessment of the extent to which Council's objectives for 2023-2024 are being met. The following provides a progress report on the more significant items identified in the 2023-2024 Annual Business Plan and Budget.

PROVIDE TRANSPARENT, STRONG AND ACCOUNTABLE LEADERSHIP	
Continue to liaise with State Government on status of boat ramp upgrade and condition and upkeep of State owned jetties	Ongoing
Proactively investigate and apply for grant funding that aligns with Council objectives	Complete
Review community land management plans and maintain leases and license register	In Progress
Continue to review and update Council policies	Complete
Continue to update the work health and safety and risk management programs	Complete
Continue to upgrade the skills of elected members and staff	Complete
Utilise shared service arrangements with local councils where possible	Complete
Provide open, accessible and accountable governance and ensure the community has access to Council decisions, policies and plans	Complete
Publish quarterly Council newsletters	Complete
Maintain regular updated on website, social media and newsletters	Complete
Work status reports included in Council agendas	Complete
Annual review of general rates and service charges	In Progress
Legislation compliance with key measures	Complete

PROVIDE COMMUNITY HEALTH AND MENTAL WELLBEING	
Collaborate with regional stakeholder groups	Complete
Provide support and coordinate community events and civic functions	Complete
Provide grants to local community organisations	Complete
Work closely with the community to support and develop opportunities	Complete
Provide administration and in-kind support to the Elliston and District History Group	Complete
Support Lock District Historical Museum	Complete

PROTECT AND ENHANCE OUR ENVIRONMENT AND NATURAL RESOURCES	
Work with all levels of government on achievable and sustainable targets	Complete
Support installation of electric vehicle charging stations	Complete
Provide recycling education material	Complete
Initiate and promote recycling practices with the community	Complete
Continue campsite delineation and signage project	Complete
Continue to implement the pigeon control program in Elliston township	Complete
Continue to implement the mosquito management surveillance program	Complete
Maintain membership and attendance at stakeholder meetings	Complete

DEVELOP AND MAINTAIN INFRASTRUCTURE SERVICES	
Undertake comprehensive review and update Infrastructure and Asset Management Plan	In Progress
Resheet 14 kilometres of unsealed road network	Complete
Replace septic tanks at Council owned facilities	Complete
Collaborate with regional stakeholder groups	Complete

SUPPORT ECONOMIC DEVELOPMENT AND TOURISM	
Provide financial support to the Elliston Community and Visitor Information Centre	Complete
Support regional initiatives provide by RDA Eyre Pensinula	Complete
Attendace at regional tourism meetings	Complete
Provide financial support to local businesses to undertake upgrades of their shop fronts	Complete
Provide an annual Sculptures Competition	Complete
Provide an annual Celebrate Christmas Competition	Complete
Continue to encourage and support new business initiatives within our District	Complete



INFLUENCES AND PRIORITIES

The 2024-2025 financial year will be another busy period for Council, on the back of a busy 12 months, during which a number of projects, including the Lock Aquatic and Gym Complex were delivered for the community.

With the successful completion of the majority of planned capital projects for the 2023-2024 financial year, the focus for Council has and will continue to be on achievable value for money activities that are sustainable and provide long term benefits for residents and visitors.

A number of other significant factors have influenced the preparation of this Plan, including:

- Cost of Living pressures for our residents
- Signficant increases in service delivery costs
- State/Commonwealth grant funding not keeping pace with the increase in associated service delivery costs
- Council's current financial position and Long Term Financial Management Plan
- Requirements to maintain and improve infrastructure assets (particularly roads) to sustainable standards
- Liasing with external parties to ensure essential services are maintained
- Facilitating the future financial sustainability of Council by ensuring the financial operations remain within policy targets adopted for such purposes
- Provision and retention of sufficiently qualified experienced and trained staff
- Increase in tourists to the District
- Challenges in managing waste and improving waste outcomes

SERVICES TO THE COMMUNITY

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

- Regulatory activities, eg maintaining the electoral roll and supporting the elected Council
- Setting rates, preparing an annual budget and determining longer-term strategic management plans for the District
- Maintenance of basic infrastructure including roads, foortpaths, parks, public open space and community wastewater
- Street lighting and storm-water drainage
- Street cleaning, rubbish collection, recycling and waste management
- Development planning and control, including building safety assessment
- Various environmental health services

In response to community needs, the Council also provides and/or supports further services and programs, including:

- Libraries
- Community venues such as public halls and sporting grounds
- Economic development
- Parks and gardens

The Council also operates a number of facilities on a fee for service basis. These provide important community benefits while also generating revenue for services and projects of benefit to the District. These facilities include:

- Venus Bay Beachfront Tourist Park
- Camping grounds
- Private infrastructure works
- Minor tree removal
- Water supply



CAPITAL EXPENDITURE	BUDGET $'000
Unsealed Roads	
Hundred Line Road	413
Palkagee Road	321
Rocky Valley Road	250
Sealed Roads	
Esplanade, Elliston	130
Footpaths and Kerbing	
Elliston and Venus Bay Footpaths and Kerbing Upgrades	146
Plant and Equipment	
Passenger Vehicles	120
Tipper Truck	150
Tractor	65
Buildings and Other Infrastructure	
Elliston RSL Building and Memorial Garden	235
Elliston Administration Office	73
Playground Equipment	78
Cemetery Upgrades	146
TOTAL ASSET RENEWALS	**2,126**

CAPITAL EXPENDITURE	BUDGET $'000
Buildings and Other Infrastructure	
Elliston Aged Care Homes	52
Lock Short Term Workers Accommodation	1,004
TOTAL NEW ASSETS	**1,056**

Council has identified 2 critical shortages of accommodation within the District, being Aged Care Homes in Elliston and Short Term Workers Accommodation in Lock.

Preliminary design work has been completed for the Lock Project and Council is finalising the grant agreement with the South Australian government, through the Department for Primary Industries and Regions Enabling Infrastructure Fund, to fund 70% of this project.

Funding allocated in this budget for the Elliston project will allow Council to proceed with preliminary design and construct work, including land remediation where required, and will position Council to apply for grant funding to proceed with this project.



All Councils pursuant to the Local Government Act 1999 are required to develop and maintain Long Term Financial Plans and Asset and Infrastructure Management Plans to ensure sound strategic plans are in place to assist with long term decisions making.

Council is committed to ensuring its long term financial sustainability. Council's financial sustainability is dependent on ensuring that, on average over time, its expenses are at least matched by its revenue. In addition, capital expenditure on existing infrastructure and other assets is optimised in accordance with the Asset and Infrastructure Management Plan to minimise whole-of-life-cycle costs of assets.

Operating Surplus Ratio
Is Council covering its operating expenditure and depreciation charge from its operating revenue?

The operating surplus ratio expresses the operating surplus/(deficit) as a percentage of total revenue. A result greater than 0% would indiciate that Council is covering its operating expenditure and depreciation charge from its operating revenue.

The operating surplus ratio from the proposed budgeted activity for this year is 13.1%. This result arises because operating expenses are budgeted to be $958k less than Council's operating income for the year.

Asset Sustainability Ratio
Is Council replacing its assets at the same rate the assets are wearing out?

The Asset Sustainability Ratio indicates whether the Council is renewing or replacing existing non-financial assets at the same rate as its overall stock of assets is wearing out.

The ratio is calculated by measuring capital expenditure on renewal and replacement of assets relative to Council's Asset and Infrastructure Management Plan. A result in the range of 90% to 110% would indiciate that Council is replacing its assets in a timely manner.

The forecast asset sustainability ratio for this year is 100% which indiciates that sufficient funds have been allocated to replace assets in this financial year.

Net Financial Liabilities and Net Financial Liabilities Ratio
Does Council have a manageable level of debt and other liabilities when considering its available revenue and other cash reserves?

Net financial liabilities is a comprehensive measure of the indebtedness of the Council as it includes items such as employee long-service leave entitlements and other amounts payable as well as taking account of the level of Council's available cash and investments. Specifically, net financial liabilities equal total liabilities less financial assets, where financial assets for this purpose includes cash, cash equivalents, trade and other receivables, and other financial assets, but excludes equity held in Council businesses, inventories and land held for resale.

The net financial liabilities ratio 19% for this financial year, is well within the target range established in Council's Long Term Financial Plan.

Overall Assessment of Council's Financial Sustainability
The above ratios indiciate that the proposed Annual Business Plan and Budget is financially sustainable over the following twelve months and is in accordance with the Long Term Financial Plan and Strategic Management Plan.



OBJECTIVES

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

The Annual Business Plan has been prepared to deliver the following strategic pillars:

1. Our People - a healthy, welcoming and inclusive community, with pride in our history and heritage.
2. Our Place - responsibly planned communities that are attractive, vibrant and well connected.
3. Our Planet - promoting, protecting and enhancing our natural environment, now and for generations to come
4. Our Prosperity - A thriving community, with an abundance of opportunities for all
5. Strong Leadership - a well governed Council that uses resources wisely to meet the needs of the community.

Outcome 1 - A diverse and inclusive community

OBJECTIVE	ACTION
Provide facilities and services to meet the needs of families and young children	Advocate for greater access to child care across the District
Provide and promote services and program that positively engage with and develop young people	Facilitate Vacswim Programs in Elliston, Venus Bay and Lock
Provide and promote services and program that support independence, connection and quality of life for older people	Facilitate and/or provide affordable social and retirement accommodation across Elliston and Lock
	Advocate and Partner with organisations to increase access to aged care programs and supports
	Provide the Elliston Men's Shed and Partner with other organisations to provide additional seniors' clubs and programs
Improve access and inclusion for people with a disability	Facilitate a revised Disability Access and Inclusion Plan
	Provide improved disability access to facilities and services across the District

Outcome 2 - A happy, healthy and resilient community

OBJECTIVE	ACTION
Improve access to quality health facilities, services and programs to achieve good general and mental health in the community	Advocate for robust and sound healthcare solutions for the District
	Advocate for community wellbeing funding and programs

Outcome 2 - A happy, healthy and resilient community (continued)

OBJECTIVE	ACTION
Improve access to sport, recreation and fitness facilities and program	Provide the Lock Aquatic and Gym Complex
	Advocate for funding and development of the Port Kenny Sports Centre
	Partner with community groups and stakeholders to provide indoor and outdoor recreation programs that are inclusive and respond to participation barriers
Grow participation in art, culture and community events	Partner with community groups to deliver well planned and organised community events
	Fund community groups to provide high standard community facilities
Grow community capacity and belonging through volunteering	Facilitate initiatives to help community groups and services to attract and retain volunteers
	Facilitate a *Friends of the Wetlands* volunteer group
	Partner with Progress Assocations in the District

Outcome 3 - A safe community

OBJECTIVE	ACTION
Improve community safety	Provide regular social media updates to raise awareness of crime prevention initiatives
	Facilitate a reduction in fire prevention inactivity by landholders through education, improvide signage, easier complaint reporting, easier processing of burn off permits, more timely investigation of complaints and fines
Encourage responsible animal management	Facilitate a reduction in nuisance dogs through education, improved signage, easier complaint reporting, more timely investigation of complaints and fines
	Facilitate a reduction in stray and wandering cats through education, cat registrations, more timely investigation of complaints and fines

Outcome 4 - Responsible growth, development and renewal

OBJECTIVE	ACTION
Deliver contemporary land use planning that encourages and facilitates economic development, livability and sustainability	Advocate to the State and Federal Government, private sector and non-government organisations to help meet demand for diverse housing needs
	Provide an Employee and Land Needs Analysis for Elliston to facilitate ability to rezone land
	Facilitate environmental sustainability considerations in land use planning and development
Plan for adequate utilities to support responsible growth	Advocate for improved telecommunications

Outcome 5 - Interesting, vibrant and welcoming places

OBJECTIVE	ACTION
Develop appealing, accessible and vibrant retail and service precincts across the District in support of local business activity	Provide implementation of the Elliston and Lock Masterplans
	Provide the development and implementation of a Masterplan for Port Kenny and Venus Bay

Outcome 6 - Local history, heritage and character is preserved

OBJECTIVE	ACTION
Identify, preserve and showcase significant local history and heritage	Provide access to local history information and services and facilitate ongoing preservation of physical and digital historical material and collections

Outcome 7 - A safe, sustainable and efficient transport network

OBJECTIVE	ACTION
Improve road safety, connectivity and traffic flow	Advocate for increased funding for new and upgraded road infrastructure
	Provide long-term planning to improve road design and safety
	Advocate for funding to upgrade state owned highways and main commodity and tourist routes
Improve access to marine, rail and aviation transport to support population growth, tourism and economic development	Advocate for funding to upgrade the jetty in Elliston
	Advocate for funding for the Port Kenny jetty
	Advocate for funding to upgrade the Anxious Bay Boat Ramp, inclusing disability access

Outcome 8 - Sustainable management of natural areas

OBJECTIVE	ACTION
Provide sustainable protection and enhancement of the coastline and wetlands	Provide protection for Council's natural assets through proactive planning in climate adaption
	Advocate for increased investment in coastal and environmental protection within the District
	Provide pest management, including pigeons and mosquitos

Outcome 9 - A resilient community that can withstand, adapt to, and recover from, adverse weather events

OBJECTIVE	ACTION
Reduce water usage	Advocate with State and Federal Governments for retention and enhancement of essential water
	Facilitate a Water Management Plan and Program
	Provide water to the township of Port Kenny
Work towards net zero greenhouse gas emissions	Partner with the Local Government Association on Net Zero Emmissions

Outcome 9 - A resilient community that can withstand, adapt to, and recover from, adverse weather events (continued)

OBJECTIVE	ACTION
Develop a sustainable, low waste, circular economy	Partner with the EPLGA to deliver a Waste Strategy with a focus on circular economy activities
	Facilitate promotion and adaption of sustainable waste behaviours, including waste avoidance
Increase community readiness and resilience to adverse weather events	Partner to deliver fire education and risk mitigation programs to assist businesses and visitors to prepare, withstand and respond to bushfire emergencies
	Partner with Country Fire Service to provide signage for Bushfire Ratings, Bushfire Traveller Safety and Emergency Situations
	Advocate for utility companies to protect their critical infrastructure at risk during adverse weather conditions

Outcome 10 - A strong, diverse and resilient economy with work opportunities for everyone

OBJECTIVE	ACTION
Attract, retain and support a diverse range of businesses and industries to grow the economy and create more jobs	Partner with EPLGA and RDAEP on the delivery of a regional plan
	Advocate in partnership with key stakeholders for growth and development in agricutural sectors
	Advocate in partnership with key stakeholders for growth and development in fishing and aquaculture sectors
	Partner with future industries interested in establishing work sites in the District
	Provide regular assessment and avaulation of the economic climate and business conditions
Facilitate access to quality education, training and work opportunities	Partner with training providers to deliver a range of community required courses in the District

Outcome 11 - A highly sought after tourist destination

OBJECTIVE	ACTION
Create a competitive and sustainable tourism offering	Partner with RDAEP on tourism campaigns
	Partner with stakeholders to build capacity in the tourism sector
	Provide enhanced signage to promote accessibility

Outcome 12 - Strong workplace culture and performance

OBJECTIVE	ACTION
Embrace innovation and best practice to improve business efficiences and customer experience	Provide an annual review of the Strategic Plan
	Provide an annual review of the Annual Business Plan and associated Budget
	Provide an annual review of the Asset and Infrastrucutre Management Plan and Long Term Financial Plan
	Provide business unit reviews to improve internal and external customer experience and identify business efficiencies
	Provide a Cyber Security Management Framework to mitigate risks
	Facilitate an increase in rates notices being delivered via electronic methods

Outcome 12 - Strong workplace culture and performance (continued)

OBJECTIVE	ACTION
Foster employee engagement and a positive workplace culture	Provide and implement a Workforce Plan
	Provide an Employer of Choice Program for Council
	Provide an annual employee survey to monitor workplace culture and identify actions for improvement
Maintain sound financial management, including robust long-term modelling	Provide opportunities to encourage and support new and existing businesses through Council regulations and procurement policies
	Provide monthly financial reports and quarterly budget reviews to Council for endorsement
	Provide efficiencfy measures and KPIs for Council performance

Outcome 13 - Proactive visionary leaders who are aligned with community needs and values

OBJECTIVE	ACTION
Provide strong, accountable leadership	Provide a campaign to communicate a clear vision for Council with regular progress reports on major projects
	Provide Elected Members and Audit and Risk Committee members appropriate training
	Facilitate ESCOSA review and implement findings from Audit
	Provide a revised Risk Management Framework, incorporating strategic and operational risks

Outcome 14 - A well informed and engaged community

OBJECTIVE	ACTION
Grow awareness, understanding and engagement in Council projects, activities and decisions	Provide an annual Communications Plan that specifies what needs to be communicated, when, how and to who, in order to meet the community's information needs and the Council's strategic objectives
	Facilitate community forums and information sessions
	Facilitate an increase in awareness of Council's social media channels as a source of information to the community
	Facilitate regular business and community group newsletters

Council intends to fund the 2024-2025 Annual Business Plan with a revenue mix consisting of grant funding, statutory charges, user fees and rating revenue.

Council's revenue in 2024-2025 totals $7.303M which includes $3.296M proposed to be raised from general and other rates. This consitutes 45% of Council's forecast income for 2024-2025 with the remaining 55% coming from:

- User charges and commercial revenue (including the Venus Bay Beachfront Tourist Park)
- Statutory charges set out by the State Government
- Grants and Other Revenue

Council's long term financial sustainability is dependent on ensuring that on average over time, its expenses are less than its revenue. An operarting surplus of $958k is being forecast for 2024-2025, which should be viewed in the context of Council's Long Term Financial Plan.

GRANT FUNDING

Local Government generally receives three types of grant funding:

General Purpose & Local Roads Financial Assistance (Federal)
Council has complete discretion as to expenditure of funds received.

Council's 2024-2025 budget assumes that four quarterly instalments of both components of the the Federal Government financial assistance grants will be received during 2024-2025.

Roads to Recovery (Federal) & Supplementary Local Roads
While funds received are to be spend on road projects, Council has complete discretion on whether such spending is on maintaining, renewing or upgrading roads.

Source	Forecast 2023-24 $'000	Budget 2024-25 $'000
Financial Assistance	1,490	1,551
Supplementary Local Roads Financial Assistance	205	205
Roads to Recovery	411	551
Local Roads and Community Infrastructure Program	785	-
Other	70	674
TOTAL	**2,961**	**2,981**

UNIFORM PRESENTATION OF FINANCES

The Uniform Presentation of Finances, together with the results of the Key Financial Indicators, provides a summarised report that focuses on Council's finances at a strategic level. Readers are strongly encouraged to take the time to comprehend how this report is structured and what the implications on the various lines of this report are for the Key Financial Indicator calculations. Definitions and examples of the key components of this report are included in the glossary.

The Uniform Presentation of Finances report highlights the operating surplus/(deficit) measure which is considered the most critical indicator of a Council's financial performance. The last line, or rather the result of this report, is the movement in Net Financial Liabilities (Net Lending/Borrowing) for the year based on Council's planned capital and operating budgets for that year.

Achieving a zero result on the net lending/(borrowing) measure in any one year essentially means that the Council has met all of its expenditure (both operating and capital) from the current year's income (with income including amounts received specifically for new/upgraded assets).

	Forecast 2023-24 $'000	Budget 2024-25 $'000
Operating Revenue	6,168	7,303
less Operating Expenses	(5,817)	(6,345)
Operating Surplus/(Deficit) before Capital Amounts	**351**	**958**
less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	1,800	2,126
less Depreciation, Amortisation and Impairement	(1,242)	(1,313)
less Proceeds from Sale of Replaced Assets	(158)	(60)
Net Outlays on Existing Assets	**400**	**752**
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	3,042	1,056
less Amounts specifically for new and upgraded Assets	(621)	(663)
Net Outlays on New and Upgraded Assets	2,421	393
Net Lending/(Borrowing) for Financial Year	**(2,470)**	**(187)**

BUSINESS IMPACT STATEMENT

The Council has considered the impact of rates on all businesses in the Council area, including primary production. In considering the impact, Council assessed the following matters:

- the equity of the distribution of the rate burden between classes of ratepayers receive broadly comparable services and are generally similarly impacted upon by prevailing economic conditions
- Council's policy on facilitating local economic development preference for local suppliers, where price, quality and service provision are comparable to suppliers outisde of the Council area
- Current local, state and national economic conditions and expected changes during the next financial year.

COUNCIL'S REVENUE RAISING POWERS

All land within a Council area, except for the land specifically exempt (eg Crown land, Council occupied land and other land prescribed in the Local Government Act 1999 (s147)), is rateable.

The Local Government Act 1999 provides for Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable propertieis, or through differential general rates, based on either land use and/or locality of properties.

In addition, Council can raise separate rates, for specific areas of the Council of service rates or charges for specific services. The Council also raises revenue through fees and charges, which are set giving consideration to the cost of the service provided and any equity issues.

METHOD USED TO VALUE LAND

The Council uses Capital Value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth
- property value is a relatively good indicator of wealth and capital value, which loosely approximates the market value of a property and provides the best indiciator of overall property value
- the distribution of property values throughout the Council area is such that few residential ratepayers will pay significantly more than the average level of rates payable per property

ADOPTION OF VALUATIONS

The Council adopt the most recent valuations made by the Valuer-General that are made available to the Council at the time that the Council adopts the budget, being valuations as at the 17 June 2024.

If a ratepayer is dissatisifed with the valuation made by the Valuer-General, you may object to the valuation referred to on the rate notice within 60 days after the date of service of receiving the notice of valuation.

Note:

1. if you have previously received a notice under the Local Government Act 1999 referring to the valuation and informing you of a 60 day objection preiod, the objection period is 60 days after service of the first notice;
2. you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

The Valuer-General may extend the 60 day objection period where it can be shown there is reasonable cause to do so by a person entitled to make an objection to a valuation.

A written objection to a valuation must set out the full and detailed grounds for objection. Objections can also be submitted via an online form at http://www.sa.gov.au/landservices and enter ***Objecting to a Valuation*** in the search field. Differential rates (and/or charges) imposed by rates (and/or charges) are still due and payable by the due date evenue if an objection has been lodged.

Objections can be forwarded to:
Email: OVGobjections@sa.gov.au
Website: www.valuergeneral.sa.gov.au
Office of the Valuer General, GPO Box 1354, ADELAIDE SA 5001
In person: Land Services SA - Level 9, 101 Grenfell Street, ADELAIDE SA 5000

Phone: 1300 653 346



GENERAL RATES

The largest component of rates levied is the component that is calculated by reference to the value of the property. Each year, the Council officially 'declare' what percentage of the value of the land will be payable in rates.

The Local Government Act 1999 allows Council to impose rates that differ (ie higher or lower) based on the location of the land, or uses to which is the land is put (residential, commercial, primary production, etc).

Property values reflect, among other things, the relative availability of and access to Council services. This applies to all types of land use, and to land in all locations.

The Council adopted to impost differential general rates varying according to the locality of the land and its use. Details are shown below:

Statement on Expected Rate Revenue

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

Expected Rates Revenue

	2023/24 (as adopted)	2024/25 (estimated)		Change	Comments
General Rates Revenue					
General Rates (existing properties)	$2,715,581	$2,880,513	(a)		
General Rates (new properties)			(b)		For 2024/2025 an expected General Rate rise of around 6.1% is projected
General Rates (GROSS)	**$2,715,581**	**$2,880,513**	(c)		
Less: Mandatory & Discretionary Reb	($46,219)	($49,039)	(d)		
General Rates (NET)	**$2,669,362**	**$2,831,474**	(e)	**6.1%**	
		(e)=(c)+(d)			
Other Rates (inc. service charges)					
Regional Landscape Levy	$116,578	$129,107	(f)	The Regional Landscape Levy is a State tax, it is **not retained** by council.	
Waste collection	$252,635	$268,045	(g)		
Water supply	$16,186	$17,174	(h)		
CWMS	$46,926	$49,789	(i)		
	$3,101,687	$3,295,589			
Less: Discretionary Rebates			(l)		
Expected Total Rates Revenue	**$2,985,109**	**$3,166,482**	(m)	**6.1%**	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	**1,349**	**1,352**	(n)	**0.2%**
	Actual	*Estimate*		

'Growth' is defined in the regulations as where new properties have been created which has added rateable properties to council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.

Estimated average General Rates per rateable property

Average per rateable property	**$2,013**	**$2,131**	(o)	**5.8%**
		(o)=(c)/(n)		

Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area).

The total General Rates paid by all rateable properties will equal the amount adopted in the budget.

These averages are based on the total of all ratenable properties and therefore are not necessarily indicative of either the rate or change in rates that all ratepayers will experience

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.

(i) Community Wastewater Management Systems

(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)

Statement on Expected Rate Revenue

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

Expected Rates Revenue

	Total expected revenue			No. of rateable properties		Average per rateable property				Cents in the $
	2023/24	2024/25	Change	2023/24	2024/25	2023/24	2024/25		Change	2023/24
Land Use (General Rates - GROSS)										
Residential	$563,161	**$597,514**	6%	515	**515**	$1,094	$1,160	*(p)*	**$67**	**0.3058**
Commercial - Shop	$6,166	**$6,542**	6%	9	**9**	$685	$727	*(p)*	**$42**	**0.3058**
Commercial - Other	$30,487	**$32,347**	6%	48	**48**	$635	$674	*(p)*	**$39**	**0.3058**
Industry - Light	$6,708	**$7,117**	6%	5	**5**	$1,342	$1,423	*(p)*	**$82**	**0.3058**
Industry - Other	$934	**$991**	6%	3	**3**	$311	$330	*(p)*	**$19**	**0.3058**
Primary Production	$1,840,940	**$1,952,518**	6%	452	**453**	$4,073	$4,310	*(p)*	**$237**	**0.3058**
Vacant Land	$132,925	**$141,033**	6%	281	**282**	$473	$500	*(p)*	**$27**	**0.3058**
Other	$2,511	**$2,664**	6%	29	**30**	$87	$89	*(p)*	**$2**	**0.3058**
Total Land Use	**$2,583,832**	**$2,740,727**	**6.1%**	**1,342**	**1,345**	**$1,925**	**$2,038**	*(p)*	**$112**	
Locality (General Rates - GROSS)										
Employment (Bulk Handling)	$85,530	**$90,747**	6%	7	**7**	$12,219	$12,964	*(p)*	**$745**	**1.2000**
Total Locality	**$85,530**	**$90,747**	**6.1%**	**7**	**7**	**$12,219**	**$12,964**	*(p)*	**$745**	
GRAND TOTAL (GROSS)	**$2,669,362**	**$2,831,474**	**6.1%**	**1,349**	**1,352**	**$1,979**	**$2,094**	*(p)*	**$116**	

Fixed Charge

	Total expected revenue			Charge			
	2023/24	2024/25	Change	2023/24	2024/25		Change
Fixed Charge	$381,875	**$407,454**	7%	$325	**$346**	*(q)*	**$21**

Notes

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

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

(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.

Council's budget contains general rate revenue of $2.819M, net of mandatory and discretionery rebates. This represents a 5.6% increase on total general rates raised, net of mandatory rebates, compared to 2023-2024.

FIXED CHARGE

Council has adopted a fixed charge of $335. The fixed charge is levied against the whole of the allotment (including land under a separate lease or license). Only one fixed charge is levied against two or more pieces of adjoining land, whether intercepted by a road or not, if they are owned by the same owner and occupied by the same occupier. The reasons for imposing a fixed charge is the Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property.

EYRE PENINSULA LANDSCAPE LEVY

The Eyre Peninsula Landscape Levy is a State Government initiative under the Landscape South Australia Act 2019 to provide funding to help take care of natural resources such as water, soil, animal and plant control sustainably developing and protecting natural resources for the benefit of communities and future generations living in the District.

Council levies an amount against each rateable property to collect the amount determined by the State Government. For 2024-2025, Council's annual contribution to the Eyre Peninsula Landscape Board is $129,107.

The Eyre Peninsula Landscape Levy is applied on a fixed charge basis, but it does differ dependent on the land use of the property, as such:

- Residential, Vacant and Other - $92.35
- Commerical and Industrial - $138.53
- Primary Production - $184.70



SERVICE CHARGES

COMMUNITY WASTEWATER MANAGEMENT SYSTEMS - SERVICE CHARGE

Pursuant to Section 155 of the Local Government Act 1999, the Council adopt an annual service charge for the financial year ending 30 June 2025, in respect of the prescribed service of effluent waste disposal on all land to which the Council provides or make available the services within the Lock township.

The Council will recover this cost through an annual service charge of $493 per property. Where the service is provided to non-rateable land, a service charge is levied against the land.

PORT KENNY WATER SUPPLY - SERVICE CHARGE

Pursuant to Section 155 of the Local Government Act 1999, the Council adopt an annual service charge for the financial year ending 30 June 2025, in respect of the prescribed service of the provision of water to the Port Kenny township.

The Council will recover this cost through an annual service charge of $164 per property. Where the service is provided to non-rateable land, a service charge is levied against the land.

WASTE MANAGEMENT - SERVICE CHARGE

Pursuant to and in accordance with Section 155 of the Local Government Act 1999, in respect of the 2024-2025 financial year, the Council impose an annual service charge based on the level of usage of the service and, on all land to which the Council provides or makes available the prescribed service of the collection, treatment or disposal of waste via Council's waste management services as follows:

- 0-0.3m3 of waste per week on average - $360 per annum
- 0.3-0.6m3 of waste per week on average - $720 per annum
- 0.6-0.9m3 of waste per week on average - $1,080 per annum

Provided on the basis that the sliding scale provided for in Regulation (13) of the Local Government (General) Regulations will be applied to reduce the service charge payable, as prescribed.

Single farm enterprises and adjoining allotments are only charged the annual service charge in respect of the assessment constituting the principal property.

POSTPONEMENT OF RATES - SENIORS

Ratepayers who hold a State Seniors Card (or who are eligible to hold a State Seniors Card and have applied for one) are able to apply to Council to postpone payment of rates on their principal place of residence. Postponed rates remain as a charge on the land and are not required to be repaid until the property is sold or disposed of. Interest (at the rate prescribed in the Local Government Act 1999) will be charged and compounded monthly on the total amount postposed, until the debt is paid.

REBATE OF RATES

The Local Government Act 1999 requires Councils to rebate the rates payable on some land. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries and educational institutions. Discretionary rebates may be applied by the Council under Section 166 of the Local Government Act 1999.

PAYMENT OF RATES

Council rates are billed quarterly in accordnace with the Local Government Act 1999 and may be paid as follows:

- Telephone/internet using BPay services through participating banks
- Phone the District Council of Elliston on 08 8687 9177 during business hours to pay with MasterCard or Visa. Please quote your Assessment Number
- Post Billpay - pay in person at any Post Office, phone 13 18 16 or go to postbillpay.com.au
- Post your cheque (marked payable to the District Council of Elliston) with your remittance to DC of Elliston, PO Box 46, Elliston SA 5670
- In person at the District Council of Elliston Offices at 21 Beach Terrace, Elliston SA 5670

That pursuant to Section 181(1) of the Local Government Act 1999, all rates are payable if four equal or approximately equal instalments on or before the following dates:

- 13 September 2024
- 13 December 2024
- 14 March 2025
- 13 June 2025

and further that, pursuant to Section 181(11) of the Local Government Act 1999, Council determined that:

- ratepayers may apply to pay their rates and service charges in full by 13 December 2024;
- such applications must by lodged with Council by 13 September 2024; and
- if rates in these circumstances are paid in full by 13 December 2024, fines and interest will not be applied for the September to December period.

SALE OF LAND FOR NON-PAYMENT OF RATES

The Local Government Act 1999 (Section 184) provides that Council may sell any property where the rates have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) with details of the oustanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

LATE PAYMENT OF RATES

The Local Government Act 1999 provides that councils impose a penalty of 2% on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged an interest rate, set each year according to a formula in the Act, for each month it continues to be late. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow councils to recover the administrative cost of following up on unpaid rates and to cover any interest cost the council may meet because it has not received the rates on time.

The Council imposes late payment penalties, strictly in accordance with the Local Government Act 1999.

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

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

REMISSION AND POSTPONEMENT OF RATES

The Local Government Act 1999 permits Council, on the application of a ratepayer, to partially or wholly remit Rates, or to postpone Rates, on the basis of hardship. Where a Ratepayer is suffering hardship in paying rates, they are invited to contact the Council to discuss the matter, with all such enquiries being treated confidentially.

As part of this Rating Strategy, Council will make available extended payment arrangements by entering into a payment agreement where the payment of Rates will cause a ratepayer demonstrable hardship.

RECOVERY OF OUTSTANDING RATES

The Council has debt recovery processes that provide a means to the recovering of outstanding rates. If the rate instalments outstanding remain unpaid, then the outstanding amount can be referred to Council's debt collection agent for recovery action.

STATEMENT OF COMPREHENSIVE INCOME

	Forecast 2023-24 $,000	Budget 2024-25 $,000	Movement $,000
INCOME			
Rates - General	3,119	3,296	177
Statutory Charges	34	38	4
User Charges	478	1,623	1,146
Grants & Subsidies	2,440	2,318	(123)
Investment Income	32	0	(32)
Reimbursements	41	10	(31)
Other Revenues	25	19	(6)
Total Operating Income	**6,168**	**7,303**	**1,135**
EXPENDITURE			
Employee Costs	1,592	1,990	399
Materials, Contracts & Other Expenses	2,983	2,947	(36)
Depreciation	1,242	1,313	71
Finance Charges	0	94	94
Total Operating Expenditure	**5,817**	**6,345**	**528**
OPERATING SURPLUS/(DEFICIT)	**351**	**958**	**607**
Amounts Received Specifically for New Assets	621	663	42
NET SURPLUS / (DEFICIT) transferred to Equity Statement	**972**	**1,621**	**649**

STATEMENT OF FINANCIAL POSITION

	Forecast 2023-24 $,000	Budget 2024-25 $,000
ASSETS		
CURRENT ASSETS		
Cash & Cash Equivalents	652	279
Trade & Other Receivables	1,046	1,046
Inventories	27	27
Total Current Assets	**1,725**	**1,352**
NON-CURRENT ASSETS		
Infrastructure, Property, Plant & Equipment	46,077	47,885
Other	0	0
Total Non-Current Assets	**46,077**	**47,885**
TOTAL ASSETS	**47,802**	**49,237**
LIABILITIES		
CURRENT LIABILITIES		
Trade & Other Payables	1,073	1,073
Short Term Provisions	171	171
Total Current Liabilities	**1,244**	**1,244**
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,561	1,375
Long Term Provisions	59	59
Total Non-Current Liabilities	**1,620**	**1,434**
TOTAL LIABILITIES	**2,864**	**2,678**
NET ASSETS	**44,938**	**46,559**
EQUITY		
Accumulated Surplus	13,254	14,876
Asset Revaluation Reserve	31,250	31,250
Other Reserves	434	434
Adjustment to Cash & Borrowings for effects of inflation	0	0
TOTAL EQUITY	**44,938**	**46,559**

STATEMENT OF CASH FLOWS

	Forecast 2023-24 $,000	Budget 2024-25 $,000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Operating Receipts	6,136	7,303
Investment Receipts	32	0
Payments		
Operating Payments to Suppliers & Employees	4,575	4,937
Finance Payments	0	94
Net Cash provided by (or used in) Operating Activities	**1,594**	**2,271**
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipts		
Grants Specifically for new or upgraded assets	621	663
Sale of replaced Assets	158	60
Payments		
Expenditure on renewal/replaced assets	1,800	2,126
Expenditure on new/upgraded assets	3,042	1,056
Net cash provided by (used in) Investing Activities	**(4,063)**	**(2,458)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipts		
Proceeds from Borrowings	1,561	0
Repayment of Borrowings	0	186
Net Cash Provided by (Used in) Financing Activities	**1,561**	**(186)**
Net Increase / Decrease in Cash	(909)	(373)
Cash and Cash Equivalents at start of reporting period	1,561	652
Cash & Cash Equivalents at the end of the reporting period	**652**	**279**

STATEMENT OF CHANGES IN EQUITY

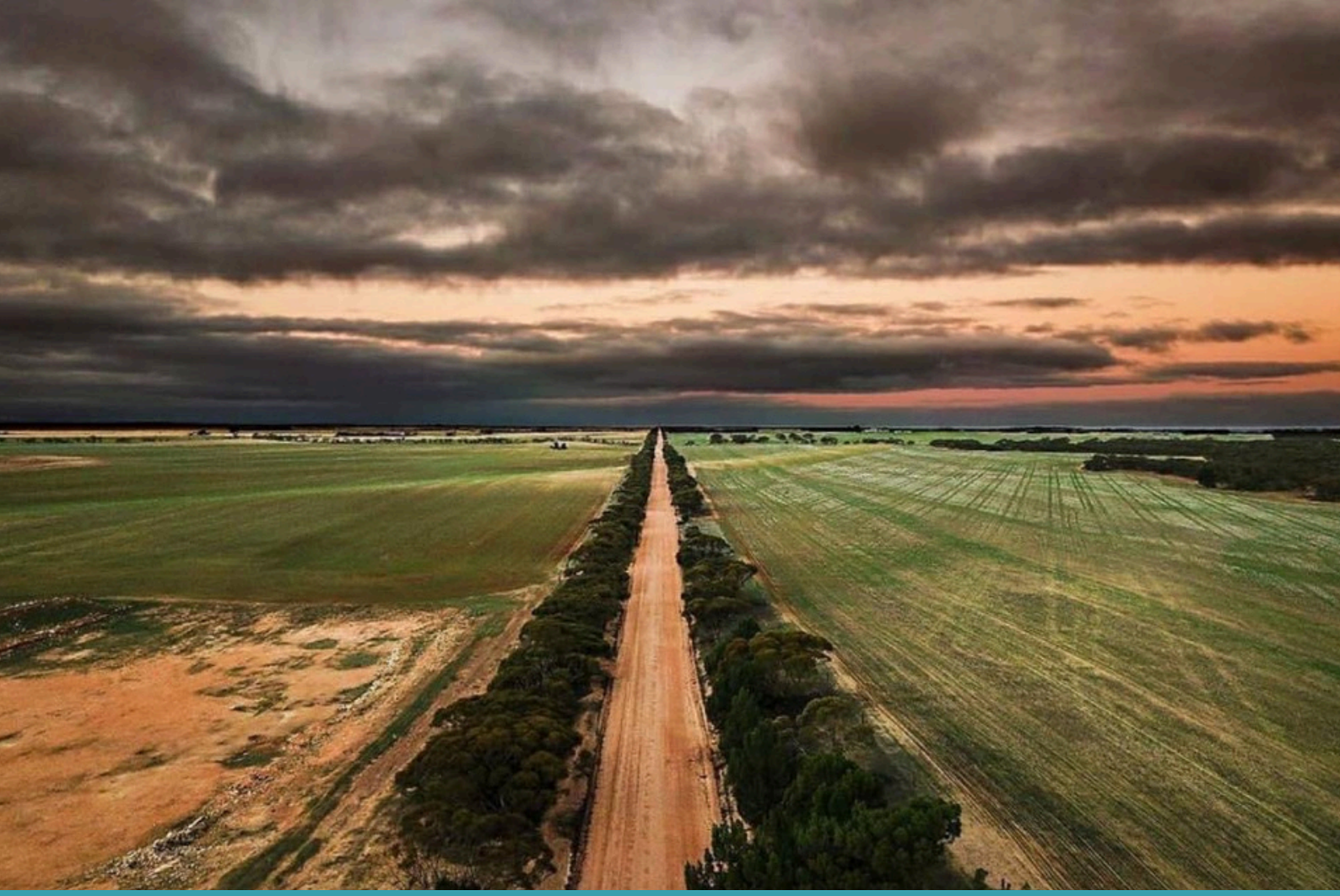
	Forecast 2023-24 $,000	Budget 2024-25 $,000
ACCUMULATED SURPLUS		
Balance at end of previous reporting period	12,282	13,254
Net Result for Year	972	1,621
Balance at end of period	**13,254**	**14,876**
ASSET REVALUATION RESERVE		
Balance at end of previous reporting period	31,250	31,250
Balance at end of period	**31,250**	**31,250**
OTHER RESERVES		
Balance at end of previous reporting period	434	434
Transfers to Accumulated Surplus	0	0
Balance at end of period	**434**	**434**
TOTAL EQUITY AT END OF REPORTING PERIOD	**44,938**	**46,559**



CONSULTATION

Council welcomed feedback from the community on the proposed activities and funding arrangements. Community consultation was run from 18 April 2024 to 13 May 2024.

A Community Information Session was held at the Elliston Council Chambers on 10 May 2024.



CHANGES TO PUBLIC CONSULTATION DOCUMENT

The following changes were made to the public consultation document as a result of additional information becoming available.

Description of Changes & Reason for Amendment	Budget $,000	Increase / (Decrease) $,000
Operating Income		
Roads to Recovery Grant Income	551	140
Net Impact on Operating Income		**140**
Operating Expenditure		
Employee Costs	1,990	5
Materials, Contracts & Other Expenses	2,947	-5
Net Impact on Operating Expenditure		**0**
Capital Expenditure		
Palkagee Road	321	144
Rocky Valley Road	250	11
Elliston & Venus Bay Footpaths & Kerbing Upgrades	146	-5
Lock Short Term Workers Accommodation	1,004	-1
Net Impact on Capital Expenditure		**149**