



THE CORPORATION OF THE CITY OF THE CITY OF WHYALLA

# ANNUAL BUSINESS PLAN

2022-23





## COMMUNITY CONSULTATION

The consultation period for the draft 2022/23 Annual Business Plan & Budget was open from Thursday 28 April - Friday 20 May 2022.

The draft document as well as additional supporting information were available on Council's website and the public were advised via media releases, social media, direct email, radio promotion, tv classifieds and a notice in the local newspaper.

Council offered a variety of methods for the community to receive information and provide feedback including:

- Holding two Community Information Sessions at the Mount Laura Homestead Museum on Tuesday 3 May and Tuesday 17 May 2022
- Making a verbal submission at the General Council Meeting on Tuesday 17 May 2022
- Submitting a written submission via Council's website, email, mail or via the front counter.

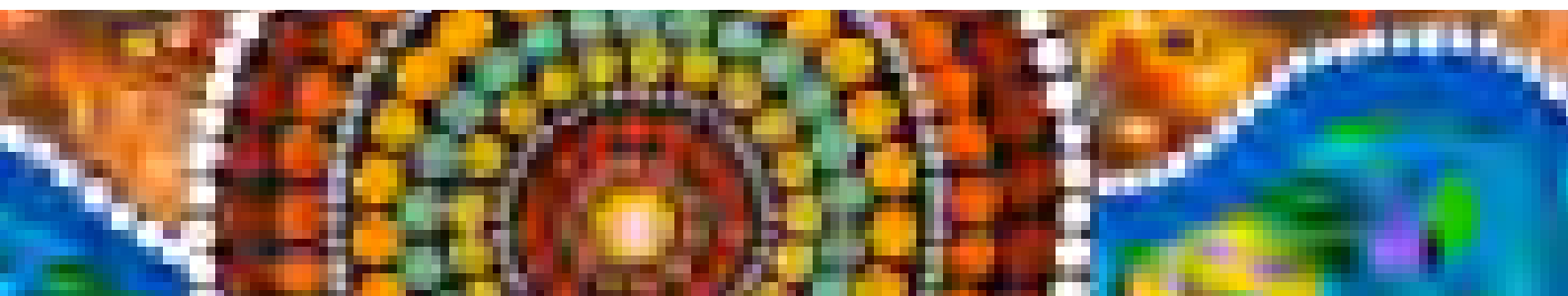
In addition, Council held a number of focus group sessions on Tuesday 10 May 2022 with randomly selected individuals. This allowed Council to seek feedback from groups of participants that aligned with the demographics of the city.

Council welcomed all feedback received from our community on the proposed activities and funding arrangements contained within the draft 2022/23 Annual Business Plan and Budget.

A report containing all submissions was presented to the Council for consideration at a Special Council Meeting on Monday 30 May 2022 and included recommendations for how community feedback could be integrated into Council's plans.

## ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the lands in our region belonging to the Barnjarla people, and acknowledge them as the traditional custodians from the past, for the present and into the future. The Barnjarla people are strong, and are continuously connecting to their culture and their country. Whyalla City Council and the Barnjarla people can work together to build a stronger future.



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## MAYOR & CEO MESSAGE

On behalf of the Elected Members and City of Whyalla staff, we are pleased to present the Annual Business Plan and Budget for financial year 2022-23 (FY23).

This plan outlines Council's proposed services, programs and projects for FY23, aligned with our vision to 'Unearth a Bright Future for Whyalla'. As always, our focus is not only on maintaining existing services and assets, but also ensuring preparedness to capitalise on the exciting opportunities on the horizon that will evolve our city and its economy.

### FY22 SNAPSHOT

This past year has been significant for our city, with once-in-a-generation projects both announced and completed.

Of particular note was the completion of the State Government's \$100m Whyalla Secondary College, ensuring we have one of the most contemporary secondary schools in the nation.

Also of major importance for the long-term prosperity of our city was the confirmation of Whyalla as the preferred location for numerous green hydrogen projects. This includes the Federal Government and former Liberal State Government's interests in tens of billions of dollars of investments in a hydrogen hub at Port Bonython; as well as the current State Government's commitment to a \$593m green hydrogen-fuelled power plant, electrolyser and storage facility for Whyalla. These projects will be game-changing for our city, providing long-awaited diversification for our economy, creating hundreds of new jobs, increasing our population, and giving us a far more stable, secure future.

Other key highlights of projects delivered / commenced in FY22 included:

- Completing our \$12.1 million airport security, terminal and runway safety upgrade (primarily Federal Government funded)
- Adopting our Foreshore Master Plan, following extensive community consultation and input
- Commencing the \$4m Cuttlefish Coast Sanctuary Tourism and Environmental Management Project (incorporating \$2m in State Government funding)
- Delivering the third and final year of the \$14m Road Delivery Program

### OUR FY23 PLAN

As mentioned earlier, this plan is essential to prepare our city for long-term success, with appropriate, targeted planning more pertinent this year than ever due to the scale of major projects being touted.

We know that we can't rely on jobs alone to attract people to relocate to Whyalla for these projects - we also need improvements in the overall liveability of the city. We want these workers to live and work in Whyalla, not fly-in/fly-out or drive-in/drive-out. Existing Council projects targeting this include the Foreshore Master Plan, the \$4m Cuttlefish Coast Sanctuary Tourism and Environmental Management Project, a \$900,000 Leisure Centre upgrade, and a \$900,000 Jubilee Park upgrade.

We must also invest in resolving the numerous legacy issues across the city - particularly relating to ageing infrastructure that has been under-invested for some time - allowing us to shift our focus from the past to the future which, as we've outlined, is critical to set us up for long-term success.

However, these won't be enough to cater for the anticipated growth. We also need investment in the new and diverse housing needed to accommodate a growing population; as well as a range of major



infrastructure projects to complement existing attractions such as our world-class jetty and proposed five-star hotel.

We cannot fund these projects alone, so will require strong and effective partnerships with government and the private sector. Given Whyalla's vital importance to the state and national economies, we are confident we can secure the support required to bring them to fruition while minimising the impact on ratepayers.

As well as being critical to evolve our city to cater for its future workforce, it will also present significant benefits for our existing residents and ratepayers, enabling our city to become the modern regional centre we've all been seeking.

## COMMUNITY FEEDBACK

During consultation, the community made it clear that they don't want to see any reduction in current service levels. Additionally, they thought that the focus on big picture opportunities for the city, while very important, should not diminish from ensuring day-to-day services continue to be delivered efficiently and effectively. In particular, the maintenance of streetscapes across the city was highlighted as an area requiring focus, which Council have addressed with additional funding.

## YOUR RATES

Council consulted with the community on the need for a rate increase of 1.6% above CPI, in line with our adopted Long Term Financial Plan. When the draft was developed, CPI was projected to be 3.3%, making the estimated rate increase 4.9%.

With CPI actually coming at 4.7%, this made the required rates increase 6.3% (or just under \$2 per week for the average residential property). This steep increase in CPI has resulted in significant cost increases for Council, primarily due to rising contracts, resulting from supply shortages and fuel prices. We therefore need to cover these increases to prevent any reduction in service levels.

We understand the inevitable queries and concerns that accompany rate rises. However, as we have outlined above, this increase - together with third-party investment - will be critical to allow Council to suitably prepare the city to capitalise on the major opportunities on our doorstep, while accounting for increased costs and continuing to deliver all existing services.

We are on the cusp of a new era for our city. We're confident this plan will enable us to seize the opportunities ahead by ensuring we are adequately planned and prepared. We trust you do too.



**Mayor**  
Clare McLaughlin



**CEO**  
Justin Commons



A large, colorful sculpture of a rudder, known as 'The Rudder', is the central focus. The rudder is painted in various colors: dark blue, light blue, red, orange, and green. The words 'UNEARTH' and 'WHYALLA' are written in large, white, block letters across the center of the rudder. The sculpture is set against a clear blue sky with a bright sunburst effect at the top. In the background, there are some trees and a grassy area. A small plaque is visible on the right side of the rudder.

UNEARTH  
WHYALLA

# WHYALLA AT A GLANCE



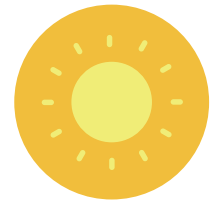
# CITY AT A GLANCE

Home to **21,828** residents

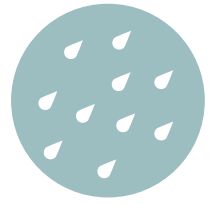
4.7% of our population are aboriginal and torres strait islander people

18.4% of our population born overseas

20% of population volunteer



300 days of sunshine a year



270mm of rainfall a year

**\$963 million** gross regional product



SEIFA INDEX  
**882**

**WHYALLA**

- 11,311** DWELLINGS
- 1000 km<sup>2</sup>** COUNCIL AREA IS
- 353 km** ROAD NETWORK
- 11,523** RATEABLE PROPERTIES
- 41.5 km<sup>2</sup>** URBAN AREA IS

**34%** OF ADULTS COMPLETED HIGH SCHOOL

**40%** OF ADULTS HAVE A VOCATION OR HIGHER EDUCATION

**46%** OF THE POPULATION ARE AGED BETWEEN 25 AND 60

**TOTAL OPERATING INCOME OF \$36.1 MILLION**

**TOTAL OPERATING EXPENDITURE OF \$38.2 MILLION**



# COUNCIL AT A GLANCE

## ELECTED MEMBERS

Collectively Elected Members are responsible for policy making and decisions that impact on future plans for the city and the lives and livelihoods of individuals, organisations and businesses within it. The City of Whyalla is represented by ten elected members which includes a Mayor (Chairperson) and nine Councillors



**Clare McLaughlin**  
Mayor



**Phill Stone**  
Deputy Mayor



**David Knox**  
Councillor



**Joanne Marshall**  
Councillor



**Tamy Pond**  
Councillor



**Rick Santucci**  
Councillor



**Bill Simpson**  
Councillor



**Soto Stuppos**  
Councillor



**Zia Westerman**  
Councillor

**Casual  
Vacancy**



The role of an Elected Member is to:

- participate in the deliberations and civic activities of the Council
- formulate the Council's objectives and policies
- keep the Council's objectives and policies under review to ensure they are appropriate and effective
- keep Council's resource allocation, expenditure and activities and the efficiency and effectiveness of its service delivery under review
- represent the interests of residents and ratepayers, to provide community leadership and guidance and to facilitate communication between the community and the Council.



# FUTURE PLANNING





## STRATEGIC DIRECTION

Whyalla City Council's Strategic Management Plans have a strong focus on creating a proud and thriving city with an attractive and diverse economy.

- the Whyalla City Council Strategic Plan 2021-2030
- the Whyalla City Council Long Term Financial Plan 2022-2030
- the Whyalla City Council Asset Management Strategy 2022-2030

These plans align with relevant regional and national initiatives and priorities included in the South Australian Strategic Plan.

## PLANNING FRAMEWORK

The diagram below demonstrates how our Plans connect to deliver on our Vision. Consistent with our commitment on delivering our plans, we consciously keep track of our progress and report back to you, our community, through the plans and reports outlined below.





## STRATEGIC PRIORITIES

### DELIVERY STAGE

Whyalla Northern Coastline Plan  
Local Area Strategic Bicycle Plan  
Reconciliation Action Plan  
Arts and Cultural Strategy  
Whyalla Airport Plan  
Foreshore Master Plan  
Stormwater Management Plan  
Disability Access & Inclusion Plan

### DEVELOPMENT

Economic Development Plan

### PENDING

Climate Change Adaption Plan  
Whyalla Landscape Plan  
Play Spaces Plan  
Whyalla Sport and Recreation Plan  
Civic Park Plan

## STRATEGIC PLAN 2021-2030

### GOAL

Unearth a bright future for Whyalla.

### VALUES

- We Care
- We Work Together
- We're Committed
- We Own It

### VISION

Whyalla will be a vibrant, attractive city offering the community a diverse range of sustainable economic, social, environmental and cultural opportunities.

### OUTCOMES

- Confident, engaged and proud community
- Integrated education and training opportunities
- Attractive city
- Diverse economy
- Integrated health, disability and aged care services



### OUR PEOPLE

Provide a range of services and facilities which promote a safe and engaged community, which is healthy, culturally and socially rich.



### OUR PLACES

Protect our natural environment and enhance our built environment to ensure the environmental, social, physical and economic needs of the city are met.



### OUR ECONOMY

Whyalla has a diverse and sustainable economy.



### OUR IMAGE

Whyalla is well-respected and recognised as a community of strength, whose people have a bright, positive and sustainable future.

# CITY SCORECARD



# 2021-22 COMMUNITY PERCEPTIONS

## COMMUNITY SURVEY

During late 2021, Council undertook its second annual survey, focused on understanding our community's perception of the city. These results have been compared to the initial survey from a year earlier to identify trends. These results, and the related commentary received, form an important input into Council's planning process and provide feedback on how the objectives within the Strategic Plan 2021-2030 are being met.

SCORE - expressed in percentages (rounded and therefore resulting in slight variations in totals)		Weighted Score -/5	Trend
<b>OUR PEOPLE - a safe and engaged community, which is healthy, culturally and socially rich</b>			
Pride	Proportion who say they feel proud of Whyalla	3.66	↑
Safe, Healthy, Connected	Proportion who say they feel safe, healthy and connected to their community	3.28	↓
AVERAGE		3.47	---
<b>OUR PLACES - protecting our natural environment and enhancing our built environment</b>			
Attractive and creative city	Proportion who say they have great memories of Whyalla's parks, gardens, public buildings and infrastructure	3.82	↑
Activated	Proportion who say Whyalla's parks, gardens, public buildings and infrastructure are well used and reflect community needs	3.52	↓
Sustainable environment	We look after our natural environment, effectively protecting it for us now and for future generations	3.26	↓
AVERAGE		3.54	---
<b>OUR ECONOMY - Whyalla has a diverse and sustainable economy</b>			
Growing	New businesses in Whyalla	3.21	↑
Learning, working, staying	Higher education enrolments, higher education retention	3.28	---
AVERAGE		3.25	↑
<b>OUR IMAGE - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future</b>			
Belonging	Would you recommend Whyalla as a place to live? (Net Promoter Score)	*-20	---
	Would you recommend Whyalla as a place to do business? (Net Promoter Score)	*-39	↑
AVERAGE		-30	---
<b>OUR LEADERSHIP - we are a City confident in its leaders</b>			
Strategic Accountable Engaged Modern	Proportion who say Council delivers value for the rate dollar	2.73	↑
	Proportion who are satisfied with Council services	3.39	↑
	Proportion who say it takes little effort to do business with Council	3.20	---
	Proportion who are satisfied with their experience in dealing with Council	3.22	---
	Proportion who say Council is engaging with residents, ratepayers, community groups, visitors	3.05	↓
	Proportion who say Council is exciting, modern and embracing change	2.92	↑
AVERAGE		3.09	↑

\* Net Promoter Score (NPS) measures how likely respondents are to recommend something. NPS is a score between -100 and 100, and is calculated using the percentage of promoters minus the percentage of detractors.

Promoters are those who score 9 or above while detractors are those who score 6 or below, with the remainder being considered neutral.

## 2021-22 PROJECT DELIVERY



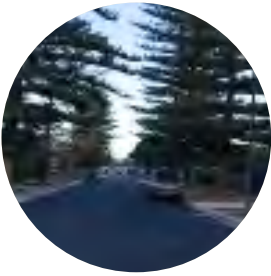
### AIRPORT SCREENING AND TERMINAL UPGRADE

Work on this major upgrade was completed in October 2021, allowing screened flights to commence flying out of Whyalla from 1 November 2021. The project delivered on the objective of meeting the Australian Government measures to further strengthen Australia’s domestic and international aviation security, while also increasing amenity for airport users, including access to a brand-new café.



### AIRPORT TAXIWAY AND RUNWAY SAFETY UPGRADE

These works will significantly improve overall airport safety, by ensuring that the second runway has all weather access and separating Royal Flying Doctor Services from other users on the apron area. Work commenced in February 2022 and is expected to be completed by June. The work has been planned to ensure that there is no impact on passenger flights arriving at or departing Whyalla.



### 3 YEAR ROAD DELIVERY PROGRAM – STAGE THREE

This three year program is drawing to a close, with all kerbing and spray sealing works now completed. Six more roads will receive an asphalt treatment over the coming months, after related stormwater works are completed, while footpath renewal is continuing, being delivered internally by Council staff. The program has been a massive success, being delivered on time and well under budget and has meant that the large number of road, kerb and footpath assets that were at end of life have now been returned to a high level of service.

## CUTTLEFISH COAST PROJECTS

This project supports and develops a pristine coastline. Its vision will position Whyalla as a year-round destination valued for its environment, recreation and lifestyle experiences. Accommodating a diverse range of activities, it balances the value of the existing natural, cultural and environmental assets, and adds local economic value.

This year the project has focused on getting all required designs, approvals and tenders completed so that delivery of all components will meet the June 2023 funding deadline. This has included appointing the future operator of the Lighthouse Cottages, to ensure that they are involved in the process of designing the upgrade works. Work has commenced on a number of components including the Point Lowly Changerooms and walking trails.



### RECONSTRUCTION OF WALL STREET AND DARLING TERRACE

After a number of years on the capital program, works on this project have finally commenced, with the major stormwater component underway, with these works mainly occurring on Wallack Terrace. After this, the related works to reprofile and reseal the road as well as renew the kerbing and footpaths will be completed under existing contracts or using internal resources. These works address a known flooding risk as well as some access issues caused by the existing road profile.





## STREET TREE REPLACEMENT PROGRAM

Continued roll out of the Street Tree Replacement Program through the installation of new trees on a range of nature strips and median strips throughout Whyalla. These will be maintained with high quality fertiliser and soil conditioner, deep watering infrastructure and irrigation to ensure durability for the future.





# 2021-22 ACHIEVEMENTS

OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
<b>OUR PEOPLE - a safe and engaged community, which is healthy, culturally and socially rich</b>			
Pride	Promoting and developing the city's capacity in relation to arts, culture and heritage through the development of an implementation and resourcing plan associated with the Arts and Culture Strategy	Actions in the Arts and Culture Strategy being implemented. Public Art Plan in draft and almost ready to be circulated to stakeholders for their input.	ON TRACK
Safe, Healthy, Connected	Develop a forward plan for the Whyalla Recreation Centre to ensure this facility, which is of high importance to the community, can continue to improve Wellbeing into the future	"Work on the development of this plan is well progressed and is expected to be presented to Council for adoption in the coming months. This plan will provide direction for works required to improve this vital asset. A review of the contract management arrangements within the Operations Agreement has been initiated. "	ON TRACK

<b>OUR PLACES - protecting our natural environment and enhancing our built environment</b>			
Attractive and creative city	Development of a new 3-year transport renewal program to commence in 2022-23	Work is well progressed on the priority list of assets to be renewed as part of this program. The kerbing contract will be tendered first to ensure works can progress 6 months ahead of the sealing program.	ON TRACK
	Continue to increase the number of street trees and landscaping within our city	The current budget allocation allows for planting of 700 trees per year, plus expansion of the irrigation network to accommodate this. The program is progressing well. Council have also been successful in receiving grant funding to green the McDouall Stuart Avenue entrance from Iron Knob Road	ON TRACK
Activated	Delivery of upgraded facilities for Jubilee Park, that will increase the city's ability to be a regional hub for carnival competitions	The design for this project has been completed and development approval sought. The tender for the demolition of the changerooms has been undertaken and will be awarded this month to a local company. The tender for works will now occur later than originally planned due to competing priorities. However, works will still be completed before the grant funding deadline of 30 June 2023.	MINOR DELAYS
	Complete scoping of potential upgrade to facilities at Memorial Oval for future funding bids	Selection of consultant will occur in February with a draft proposal being expected in mid 2022.	ON TRACK
	Develop a roadmap for recreation and sporting facilities in our city	Appropriate resourcing is now in place in the Community Development portfolio. Will look to commence in the next few months.	MINOR DELAYS
	Continue the review of Council's buildings and plan for their future use, as well as promotion of initiatives that revitalise non-council owned buildings	"This is a longer term project, with information on specific buildings/sites being brought to Council as individual issues are worked through. The Civic Building is likely to provide the greatest challenge moving forward. A framework for the management of facilities and buildings is being developed. "	ON TRACK



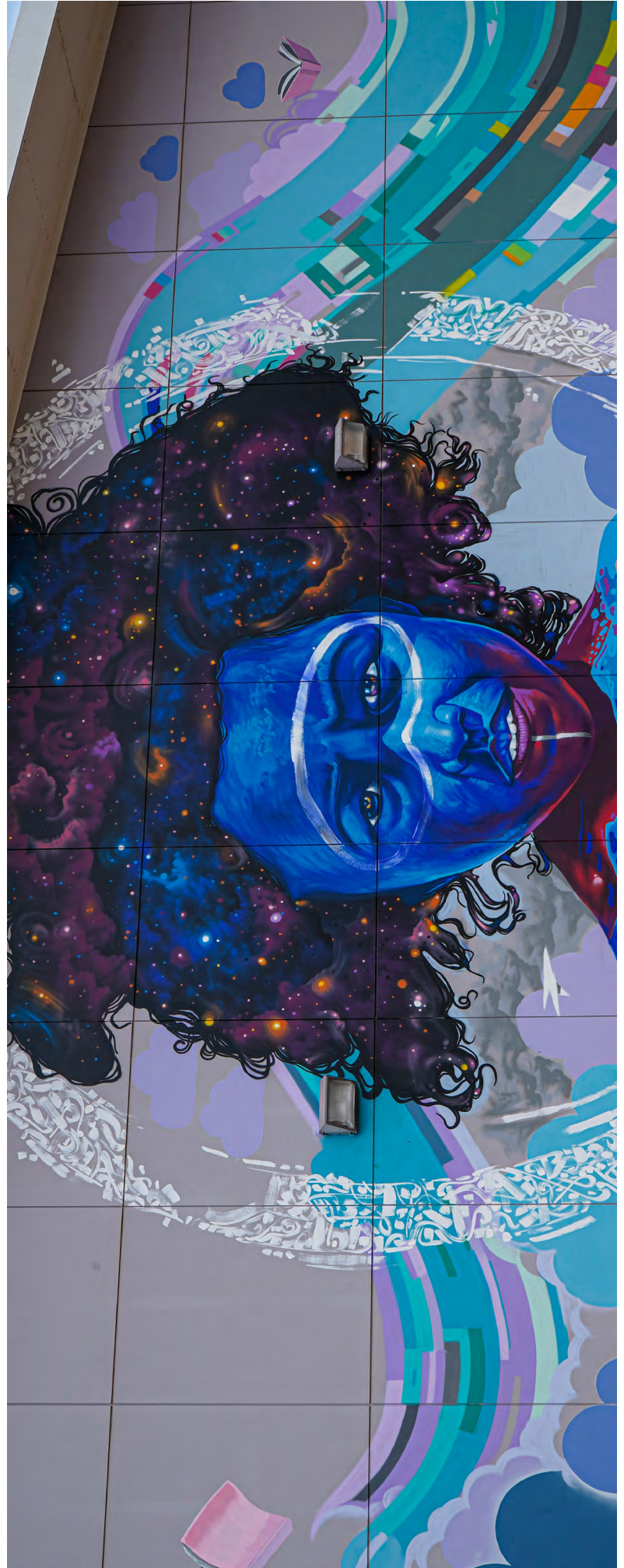
OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
<b>OUR PLACES - protecting our natural environment and enhancing our built environment</b>			
Sustainable environment	Seek external funding for high priority stormwater works	A number of funding bids have been submitted relating to the delivery of the Broadbent Tce/Newton St project. In addition, grant funding was received towards the purchase of a block of land required to progress the Valley One project in the future.	ON TRACK
	Undertake a review of Council's Waste Management Strategy with a focus on strategies for reducing illegal littering	This project had been delayed due to competing priorities. Internal resources have now been secured and the project will begin.	MINOR DELAYS
<b>OUR ECONOMY - Whyalla has a diverse and sustainable economy</b>			
Prosperous	Deliver an Economic Development Plan with a focus on attraction of new industry, creating more jobs, underpinning the sustainability of local businesses and growing the population.	Work is continuing on the development of this plan, with a number of workshops undertaken with Elected Members to guide the priorities.	ON TRACK
	Delivering Airport and Child Care services in a sustainable manner, to support our economy and community	Child Care has recently implemented updated policies that will help set the service up for future success, improving financial sustainability. The centre was also successful in achieving grant funding for overdue building upgrades. The Airport has experienced some increases in project costs that are putting pressure on the ability of the service to move to a position of cost recovery without large increases in the passenger tax. Council is working hard to access additional grant funding to reduce these impacts.	AT RISK
Growing	Delivery of Cuttlefish Coast projects, to improve the value proposition of the tourism offering on the Northern Coastline	Work on achieving the required development approvals is well underway, after which a number of the camping components will be able to go to quote/tender. The preferred operator for the Point Lowly Cottages has been selected, meaning that design of the upgrade can commence.	ON TRACK
Learning, working, staying	Continue working towards strategic priorities for the city, set out by the list of proposed Master Plans outlined in the Long Term Financial Plan	As part of the 2022/23 business planning process, focus is being put on future priorities. This will include formation of a framework around the delivery of major capital works over the next 5 years.	ON TRACK
<b>OUR IMAGE - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future</b>			
Liveability	Completion of Foreshore Master Plan in line with extensive community consultation, with a focus on improvements in liveability	This plan was adopted after comprehensive public consultation, that highlighted the importance of this plan to the community.	ON TRACK
Leadership	Develop a city advocacy strategy that promotes our people, place and economy	A detailed Whyalla advocacy document was produced and distributed to a number of key Federal Ministers during the Local Government Conference held in Canberra in June 2021. A State election publication was developed, with promotion of the identified priorities progressed with all relevant candidates. Similar work will be undertaken for the Federal election.	ON TRACK

# 2021-22 ACHIEVEMENTS CONT..

OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
<b>OUR LEADERSHIP - we are a City confident in its leaders</b>			
	Review of the overall procurement process, to ensure that Council strikes the right balance between risk and efficiency, as well as contributing to the local economy	This review is being undertaken by the State Government Procurement team, who recently updated their own framework. Some minor delays have been experienced while they deal with increased workloads caused by Covid related contracts.	MINOR DELAYS
Governance	Implementation of changes related to the State Government's Local Government Reform Bill	The changes are being implemented in tranches, with reports regularly provided to Elected Members on the work being undertaken to update Council processes accordingly.	ON TRACK
	Implementation of improvements highlighted by organisational effectiveness reviews	Work on addressing outstanding items continues to progress, with the Audit Committee receiving an update on a quarterly basis.	ON TRACK
Civic Leadership	Ongoing progress of Elected Member professional development with a focus on best practice community and corporate governance	Internal training and planning sessions have been undertaken, with a focus on decision making and governance. Higher levels of training will be required next year, after a new Council is formed.	ON TRACK
Organisational Culture	Continue to build a constructive culture for Council	This is a long term journey for the organisation that commenced a number of years ago. The recent consultation process for the Covid Vaccination Policy highlighted the improvements made in this area, with a very high level of participation and staff feeling confident to voice a wide range of views. Council chose to move to a new organisation to deliver the annual cultural survey, partnering with UniSA to add an academic backing to the process.	ON TRACK
Community Participation	Increase levels of community participation through engagement	Work on the Foreshore Master Plan showed what can be achieved when Council and the community work closely together for the benefit of the city. It is important that this learning alongside others gained over the last 12 months are incorporated into the normal course of Council business moving forward.	ON TRACK
	Finalisation and implementation of a Customer Experience Framework for Council	Now that key staff members are in place, focus has begun to be placed on this important task. Customer Experience involves a cultural piece that will take place over the next 2-3 years.	MINOR DELAYS
Customer Experience	Undertake in depth community survey, to better understand community priorities	A second annual community survey was undertaken in late 2021, with almost 400 residents taking part. The results were consistent with the previous year, suggesting that the sample size is large enough. Now that this baseline of data has been collected, future surveys will aim to dig deeper on specific topics to uncover useful insights.	ON TRACK
Risk Management	Manage risks through maintaining Council's risk management framework	Now that key staff members are in place, focus has begun to be placed on this important task.	MINOR DELAYS



OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
<b>OUR LEADERSHIP - we are a City confident in its leaders</b>	Develop a roadmap and commenced staged implementation of modernised Council systems	Work will soon commence on developing this roadmap, to assist with setting Council up for future success. Work is expected to be completed by late 2022.	ON TRACK
Information Systems	Review of Asset Management systems, to ensure that Council has access to high quality information for decision making	Work has been undertaken to update our Geographic Information System (GIS) to ensure that Council has access to a cloud-based mapping system. Further work is required to fully integrate this with Council's asset data which will create more insight and enhance the decision making process.	ON TRACK
Service Delivery	Develop a service review program and then undertake a review of service levels, with an initial focus on those relating to assets, including utilisation, useful lives and where service levels can be better defined	Work on future priorities has begun, but has highlighted that most areas of Council focus are considered to be highly important. This makes it difficult to identify areas where adjustments could be made to generate real savings. Work will continue on this important process during the 2022/23 business planning process.	MINOR DELAYS



# 2021-22 MEASURING OUR PERFORMANCE

Measure	Source	Performance
<b>OUR PEOPLE</b> - a safe and engaged community, which is healthy, culturally and socially rich		
Improvement in the Community's view of Council's performance in delivering on the People theme	Community Survey	The score from the 2021 survey was in line with 2020. There was an increase for Pride offset by a decrease for Safe & Healthy.
Progress against planned strategic initiatives	Internal	All strategic initiatives are currently on track.
<b>OUR PLACES</b> - protecting our natural environment and enhancing our built environment		
Improvement in the Community's view of Council's performance in delivering on the Places theme	Community Survey	The score from the 2021 survey was in line with 2020. There was an increase for Attractive & Creative offset by a decrease for both Activated and Environment.
Progress against planned strategic initiatives	Internal	63% of strategic initiatives are currently on track, with the remaining 37% being slightly behind schedule but still progressing.
<b>OUR ECONOMY</b> - Whyalla has a diverse and sustainable economy		
Improvement in the Community's view of Council's performance in delivering on the Economy theme	Community Survey	There was a small increase in this score for 2021, with an improvement for Growing.
Progress against planned strategic initiatives	Internal	75% of strategic initiatives are currently on track, with the remaining 25% being at risk due to circumstances beyond Council's direct control.
<b>OUR IMAGE</b> - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future		
Improvement of Council's Net Promoter Score	Community Survey	The score from the 2021 survey was in line with 2020, although the Net Promoter Score for Whyalla as a Place to do Business did see a small increase.
Progress against planned strategic initiatives	Internal	All strategic initiatives are currently on track.
<b>OUR LEADERSHIP</b> - we are a City confident in its leaders		
Improvement in the Community's view of Council's performance in delivering Leadership	Community Survey	The score from the 2021 survey was in line with 2020. There was an increase for Satisfied with Services offset by a decrease for Council is Engaging.
Progress against planned strategic initiatives	Internal	67% of strategic initiatives are currently on track, with the remaining 33% being slightly behind schedule but still progressing.
Delivery of Capital Program presented in the Annual Business Plan	Project Reporting	Approximately 25% of the capital budget has been spent in the first half of the financial year. Some large projects such as the Northern Coastline Master Plan and Airport Airside Safety Upgrade have seen significant planning work undertaken, but will only begin to incur expenditure over the next 6 months. Due to the very high workload projected in this years plan, some works have been deferred to later years.
Improvement over time in Culture Survey Results	Culture Survey	The Culture Survey switched to a different provider using a different format for the current year. This means trend won't be available until after the next survey is completed. Survey results indicated that organisational culture and climate is good and slightly better than Local Government benchmarks.
No increase in Lost Time Injuries on a 5-year rolling basis	LGRS	Information currently unavailable
Achieve financial results consistent with or better than the adopted budget	Operating Surplus Ratio	As at the Second Quarter Budget Review, Council's operating position is in line with the original budget. Despite additional capital spend requiring to be approved for some unforeseen works, the Net Financial Liabilities Ratio is expected to peak lower than earlier projections.
	Net Financial Liabilities Ratio	





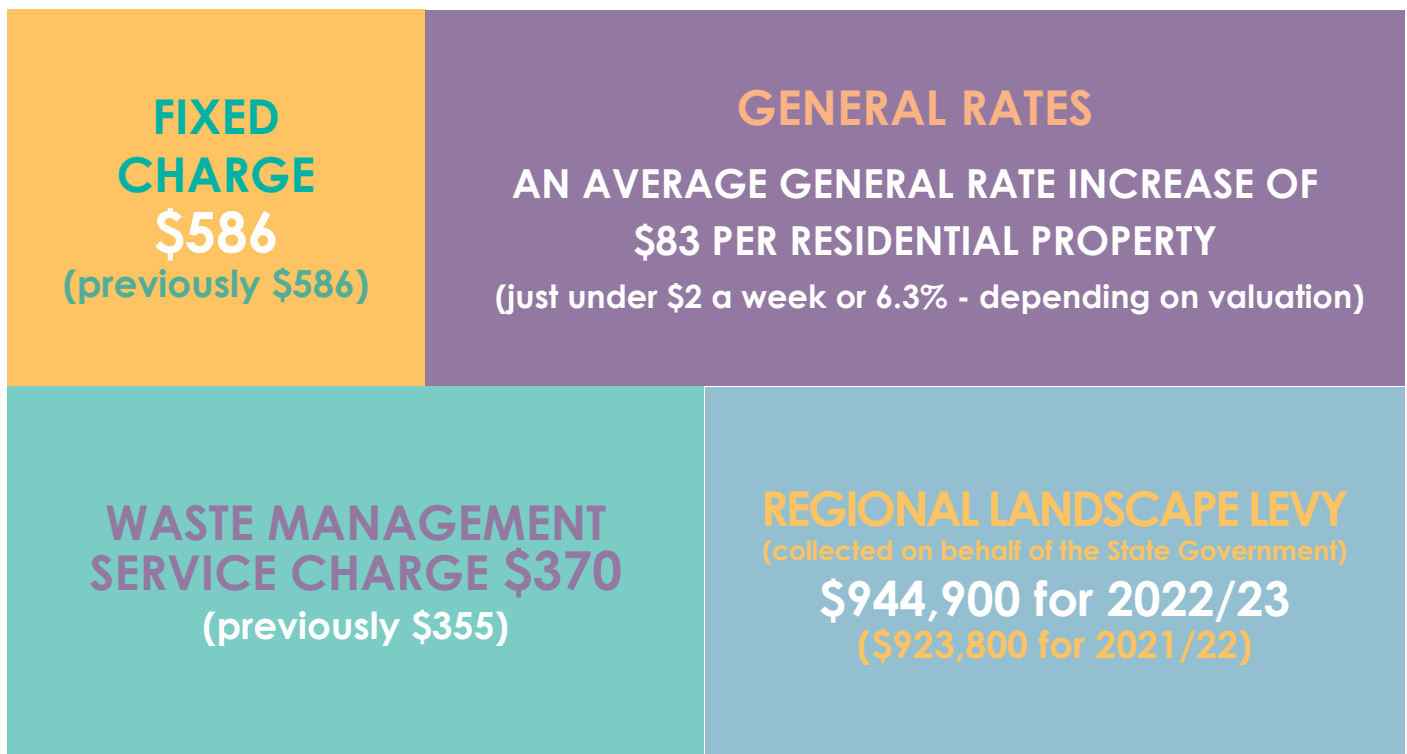
**2022-23 PLAN**

## 2022-23 AT A GLANCE

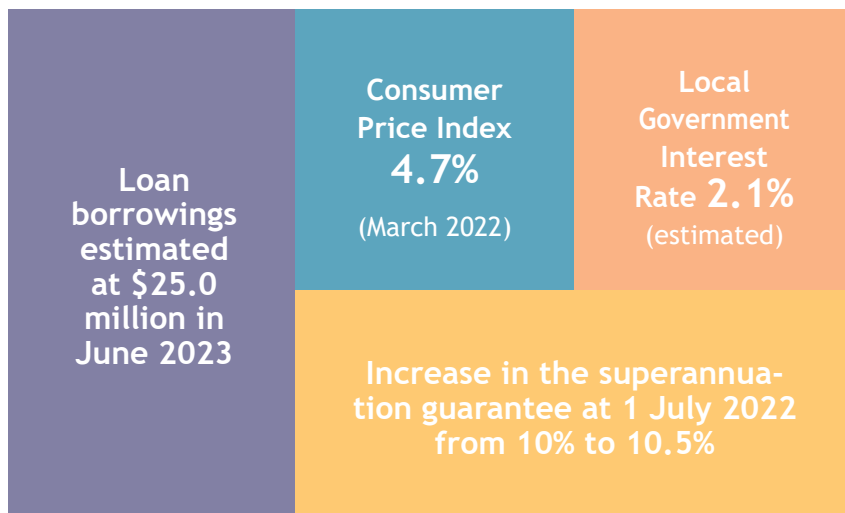
The draft Annual Business Plan sets out Council's proposed services, programs and projects for 2022/23. It aims to maintain efficient legislated and discretionary services for the community and continue progress towards the longer-term objectives for the City of Whyalla as set out in the Strategic Plan adopted in 2020.

The Annual Business Plan is Council's key management document reflecting the work that Council needs to undertake to meet its Strategic Plan goals and objectives within the constraints of the revised Long Term Financial Plan.

### RATE REVENUE MADE UP OF



### SIGNIFICANT INFLUENCES



### CAPITAL SPEND





# SIGNIFICANT INFLUENCES & PRIORITIES

The 2022-23 Annual Business Plan & Budget has been developed within the Planning Framework outlined earlier in the document. In addition to this, the annual planning process began with an Environmental Scan, to ensure that all relevant internal and external factors were taken into account in planning for the delivery of Council services for the year and beyond. The table below lists some of the key issues identified for each area examined but doesn't represent an exhaustive list of all the items discussed.

ENVIRONMENTAL SCAN	
Internal	External
<b>Financial Sustainability</b> <ul style="list-style-type: none"> <li>- Rate Methodology</li> <li>- Reliance on rates</li> </ul>	<b>Political</b> <ul style="list-style-type: none"> <li>- Election outcomes</li> <li>- Focus on renewable energy</li> </ul>
<b>Legacy Issues</b> <ul style="list-style-type: none"> <li>- Recreation Centre</li> <li>- Disability access</li> <li>- Point Lowly Cottages</li> <li>- Civic building</li> </ul>	<b>Economic</b> <ul style="list-style-type: none"> <li>- Covid impacts</li> <li>- Economic Development Plan</li> <li>- Hydrogen industry</li> <li>- Tourism</li> </ul>
<b>Services</b> <ul style="list-style-type: none"> <li>- Service review framework</li> <li>- Capacity to deliver new projects/service</li> </ul>	<b>Legal</b> <ul style="list-style-type: none"> <li>- Local Government reform</li> </ul>
<b>Workforce</b> <ul style="list-style-type: none"> <li>- Policy review</li> <li>- Recruitment</li> <li>- Succession planning</li> </ul>	<b>Social</b> <ul style="list-style-type: none"> <li>- Housing</li> <li>- Public Health Plan</li> </ul>
<b>Effectiveness</b> <ul style="list-style-type: none"> <li>- Modernisation</li> </ul>	<b>Technological</b> <ul style="list-style-type: none"> <li>- Preparation for change</li> </ul>
<b>Assets</b> <ul style="list-style-type: none"> <li>- Asset data</li> <li>- Comprehensive review of buildings</li> </ul>	<b>Environmental</b> <ul style="list-style-type: none"> <li>- Cuttlefish protection</li> <li>- Climate change</li> </ul>
<b>Performance</b> <ul style="list-style-type: none"> <li>- CEO KPIs</li> <li>- Business unit plans</li> </ul>	<b>Relationships</b> <ul style="list-style-type: none"> <li>- Other spheres of government</li> <li>- Private industry</li> </ul>

In addition, the assumptions that underly Council's Long Term Financial Plan were tested for appropriateness.

LTFP ASSUMPTION	
Service Levels	Interest Rate 2.1%
Rate Increase 6.3%	Capital Costs 4.7%
Wage increase 2.6% (including superannuation of 0.5%)	Ongoing Savings \$25,000
Consumer Price Index 4.7%	Other Income

All of this information combined was used to formulate the Budget Parameters shown on the next page.

## BUDGET PARAMETERS

A suite of parameters were adopted at the beginning of the budget process, which have formed the framework within which the Annual Business Plan and Budget has been developed. This ensures that the budget is developed in a logical manner that is clear to all stakeholders. These parameters state that the Annual Business Plan and Budget will:

1. Support the achievement of the City of Whyalla's Strategic Direction.
2. Address issues arising, and opportunities identified, from organisational effectiveness assessments/ reviews.
3. Reach a break-even operating position in the Long-Term Financial Plan by 2026-27 or earlier.
4. Continue to improve the whole of life focus on assets in accordance with Council's Asset Management Strategy, with a priority on:
  - maintenance to ensure assets reach end of life; and
  - 100% funding of renewal at end of life except where a service level change has been specified, or where renewal would be inconsistent with an adopted Council plan or resolution.
5. Review existing services and assets to ensure they meet prioritised community needs.
6. Council only approve New/Upgrade Capital Projects where it has identified:
  - borrowing capacity to fund upfront cost; and
  - operating capacity to fund ongoing costs.
7. Maintain predictability and stability in rating increases, in line with the LTFP

## BUDGET FOCUS

Whyalla is entering an exciting period, with a number of large-scale projects moving closer to fruition, focused primarily around green hydrogen production and export and decarbonization of heavy industry. These projects have the potential to create a large number of jobs and set the city up for a new era of growing prosperity.

However, these opportunities also exacerbate existing issues that need to be addressed, particularly the need for significant urban renewal of our city to encourage attraction and retention of a larger population and the skilled workforce needed to service the growing industry requirements.

The city is tired, with the population level over the last 30 years (never far above 21,000) not having the capacity to fund the infrastructure for a city that was designed for a larger population base of 40,000 plus. Areas such as housing, civic infrastructure, recreation and open space need significant investment to ensure the livability and amenity of the city.

Council is keenly aware that the infrastructure and urban renewal improvements required are beyond the capacity of Whyalla alone to deliver. Council is keen to partner closely with both the Federal and State Governments, as well as the private sector to enable combined investment that unlocks the potential of Whyalla as a regional capital of strategic significance to our State and the nation.

Negotiating alternate and additional funding for our city is likely to take some time and effort and while this is happening it is important that Council continues to invest in the planned program of work of improving the liveability and amenity of our city. The rate increase is in line with the adopted Long Term Financial Plan, and is the minimum required to allow the current program of work to progress.

Council is confident in the city's future, and it is important that we lead the way in ensuring the investment required to make it happen occurs as soon as possible.



## STRATEGIC INITIATIVES

A key objective of the Annual Business Plan & Budget is to outline how Council will deliver on the Strategic Plan 2021-2030 objectives during the year. While much of Council's business involves ongoing service delivery, the list below outlines the specific initiatives that have been identified to be undertaken in 2022-23 to ensure that Council can deliver on these strategic objectives.

AREA OF FOCUS	PLANNED ACTIVITIES
<b>OUR PEOPLE - a safe and engaged community, which is healthy, culturally and socially rich</b>	
Website Overhaul	Redesign of the Council website will provide a user-friendly experience reflecting the organisation's public value. The redesign will incorporate an enhanced site security framework and a mobile friendly response. The redesign of the Council Website will seek to engage the visitor economy with new and contemporary access points and information.
Playground Strategy	Council is looking to review its Playground Strategy, and update it for the future. This will investigate whether the current model of a large number of small community playgrounds is in line with community expectations, or if a smaller number of larger playgrounds would be a better fit.
Activating Whyalla	Using modular pods to offer an alternative approach to the activation of key spaces within the city. This offers a cost effective way of providing access to contemporary facilities while also increasing flexibility to react to changing demand in the future.

<b>OUR PLACES - protecting our natural environment and enhancing our built environment</b>	
Hard Waste Options	With the change of service delivery method, and initiation of Veolia opening and now managing the waste transfer station, Council are looking to investigate whether additional options for handling Hard Waste can be offered to the community in an economical and fair manner.
Jubilee Park Changerooms	Delivery of upgraded facilities for Jubilee Park, that will increase the city's ability to be a regional hub for carnival competitions.
Recreation and Sport Plan	Develop a roadmap for recreation and sporting facilities in our city.
Review Building Assets	Continue the review of Council's buildings and plan for their future use, as well as promotion of initiatives that revitalise non-council owned buildings.
Review Transport Assets	Undertake a full condition rating and valuation of Council's road network as part of the 5 year cycle. The data will be improved by including the unsealed network, an area that has not received enough focus in the past.
Regional Waste Strategy	Provide input into the development of a Regional Waste Strategy for the Eyre Peninsula, which may include the potential for Whyalla to become a regional hub.
End of Life Buildings	A number of Council's buildings are coming to end of life and require a plan of action if they are not to be replaced. An allocation has been made for demolition over the next few years to allow a program of works to be developed, with the first buildings highlighted being: <ul style="list-style-type: none"> <li>Fauna Park</li> <li>Ayliffe Street Depot</li> <li>Civic Park Lunchroom</li> </ul>
Housing	Whyalla is in need of significant urban renewal, with the current housing stock not ready to meet the needs of a growing population. This renewal requires both private and public sector investment and Council have an important role to play in ensuring the correct parties are brought to the table on this issue.

## STRATEGIC INITIATIVES CONT.

AREA OF FOCUS	PLANNED ACTIVITIES
<b>OUR PLACES - protecting our natural environment and enhancing our built environment</b>	
Liveability	Whyalla needs significant investment in a large number of public infrastructure projects, to ensure that the city is able to take advantage of the opportunities that now face it. Current ratepayers cannot bear this cost, meaning that Council are required to advocate strongly for external funding sources to make this happen. The focus of all investment should be the liveability of the city, which will benefit both current and potential ratepayers long into the future.

<b>OUR ECONOMY - Whyalla has a diverse and sustainable economy</b>	
Economic Development Plan	Begin delivering on the Economic Development Plan with a focus on attraction of new industry, creating more jobs, underpinning the sustainability of local businesses, increasing the population and growing the visitor economy. There is a strong link between these aspirations and the development of the hydrogen industry locally, so advocacy in this area needs to be a high priority.
SANFL Country Championships	This two-day carnival will be hosted by Whyalla for the first time in July and provides a great opportunity to capitalise on the city's top level oval facilities, including Bennett Oval which was recognised as the winner of the 2021 South Australian AFL Community Facility Project of the Year. The event will be headlined by the Round 15 clash between North Adelaide and Adelaide on Saturday, July 16.
Northern Coastline Master Plan	Delivery of Cuttlefish Coast projects, to improve the value proposition of the tourism offering on the Northern Coastline.

<b>OUR IMAGE - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future</b>	
Foreshore Master Plan	Undertake detailed design for the first components to be delivered under the adopted Foreshore Master Plan, with a focus on improvements in liveability.
Greening and Streetscapes	Investment in greening of the city's open spaces involves the planting of 700 or more street trees each year, with appropriate species chosen to ensure the best long term outcomes. Grant funding has been received to deliver a greening project for the northern entrance to the city on McDouall Stuart Avenue. Beautification of Whyalla's streetscapes has been highlighted as an area of high community priority. Council has allocated seed funding to initiate innovative programs to address this need. It is hoped that these programs could also look to address other social needs, such as youth employment opportunities.



## STRATEGIC INITIATIVES CONT.

AREA OF FOCUS	PLANNED ACTIVITIES
<b>OUR LEADERSHIP - we are a City confident in its leaders</b>	
Local Government Reform	The Statutes Amendment (Local Government Review) Act 2021 was assented to by the Governor on 17 June 2021. The implementation of the Review Act represents significant reform that present an opportunity for the local government sector to demonstrate excellence in leadership, governance, and administration, enhancing the value that Councils provide their communities.
Community Participation	Increase levels of community participation through engagement.
Customer Experience	Finalisation and implementation of a Customer Experience Framework for Council.
Organisational Development	With a performance management framework implemented the training a development plan will align Organisational and individual training and development needs. Key findings from the Uni SA Organisational Culture report will actioned.
Information Systems	Develop a roadmap and commenced staged implementation of a modernised Council systems.
Service Reviews	Council is committed to ensuring public value to the Whyalla community for all Council activities. This will be achieved by developing a Service Review Framework focused on identifying community need, achieving efficiency and effectiveness with the aim to achieve on-going savings that can be passed onto the rate payer, or redirected to areas identified as requiring higher need.



## MEASURING OUR PERFORMANCE

To ensure Council's accountability in delivering on the objectives in the Strategic Plan 2021-2030, the following measures have been put in place to track progress. These measures closely align with the Key Performance Indicators adopted by Council for the Chief Executive Officer.

FOCUS AREA	PERFORMANCE MEASURE
Key imperatives / project delivery	
Deliver a master plan for the foreshore with a detailed first year plan identifying the elements to be delivered within the current budget levels for 2021/22	On track against plans
A strategic 10 year plan identifying how the legacy issues Council faces can be addressed - including operational processes, staff resources, budget and timelines required.	On track against plans
Develop and commence implementation of an economic development strategy/ plan	On track against plans
Provide leadership and organisational resources to supporting region wide projects (e.g. Hydrogen Hub, EPLGA, Spencer Gulf Cities/Upper Spencer Gulf) to attract state and federal funds & external partners.	"Feedback from external stakeholders"
Delivery of annual capital program	On track against plans
Delivery of initiatives outlined within the Annual Business Plan	On track against plans

Financial and asset management	
Performance against Council's adopted budget inclusive of savings	Financial results show improvement compared to adopted (or adjusted) budget
Develop and present to Council options for restoring a surplus financial position by 2026/2027	Options presented to Council
Develop and commence delivery of a service review program, ensuring effective and efficient delivery of Council services	Status of service reviews
Conduct a review of Council assets and report to Council identifying options including but not limited to renewal, maintain or relinquish	On track against plans
Finalisation and presentation of Council's Asset Management Plans	AMPs adopted by Council





## MEASURING OUR PERFORMANCE CONT.

FOCUS AREA	PERFORMANCE MEASURE
Organisational development / organisational performance	
Build organisational capacity: culture, leadership, training and development	Culture action plan developed and implementation commenced Leadership team established, and leadership program commenced Training and development plan developed and implementation commenced Retention of senior management team; no loss in the next 18 months - 2 years
Build organisational governance: implement local government legislative reform program, commence preparation for the 2022 local government election	Timely and efficient implementation of LG reform
Implement agreed recommendations from external / independent reviews as required e.g. external & internal audit reports, governance health check	Timely and efficient implementation of recommendations from external / independent reviews

Customer & Stakeholder Engagement and Experience	
Develop & commence implementation of a customer experience framework inclusive of standards and systems	Customer experience framework endorsed and implementation commenced
Improve Community engagement/experience	Customer request closures, inbound correspondence response rate
Build community leadership	Development and implementation of strategies to build community leadership
Undertake annual community survey	Survey results show increased ratings year on year against annual community survey

## CAPITAL RENEWAL PROGRAM

The table shows Council's expected spend on Capital Renewal during 2022-23, totalling \$3.7million. Renewal expenditure is required to maintain Council's infrastructure networks at their current standards and service levels, as assets reach the end of their useful life.

Council's required spend on renewal is set out in the Asset Management Strategy and is based on extensive data relating to the condition and value of Council's assets. This data is extensively reviewed every 5 years, on a rolling schedule for each asset class. When developing the annual budget, the asset data receives a "ground truth", to ensure that the identified assets are the most appropriate for renewal. Other minor adjustments are also undertaken to ensure that the renewal program is undertaken in an efficient manner.

ASSET CATEGORY	TOTAL COST
Transport	\$1,519,000
Buildings	\$958,000
Rec and Open Space	\$269,000
Plant & Equipment	\$855,500
Irrigation	\$100,000
<b>Total</b>	<b>\$3,701,500</b>

### TRANSPORT RENEWAL

The last three years saw a large investment to address roads, kerbs and footpaths that had reached end of life. This work boosted the condition of this asset class and means the annual spend for the next three years can drop down to a more sustainable long-term level. Work on the next program is being completed ready to go out for tender, with work prioritised based on condition and usage.



### PLANT & EQUIPMENT RENEWAL

Plant & Equipment is used across Council to assist with service delivery. Replacement is scheduled to ensure that cost is optimised over the life cycle. The following items require replacement:

- Street sweeper
- Loader
- 4 mowers
- 3 fleet vehicles
- 5 trailers
- Recreation Centre floor scrubber
- Recreation Centre pool cleaner
- Minor IT equipment



### BUILDING RENEWAL

#### PUBLIC TOILETS

\$307,000

Public toilets across the city are in need of renovation to bring them up to modern standards. It is proposed that 2 toilets a year need to be renewed over the coming years, with the Foreshore and Civic Park identified as the highest priorities. The budget provided will cover two simple facilities, however if matching funding can be achieved, these will be able to be scoped to a much higher level.



## RECREATION CENTRE

\$179,000

This is the second year of works required to protect this vital asset into the future. Previous year works were delayed while the Master Plan for this site was developed, meaning that much of the \$600,000 budgeted for 2021-22 will now also be completed this year.



## HMAS WHYALLA

\$106,000

Works will continue on the HMAS Whyalla to move the vessel towards a state of being entirely waterproof to protect the asset in the long term.



## WHYALLA LIBRARY

\$83,000

Works to repaint the entire building and replace components of the community kitchen.



## OTHER BUILDING WORKS

\$283,000

Required works have also been identified for the following sites, with many of these being renewal of minor building components:

- Jubilee Park Pavilions
- Memorial Oval
- Russell Street Hall
- Visitor Information Centre
- Alex Ramsey Library
- Girl Guide Hall



## OPEN SPACE RENEWAL

### PLAYGROUNDS AND EQUIPMENT

\$204,000

Two playgrounds require replacement each year to ensure equipment isn't exceeding useful life. Consultation will be undertaken to prioritise works.



### OTHER OPEN SPACE WORKS

\$65,000

A program to replace many of the BBQs across the city over the coming years will be commenced, with Ada Ryan Gardens the first site identified.

Some minor sheds and shelter structures at Memorial Oval will be replaced.

## IRRIGATION RENEWAL

Council has recently received improved data in relation to the Irrigation asset class and will develop and begin implementation of a program to renew sections of the network that are approaching end of life. This will ensure that the water usage is kept low while allowing the greening of the city to continue.



## NEW CAPITAL PROJECTS

Council combined the capital program for the 2021-22 and 2022-23 financial years to be able to take maximum advantage of covid stimulus funding being offered by the State Government in 2021-22. This means that in adopting the 2021-22 Annual Business Plan and Budget, much of the program below was set in place. The funds for the Foreshore Master Plan Projects will first be used to undertake detailed design on the first components to be delivered and then will be used to seek matching funding to commence delivery.

PROJECT	2022-23		
	TOTAL COST	FUNDING	COUNCIL COST
Cuttlefish Coast Projects	\$1,833,000	\$916,500	\$916,500
Foreshore Master Plan Projects	\$750,000	\$300,000	\$450,000
Street Tree Replacement Program	\$162,500	\$72,500	\$90,000
Child Centre Upgrade	\$600,000	\$150,000	\$450,000
Walking Trails	\$400,000	\$200,000	\$200,000
Gulf View Drive Upgrade	\$180,000	\$-	\$180,000
Signage Improvements	\$110,000	\$-	\$110,000
CCTV Improvements	\$100,000	\$-	\$100,000
<b>Total</b>	<b>\$4,135,500</b>	<b>\$1,639,000</b>	<b>\$2,496,500</b>

### CUTTLEFISH COAST PROJECTS

This project supports and develops a pristine coastline. Its vision will position Whyalla as a year-round destination valued for its environment, recreation and lifestyle experiences. Accommodating a diverse range of activities, it balances the value of the existing natural, cultural and environmental assets, and adds local economic value.

Delivering on the outcomes of the Northern Coastline Master Plan, deliverables include:

- formalisation of campsites and upgrade of camping facilities
- upgraded access and parking at cuttlefish dive site
- upgrade of Point Lowly Cottages
- contemporary interpretive signage and walking trails
- protecting fragile ecosystems via track closures
- improved coastal access and facilities.

This project has been successful in receiving 50% funding from the State Government's Local Government Infrastructure Partnership Program and is being delivered over both 2021-22 and 2022-23.





## FORESHORE MASTER PLAN PROJECTS

The Foreshore Master Plan was adopted in December 2021 after extensive community consultation. To ensure that the momentum behind this city defining project continues, budget has been allocated to commence the first stage of delivery. This will commence with detailed design of all relevant components. Before beginning the delivery, Council will seek matching external funding, to ensure that the city receives the best “bang for buck” on this investment.



## STREET TREE REPLACEMENT PROGRAM

This program will continue to ensure more of the gaps within our street tree network are filled. Additionally, grant funding was approved to undertake a greening project for the northern entrance to the city on McDouall Stuart Avenue.



## CHILD CARE CENTRE UPGRADE

Council was successful in obtaining \$450,000 of matching funding towards the upgrade of our Child Care Centre. This funding is crucial in bringing this facility up to modern standards and allowing the centre to accommodate the capacity it is licenced for. These outcomes will ultimately assist with moving the centre towards a break-even position, meaning that this investment is self-funding in the medium term.

## WALKING TRAILS

Formalisation of a trail to connect the seven hills of the city, from Hummock Hill in the South-East to Mount Laura in the North-West. Design work has been undertaken in 2021-22, and Council will seek matching funding towards this project.



## GULF VIEW DRIVE UPGRADE

As in previous years, this budget will allow for the preparation of a stretch of approximately 1km of Gulf View Drive ready for sealing, enabling better access to this popular tourism destination. The next section requires additional design compared to previous sections due to drainage issues, with this work being undertaken during 2021-22. Council will look to access Special Local Roads funding where possible to accelerate the progress on this work.



## SIGNAGE IMPROVEMENTS

Installation of digital signage at the entrances to the city and the airport to ensure that Council is taking advantage of our position as the gateway to the Eyre Peninsula and showing those travelling through what the city has to offer.

Design works for the installation of permanent illumination of the jetty and/or HMAS Whyalla, to be delivered in a future year.



## CCTV IMPROVEMENTS

Installation of appropriate CCTV at both the Library and Child Care Centre to improve safety.

## CONTINUING PROJECTS

The table below represents projects that have been approved as part of a previous budget process, with some of the approved expenditure being expected to occur during 2022-23.

Projects can be retimed for a number of reasons, including increased complexity experienced after detailed design is completed. Some of the projects listed below were originally described as multi-year projects.

Further information on these projects is available in previous Annual Business Plans.

	New/Upgrade	Renewal	Funding	Council Cost
Cuttlefish Coast Projects	\$1,300,000	\$-	\$650,000	\$650,000
Airport Runway Safety Upgrade	\$1,200,000	\$-	\$1,200,000	\$-
Jubilee Park Changeroom	\$800,000	\$-	\$400,000	\$400,000
Newton St & Broadbent Tce Flood Mitigation	\$760,000	\$-	\$-	\$760,000
Foreshore Master Plan Projects	\$700,000	\$-	\$-	\$700,000
Airport Hydrant Upgrade	\$700,000	\$-	\$-	\$700,000
Arts & Culture Allocation	\$200,000	\$-	\$-	\$200,000
Levee Bank Extension	\$181,000	\$-	\$-	\$181,000
Patterson Street Hub	\$58,300	\$-	\$-	\$58,300
Conservation Projects	\$58,000	\$-	\$-	\$58,000
Marina Renewal	\$-	\$824,000	\$-	\$824,000
Recreation Centre	\$-	\$720,000	\$-	\$720,000
Little Athletics Track	\$-	\$81,000	\$-	\$81,000
Foreshore Switchboard	\$-	\$62,000	\$-	\$62,000
Plant Replacement Program	\$47,000	\$186,000	\$-	\$233,000
<b>Total</b>	<b>\$6,004,300</b>	<b>\$1,873,000</b>	<b>\$2,250,000</b>	<b>\$5,627,300</b>



## COUNCIL IS PART OF YOUR EVERY DAY

Most people are surprised when they learn about all of the things Council provides for the community. Have you thought about how your daily life is improved by the services provided by the City of Whyalla? Below is a list of some of the services, programs and facilities Council delivers to make Whyalla a great place to live, work and play.

AIRPORT OPERATIONS 	ANIMAL MANAGEMENT 	ARTS AND CULTURE 	ASSET MANAGEMENT 	BUILDING ASSESSMENT 
CEMETERY & CREMATORIUM 	CHILD CARE SERVICES 	COMMUNITY DEVELOPMENT 	DEVELOPMENT ASSESSMENT 	ECONOMIC DEVELOPMENT 
ENVIRONMENTAL HEALTH 	EVENTS 	JETTY & MARINA 	LEASES & LICENCES 	LEISURE FACILITIES 
LIBRARY SERVICES 	MEDIA & COMMUNICATION 	PARKING MANAGEMENT 	PARKS, GARDENS & OPEN SPACES 	PROJECT DELIVERY 
PUBLIC AMENITIES 	ROAD MAINTENANCE 	SPORTING FACILITIES 	STAR CLUB 	STORMWATER MAINTENANCE 
TOURISM 	VISITOR SERVICES 	WASTE MANAGEMENT 	WETLANDS 	YOUTH SERVICES 

## CHANGES SINCE CONSULTATION

A number of changes have been made to the Annual Business Plan and Budget document since consultation, summarised as follows:

- The consultation document was based on an estimated CPI figure of 3.3%. The actual CPI figure for March 2022 was 4.7% and expenditure and income projections have been updated as required to reflect this difference. This impacts all financial data throughout the document.
- The rate increase was also updated to reflect the higher CPI figure. A rate increase of 4.9% was included in the consultation document, but as discussed with the community during consultation, the higher CPI meant a rate increase of 6.3% was required. This is still 1.6% above CPI, in line with the Long Term Financial Plan projections.
- Since consultation, Council has received valuation data from the Office of the Valuer General. This shows an increase in Site Values of 4.7% across the council area. This data has been updated in the rating section of the document and Appendix C.
- Based on the feedback received during consultation, Council updated and added a number of Strategic Initiatives. Progress against these key items will be reported on during the financial year. The majority of these changes relate to the strong advocacy required by Council on key pressures being felt by the city and are summarised as follows:
  - Addition of an initiative relating to the advocacy required on renewal of Whyalla's housing stock.
  - Addition of an initiative relating to the significant investment required in public infrastructure to greatly improve the liveability of the city, with this needing to come from external sources.
  - Updating the Economic Development Plan initiative to make it explicit that many of the city's aspirations are closely linked to the development of a local hydrogen industry.
  - Adding to the Greening initiative to also focus on the work required to uplift the quality of Council's streetscapes, with seed funding allocated for this purpose.

Other minor changes to formatting and grammar have been made, which do not change the intent of the document in any way.







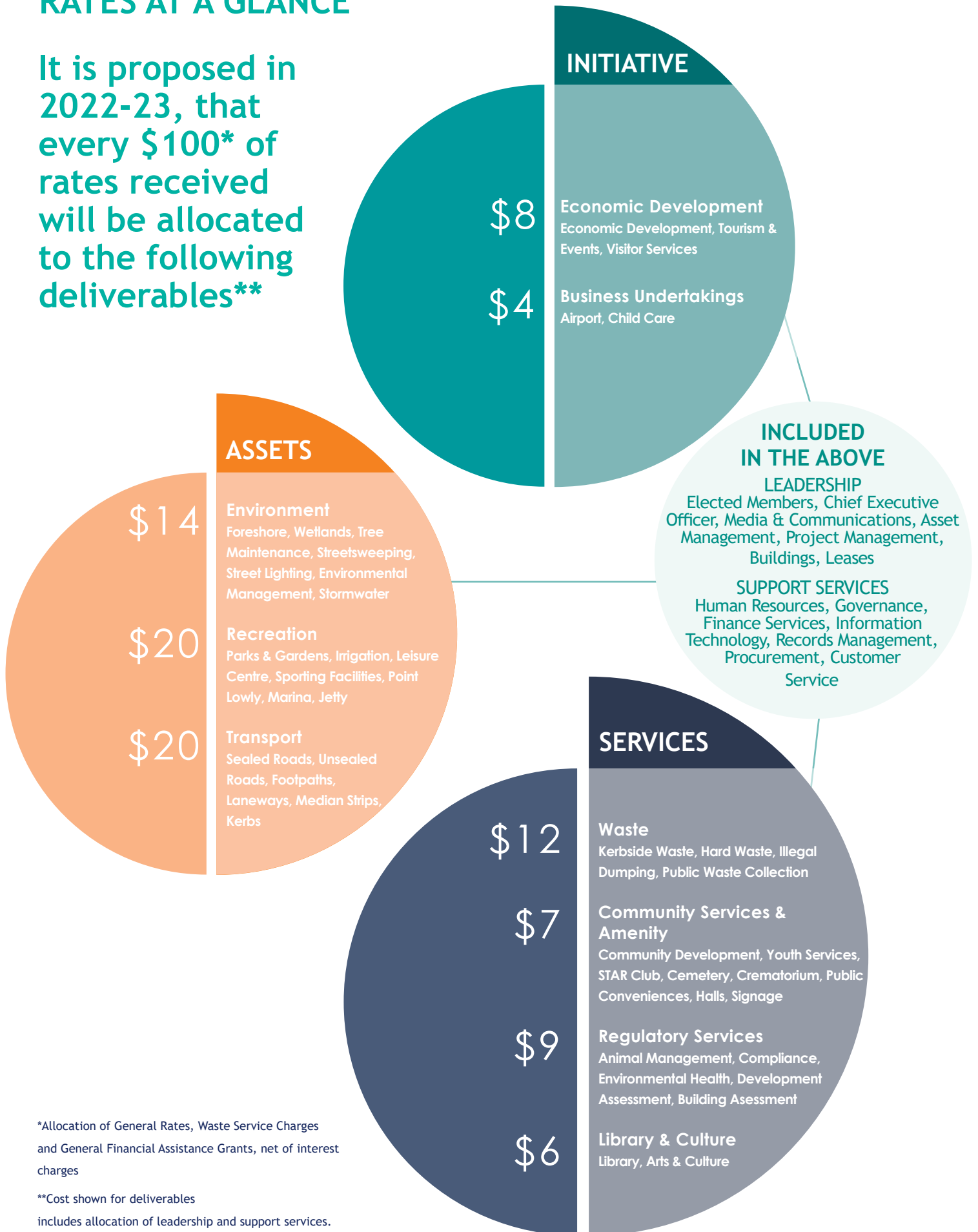


# FUNDING THE PLAN



# RATES AT A GLANCE

It is proposed in 2022-23, that every \$100\* of rates received will be allocated to the following deliverables\*\*



\*Allocation of General Rates, Waste Service Charges and General Financial Assistance Grants, net of interest charges

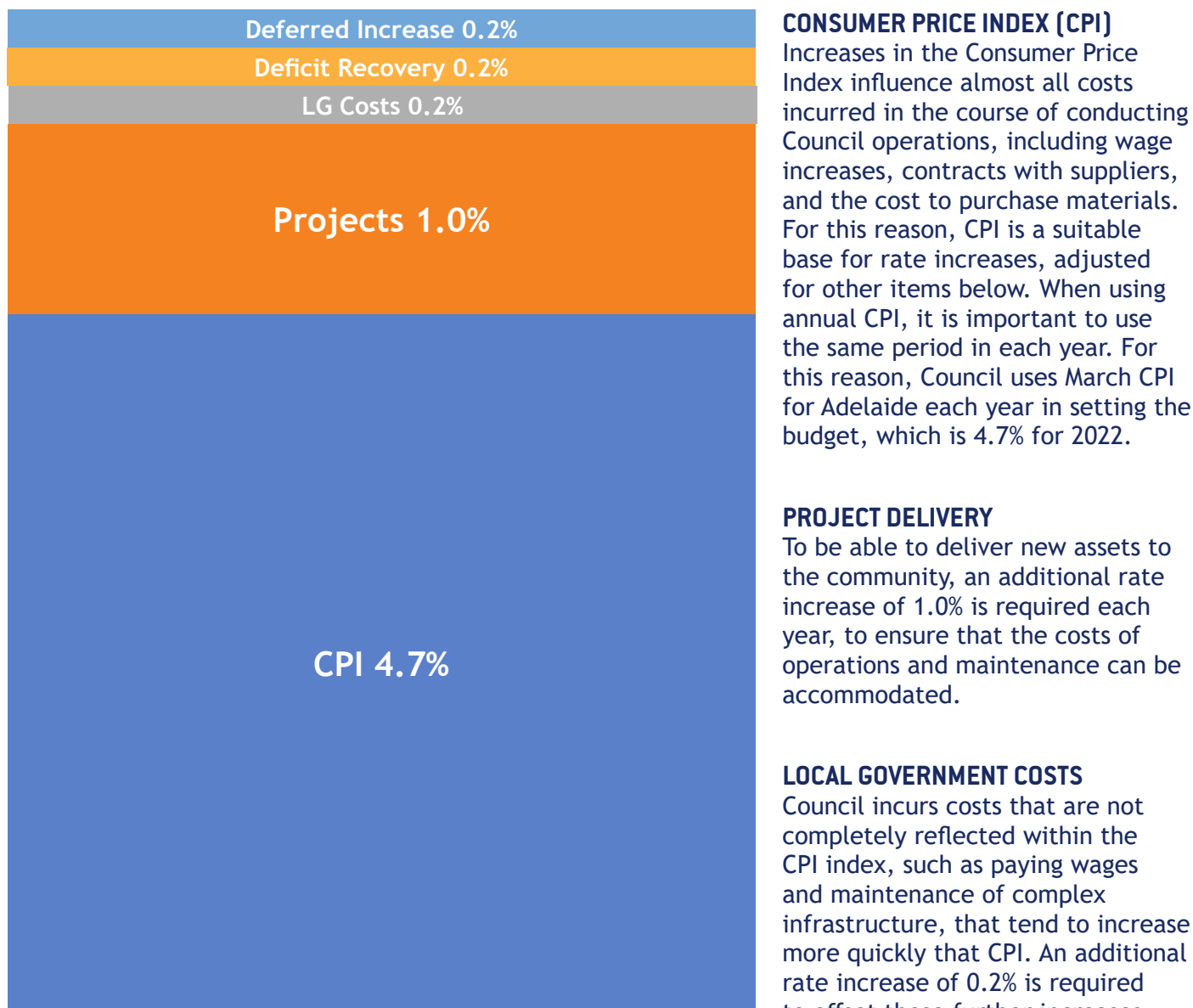
\*\*Cost shown for deliverables includes allocation of leadership and support services.



## COMPONENTS OF COUNCIL’S PROPOSED RATE INCREASE

A number of significant factors have influenced the preparation of Council’s 2022-23 Annual Business Plan and Budget and are reflected within the proposed rates increase of 6.3%.

These include the following:



**CONSUMER PRICE INDEX (CPI)**  
Increases in the Consumer Price Index influence almost all costs incurred in the course of conducting Council operations, including wage increases, contracts with suppliers, and the cost to purchase materials. For this reason, CPI is a suitable base for rate increases, adjusted for other items below. When using annual CPI, it is important to use the same period in each year. For this reason, Council uses March CPI for Adelaide each year in setting the budget, which is 4.7% for 2022.

**PROJECT DELIVERY**  
To be able to deliver new assets to the community, an additional rate increase of 1.0% is required each year, to ensure that the costs of operations and maintenance can be accommodated.

**LOCAL GOVERNMENT COSTS**  
Council incurs costs that are not completely reflected within the CPI index, such as paying wages and maintenance of complex infrastructure, that tend to increase more quickly than CPI. An additional rate increase of 0.2% is required to offset these further increases,

which is lower than other years as a lower than CPI wage increase was negotiated.

### DEFICIT RECOVERY

Council is currently in a deficit position. Allocation has been made for the identification of internal efficiencies to reduce cost pressures, but an additional rate increase of 0.2% is required to assist in moving back to a break-even position in the medium term.

### DEFERRED INCREASE

A decision was undertaken to only fund a rate increase in line with CPI for 2020-21, to support the community during the height of Covid-19. A number of changes to the Long Term Financial Plan were required to accommodate this change, including an additional rate increase for the next three years of 0.2% higher.

# FUNDING THE ANNUAL BUSINESS PLAN

## FINANCIAL INDICATORS

Key financial sustainability performance targets ensure the long term financial sustainability of the Council covering the maintenance and development of the community's assets as well as providing appropriate services. Council has planned for an adjusted operating deficit before capital revenues for 2022-23 of [\$1,943,000] and an adjusted operating deficit ratio of [5%].

This ratio is below Council's target range. This can be primarily attributed to the following factors:

- Council is committed to dealing with the large number of matters that have existed for some time within the city and organisation, while at the same time looking to the future and ensuring the city is ready for the large number of emerging opportunities. This requires extra capacity within the organisation, with resource levels having been static for a very long time.
- The Airport is recovering from the impacts of Covid-19 and it may be a number of years for passenger numbers to return to previous levels. The airport is also undergoing extensive upgrades and the long term funding model will be phased in over a number of years to avoid a large one-off increase. In addition, the ongoing depreciation of some assets cannot be passed on to passengers at this time due to grant funding conditions. For this reason, the airport is expected to run at a significant deficit for a number of years. More info on this can be found over the page.

Because of these factors, Council's Annual Business Plan and Budget 2022-23 is inconsistent with the previous projections within Council's LTFP. Large deficits are not sustainable in the long term, and Council have identified a number of targets for savings and efficiency improvements to ensure the Long Term Financial Plan (LTFP) projects a move back towards break-even in future years.

Council will also look to work with the State and Federal Government on an alternative model to fund the large amount of investment required in the city in the near future, including ensuring that Council continues to be financially sustainable while the city goes through a period of intense change.

Council's Net Financial Liabilities Ratio is projected to be 69% for 2022-23 and is within the target range.

The Asset Renewal Funding Ratio is projected to be 129% in 2022-23. Based on Council's Asset Management Strategy, this ratio indicates how close the alignment is between the predicted expenditure on the renewal of assets and what Council proposes to spend on these assets.

This ratio is above target, as Council retimed some renewal expenditure from previous years in line with updated project delivery timetables.

Total borrowings are projected to be \$25.0m at 30 June 2023.

Council will monitor the implementation of the 2022-23 budget via regular budget updates and reviews in accordance with the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.



## BUDGET AT A GLANCE

Net Rate Revenue  
**\$23.7 million**

Other Operating Revenue  
**\$12.8 million**

Operating Expenditure  
**\$38.4 million**

Capital Expenditure  
**\$15.7 million**

KEY FINANCIAL INDICATORS	Target Short Term	2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
Adjusted Operating Surplus/ (Deficit) - \$'000		(3,665)	(1,423)	(1,173)	(1,943)
Adjusted Operating Surplus/ (Deficit) Ratio	(2) - 1%	(12)%	(4)%	(3)%	(5)%
Net Financial Liabilities Ratio	< 80%	40%	72%	57%	69%
Asset Renewal Funding Ratio	90 - 110%	62%	102%	87%	129%

\*Adjusted operating surplus/(deficit) adjusts for timing differences in the payment of financial assistance grants

**2021 Year End Actual** - Council's audited financial results as at 30 June 2021

**2022 Adopted Budget** - Budget for 2021-22 as adopted by Council June 2021

**2022 Projected Actual** - Council's revised budget, projecting its financial position to 30 June 2022

**2023 Adopted Budget** - Adopted Budget 2022-23



## SUMMARY STATEMENT & FINANCING TRANSACTIONS

Summary Statement	2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>				
Operating Revenues	31,676	33,517	35,899	36,474
less: Operating Expenses	(35,341)	(34,940)	(35,608)	(38,417)
<b>Operating Surplus/(Deficit) before Capital Amounts</b>	<b>(3,665)</b>	<b>(1,423)</b>	<b>291</b>	<b>(1,943)</b>
<b>CAPITAL ACTIVITIES</b>				
Capital Expenditure on Renewal/Replacement	(4,690)	(9,531)	(8,159)	(5,574)
add back: Depreciation, Amortisation and Impairment	8,727	7,607	7,575	8,132
add back: Sale of Replaced Assets	115	178	231	178
<b>Net Outlays on Existing Assets</b>	<b>4,152</b>	<b>(1,746)</b>	<b>(353)</b>	<b>2,736</b>
Capital Expenditure on New and Upgraded Assets	(6,548)	(14,559)	(12,632)	(10,140)
add back: Amounts Specifically for New and Upgraded Assets	4,201	8,190	4,568	4,823
add back: Sale of Surplus Assets	375	0	0	0
<b>Net Outlays on New and Upgraded Assets</b>	<b>(1,972)</b>	<b>(6,369)</b>	<b>(8,064)</b>	<b>(5,317)</b>
<b>Net Lending/(Borrowing) for Financial Year</b>	<b>(1,485)</b>	<b>(9,538)</b>	<b>(8,126)</b>	<b>(4,524)</b>

In any one year the below financing transactions are associated with either applying surplus funds stemming from a net lending result or accommodating the funding requirement stemming from a net borrowing result.

Financing Transactions	2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
New Borrowings	23,400	9,500	10,700	7,300
Repayment of Principal on Borrowings	(23,400)	0	0	0
(Increase)/Decrease in Cash and Cash Equivalents	(306)	(37)	351	49
Net Balance Sheet Funding	1,791	75	(2,925)	(2,825)
<b>Financing Transactions</b>	<b>1,485</b>	<b>9,538</b>	<b>8,126</b>	<b>4,524</b>

\*Depending on cash flow



## AIRPORT

Council maintains and manages the Whyalla Airport. It is important for the airport to be financially sustainable in the medium to long term and to help achieve this, a separate budget and Long Term Financial Plan (LTFP) is prepared.

The airport is projecting an operating deficit before capital revenues for 2022-23 of \$795,000 and an operating deficit ratio of (25%).

Airport passenger numbers are expected to take a number of years to return to pre-Covid levels, which is contributing to a deficit position in the short term. In addition, the requirements of some of the significant Federal Government Grants received for the Terminal Upgrade are that the capital cost cannot be passed onto airport users. In practice this means that the airport will likely be required to carry a deficit relating to depreciation into the medium to long term.

Required increases in the passenger tax, relating to the increase in service generated by infrastructure upgrades, will be phased in over a number of years to reduce the impact on the Covid recovery and customer demand. Despite future deficits, the airport is still expected to have capacity to slowly reduce loan balances into the future.

The airport's Net Financial Liabilities Ratio is projected to be 196% for 2022-23 and is within target range. Total borrowings are projected to be \$6.3 million at 30 June 2023.

### BUDGET AT A GLANCE

Passenger Fee Revenue <b>\$623,000</b>	Screening Revenue <b>\$2,061,000</b>
Operating Expenditure <b>\$3,992,000</b>	Other Operating Revenue <b>\$513,000</b>

KEY FINANCIAL INDICATORS	Target Short Term	2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
Operating Surplus/(Deficit) - \$'000		(563)	(392)	(914)	(795)
Operating Surplus/(Deficit) Ratio	1 - 6%	(97)%	(18)%	(49)%	(25)%
Net Financial Liabilities Ratio	< 250%	161%	187%	335%	216%
Asset Renewal Funding Ratio	90 - 110%	N/A	100%	119%	N/A

**2021 Year End Actual** - Council's audited financial results as at 30 June 2021

**2022 Adopted Budget** - Budget for 2021-22 as adopted by Council June 2021

**2022 Projected Actual** - Council's revised budget, projecting its financial position to 30 June 2022

**2023 Adopted Budget** - Adopted Budget 2022-23

# AIRPORT SUMMARY STATEMENT & FINANCING TRANSACTIONS

## Summary Statement

2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
\$'000	\$'000	\$'000	\$'000

### OPERATING ACTIVITIES

Operating Revenues	578	2,230	1,847	3,197
less: Operating Expenses	(1,141)	(2,622)	(2,761)	(3,992)
<b>Operating Surplus/(Deficit) before Capital Amounts</b>	<b>(563)</b>	<b>(392)</b>	<b>(914)</b>	<b>(795)</b>

### CAPITAL ACTIVITIES

Capital Expenditure on Renewal/Replacement	-	(869)	(886)	-
add back: Depreciation, Amortisation and Impairment	276	572	490	782
<b>Net Outlays on Existing Assets</b>	<b>276</b>	<b>(297)</b>	<b>(396)</b>	<b>782</b>
Capital Expenditure on New and Upgraded Assets	(4,114)	(6,686)	(7,505)	(1,900)
add back: Amounts Specifically for New and Upgraded Assets	3,822	4,555	3,565	1,200
<b>Net Outlays on New and Upgraded Assets</b>	<b>(292)</b>	<b>(2,131)</b>	<b>(3,940)</b>	<b>(700)</b>
<b>Net Lending/ (Borrowing) for Financial Year</b>	<b>(579)</b>	<b>(2,820)</b>	<b>(5,250)</b>	<b>(713)</b>

## Financing Transactions

2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
\$'000	\$'000	\$'000	\$'000

New Borrowings	600	2,800	5,200	700
Repayment of Principal on Borrowings	-	-	-	-
(Increase)/Decrease in Cash and Cash Equivalents	(21)	20	50	13
<b>Financing Transactions</b>	<b>579</b>	<b>2,820</b>	<b>5,250</b>	<b>713</b>

\*Depending on cash flow



## 2022-23 RATES REVENUE

**Council's revenue for 2022-23 includes \$18.9 million from general rates.**

Council has set a rate which requires an increase in general rates to the average ratepayer of 6.3% (or just under \$2 per week for the average residential property). However, the actual increase payable by any individual ratepayer may be more or less than this depending on the movement in the valuation of each property, as set by the State Valuer General.

The State Valuation Office has completed their overall assessment and advised of a general property valuation increase of 4.7% over the previous year. Residential properties experienced an overall increase of 4.6%, with increases of 5.1% across Whyalla, Whyalla Playford and Whyalla Norrie, 5.3% for Whyalla Stuart, 1.9% for Whyalla Jenkins, 3% for Mullaquana and little growth for shack sites. Business and Industrial properties experienced an average increase in value of 4.9%, while vacant land experienced a lower increase of 2.7%.

In setting rates for the 2022-23 financial year Council has considered the following plans and considerations:

- the Community Strategic Plan that outlines the overall direction of Council and was developed following community consultation.
- the Long Term Financial Plan that projects the overall income receipts and expenditure outlays that are expected into the future and in particular the recurrent expenditure and income expected for the 2022-23 financial year.
- the Whyalla City Council Asset Management Strategy that outlines required maintenance and renewal programs.
- the resources required for the delivery of Council services as documented in the 2022-23 Annual Business Plan and Budget which also outlines financial and non-financial performance levels.
- equity issues and the relationship between the various land uses and the existing rating structure.
- extremes in valuations and how their impact can be minimised in setting rating levels.

### RATES AT A GLANCE

In 2022-23, an average general rate increase of \$83 annually (under \$2 per week or 6.3%) per residential property

(depending on valuation)

General rates revenue accounts for 52% of operating income.

Rates revenue is used to provide a range of services such as road rehabilitation, footpath repairs and maintenance, stormwater drainage, the collection of rubbish and recyclable materials, ongoing maintenance of parks, gardens and buildings, street lighting and street cleaning, libraries, animal control, planning and enforcement of local laws, provision of community grants and events for the people of Whyalla to accommodate social needs.



## METHOD USED TO VALUE LAND

The Council will continue to use Site Valuation as the basis for valuing land within the Council area for 2022-23.

It is noted that the State Government recently passed legislation requiring the use of Capital Valuations for rating purposes from the 2024-25 financial year. A Rating Review will be undertaken before that time to decide the parameters that will be used to introduce this change.

CATEGORY	RATABLE PROPERTIES	SITE VALUE	RATES RAISED 2021-22	RATES RAISED 2022-23	% Change
Residential	10,672	\$607,793,157	\$14,048,003	\$14,933,234	6.30%
Business & Industry	520	\$70,341,643	\$2,431,840	\$2,587,426	6.40%
Regional Centre	3	\$7,315,000	\$298,344	\$317,137	6.30%
Heavy Industry	3	\$2,179,000	\$509,679	\$541,791	6.30%
Primary Production	13	\$4,870,000	\$4,683	\$4,977	6.28%
Rural Living	122	\$17,861,000	\$149,588	\$160,222	7.11%
Coastal Living	192	\$29,108,000	\$189,325	\$201,256	6.30%
<b>Total</b>	<b>11,525</b>	<b>\$739,467,800</b>	<b>\$17,631,462</b>	<b>\$18,746,043</b>	<b>6.32%</b>

## DIFFERENTIAL GENERAL RATES

The Local Government Act provides for a Council to raise rate revenue through a general rate which applies to all rateable properties, or through differential general rates, which apply to classes of properties.

Due to the need to balance the community's capacity to pay the Council has elected to apply differential general rates based on the locality in which the rateable property is situated and the use to which the property is put:

- Locality – town planning zones (TPZ) including residential, residential character, regional centre, caravan and tourist parks, commercial, district centre, local centre, town centre, open space, recreation, community, special industry (hydrocarbons), industry, light industry, deferred industry, coastal conservation, rural living, coastal settlement, settlement and remote area.
- Land use – prescribed land use codes (LUC) including residential, commercial-shop, commercial-office, commercial-other, industry-light, industry-other, primary production, vacant and other.

Council has regard to relative movements in valuation to ensure that the rate burden remains relatively constant between the classes of properties.

## 2022-23 RATES REVENUE CONT.

### FIXED CHARGE

Council considers it appropriate that:

- all rateable properties make a contribution to the cost of administering Council's activities; and
- all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property.

Approximately 35% of Council's general rate revenue is generated via the fixed charge portion. For 2022-23 the fixed charge is proposed to be \$586 as it was in 2021-22.

### RATE CAPPING

Council will continue the application of rate capping for the 2022-23 financial year. The general rate increase will be capped at 25%. Please refer to Council's Rating Policy for eligibility.

### RATE REBATE

A rebate of rates in respect of any rateable land in Council area will be available in accordance with the Local Government Act 1999 and Council's Rating Policy. The Policy provides eligibility guidance upon which a ratepayer is entitled to a rebate of rates.

A full version of Council's Rating Policy can be viewed at [www.whyalla.sa.gov.au](http://www.whyalla.sa.gov.au).

### REGIONAL LANDSCAPE LEVY

The Regional Landscape Levy, set by the Landscape Boards, is a State Government tax imposed under the Landscape South Australia Act 2019. Council is obliged to collect the levy on behalf of the State Government for no net gain to Council. Council collects the levy on behalf of the Eyre Peninsula Landscape Board. The levy is based on land use type and is shown as a separate charge on the rates notice.

The management board has advised the levy for 2022-23, is \$944,900 for the Whyalla region (previously \$923,800), an increase of 2.3% from 2021-22.

Further information on the Regional Landscape Levy and the Landscape Boards be found at:

<https://landscape.sa.gov.au/>.

LAND USE TYPE	RATE PER LAND USE
Residential	\$81.25
Commercial	\$121.87
Industrial	\$121.87
Primary producers	\$162.50
Others & vacant land	\$81.25

### SERVICE CHARGES

Service charges are levied on the concept of user pays based on the cost to operate and maintain the service, the cost to improve or replace the service and recognition that the value of a property is enhanced by the availability of the service.

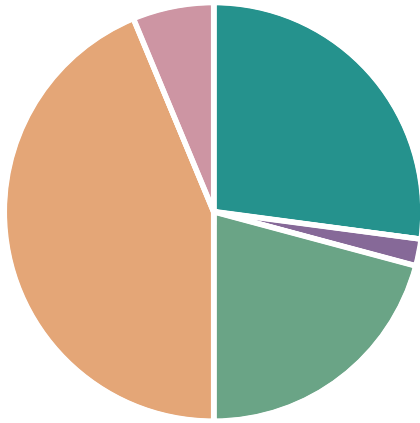
### WASTE MANAGEMENT

The Council waste management service charge is raised to maintain the operating and capital requirements relating to waste management services partially through the sale of recycled materials, gate fees, product sales and the waste service charge. The revenue raised from this charge can only be applied to maintenance and replacement of the service and only those properties receiving the service will be levied.

For the 2022-23 financial year the service charge is proposed to be \$370, compared to \$355 for 2021-22.

Council will continue to provide the waste service charge remission, valued at \$178 for 2022-23. Eligible aged pensioners who have received the rebate before will have it applied automatically if their circumstances haven't changed. Other eligible pensioners will need to apply for this rebate annually by completing the relevant form and providing supporting evidence of eligibility.

## OTHER OPERATING INCOME



### Rates Other

Other rate revenue includes the State Government's Regional Landscape Levy collected on behalf of the Landscape Board as well as the Waste Management Service Charge and are expected to account for 13% of operating income in 2022-23.

### Statutory Charges

Statutory Charges are expected to account for 1% of operating income in 2022-23. Statutory charges are fees for regulatory services. They are associated with the granting of a permit/license or the regulation of an activity. They include Development Act Fees, Animal Registrations and Parking Fines.

### Grants, Subsidies and Contributions

Operating Grants, Subsidies and Contributions are expected to account for 21% of operating income in 2022-23. This includes the General Purpose Grant, Local and Special Road Grants, Roads to Recovery Grant and other minor grants.

### User Charges

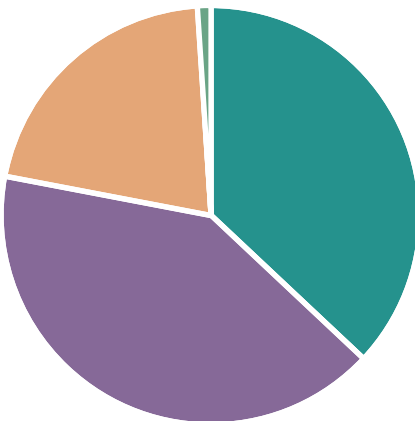
User Charges are expected to account for 10% of operating income in 2022-23. User Charges relate to the recovery of service delivery costs through the charging of fees to users of Council's services. They include airport fees, child care fees, hire of community facilities and property leases.

### Reimbursements and Other Income

Reimbursements and Other Income are each expected to account for 3% of operating income in 2022-23.

Reimbursements are amounts received as payment for work done by the Council acting as an agent for others. Other Income includes interest income and other revenue not separately classified above.

## OTHER OPERATING EXPENSES



### Employee Costs

Employee costs are expected to account for 36% of operating expenditure in 2022-23. Employee costs include all labour related expenses such as wages and salaries as well as oncosts including allowances, leave entitlements and employer superannuation

### Materials, Contracts & Other Expenses

Materials, Contracts & Other Expenses are expected to account for 42% of operating expenditure in 2022-23. Materials cover payments for physical goods and includes purchase of consumables, water and energy. Contract services involve payments for the external provision of services.

### Depreciation

Depreciation expense is expected to account for 21% of operating expenditure in 2022-23.

Depreciation is an accounting measure, which records the consumption of the Council's infrastructure, property, plant and equipment and has been based on Council's Asset Management Strategy.

### Finance Costs

Finance Costs are expected to account for 1% of operating expenditure in 2022-23. Finance Costs cover the interest expense related to financing Council's activities through borrowings, calculated using projected cash flows.







# APPENDIX A

# FINANCIAL STATEMENTS





# FINANCIAL STATEMENTS BUDGET 2022-23

## STATEMENT OF COMPREHENSIVE INCOME

Year Ended 30 June	2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>				
Rates	21,390	22,381	22,388	23,696
Statutory Charges	378	371	431	409
User Charges	2,643	4,369	3,076	3,621
Grants, subsidies, contributions	6,099	5,426	8,765	7,708
Investment Income	11	34	12	12
Reimbursements	67	14	17	14
Other Income	1,088	922	1,210	1,014
<b>TOTAL INCOME</b>	<b>31,676</b>	<b>33,517</b>	<b>35,899</b>	<b>36,474</b>
<b>EXPENSES</b>				
Employee costs	11,846	12,786	12,353	13,947
Materials, contracts & other expenses	14,584	14,071	15,478	15,934
Depreciation	8,727	7,607	7,575	8,132
Finance Costs	184	476	202	404
<b>TOTAL EXPENSES</b>	<b>35,341</b>	<b>34,940</b>	<b>35,608</b>	<b>38,417</b>
<b>OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS</b>	<b>(3,665)</b>	<b>(1,423)</b>	<b>291</b>	<b>(1,943)</b>
Net gain/(loss) on disposal or revaluations	(767)	-	-	-
Amounts specifically for new assets	4,201	8,190	4,568	4,823
<b>NET SURPLUS/(DEFICIT)</b>	<b>(231)</b>	<b>6,767</b>	<b>4,859</b>	<b>2,880</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Changes in revaluation surplus - IPP&E	3,361	4,330	4,330	13,676
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>3,130</b>	<b>11,097</b>	<b>9,189</b>	<b>16,556</b>
<b>ADJUSTED OPERATING SUPPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS</b>	<b>(3,644)</b>	<b>(1,423)</b>	<b>(1,173)</b>	<b>(1,943)</b>

### Heading Explanation

**2021 Year End Actual** - Council's audited financial results as at 30 June 2021

**2022 Adopted Budget** - Budget for 2021-22 as adopted by Council June 2021

**2022 Projected Actual** - Council's revised budget, projecting its financial position to 30 June 2022

**2023 Adopted Budget** - Adopted Budget 2022-23



## STATEMENT OF FINANCIAL POSITION

Year Ended 30 June	2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash & Equivalent Assets	580	282	229	180
Trade & Other Receivables	3,939	6,388	3,939	6,839
Inventories	2,802	114	2,802	2,802
Total Current Assets	<b>7,321</b>	<b>6,784</b>	<b>6,970</b>	<b>9,821</b>
<b>NON-CURRENT ASSETS</b>				
Investment Property	-	2,705	-	-
Infrastructure, Property, Plant & Equipment	281,083	319,058	298,398	319,478
Other Non-Current Assets	4,576	1,175	4,476	4,376
Total Non-Current Assets	<b>285,659</b>	<b>322,938</b>	<b>302,874</b>	<b>323,854</b>
<b>TOTAL ASSETS</b>	<b>292,980</b>	<b>329,722</b>	<b>309,844</b>	<b>333,675</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Trade & Other Payables	6,423	3,339	3,423	3,423
Borrowings	-	1,300	-	100
Provisions	2,595	2,276	2,595	2,595
Total Current Liabilities	<b>9,018</b>	<b>6,915</b>	<b>6,018</b>	<b>6,118</b>
<b>NON-CURRENT LIABILITIES</b>				
Borrowings	7,000	23,300	17,700	24,900
Provisions	1,090	640	1,065	1,040
Total Non-Current Liabilities	<b>8,090</b>	<b>23,940</b>	<b>18,765</b>	<b>25,940</b>
<b>TOTAL LIABILITIES</b>	<b>17,108</b>	<b>30,855</b>	<b>24,783</b>	<b>32,058</b>
<b>NET ASSETS</b>	<b>275,872</b>	<b>298,867</b>	<b>285,061</b>	<b>301,617</b>
<b>EQUITY</b>				
Accumulated Surplus	43,047	50,162	47,906	50,786
Asset Revaluation Reserve	231,847	246,753	236,177	249,853
Other Reserves	978	1,952	978	978
<b>TOTAL EQUITY</b>	<b>275,872</b>	<b>298,867</b>	<b>285,061</b>	<b>301,617</b>

## STATEMENT OF CHANGES IN EQUITY

Year Ended 30 June	2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
<b>ACCUMULATED SURPLUS</b>				
Balance at end of previous reporting period	41,136	43,395	43,047	47,906
Net Result for Year	(231)	6,767	4,859	2,880
Transfers to Other Reserves	(799)	-	-	-
Transfers from Other Reserves	2,941	-	-	-
<b>Balance at end of period</b>	<b>43,047</b>	<b>50,162</b>	<b>47,906</b>	<b>50,786</b>
<b>ASSET REVALUATION RESERVE</b>				
Property Plant & Equipment	231,847	246,753	236,177	249,853
<b>Balance at end of period</b>	<b>231,847</b>	<b>246,753</b>	<b>236,177</b>	<b>249,853</b>
<b>OTHER RESERVES</b>				
Balance at end of previous reporting period	1,952	1,952	978	978
Transfers from Accumulated Surplus	799	-	-	-
Transfers to Accumulated Surplus	(1,773)	-	-	-
<b>Balance at end of period</b>	<b>978</b>	<b>1,952</b>	<b>978</b>	<b>978</b>
<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b>275,872</b>	<b>298,867</b>	<b>285,061</b>	<b>301,617</b>



## STATEMENT OF CASH FLOWS

Year Ended 30 June

2021 Year End Actual	2022 Adopted Budget	2022 Projected Actual	2023 Adopted Budget
\$'000	\$'000	\$'000	\$'000

## CASH FLOW FROM OPERATING ACTIVITIES

## Receipts

Operating Receipts	33,081	33,483	34,887	33,562
Investment Income	11	34	12	12

## Payments

Operating Payments	(26,979)	(26,782)	(29,756)	(29,806)
Finance Costs	(191)	(476)	(202)	(404)

<b>Net Cash provided by (or used in) Operating Activities</b>	<b>5,922</b>	<b>6,259</b>	<b>4,941</b>	<b>3,364</b>
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## CASH FLOWS FROM INVESTING ACTIVITIES

## Receipts

Amounts Specifically for New/Upgraded Assets	5,062	8,190	4,568	4,823
Sale of Renewed/Replaced Assets	115	178	231	178
Sale of Surplus Assets	375	-	-	-

## Payments

Expenditure on Renewal/Replacement of Assets	(4,620)	(9,531)	(8,159)	(5,574)
Expenditure on New/Upgraded Assets	(6,548)	(14,559)	(12,632)	(10,140)

<b>Net Cash Provided by (or used in) Investing Activities</b>	<b>(5,616)</b>	<b>(15,722)</b>	<b>(15,992)</b>	<b>(10,713)</b>
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## CASH FLOWS FROM FINANCING ACTIVITIES

## Receipts

Proceeds from Borrowings	23,400	9,500	10,700	7,300
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## Payments

Repayments of Borrowings	(23,400)	-	-	-
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<b>Net Cash provided by (or used in) Financing Activities</b>	<b>0</b>	<b>9,500</b>	<b>10,700</b>	<b>7,300</b>
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Net Increase/(Decrease) in cash held	306	37	(351)	(49)
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Opening cash, cash equivalents or (bank overdraft)	274	245	580	229
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<b>Closing cash, cash equivalents or (bank overdraft)</b>	<b>580</b>	<b>282</b>	<b>229</b>	<b>180</b>
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An aerial photograph of a coastal town during the golden hour of sunset. The foreground shows a sandy beach with turquoise water and several colorful beach umbrellas. A paved road with a parking lot runs along the beach. To the left is a park area with green grass, trees, and a playground. The middle ground is dominated by residential houses with red roofs and lush greenery. In the background, a large hill with a telecommunications tower stands against a hazy sky. The overall scene is peaceful and scenic.

# APPENDIX B

# LONG TERM FINANCIAL

# PLAN STATEMENTS



## ESTIMATED STATEMENT OF COMPREHENSIVE INCOME

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>INCOME</b>												
Rates	21,390	22,388	23,696	24,638	25,603	26,635	27,708	28,827	29,992	31,205	32,471	33,789
Statutory Charges	378	431	409	417	428	439	450	461	472	484	497	510
User Charges	2,643	3,076	3,621	3,942	4,211	4,388	4,546	4,707	4,882	5,047	5,217	5,394
Grants, Subsidies, Contributions	6,099	8,765	7,708	7,626	7,742	7,949	8,075	8,204	8,336	8,471	8,608	8,748
Investment Income	11	12	12	12	12	12	12	12	12	12	12	12
Reimbursements	67	17	14	14	14	14	14	14	14	14	14	14
Other Income	1,088	1,210	1,014	1,054	1,095	1,139	1,184	1,231	1,280	1,332	1,386	1,442
<b>TOTAL INCOME</b>	<b>31,676</b>	<b>35,899</b>	<b>36,474</b>	<b>37,703</b>	<b>39,105</b>	<b>40,576</b>	<b>41,989</b>	<b>43,456</b>	<b>44,988</b>	<b>46,565</b>	<b>48,205</b>	<b>49,909</b>
<b>EXPENSES</b>												
Employee Costs	11,846	12,353	13,947	14,349	14,765	15,209	15,620	16,042	16,492	16,953	17,427	17,915
Materials, Contracts & Other Expenses	14,584	15,478	15,934	16,468	16,462	17,037	17,584	18,011	18,491	19,033	19,632	20,111
Depreciation	8,727	7,575	8,132	8,295	8,494	8,704	8,920	9,194	9,478	9,773	10,075	10,389
Finance Costs	184	202	404	722	866	979	1,101	1,239	1,380	1,531	1,679	1,813
<b>TOTAL EXPENSES</b>	<b>35,341</b>	<b>35,608</b>	<b>38,417</b>	<b>39,834</b>	<b>40,587</b>	<b>41,929</b>	<b>43,225</b>	<b>44,486</b>	<b>45,841</b>	<b>47,290</b>	<b>48,813</b>	<b>50,228</b>
<b>OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS</b>	<b>(3,665)</b>	<b>291</b>	<b>(1,943)</b>	<b>(2,131)</b>	<b>(1,482)</b>	<b>(1,353)</b>	<b>(1,236)</b>	<b>(1,030)</b>	<b>(853)</b>	<b>(725)</b>	<b>(608)</b>	<b>(319)</b>
Net gain/(loss) on disposal or revaluations	(767)	0	0	0	0	0	0	0	0	0	0	0
Amounts specifically for new assets	4,201	4,568	4,823	824	205	206	206	206	206	206	206	206
<b>NET SURPLUS/(DEFICIT)</b>	<b>(231)</b>	<b>4,859</b>	<b>2,880</b>	<b>(1,307)</b>	<b>(1,277)</b>	<b>(1,147)</b>	<b>(1,030)</b>	<b>(824)</b>	<b>(647)</b>	<b>(519)</b>	<b>(402)</b>	<b>(113)</b>
<b>OTHER COMPREHENSIVE INCOME</b>												
Changes in revaluation surplus - IPP&E	3,361	4,330	13,676	8,117	8,642	9,159	9,382	9,624	9,879	10,146	10,410	10,689
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>3,130</b>	<b>9,189</b>	<b>16,556</b>	<b>6,810</b>	<b>7,365</b>	<b>8,012</b>	<b>8,352</b>	<b>8,800</b>	<b>9,232</b>	<b>9,627</b>	<b>10,008</b>	<b>10,576</b>
<b>ADJUSTED OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS</b>	<b>(3,644)</b>	<b>(1,173)</b>	<b>(1,943)</b>	<b>(2,131)</b>	<b>(1,482)</b>	<b>(1,353)</b>	<b>(1,236)</b>	<b>(1,030)</b>	<b>(853)</b>	<b>(725)</b>	<b>(608)</b>	<b>(319)</b>

# ESTIMATED STATEMENT OF FINANCIAL POSITION

Year Ended 30 June



	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Equivalent Assets	580	229	180	131	210	285	187	215	197	248	257	235
Trade & Other Receivables	3,939	3,939	6,839	6,839	6,839	6,839	6,839	6,839	6,839	6,839	6,839	6,839
Inventories	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802
<b>Total Current Assets</b>	<b>7,321</b>	<b>6,970</b>	<b>9,821</b>	<b>9,772</b>	<b>9,851</b>	<b>9,926</b>	<b>9,828</b>	<b>9,856</b>	<b>9,838</b>	<b>9,889</b>	<b>9,898</b>	<b>9,876</b>
<b>NON-CURRENT ASSETS</b>												
Infrastructure, Property, Plant & Equipment	281,083	298,398	319,478	328,012	334,673	342,385	350,910	360,157	369,582	379,833	389,807	403,080
Other Non-Current Assets	4,576	4,476	4,376	4,276	4,176	4,076	3,976	3,876	3,776	3,676	3,576	3,476
<b>Total Non-Current Assets</b>	<b>285,659</b>	<b>302,874</b>	<b>323,854</b>	<b>332,288</b>	<b>338,849</b>	<b>346,461</b>	<b>354,886</b>	<b>364,033</b>	<b>373,358</b>	<b>383,509</b>	<b>393,383</b>	<b>406,556</b>
<b>TOTAL ASSETS</b>	<b>292,980</b>	<b>309,844</b>	<b>333,675</b>	<b>342,060</b>	<b>348,700</b>	<b>356,387</b>	<b>364,714</b>	<b>373,889</b>	<b>383,196</b>	<b>393,398</b>	<b>403,281</b>	<b>416,432</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Trade & Other Payables	6,423	3,423	3,423	3,423	3,423	3,423	3,423	3,423	3,423	3,423	3,423	3,423
Borrowings	0	0	100	700	300	300	300	300	300	300	0	0
Provisions	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595	2,595
<b>Total Current Liabilities</b>	<b>9,018</b>	<b>6,018</b>	<b>6,118</b>	<b>6,718</b>	<b>6,318</b>	<b>6,318</b>	<b>6,318</b>	<b>6,318</b>	<b>6,318</b>	<b>6,318</b>	<b>6,018</b>	<b>6,018</b>
<b>NON-CURRENT LIABILITIES</b>												
Borrowings	7,000	17,700	24,900	25,900	25,600	25,300	25,300	25,700	25,800	26,400	26,600	29,200
Provisions	1,090	1,065	1,040	1,015	990	965	940	915	890	865	840	815
<b>Total Non-Current Liabilities</b>	<b>8,090</b>	<b>18,765</b>	<b>25,940</b>	<b>26,915</b>	<b>26,590</b>	<b>26,265</b>	<b>26,240</b>	<b>26,615</b>	<b>26,690</b>	<b>27,265</b>	<b>27,440</b>	<b>30,015</b>
<b>TOTAL LIABILITIES</b>	<b>17,108</b>	<b>24,783</b>	<b>32,058</b>	<b>33,633</b>	<b>32,908</b>	<b>32,583</b>	<b>32,558</b>	<b>32,933</b>	<b>33,008</b>	<b>33,583</b>	<b>33,458</b>	<b>36,033</b>
<b>NET ASSETS</b>	<b>275,872</b>	<b>285,061</b>	<b>301,617</b>	<b>308,427</b>	<b>315,792</b>	<b>323,804</b>	<b>332,156</b>	<b>340,956</b>	<b>350,188</b>	<b>359,815</b>	<b>369,823</b>	<b>380,399</b>
<b>EQUITY</b>												
Accumulated Surplus	43,047	47,906	50,786	49,479	48,202	47,055	46,025	45,201	44,554	44,035	43,633	43,520
Asset Revaluation Reserve	231,847	236,177	249,853	257,970	266,612	275,771	285,153	294,777	304,656	314,802	325,212	335,901
Other Reserves	978	978	978	978	978	978	978	978	978	978	978	978
<b>TOTAL EQUITY</b>	<b>275,872</b>	<b>285,061</b>	<b>301,617</b>	<b>308,427</b>	<b>315,792</b>	<b>323,804</b>	<b>332,156</b>	<b>340,956</b>	<b>350,188</b>	<b>359,815</b>	<b>369,823</b>	<b>380,399</b>



## ESTIMATED STATEMENT OF CASH FLOWS



Year Ended 30 June

	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Operating Receipts	33,081	34,887	33,562	37,691	39,093	40,564	41,977	43,444	44,976	46,553	48,193	49,897
Investment Income	11	12	12	12	12	12	12	12	12	12	12	12
<b>Payments</b>												
Operating Payments	(26,979)	(29,756)	(29,806)	(30,742)	(31,152)	(32,171)	(33,129)	(33,978)	(34,908)	(35,911)	(36,984)	(37,951)
Finance Costs	(191)	(202)	(404)	(722)	(866)	(979)	(1,101)	(1,239)	(1,380)	(1,531)	(1,679)	(1,813)
<b>Net Cash provided by (or used in) Operating Activities</b>	<b>5,922</b>	<b>4,941</b>	<b>3,364</b>	<b>6,239</b>	<b>7,087</b>	<b>7,426</b>	<b>7,759</b>	<b>8,239</b>	<b>8,700</b>	<b>9,123</b>	<b>9,542</b>	<b>10,145</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Amounts Specifically for New/Upgraded Assets	5,062	4,568	4,823	824	205	206	206	206	206	206	206	206
Sale of Renewed/Replaced Assets	115	231	178	196	156	76	204	261	171	390	195	177
Sale of Surplus Assets	375	0	0	0	0	0	0	0	0	0	0	0
<b>Payments</b>												
Expenditure on Renewal/Replacement of Assets	(4,620)	(8,159)	(5,574)	(5,698)	(4,384)	(4,983)	(5,851)	(6,595)	(6,644)	(7,644)	(7,138)	(10,379)
Expenditure on New/Upgraded Assets	(6,548)	(12,632)	(10,140)	(3,210)	(2,285)	(2,350)	(2,416)	(2,483)	(2,551)	(2,624)	(2,696)	(2,771)
<b>Net Cash provided by (or used in) Investing Activities</b>	<b>(5,616)</b>	<b>(15,992)</b>	<b>(10,713)</b>	<b>(7,888)</b>	<b>(6,308)</b>	<b>(7,051)</b>	<b>(7,857)</b>	<b>(8,611)</b>	<b>(8,818)</b>	<b>(9,672)</b>	<b>(9,433)</b>	<b>(12,767)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds from Borrowings	23,400	10,700	7,300	1,700	0	0	300	700	400	900	200	2,600
<b>Payments</b>												
Repayments of Borrowings	(23,400)	0	0	(100)	(700)	(300)	(300)	(300)	(300)	(300)	(300)	0
<b>Net Cash provided by (or used in) Financing Activities</b>	<b>0</b>	<b>10,700</b>	<b>7,300</b>	<b>1,600</b>	<b>(700)</b>	<b>(300)</b>	<b>0</b>	<b>400</b>	<b>100</b>	<b>600</b>	<b>(100)</b>	<b>2,600</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>306</b>	<b>(351)</b>	<b>(49)</b>	<b>(49)</b>	<b>79</b>	<b>75</b>	<b>(98)</b>	<b>28</b>	<b>(18)</b>	<b>51</b>	<b>9</b>	<b>(22)</b>
<b>Opening cash, cash equivalents or (bank overdraft)</b>	<b>274</b>	<b>580</b>	<b>229</b>	<b>180</b>	<b>131</b>	<b>210</b>	<b>285</b>	<b>187</b>	<b>215</b>	<b>197</b>	<b>248</b>	<b>257</b>
<b>CLOSING CASH, CASH EQUIVALENTS OR (BANK OVERDRAFT)</b>	<b>580</b>	<b>229</b>	<b>180</b>	<b>131</b>	<b>210</b>	<b>285</b>	<b>187</b>	<b>215</b>	<b>197</b>	<b>248</b>	<b>257</b>	<b>235</b>

# ESTIMATED STATEMENT OF CHANGES IN EQUITY

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>ACCUMULATED SURPLUS</b>												
Balance at end of previous reporting period	41,136	43,047	47,906	50,786	49,479	48,202	47,055	46,025	45,201	44,554	44,035	43,633
Net Result for Year	(231)	4,859	2,880	(1,307)	(1,277)	(1,147)	(1,030)	(824)	(647)	(519)	(402)	(113)
Transfers to Other Reserves	(799)	0	0	0	0	0	0	0	0	0	0	0
Transfers from Other Reserves	2,941	0	0	0	0	0	0	0	0	0	0	0
<b>Balance at end of period</b>	<b>43,047</b>	<b>47,906</b>	<b>50,786</b>	<b>49,479</b>	<b>48,202</b>	<b>47,055</b>	<b>46,025</b>	<b>45,201</b>	<b>44,554</b>	<b>44,035</b>	<b>43,633</b>	<b>43,520</b>
<b>ASSET REVALUATION RESERVE</b>												
Property Plant & Equipment	231,847	236,177	249,853	257,970	266,612	275,771	285,153	294,777	304,656	314,802	325,212	335,901
<b>Balance at end of period</b>	<b>231,847</b>	<b>236,177</b>	<b>249,853</b>	<b>257,970</b>	<b>266,612</b>	<b>275,771</b>	<b>285,153</b>	<b>294,777</b>	<b>304,656</b>	<b>314,802</b>	<b>325,212</b>	<b>335,901</b>
<b>OTHER RESERVES</b>												
Balance at end of previous reporting period	1,952	978	978	978	978	978	978	978	978	978	978	978
Transfers from Accumulated Surplus	799	0	0	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(1,773)	0	0	0	0	0	0	0	0	0	0	0
<b>Balance at end of period</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>	<b>978</b>
<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b>275,872</b>	<b>285,061</b>	<b>301,617</b>	<b>308,427</b>	<b>315,792</b>	<b>323,804</b>	<b>332,156</b>	<b>340,956</b>	<b>350,188</b>	<b>359,815</b>	<b>369,823</b>	<b>380,399</b>



## ESTIMATED SUMMARY STATEMENT INCLUDING FINANCING TRANSACTIONS

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Year Ended 30 June	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Operating Revenues	31,676	35,899	36,474	37,703	39,105	40,576	41,989	43,456	44,988	46,565	48,205	49,909
less: Operating Expenses	(35,341)	(35,608)	(38,417)	(39,834)	(40,587)	(41,929)	(43,225)	(44,486)	(45,841)	(47,290)	(48,813)	(50,228)
<b>Operating Surplus/(Deficit) before Capital Amounts</b>	<b>(3,665)</b>	<b>291</b>	<b>(1,943)</b>	<b>(2,131)</b>	<b>(1,482)</b>	<b>(1,353)</b>	<b>(1,236)</b>	<b>(1,030)</b>	<b>(853)</b>	<b>(725)</b>	<b>(608)</b>	<b>(319)</b>
Capital Expenditure on Renewal/Replacement assets	(4,690)	(8,159)	(5,574)	(5,698)	(4,384)	(4,983)	(5,851)	(6,595)	(6,644)	(7,644)	(7,138)	(10,379)
add back: Depreciation, Amortisation and Impairment	8,727	7,575	8,132	8,295	8,494	8,704	8,920	9,194	9,478	9,773	10,075	10,389
add back: Sale of Replaced Assets	115	231	178	196	156	76	204	261	171	390	195	177
<b>Net Outlays on Existing Assets</b>	<b>4,152</b>	<b>(353)</b>	<b>2,736</b>	<b>2,793</b>	<b>4,266</b>	<b>3,797</b>	<b>3,273</b>	<b>2,860</b>	<b>3,005</b>	<b>2,519</b>	<b>3,132</b>	<b>187</b>
Capital Expenditure on New and Upgraded Assets	(6,548)	(12,632)	(10,140)	(3,210)	(2,285)	(2,350)	(2,416)	(2,483)	(2,551)	(2,624)	(2,696)	(2,771)
add back: Amounts Specifically for New and Upgraded Assets	4,201	4,568	4,823	824	205	206	206	206	206	206	206	206
add back: Sale of Surplus Assets	375	0	0	0	0	0	0	0	0	0	0	0
<b>Net Outlays on New and Upgraded Assets</b>	<b>(1,972)</b>	<b>(8,064)</b>	<b>(5,317)</b>	<b>(2,386)</b>	<b>(2,080)</b>	<b>(2,144)</b>	<b>(2,210)</b>	<b>(2,277)</b>	<b>(2,345)</b>	<b>(2,418)</b>	<b>(2,490)</b>	<b>(2,565)</b>
<b>NET LENDING/[BORROWING] FOR FINANCIAL YEAR</b>	<b>(1,485)</b>	<b>(8,126)</b>	<b>(4,524)</b>	<b>(1,724)</b>	<b>704</b>	<b>300</b>	<b>(173)</b>	<b>(447)</b>	<b>(193)</b>	<b>(624)</b>	<b>34</b>	<b>(2,697)</b>
New Borrowings	23,400	10,700	7,300	1,700	0	0	300	700	400	900	200	2,600
Repayment of Principal on Borrowings	(23,400)	0	0	(100)	(700)	(300)	(300)	(300)	(300)	(300)	(300)	0
(Increase)/Decrease in Cash and Cash Equivalents	(306)	351	49	49	(79)	(75)	98	(28)	18	(51)	(9)	22
Net Balance Sheet Funding	1,791	(2,925)	(2,825)	75	75	75	75	75	75	75	75	75
<b>Financing Transactions</b>	<b>1,485</b>	<b>8,126</b>	<b>4,524</b>	<b>1,724</b>	<b>(704)</b>	<b>(300)</b>	<b>173</b>	<b>447</b>	<b>193</b>	<b>624</b>	<b>(34)</b>	<b>2,697</b>
<b>Adjusted Operating/(Deficit) Ratio</b>	<b>(12)%</b>	<b>(3)%</b>	<b>(5)%</b>	<b>(6)%</b>	<b>(4)%</b>	<b>(3)%</b>	<b>(3)%</b>	<b>(2)%</b>	<b>(2)%</b>	<b>(2)%</b>	<b>(1)%</b>	<b>(1)%</b>
<b>Net Financial Liabilities Ratio</b>	<b>40%</b>	<b>57%</b>	<b>69%</b>	<b>71%</b>	<b>66%</b>	<b>63%</b>	<b>61%</b>	<b>60%</b>	<b>58%</b>	<b>57%</b>	<b>55%</b>	<b>58%</b>
<b>Asset Renewal Funding Ratio</b>	<b>62%</b>	<b>87%</b>	<b>129%</b>	<b>101%</b>	<b>99%</b>	<b>102%</b>	<b>107%</b>	<b>113%</b>	<b>99%</b>	<b>112%</b>	<b>93%</b>	<b>107%</b>

# AIRPORT - ESTIMATED SUMMARY STATEMENT INCLUDING FINANCING TRANSACTIONS

Year Ended 30 June



	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Operating Revenues	578	1,847	3,197	3,394	3,627	3,849	3,991	4,136	4,267	4,386	4,507	4,633
less: Operating Expenses	(1,141)	(2,761)	(3,992)	(4,138)	(4,268)	(4,487)	(4,617)	(4,746)	(4,876)	(5,007)	(5,137)	(5,314)
<b>Operating Surplus/(Deficit) before Capital Amounts</b>	<b>(563)</b>	<b>(914)</b>	<b>(795)</b>	<b>(744)</b>	<b>(641)</b>	<b>(638)</b>	<b>(626)</b>	<b>(610)</b>	<b>(609)</b>	<b>(621)</b>	<b>(630)</b>	<b>(681)</b>
Capital Expenditure on Renewal/Replacement Assets	0	(886)	0	0	0	0	0	0	0	0	0	(1,960)
add back: Depreciation, Amortisation and Impairment	276	490	782	802	824	847	870	894	920	946	972	999
<b>Net Outlays on Existing Assets</b>	<b>276</b>	<b>(396)</b>	<b>782</b>	<b>802</b>	<b>824</b>	<b>847</b>	<b>870</b>	<b>894</b>	<b>920</b>	<b>946</b>	<b>972</b>	<b>(961)</b>
Capital Expenditure on New and Upgraded Assets	(4,114)	(7,505)	(1,900)	0	0	0	0	0	0	0	0	0
add back: Amounts Specifically for New and Upgraded Assets	3,822	3,565	1,200	0	0	0	0	0	0	0	0	0
<b>Net Outlays on New and Upgraded Assets</b>	<b>(292)</b>	<b>(3,940)</b>	<b>(700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET LENDING/(BORROWING) FOR FINANCIAL YEAR</b>	<b>(579)</b>	<b>(5,250)</b>	<b>(713)</b>	<b>58</b>	<b>183</b>	<b>209</b>	<b>244</b>	<b>284</b>	<b>311</b>	<b>325</b>	<b>342</b>	<b>(1,642)</b>
New Borrowings	600	5,200	700	0	0	0	0	0	0	0	0	1,600
Repayment of Principal on Borrowings	0	0	0	(100)	(100)	(200)	(300)	(300)	(300)	(300)	(300)	0
(Increase)/Decrease in Cash and Cash Equivalents	(211)	50	13	42	(83)	(9)	56	16	(11)	(25)	(42)	42
<b>Financing Transactions</b>	<b>579</b>	<b>5,250</b>	<b>713</b>	<b>(58)</b>	<b>(183)</b>	<b>(209)</b>	<b>(244)</b>	<b>(284)</b>	<b>(311)</b>	<b>(325)</b>	<b>(342)</b>	<b>1,642</b>
<b>Adjusted Operating/(Deficit) Ratio</b>	<b>(97)%</b>	<b>(49)%</b>	<b>(25)%</b>	<b>(22)%</b>	<b>(18)%</b>	<b>(17)%</b>	<b>(16)%</b>	<b>(15)%</b>	<b>(14)%</b>	<b>(14)%</b>	<b>(14)%</b>	<b>(15)%</b>
<b>Net Financial Liabilities Ratio</b>	<b>161%</b>	<b>335%</b>	<b>216%</b>	<b>202%</b>	<b>184%</b>	<b>168%</b>	<b>155%</b>	<b>143%</b>	<b>131%</b>	<b>120%</b>	<b>110%</b>	<b>142%</b>
<b>Asset Renewal Funding Ratio</b>	<b>N/A</b>	<b>119%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>106%</b>







An aerial photograph of a curved wooden pier extending into dark green water. The pier is made of light-colored wooden planks and has a metal railing along its edge. The water is a deep, dark green color. The text is overlaid on the left side of the image.

# APPENDIX C

# UNIFORM PRESENTATION OF RATES

## Uniform Presentation of Annual Business Plan and Budget (ABP&B) Proposal

### Expected Rates Revenue

	2021/22 (as adopted)	2022/23 (estimated)	Change	Comments
<b>General Rates</b>				
General Rates (existing properties)		\$18,990,125 (a)		For 2022/23, an expected General Rate rise of around 6.3 per cent is projected, after taking into account both mandatory and discretionary rate rebates.
General Rates (new properties)		\$0 (b)		
<b>General Rates (GROSS)</b>	<b>\$17,844,805</b>	<b>\$18,990,125 (c)</b>		
Less: Mandatory Rebates	(\$184,467)	(\$203,761) (d)		
<b>General Rates (NET)</b>	<b>\$17,660,339</b>	<b>\$18,786,364 (e)</b>	<b>6.4%</b>	

(e)=(c)-(d)

### Other Rates (inc. service charges)

Regional Landscape Levy	\$924,106	\$945,839 (f)		The Regional Landscape Levy is <b>not retained</b> by council.
Waste collection	\$3,950,085	\$4,116,250 (g)		\$185 for each red bin, \$92.50 for each yellow bin and \$92.50 for each green organic bin.
	<u>\$21,610,424</u>	<u>\$22,902,614</u>		
Less: Discretionary Rebates	(\$284,307)	(\$307,678) (h)		
<b>Total Rates Revenue</b>	<b>\$21,326,117</b>	<b>\$22,594,936 (i)</b>	<b>5.9%</b>	Excludes Mandatory & Discretionary Rebates and the Regional Landscape Levy.

### Growth in number of rateable properties

<b>Number of rateable properties</b>	<b>11,523</b> <i>Actual</i>	<b>11,525</b> <i>Estimate</i>	(j)	<b>0.0%</b>	'Growth' is expected to account for zero of the estimated increase in General Rates to be collected.
'Growth' is defined in the regulations as where new properties have been created which has added ratepayers 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.					

### Average General Rates per rateable property

<b>Average per rateable property</b>	<b>\$1,549</b>	<b>\$1,648</b>	(k)	<b>6.4%</b>	These 'averages' are based on the <b>total of all rateable properties</b> and are therefore not necessarily indicative of either the rate or change in rates that all ratepayers will experience.
(n)=(a)/(m)					
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 rates paid by all rateable properties will equal the amount adopted in the budget.					

### Notes

(d) Councils are <b>required</b> under the Local Government Act to provide a rebate to qualifying properties under a number of categories: <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Health Services - 100 per cent</td> <td style="width: 33%;">Religious purposes - 100 per cent</td> <td style="width: 33%;">Royal Zoological Society of SA - 100 per cent</td> </tr> <tr> <td>Community Services - 75 per cent</td> <td>Public Cemeteries - 100 per cent</td> <td>Educational purposes - 75 per cent</td> </tr> </table> 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).	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
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				
(e) Presented as required by Regulation 6(1)(ea) of the Local Government (Financial Management) Regulations 2011. <b>Please Note:</b> The percentage figure in (c) relates to the change in the total amount of General Rates to be collected from <u>all</u> ratepayers, not from <u>individual</u> ratepayers (ie. not everyone's rates will necessarily change by this figure).						
(f) The Regional Landscape Levy is <b>not retained by council</b> . Councils are <b>required</b> under the <i>Landscape South Australia Act 2019</i> to collect the levy on all rateable properties on behalf of the State Government.						
(h) A council <b>may</b> 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).						
(j) 'Growth' as defined in Regulation 6(2) of the Local Government (Financial Management) Regulations 2011. <b>Please note:</b> The 2022/23 number of rateable properties is an estimate based on the most current information available at the time of going out to consultation on the ABP&B. This information is updated regularly and therefore may be subject to change at the time of adoption of ABP&B.						



## Uniform Presentation of Annual Business Plan and Budget (ABP&B) Proposal

### Differential Rates

	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$	
	2021/22	2022/23	Change	2021/22	2022/23	2021/22	2022/23	Change	2022/23	
<b>Land Use</b>										
Residential	\$14,166,224	\$15,053,978	6.3%	10672	10672	\$1,327	\$1,411	(p)	\$83	0.014513
Commercial	\$1,494,834	\$1,603,551	7.3%	305	305	\$4,901	\$5,258	(p)	\$356	0.034246
Industry	\$1,030,914	\$1,105,977	7.3%	214	215	\$4,817	\$5,144	(p)	\$327	0.034246
Primary Production	\$5,897	\$6,213	5.4%	13	13	\$454	\$478	(p)	\$24	0.000193
<b>Locality</b>										
Rural Living	\$149,588	\$160,222	7.1%	121	122	\$1,236	\$1,313	(p)	\$77	0.004968
Coastal Living	\$189,325	\$201,256	6.3%	192	192	\$986	\$1,048	(p)	\$62	0.003049
Special Industry	\$509,679	\$541,791	6.3%	3	3	\$169,893	\$180,597	(p)	\$10,704	0.248373
Regional Centre	\$298,344	\$317,137	6.3%	3	3	\$99,448	\$105,712	(p)	\$6,264	0.043114

Council uses a differential rating system, using Land Use Codes and Locality as the factor to apply such differential rates. In applying differential general rates, council has considered and is satisfied that the rating system addresses the issue of consistency and comparability across all council areas, particularly as it relates to the various sectors of the business and wider community.

### Fixed Charge

	Total expected revenue			Charge or Rate		
	2021/22	2022/23	Change	2021/22	2022/23	Change
<b>Fixed Charge</b>	\$6,720,834	\$6,725,522	0%	\$586	\$586	(q) \$0

A Fixed Charge ensures all rateable properties pay a base amount to the cost of administering council activities and maintaining the services and infrastructure that supports each property. Rates based on values are then applied in addition to the fixed charge. Council is limited to the amount that can be raised by the fixed charge in that it cannot raise more than 50% of its general rate revenue from the fixed charge component. In 2022/23 council proposes to raise 35% of its general rate revenue by way of the fixed charge. This revenue amount is **included** in the General Rates GROSS figure at (c).

### Adopted valuation method

#### Capital Value

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

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

**Site Value** – the value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements (Note: Site Value will cease to be an option from 1 Sept 2023); or

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

Council currently continues to use **Site Value** as the basis for valuing land within the Council area. Council will make the move to **Capital Value** in the 2024/25 Financial Year as required by the legislation.

#### 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.

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