



WHYALLA

THE CORPORATION OF THE CITY OF THE CITY OF WHYALLA

ANNUAL BUSINESS PLAN

2023-24

PHOTOGRAPHY BY BETTY NOTTLE

COMMUNITY CONSULTATION

The consultation period for the draft 2023/24 Annual Business Plan & Budget was open from Thursday 2 April 2023 to Friday 19 May 2023.

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 promotions, 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 2 May 2023 and Tuesday 16 May 2023
- Making a verbal submission at the General Council meeting on Monday 15 May 2023
- Submitting a written submission on via Council's website, email, mail or front counter.

In addition, Council held a focus group session on Wednesday 10 May 2023 with interested individuals. This allowed Council to seek feedback from a group 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 2023/24 Annual Business Plan and Budget.

A report containing all submissions was presented to the Council for consideration at a Special Council Meeting on Monday 29 May 2023 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 Barngarla people, and acknowledge them as the traditional custodians from the past, for the present and into the future. The Barngarla people are strong, and are continuously connecting to their culture and their country. Whyalla City Council and the Barngara 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 2023-24 (FY24).

This plan outlines Council's proposed services, programs and projects for FY24, 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.

FY23 SNAPSHOT

This past year has once again seen significant advancements for our city, particularly in relation to major hydrogen projects. The community also elected a new Council Member body - including a new Mayor - who are all keen to ensure the city reaches its full potential.

It was great to see progress continue in relation to the various green hydrogen projects, with scores of interested parties visiting our city and providing overwhelmingly positive feedback on our existing infrastructure and capability, as well as our suitability to cater for what lies ahead. These once-in-a-generation projects will provide long-awaited diversification for our economy; create hundreds of new jobs; increase our population; and give us a far more stable and secure future.

Other key highlights of Council projects delivered / commenced in FY23 included:

- Completing the \$7.1m airside upgrades at our airport (Federal Government funded)
- Commencing roll-out of several 'quick wins' from our Foreshore Master Plan to enhance and activate the area, including the installation of café and foreshore 'pods' and initiating design work for a new Whyalla Surf Life Saving Club building (complete with community facilities and café)
- Starting preliminary work on our \$1.7m Leisure Centre major works, which will see the installation of a new splash-play area, reopening of the spa, and improved water systems
- Completing the \$900,000 Jubilee Park facility upgrade

OUR FY24 PLAN

As mentioned earlier, this plan is essential to prepare our city for long-term success, with proper, targeted planning continuing to be vital in order to ensure we are prepared to cater for the major projects planned for Whyalla.

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 continued implementation of the Foreshore Master Plan; as well as completion of existing projects such as the Leisure Centre upgrade.

We must continue our investment 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.

We will also continue our extensive lobbying of both State and Federal governments to secure funding to enable us to cater for the anticipated growth in the next few years, while minimising the impact on ratepayers. This funding will enable new and diverse housing to accommodate a growing population; as well as a range of major infrastructure projects to complement existing attractions, such as our world-

class jetty. 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.

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.

As well as looking to the future, Council is also committed to maintaining current service levels, and ensuring that our day to day service delivery is of a high standard that meets community expectations. A program of service reviews will be undertaken to ensure that programs are delivered in the most efficient and effective manner.

COMMUNITY FEEDBACK

During consultation, the community made it clear that Council needs to plan correctly before investing community funds and ensure that grant funding is leveraged to deliver the best possible outcomes for the city. Council was pleased with the level of engagement with the budget process, which was much higher than in recent years.

YOUR RATES

Council consulted with the community on the need for a rate increase of 1.0% above CPI, in line with the requirements of the adopted Long Term Financial Plan. When the draft was developed, CPI was projected to be 7.5%, making the estimated rate increase 8.5%.

With CPI actually coming in at 7.9%, the required rates increase changed to 8.7% (or approximately \$2.35 per week for the average residential ratepayer). Not all of Council's costs were impacted by this higher level of CPI, meaning that some of the increase didn't need to be passed on.

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 continue to deliver all existing services, while suitably preparing the city to capitalise on the major opportunities on our doorstep.

Equally, Council's expenses are impacted by the high level of cost increases at the moment and due to the current deficit position, there is no capacity to absorb these costs. Council already builds a reasonable level of savings into the budget and increasing these allocations would not be achievable. Without this level of rate increase, services would need to be scaled back.

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.

Kind Regards



Mayor
Phill Stone

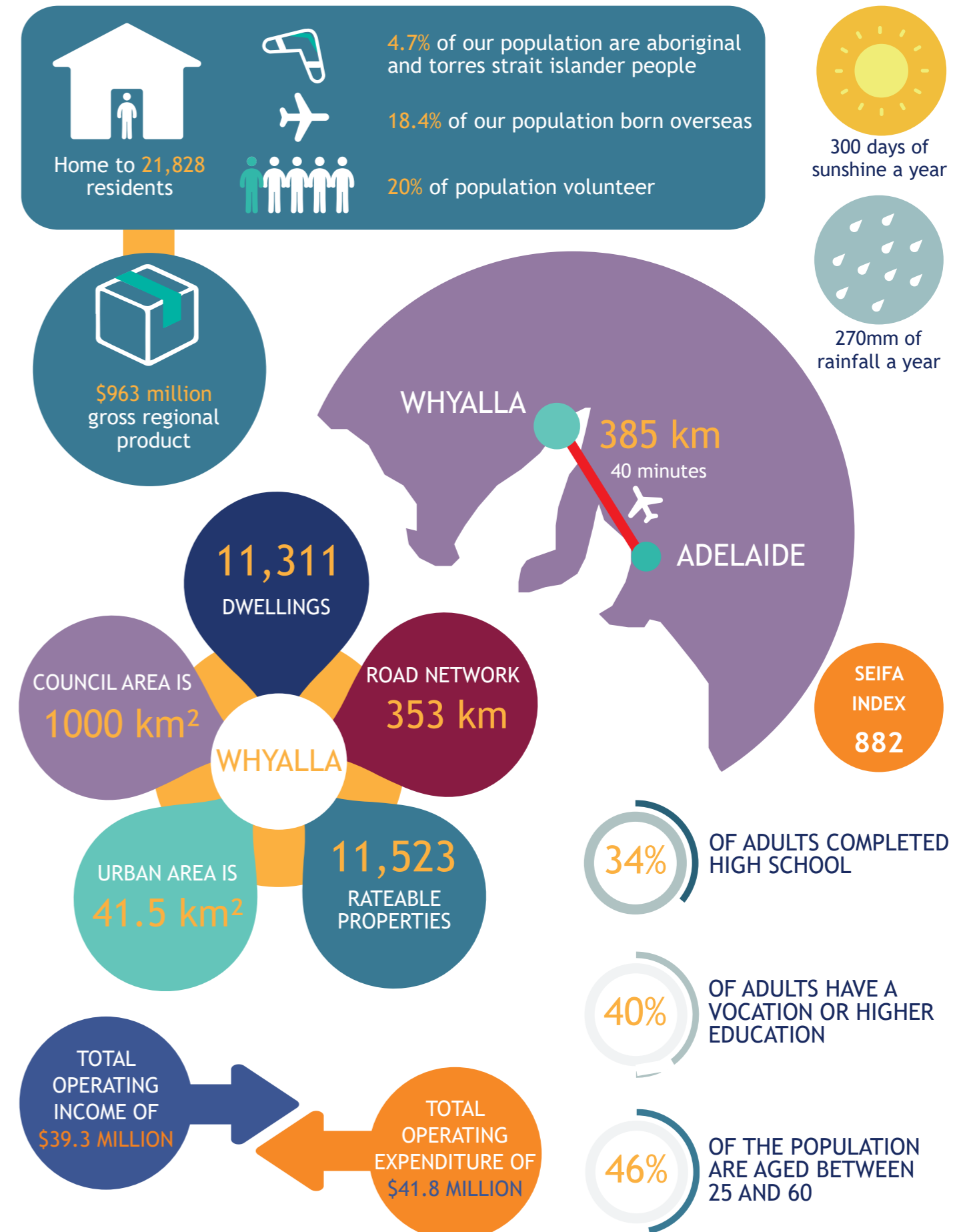


CEO
Justin Commons



WHYALLA AT A GLANCE

CITY AT A GLANCE



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



Phill Stone
Mayor



Tamy Pond
Deputy Mayor



Peter Borda
Councillor



Kathryn Campbell
Councillor



Mark Inglis
Councillor



Peter Klobucar
Councillor



David Knox
Councillor



Bill Simpson
Councillor



Sharon Todd
Councillor



Zia Westerman
Councillor

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 Path and Trail Master Plan Arts and Cultural Strategy Foreshore Master Plan Stormwater Management Plan Economic Development Plan Whyalla Health & Leisure Centre Master Plan	DEVELOPMENT Play Spaces Plan Reconciliation Action Plan Whyalla Airport Plan	PENDING Climate Change Adaption Plan Whyalla Landscape Plan Whyalla Sport and Recreation Plan
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STRATEGIC PLAN 2021-2030

GOAL	Unearth a bright future for Whyalla.	OUTCOMES
VALUES	<ul style="list-style-type: none"> • 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.	
		<ul style="list-style-type: none"> • 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

2022-23 COMMUNITY PERCEPTIONS

COMMUNITY SURVEY

During early 2023, Council undertook its third 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
OUR PEOPLE - a safe and engaged community, which is healthy, culturally and socially rich			
Pride	Proportion who say they feel proud of Whyalla	3.68	---
Safe, Healthy, Connected	Proportion who say they feel safe, healthy and connected to their community	3.17	↓
AVERAGE		3.43	---
OUR PLACES - protecting our natural environment and enhancing our built environment			
Attractive and creative city	Proportion who say they have great memories of Whyalla's parks, gardens, public buildings and infrastructure	3.79	---
Activated	Proportion who say Whyalla's parks, gardens, public buildings and infrastructure are well used and reflect community needs	3.43	↓
Sustainable environment	We look after our natural environment, effectively protecting it for us now and for future generations	3.34	↑
AVERAGE		3.52	---
OUR ECONOMY - Whyalla has a diverse and sustainable economy			
Growing	New businesses in Whyalla	3.27	↑
Learning, working, staying	Higher education enrolments, higher education retention	2.91	↓
AVERAGE		3.09	↓
OUR IMAGE - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future			
Belonging	Would you recommend Whyalla as a place to live? (Net Promoter Score)	*-22	↓
	Would you recommend Whyalla as a place to do business? (Net Promoter Score)	*-40	---
AVERAGE		-31	---
OUR LEADERSHIP - we are a City confident in its leaders			
Strategic Accountable Engaged Modern	Proportion who say Council delivers value for the rate dollar	2.67	↓
	Proportion who are satisfied with Council services	3.35	---
	Proportion who say it takes little effort to do business with Council	3.25	↑
	Proportion who are satisfied with their experience in dealing with Council	3.29	↑
	Proportion who say Council is engaging with residents, ratepayers, community groups, visitors	3.08	---
	Proportion who say Council is exciting, modern and embracing change	2.88	---
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.

2022-23 PROJECT DELIVERY



AIRPORT SCREENING AND TERMINAL UPGRADE

These works 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 was completed in December 2022. The work was planned to ensure that there was no impact on passenger flights arriving at or departing Whyalla.



CUTTLEFISH COAST PROJECTS

This project supports and develops a pristine and fragile 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.

A number of components of this project are now complete, including the walking trails, Point Lowly Toilets and pro dive site access stairs. Work has commenced on the Point Lowly Cottage Upgrades and are expected to be completed in late 2023.

Due to some issues around Native Title that need to be worked through, work to upgrade campsites along the coastline are not able to proceed at this time. The delivery of a carpark at the Cuttlefish dive site was also impacted by this issue, but also but the unexpected increase in visitor numbers that have occurred over the past 12 months, meaning that a full redesign of this site is required. These components have been deferred until a future year, and will no longer be claimed from the current grant funding.

JUBILEE PARK CHANGEROOM

Delivery of upgraded facilities for Jubilee Park, including a changeroom that meets standards set by the AFL. That will increase the city's ability to be a regional hub for carnival competitions, while also meaning that Jubilee can be activated more regularly by local sport such as soccer and football. The facility will also increase access to public toilets during the Whyalla Show.

ACTIVATE WHYALLA MODULAR PODS

All three pods are now installed and the two at the foreshore have been activated for a number of months, providing a café and visitor information services. The library pod will soon begin to be used, as a multi-use facility.



SURF LIFE SAVING CLUB BUILDING

Council is working closely with Surf Life Saving SA to ensure that the delivery of this facility meets community expectations and needs, including a permanent café facility. Work is also being undertaken to ensure that open space components of the Foreshore Masterplan are also delivered as part of this project.

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.

The works have been tendered, and will be completed prior to the funding deadline of 30 June 2024.

RECREATION CENTRE RENEWAL

The proposed works will bring this vital community facility back to modern standards, starting the work outlined in the masterplan developed for the centre. Works have recently been tendered and will be completed over the next financial year.



WHYALLA MARINA RENEWAL

This project now includes a number of components, including the boat ramp, swimming enclosure, marina dredging and resealing of the carpark. A funding bid has been submitted, with the outcome expected over the coming months. Detailed design has already been undertaken, so works can be tendered soon after this.

Detailed updates on the delivery of the entire capital program can be found in Council Agendas on a quarterly basis.



2022-23 ACHIEVEMENTS

OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
OUR PEOPLE - a safe and engaged community, which is healthy, culturally and socially rich			
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.	The process to identify the main issues with the current website has commenced. A working group will soon be formed to prioritise a staged approach to implementing updates.	ON TRACK
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.	Work will soon commence on developing this plan, now that the Path and Trail Masterplan is reaching the final stages of development.	ON TRACK
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.	Two of these spaces have been operating for a number of months and have been transformational in the way services are delivered along our Foreshore. The third and final space will soon become operational and provide much more flexibility in the type of community space that is available in Whyalla.	ON TRACK

OUR PLACES - protecting our natural environment and enhancing our built environment			
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.	Council have requested information on what options can be considered to address illegal dumping in the city.	MINOR DELAYS
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.	This project is progressing well and is expected to be completed in May, well within the funding parameters.	ON TRACK
Recreation and Sport Plan	Develop a roadmap for recreation and sporting facilities in our city.	Ongoing discussions are being held with the State Government around the \$6 million committed during the election campaign to a Whyalla sporting precinct. The conditions around this funding is likely to impact the future direction of sports facilities in the city.	MINOR DELAYS
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.	Administration is investigating the possibility of developing a city transformation strategy that seeks to leverage councils assets and land holdings to maximise commercial/Public-Private Partnership opportunities.	MINOR DELAYS
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.	The consultant has been appointed to undertake these works and a start-up meeting has been held. The work will progress over the coming months, allowing plenty of time to finalise the data prior to the end of the financial year.	ON TRACK

OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
OUR PLACES - protecting our natural environment and enhancing our built environment			
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.	Council cannot progress this item until the EPLGA are ready to do so.	ON HOLD
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"> Fauna Park Ayliffe Street Depot Civic Park Lunchroom 	A plan has been developed internally, based on previous decisions of Council. Demolition work at the old Fauna Park has taken precedence, due to the poor condition of the buildings and the decision to change the use of this site.	ON TRACK
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.	Significant advocacy around the issue of housing in Whyalla is actively being undertaken, but has yet to gain much traction with the State Government. It is hoped that the recent approach to getting all relevant portfolios together in the same room, will begin to generate results. Council has progressed with land identification and developing data around needs, to give this the best possible chance of progressing.	ON TRACK
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.	The upcoming announcement of a new funding stream from the Federal Government focused on Precinct Partnerships is in line with advocacy undertaken by Council over the last 18 months. The next step is to secure a funding commitment from the State Government, as this will be critical to turning this opportunity into a reality.	ON TRACK

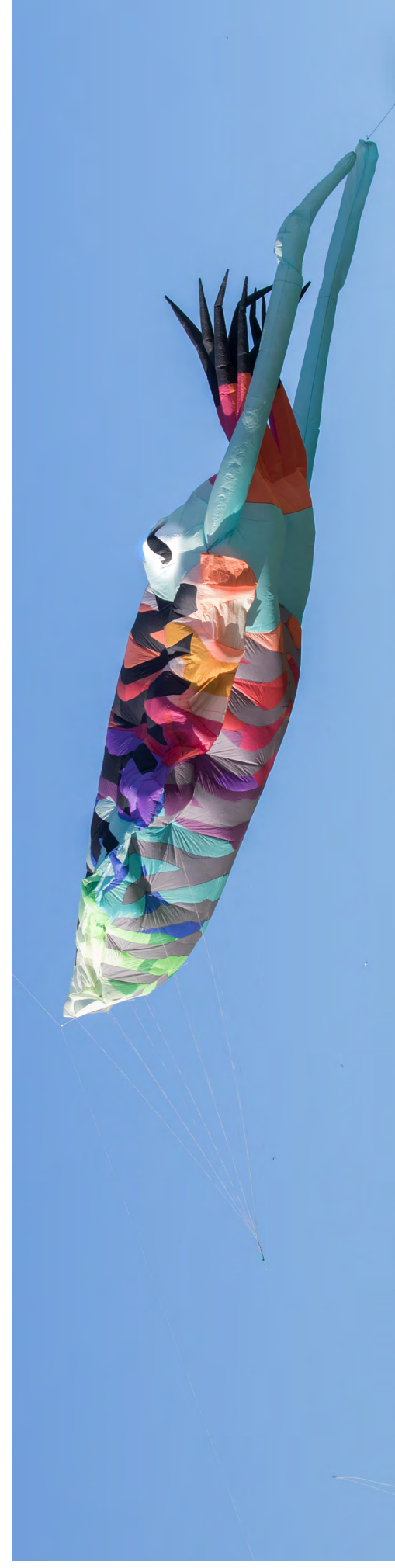
OUR ECONOMY - Whyalla has a diverse and sustainable economy			
Economic Development Plan	Begin delivering on the Economic Development Plan with a focus on attraction of new industry, creating more jobs, underpinning the sustainability of local businesses, increasing the population and growing the visitor 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.	Economic Development Strategy adopted. Implementation commenced with initial focus being on hydrogen development.	ON TRACK
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."	This event was delivered with great success, with very positive feedback received from the SANFL on the standard of the facilities.	ON TRACK

2022-23 ACHIEVEMENTS CONT..

OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
OUR ECONOMY - Whyalla has a diverse and sustainable economy			
Northern Coastline Master Plan	Delivery of Cuttlefish Coast projects, to improve the value proposition of the tourism offering on the Northern Coastline.	This project has now been reimagined, due to issues surrounding Native Title along the coastline, as well as the large increase in visitors to the cuttlefish dive site that has occurred over the last 12 months. The Point Lowly Cottages Upgrade will soon commence, while some other components won't proceed until a later financial year. Council will work closely with the State Government to progress these projects alongside the development works happening around Port Bonython.	MAJOR DELAYS
OUR IMAGE - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future			
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.	Focus has been on Surf Life Saving Club development (including water splash area), Café and Vic Pods as well as park furniture. Continuing to also advocate for hotel development.	ON TRACK
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.	McDouall Stuart Ave upgrade and revegetation works are progressing as planned. Replacement of key parts of the irrigation system that are reaching end of life is being planned for the next few years. Significant additional rain for this year has meant that the additional resources allocated for beautification have been focused towards weed control.	ON TRACK

OUR LEADERSHIP - we are a City confident in its leaders			
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.	Work is progressing on rolling out an updated training program for Council Members and implementation of the new Behavioural Framework. New requirements around the Audit and Risk Committee don't come into effect until later in 2023, but the process to appoint the new committee will ensure that Council is ready for this well before time. Council will be reviewed by ESCOSA later in 2023. The format and likely content of their advice is still unknown, as councils reviewed in the first year are still yet to receive anything back. A rating review will be undertaken in late 2023, to ensure that Council is ready to make the move to the use of Capital Values by the 2023-24 financial year.	ON TRACK

OBJECTIVE	PLANNED ACTIVITIES	PROGRESS TO DATE	TRACKING
OUR LEADERSHIP - we are a City confident in its leaders			
Community Participation	Increase levels of community participation through engagement.	Two staff attended IAP2 training and will work with the leadership team on implementation of ideas for improvement. Increased responsiveness to Facebook posts has been a positive improvement in engaging with the community.	ON TRACK
Customer Experience	Finalisation and implementation of a Customer Experience Framework for Council.	The framework has been completed and endorsed and implementation has commenced. Customer service request closures and inbound correspondence response rates continue to improve.	ON TRACK
Organisational Development	With a performance management framework implemented the training and development plan will align Organisational and individual training and development needs. Key findings from the Uni SA Organisational Culture report will be actioned.	Training and Development plans have been developed, based on an in-depth training needs analysis.	ON TRACK
Information Systems	Develop a roadmap and commence staged implementation for modernised council systems.	A consultant has been appointed to deliver this work, which includes a comprehensive review of current systems and a course of action for the future, focusing on customer centric service delivery. Process mapping is well underway and this work will link closely to the relocation project.	ON TRACK
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.	Methodology for review developed and first review areas are in the process of being determined.	MINOR DELAYS



MEASURING OUR PERFORMANCE

FOCUS AREA	MEASURE	PROGRESS	PERFORMANCE
Key imperatives / project delivery			
Staged delivery of the foreshore master plan	On track against plan	Focus has been on Surf Life Saving Club development (including water splash area), Café and Vic Pods as well as park furniture. Continuing to also advocate for hotel development.	ON TRACK
Development of updated Strategic Management Plans that reflect community vision and need	Plans adopted	Legacy issues continue to be closed out progressively, with many of these now operationalised.	ON TRACK
Implementation of the economic development plan	On track against plan	Economic Development Strategy adopted. Implementation commenced with initial focus being on hydrogen development.	ON TRACK
Provide leadership and organisational resources to supporting region wide projects (e.g. Hydrogen Hub, EPLGA, Upper Spencer Gulf group) to attract state and federal funds & external partners.	Feedback from external stakeholders	The EPLGA Shared Services initiative has resulted in an agreement for Whyalla to host Environmental Health Officer (EHO) services for Ceduna, Franklin Harbour, Kimba and Streaky Bay from 1 July 2023. This will require the hiring of an additional EHO to be funded by these councils. Other options for shared services continue to be explored. Council was involved in a joint tender seeking a consultant to assist with the required rating review to make the move to rating by Capital Value, alongside the other 5 impacted councils on the Eyre Peninsula. As the largest impacted council, Whyalla probably could have undertaken this process alone, but thought it was important to be involved to achieve a better outcome for the smaller councils involved. Internal resources are being focused on the State Significant Projects that are underway, but further conversations need to be held on the actual level of resourcing required.	ON TRACK
Delivery of annual capital program	On track against plans	Most capital projects have commenced with many expected to be completed by EOFY. Rec Centre and Cottages not progressing as fast as expected but will be underway before EOFY. Broadbent Terrace Stormwater deferred as quotes received 3 x budget. Child Care Centre Upgrade and Surf Life Saving Club Upgrade will continue into 23-24, as originally planned. Marina Renewal is the only major project where planning has not commenced.	MINOR DELAYS
Delivery of initiatives outlined within the Annual Business Plan	On track against plans	Just over 75% of Strategic initiatives are progressing as per the plan. The remaining items are mainly impacted by minor delays, with only one initiative being impacted in a major way, being the Northern Coastline Master Plan, which was recently reported to Council.	ON TRACK

FOCUS AREA	MEASURE	PROGRESS	PERFORMANCE
Financial and asset management			
Performance against Council's adopted budget inclusive of savings	Financial results show improvement compared to adopted (or adjusted) budget	Results to end of December are relatively consistent with budget, except for budget pressures relating to electricity, waste collection/disposal, animal re-homing and the cost of relocation.	AT RISK
Identify and implement strategies to restore a surplus financial position by 2026/2027	Options presented to Council	Modelling will be presented during the 23-24 budget process. Sale/lease of council owned land to state, together with additional rate revenue from hydrogen development have the potential to significantly improve councils financial position.	ON TRACK
Develop and commence delivery of a service review program, ensuring effective and efficient delivery of council services	Status of service reviews	Methodology for review developed and first review areas are in the process of being determined.	MINOR DELAYS
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	Administration is investigating the possibility of developing a city transformation strategy that seeks to leverage councils assets and land holdings to maximise commercial/Public-Private Partnership opportunities.	MINOR DELAYS
Continuous improvement of Council's asset management data and delivery	AMPs adopted by Council	Asset Management Strategy (AMS) in place - Over the past 4 years council data in its various asset management plans has improved to a point where the renewal spend is more consistent and asset lifecycles are a lot more accurate. The update of data has also enable forward planning for various assets enabling a more effective allocation of Councils internal resources including budget. Additional information will be added to the AMS when it is next reviewed, but individual plans for each asset class are not required.	ON TRACK
Organisational development / organisational performance			
Build organisational capacity: culture, leadership, training and development	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Action plans developed. Leadership program for EMT commenced. Leadership program for Leadership group to commence prior to EOFY. Training & Development Plans have been developed. One departure this financial year - Manager Community Development. A number of vacant manager/senior positions exist necessitating some further organisational realignment. 	ON TRACK

MEASURING OUR PERFORMANCE CONT...

FOCUS AREA	MEASURE	PROGRESS	PERFORMANCE
Organisational development / organisational performance			
Build organisational governance: implement local government legislative reform program, commence preparation for the 2022 local government election	Timely and efficient implementation of LG reform	Progressing well.	ON TRACK
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	Progressing well - significant work program identified during WHS Audit.	ON TRACK
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	The framework has been completed and endorsed and implementation has commenced.	ON TRACK
Improve Community engagement/ experience	Customer request closures, inbound correspondence response rate	Customer service request closures and inbound correspondence response rates continue to improve. At the time of reporting this year there have been 379 incoming customer requests with 302 closed/completed (79.6%).	ON TRACK
Build community leadership	Development and implementation of strategies to build community leadership	An agreement has been entered into with UniSA for an industry fellowship with a focus on building community leadership. The fellowship commences in February and a further briefing will be provided to Council.	ON TRACK
Undertake annual community survey	Survey results show increased ratings year on year against annual community survey	The Community Survey is ordinarily undertaken in November/December each year, in 2022 the survey was deferred to the first quarter of 2023 due to the Council election.	ON TRACK



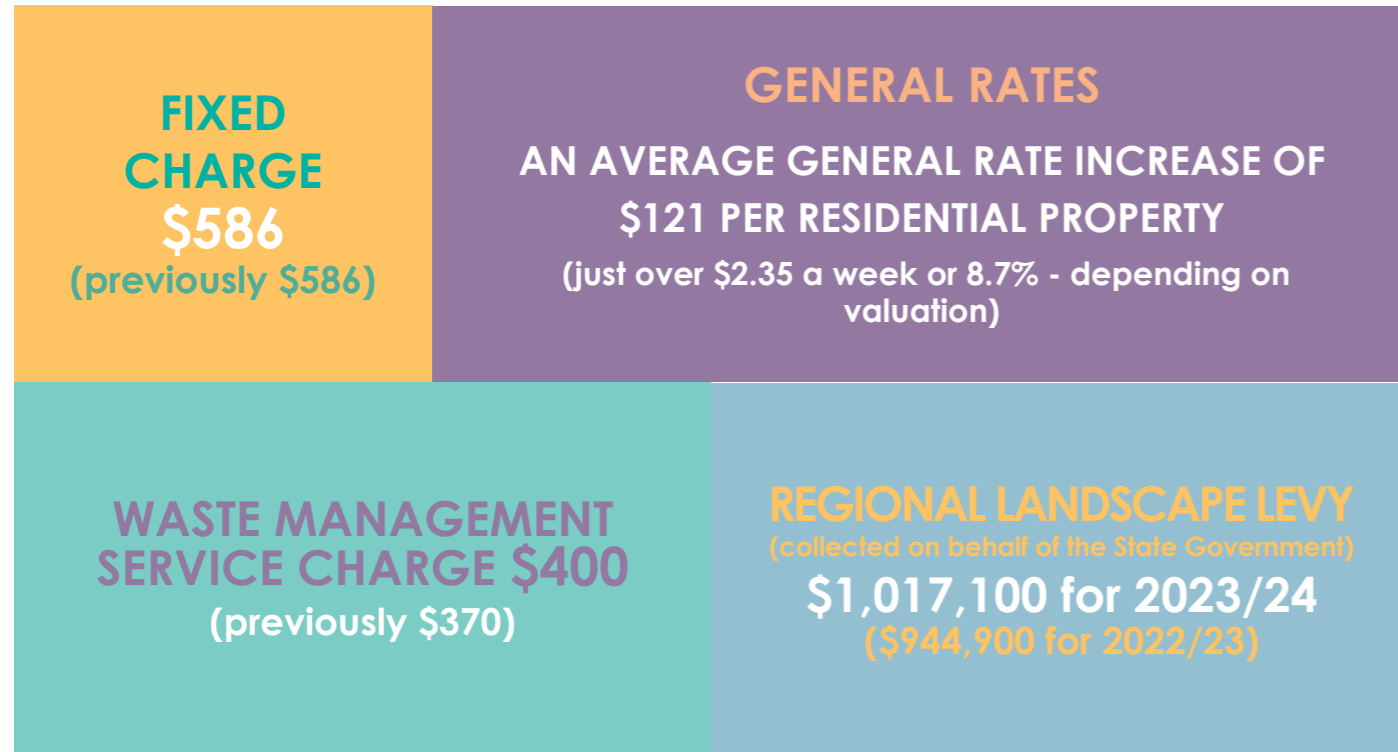
2023-24 PLAN

PHOTOGRAPHY BY BETTY NOTTLE

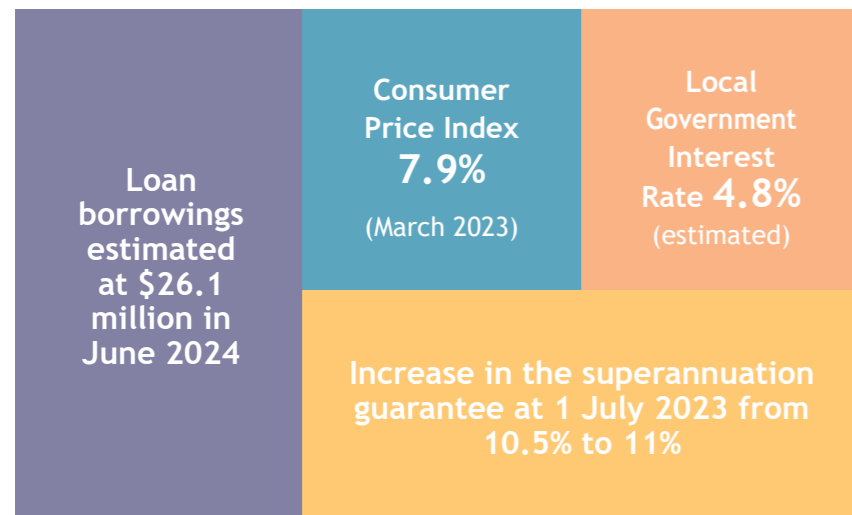
2023-24 AT A GLANCE

The Annual Business Plan sets out Council's proposed services, programs and projects for 2023/24. 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 2023-24 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
Financial Sustainability - Rate Methodology - Reliance on rates	Political - Election outcomes - Focus on renewable energy
Legacy Issues - Recreation Centre - Disability access - Point Lowly Cottages - Civic building	Economic - Covid impacts - Economic Development Plan - Hydrogen industry - Tourism
Services - Service review framework - Capacity to deliver new projects/service	Legal - Local Government reform
Workforce - Policy review - Recruitment - Succession planning	Social - Housing - Public Health Plan
Effectiveness - Modernisation	Technological - Preparation for change
Assets - Asset data - Comprehensive review of buildings	Environmental - Cuttlefish protection - Climate change
Performance - CEO KPIs - Business unit plans	Relationships - Other spheres of government - Private industry

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

LTFP ASSUMPTION	
Service Levels	Interest Rate 4.8%
Rate Increase 8.7%	Capital Costs 7.9%
Wage increase 5.5% (including superannuation of 0.5%)	Ongoing Savings \$100,000
Consumer Price Index 7.9%	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

CEO REPORT ON FINANCIAL SUSTAINABILITY

Council prepares its annual plan taking into account the previously listed parameters, but there are always trade-offs in meeting all the outcomes. When Council presented the draft budget to the Audit & Risk Committee prior to consultation, the LTFP did not project a return to a surplus position for nearly 10 years, which is not in line with the relevant parameter. This was also an indication that Council is not currently operating in a sustainable manner.

This point has been discussed at length both internally and externally over the last year or so, in the context of the unique and challenging position that Whyalla finds itself in. Once-in-a generation projects have the potential to transform the future of the city, centred around the development of a hydrogen industry at Port Bonython and Cultana. However, with this opportunity also comes significant challenges, with ageing infrastructure in the city meaning that a high level of investment is going to be required to support the change.

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 liveability and amenity of the city.

Council cannot be the one to make this investment, external funding from other levels of government and private industry will be vital to revitalising the city. Whilst the timing of this investment is unknown, Council has concluded that making cuts to services and amenity within the city at this time in order for Council to reduce its projected operating deficit was counterintuitive to the objective of improving the liveability and amenity of the city required to attract additional skilled workforce to Whyalla. Instead, a level of deficit for a number of years is likely to be necessary.

CEO REPORT ON FINANCIAL SUSTAINABILITY CONT...

It should however be noted that there are potential upside risks that aren't built into the plan yet. For example, it is likely that a significant level of rates will be generated by the hydrogen hub investment in our city, however the timing is not yet known. Equally, there is the potential that recent announcements may spur additional growth in the urban renewal of existing residential properties as well as new builds, which will also generate additional rates.

Modelling has been undertaken showing that even if only half of currently proposed projects came to fruition, that the additional rates revenue would move Council back to financially sustainable position. In reality, there is likely to be far more in the pipeline than is currently envisaged.

Council will only build in additional rates revenue from commercial development in cases where that development is absolutely certain, i.e construction has commenced or previously non-rateable land has changed ownership. Currently Council's plan builds in no residential growth. Once Council has experienced 1% of residential growth over a 2 year period, the plan will be updated with a reasonable growth assumption.

The community are very sensitive to discussions of service level cuts and so the Council have committed to maintaining current service levels, as well as looking to improve liveability over time. Without growth, this requires rate increases above CPI, which is always made very clear during public consultation. However, Council will soon commence a program of service reviews, to ensure that services are being delivered in an effective and efficient manner.

The level of borrowings being carried by Council are reasonable, with the Net Financial Liabilities Ratio only projected to peak just above 70%. Council have set a conservative ceiling for this ratio of 80%, below the 100% recommended by the LGA. This shows that there is capacity to undertake additional investment, however Council doesn't currently have the capacity to service additional assets.

So, while Council is currently restricted in what it can do financially, the decision to move ahead on the current path was a fully informed decision, based on the situation Council finds itself in. However, Council have recognised that this cannot continue indefinitely, and so resolved to implement a modest reduction in Management positions and reduce ongoing capital budget capacity from 2025/26, if additional income is not certain by this time.

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 a reality occurs as soon as possible.



PHOTOGRAPHY BY ANETTE KIRBY

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 2023-24 to ensure that Council can deliver on these strategic objectives.

AREA OF FOCUS	PLANNED ACTIVITIES
OUR PEOPLE - a safe and engaged community, which is healthy, culturally and socially rich	
Library Space	The Library is an important and well used community asset. Some components of the building are due for renewal and this is being taken as an opportunity to review the overall use of the space, to ensure it meets practice.
Animal Management Plan	Implementation of programs, such as education and desexing, in line with the recently adopted Animal Management Plan. It is expected that this investment will reduce the number of animals requiring rehoming, which is a significant cost driver for Council.
Water Security	Development of the Northern Water Supply Project will ensure water security in Whyalla for future generations. It also provides an opportunity to advocate for the concurrently upgrade Whyalla's water supply network, which currently doesn't meet industry standards.

OUR PLACES - protecting our natural environment and enhancing our built environment	
Waste Education	Currently almost half of the waste put in general waste bins across the city could be diverted to green waste. If this occurred, it would save almost \$300,000 a year in disposal costs. Education programs will be undertaken with industry partners to empower the community to begin making this change.
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 Stormwater Assets	Undertake a condition rating and valuation of Council's stormwater network as part of the 5 year cycle. Due to the nature of stormwater asset inspection, a portion of the network will be inspected and the results extrapolated over the remaining assets based on age and location.
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.
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. Detailed design for a number of high priority projects will be progressed, to ensure Council is shovel ready when funding is available.

STRATEGIC INITIATIVES CONT.

AREA OF FOCUS	PLANNED ACTIVITIES
OUR ECONOMY - Whyalla has a diverse and sustainable economy	
Economic Development Plan	Delivery of 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.
Northern Coastline Master Plan	Complete delivery of the Point Lowly Cottages Upgrade, which will provide a key tourism asset for the region.

OUR IMAGE - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future	
Foreshore Master Plan	Progress the Surf Life Saving Club build alongside the open space components of the plan, such as playground and water play. Focus on the renewal of marina assets reaching end of life, such as the boat ramp and swimming enclosure.
Greening Whyalla	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. In addition, a pilot program will be developed to get community buy in for the uplift of local streetscapes.
Sand Replenishment	Council will double its annual sand replenishment program, to maintain the current beach over the next 15 to 20 years in line with the recommendations in the recently completed coastal adaptation study.

OUR LEADERSHIP - we are a City confident in its leaders	
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 and development plan will align Organisational and individual training and development needs.
Information Systems	Commence staged implementation of the system modernisation roadmap.
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.
Rates Review	Extensive community consultation will be undertaken as Council prepares to make the move to rating using Capital Values for 2024/25.
Review of Strategic Management Plans	The development of a Community Plan, outlining the future direction of the city as a whole, will drive the update to Council's Strategic Management Plans.
Future Civic Centre	Planning for the future home of Council is an exciting opportunity to ensure the delivery of a multi-use facility that delivers the best possible outcome for the community.

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 align with the Key Performance Indicators adopted by Council for the Chief Executive Officer.

FOCUS AREA	PERFORMANCE MEASURE
Key imperatives / project delivery	
Staged delivery of the foreshore master plan	On track against plan
Development of updated Strategic Management Plans that reflect community vision and need	Plans adopted
Implementation of the economic development plan	On track against plan
Provide leadership and organisational resources to supporting region wide projects (e.g. Hydrogen Hub, EPLGA, Upper Spencer Gulf group) 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
Identify and implement strategies to restore a surplus financial position by 2026/2027	LTFP projections
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 plan
Continuous improvement of Council's asset management data and delivery	Quality of asset data available Improvement in asset condition over time



PHOTOGRAPHY BY BETTY NOTTLE

MEASURING OUR PERFORMANCE CONT.

FOCUS AREA	PERFORMANCE MEASURE
Organisational development / organisational performance	
Build organisational capacity: culture, leadership, training and development	<ul style="list-style-type: none"> Organisational development plan developed and implementation commenced Leadership development undertaken Training and development plan developed and implementation commenced Retention of senior management team
Build organisational governance, including implementation of local government legislative reform program	Compliance with all Local Government Act requirements 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 below shows Council's expected spend on Capital Renewal during 2023-24, totalling \$5.6 million. 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	\$1,640,000
Buildings	\$2,086,000
Rec and Open Space	\$613,000
Plant & Equipment	\$1,105,000
Irrigation	\$125,000
Total	\$5,569,000

TRANSPORT RENEWAL

This is the second year of a three-year program, that includes renewal of road, kerb and footpath assets. The development of the program is based on detailed network condition data, in conjunction with visual assessments and usage information.

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:

- Loader
- Tractor
- Drum Roller
- Woodchipper
- Mower
- 7 fleet vehicles
- Trailer
- 3 school crossings
- Minor IT equipment

BUILDING RENEWAL

RECREATION CENTRE

\$736,000

The works already tendered included the replacement of significant plant room items, to improve the water quality achieved at the Centre. This was outside the scope of the previously approved budget, but can be funded from Council's renewal budget as these items are approaching end of life.



CREMATORIUM

\$602,000

The crematorium is an important asset for both Whyalla and the wider region, as there are very few providers of this service outside of metro Adelaide. The current cremator is at end of life and in urgent need of replacement so that this service can continue. The ongoing cost of this service is covered by service charges, meaning that it is not a cost to ratepayers.

WHYALLA LIBRARY

\$253,000

The library is an important and well used community asset. Some components of the building are due for renewal including the polished concrete floor and air conditioning units. A further allocation will be required in the following year, for renewal of the shade sails and blinds.



PUBLIC TOILETS

\$158,000

Public toilets across the city are in need of renovation to bring them up to modern standards. It is proposed that 1 to 2 toilets a year will be renewed over the coming years, with Wilson Park prioritised for the coming year.

CHILD CARE CENTRE

\$128,000

Some internal fittings have reached end of life and will be replaced as part of the overall Centre upgrade.

OTHER BUILDING WORKS

\$209,000

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

- Alex Ramsey Library
- Works Depot

OPEN SPACE RENEWAL

CHILD CARE CENTRE \$165,000

Fencing, pergolas and landscaping has been identified as requiring work and will be managed as part of the overall Centre upgrade.

PLAYGROUNDS AND EQUIPMENT \$149,000

Two playgrounds require replacement each year to ensure equipment isn't exceeding useful life. Russell and McGee Street playgrounds have been identified as reaching end of life.

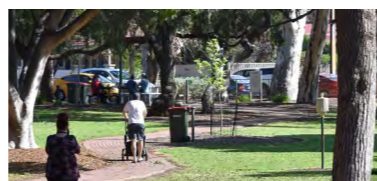


SWIMMING ENCLOSURE \$119,000

The renewal of the swimming enclosure at the Whyalla Marina has been included within a funding application covering the replacement of the boat ramp, dredging of the marina and resealing of the carpark. This funding, if received, will allow Council to renew these assets to a high standard.

ADA RYAN GARDENS \$118,000

The relaying of the basketball court and replacement of some fencing that has reached end of life.



OTHER OPEN SPACE WORKS \$62,000

The program to replace many of the BBQs and related infrastructure across the city over the coming years will continue, with Wilson Park and Ocean Eyre identified for this year.

Minor works will be done to ensure the dish cleaning station at Whyalla Marina remains operational.

IRRIGATION RENEWAL

An irrigation renewal program has been developed, with the replacement of two major pump stations required over the coming years.



NEW CAPITAL PROJECTS

The table shows Council's expected spend on New Capital Projects during 2023-24, totalling \$1.5million. The majority of this value was committed by previous Council resolutions. Due to a number of large projects already in progress, and the amount of planning required to get ready for future priorities, the project list for this year has been kept to a minimum. This will increase capacity over the coming years.

PROJECT	2023-24		
	TOTAL COST	FUNDING	COUNCIL COST
Surf Life Saving Club Building	\$1,100,000	\$-	\$1,100,000
Maritime Museum Path	\$180,000	\$180,000	\$-
Depot Plant Upgrades	\$95,000	\$-	\$95,000
Street Tree Replacement Program	\$90,000	\$-	\$90,000
Cemetery Storage Bays	\$32,000	\$-	\$32,000
Bennett Oval Disability Access	\$23,000	\$23,000	\$-
Total	\$1,520,000	\$203,000	\$1,317,000

SURF LIFE SAVING CLUB BUILDING

This is the second component of Council's contribution to this project. Council is working closely with Surf Life Saving SA to ensure that the delivery of this facility meets community expectations and needs, including a permanent café facility. Work is also being undertaken to ensure that open space components of the Foreshore Masterplan are also delivered as part of this project.

MARITIME MUSEUM PATH

This project will improve accessibility for one of Council's most important tourism assets. The current path is greatly impacted by tree roots, so this solution proposes a raised path, that allows all users to enjoy the beauty of the surrounding gardens. This will be completely funded from the Local Roads and Community Infrastructure fund.

DEPOT PLANT UPGRADES

A number of small pieces of plant have been identified that will improve the efficiency of the depot team, while also addressing some safety issues. Their purchase will mean that more work can be completed in house.

CEMETERY STORAGE BAYS

As the footprint of the cemetery continues to grow , it has become necessary to be able to delineate storage areas for materials that previously existed away from the public area.

BENNETT OVAL DISABILITY ACCESS

This project will see the delivery of 6 disability carparks close to the buildings and amenities at the oval. This will be completely funded from the Local Roads and Community Infrastructure fund.

CONTINUING PROJECTS

The table below represents projects that have been approved as part of a previous budget process, where some of the approved expenditure is now expected to occur during 2023-24.

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
Point Lowly Cottages Upgrade	\$1,000,000	\$-	\$500,000	\$500,000
Child Care Upgrade	\$1,050,000	\$-	\$400,000	\$650,000
Surf Life Saving Club Building	\$450,000	\$-	\$-	\$450,000
Walking Trails	\$400,000	\$-	\$200,000	\$200,000
Arts & Culture Allocation	\$200,000	\$-	\$-	\$200,000
Gulf View Drive Upgrade	\$180,000	\$-	\$-	\$180,000
Levee Bank Extension	\$170,000	\$-	\$-	\$170,000
Signage Improvements	\$110,000	\$-	\$-	\$110,000
CCTV Improvements	\$100,000	\$-	\$-	\$100,000
Whyalla Marina	\$-	\$777,000	\$-	\$777,000
Whyalla Health & Leisure Centre	\$-	\$527,000	\$-	\$527,000
Plant Replacement Program	\$-	\$317,000	\$-	\$317,000
Foreshore Toilet Renewal	\$-	\$158,000	\$150,000	\$8,000
Child Care Centre Playground	\$-	\$108,000	\$-	\$108,000
Irrigation Renewal	\$-	\$100,000	\$-	\$100,000
Lacey Street Playground	\$-	\$68,000	\$65,000	\$3,000
George Lane Playground	\$-	\$38,000	\$36,000	\$2,000
Minor IT Projects	\$15,000	\$30,000	\$-	\$45,000
Total	\$3,675,000	\$2,123,000	\$1,351,000	\$4,447,000

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.



CHANGES SINCE CONSULTATION

CHANGES SINCE CONSULTATION

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

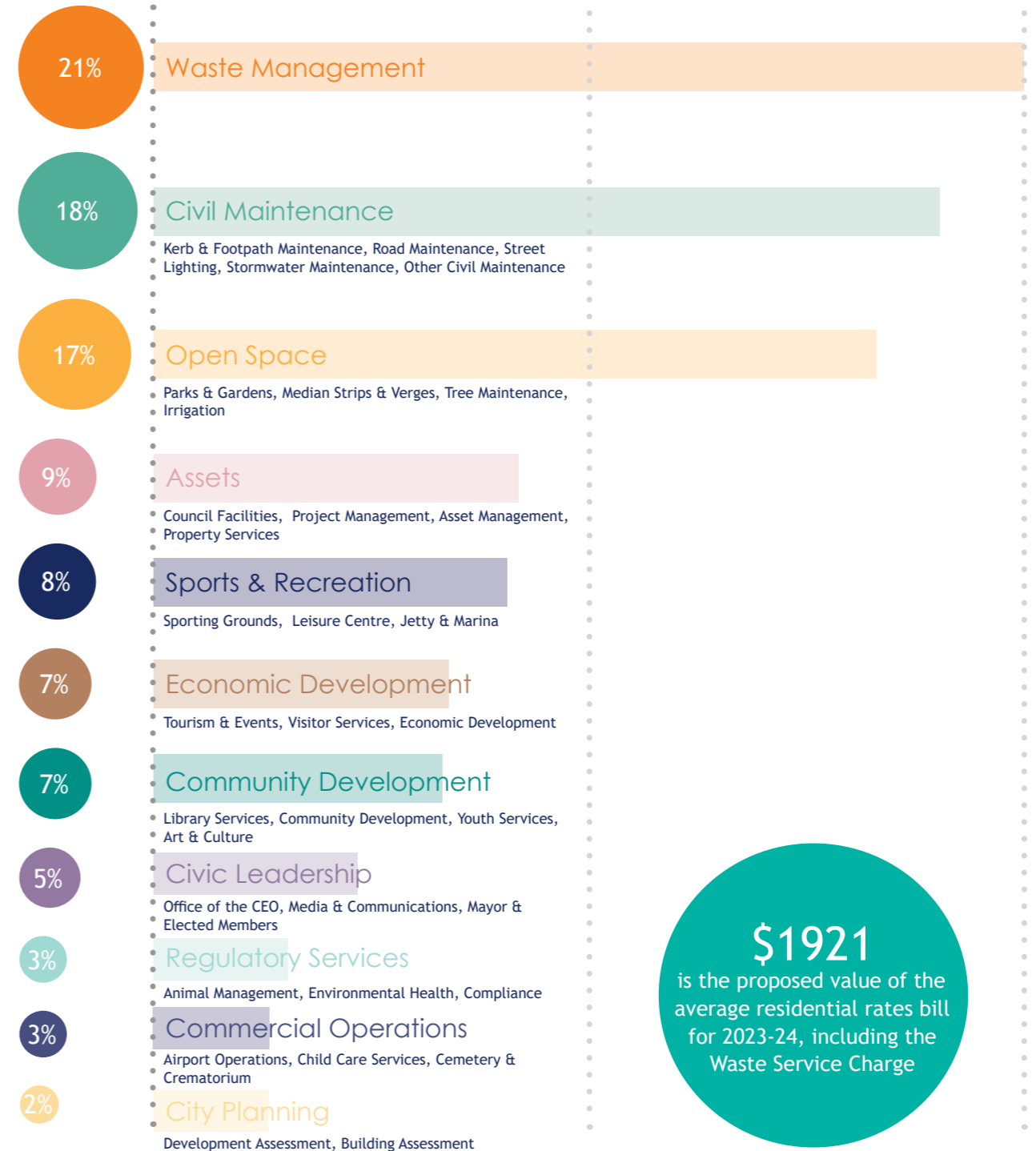
- The consultation document was based on an estimated CPI figure of 7.5%. The actual CPI figure for March 2023 was 7.9% and expenditure and income projections have been updated as required to reflect this difference. This impacts all financial data throughout the document.
- The rate increase was also updated to reflect the higher CPI figure. A rate increase of 8.5% was included in the consultation document, but as discussed with the community during consultation, the higher CPI meant a rate increase of 8.7% was required. This is 0.8% above CPI, less than the 1.0% consulted on.
- Since consultation, Council has received valuation data from the Office of the Valuer General. This shows an increase in Site Values of 7.4% across the council area. This data has been updated the rating section of the document and Appendix C.
- As part of the consideration of advice received from the Audit and Risk Committee, Council resolved to make some cuts in staff numbers and capital spend from 2025/26, if the financial position doesn't improve prior to that time. The projections in the LTFP were updated for consultation to reflect this change, but the CEO Report on Financial Sustainability has now been updated as well.
- Some additional pages have been added to Appendix B, one showing the financial position of the Council without the Airport and one showing the key assumptions used in the LTFP. These are included to provide additional information.
- Since consultation began, a number of Council decisions have impacted the financial projections, including the 2023/24 budget, with the material ones being:
 - Adoption of the Third Quarter Budget Review, which primarily resulted in capital expenditure being retimed from 2022/23 to 2023/24.
 - Signing of a new three-year electricity contract, which increased costs by \$260,000 in 2023/24, dropping to \$180,000 by 2025/26.
 - Recognition of Supplementary Road Funding for South Australia being extended by three years in the Federal budget, being worth approximately \$190,000 per year.
 - A small increase in the Economic Development budget, to allow capacity to join Regional Development Australia Eyre Peninsula if Council wishes.
 - An additional allocation of \$450,000 to allow for the temporary relocation of Council administration, with this being reallocated from future capital budget capacity.

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

\$0 \$50 \$100 \$150 \$200 \$250 \$300 \$350 \$400

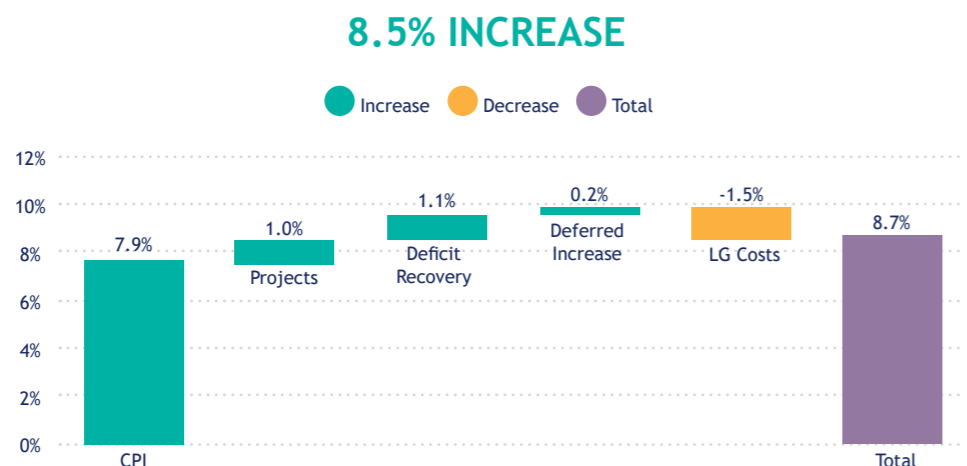


\$1921
is the proposed value of the average residential rates bill for 2023-24, including the Waste Service Charge

COMPONENTS OF COUNCIL’S PROPOSED RATE INCREASE

A number of significant factors have influenced the preparation of Council’s 2023-24 Annual Business Plan and Budget and are reflected within the proposed rates increase of 8.7%.

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 7.9% for 2023.

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. However, because CPI is at such a high level this year, it is expected that wages won’t increase in line with CPI, which has had the impact of putting downward pressure of 1.5% on rates.

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 is required to assist in moving back to a break-even position in the medium term. For this year this has been set at 1.1%

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. This is the final year of this item.

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 2023-24 of (\$2,499,000) and an adjusted operating deficit ratio of (6%).

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 has undergone 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 LTFFP. 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 (LTFFP) 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 67% for 2023-24 and is within the target range.

The Asset Renewal Funding Ratio is projected to be 132% in 2023-24. 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 slightly above target, as Council retimed some renewal expenditure from previous years in line with updated project delivery timetables.

Total borrowings are projected to be \$26.1m at 30 June 2024.

Council will monitor the implementation of the 2023-24 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

<p>Net Rate Revenue \$25.7 million</p>	<p>Other Operating Revenue \$13.6 million</p>
<p>Operating Expenditure \$41.8 million</p>	<p>Capital Expenditure \$12.9 million</p>

KEY FINANCIAL INDICATORS	Target Short Term	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
Adjusted Operating Surplus/ (Deficit) - \$'000		(827)	(1,943)	(2,737)	(2,499)
Adjusted Operating Surplus/ (Deficit) Ratio	(2) - 1%	(2)%	(5)%	(7)%	(6)%
Net Financial Liabilities Ratio	< 80%	46%	69%	56%	67%
Asset Renewal Funding Ratio	90 - 110%	62%	129%	126%	132%

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

2022 Year End Actual - Council's audited financial results as at 30 June 2022

2023 Adopted Budget - Budget for 2022-23 as adopted by Council June 2022

2023 Projected Actual - Council's revised budget, projecting its financial position to 30 June 2023

2024 Adopted Budget - Adopted Budget 2023-24



SUMMARY STATEMENT & FINANCING TRANSACTIONS

Summary Statement	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES				
Operating Revenues	36,487	36,474	37,738	39,263
less: Operating Expenses	(35,595)	(38,417)	(40,475)	(41,762)
Operating Surplus/(Deficit) before Capital Amounts	892	(1,943)	(2,737)	(2,499)
CAPITAL ACTIVITIES				
Capital Expenditure on Renewal/Replacement	(5,898)	(5,574)	(5,459)	(7,692)
add back: Depreciation, Amortisation and Impairment	7,257	8,132	8,007	8,451
add back: Sale of Replaced Assets	192	178	187	238
Net Outlays on Existing Assets	1,551	2,736	2,735	997
Capital Expenditure on New and Upgraded Assets	(12,149)	(10,140)	(5,435)	(5,195)
add back: Amounts Specifically for New and Upgraded Assets	5,198	4,823	1,201	1,100
add back: Sale of Surplus Assets	0	0	0	0
Net Outlays on New and Upgraded Assets	(6,951)	(5,317)	(4,234)	(4,095)
Net Lending/(Borrowing) for Financial Year	(4,508)	(4,524)	(4,236)	(5,597)

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	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
New Borrowings	24,150	7,300	4,250	5,600
Repayment of Principal on Borrowings	(14,900)	0	0	0
(Increase)/Decrease in Cash and Cash Equivalents	230	49	178	(78)
Net Balance Sheet Funding	(4,972)	(2,825)	(192)	75
Financing Transactions	4,508	4,524	4,236	5,597

*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 2023-24 of \$923,000 and an operating deficit ratio of (34%).

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 expected to be fairly cash neutral over the next 10 years meaning that loan balances don't increase. However, it is important to investigate options to improve the financial position of the airport, so that loans can begin to be repaid and create capacity for future renewal works.

The airport's Net Financial Liabilities Ratio is projected to be 291% for 2023-24 and is outside of target range for the next two years. Total borrowings are projected to be \$7.9 million at 30 June 2024.

KEY FINANCIAL INDICATORS	Target Short Term	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
Operating Surplus/(Deficit) - \$'000		(742)	(795)	(929)	(923)
Operating Surplus/(Deficit) Ratio	1 - 6%	(34)%	(25)%	(37)%	(34)%
Net Financial Liabilities Ratio	< 250%	237%	216%	298%	291%
Asset Renewal Funding Ratio	90 - 110%	N/A	N/A	N/A	N/A

2022 Year End Actual - Council's audited financial results as at 30 June 2022

2023 Adopted Budget - Budget for 2022-23 as adopted by Council June 2022

2023 Projected Actual - Council's revised budget, projecting its financial position to 30 June 2023

2024 Adopted Budget - Adopted Budget 2023-24

BUDGET AT A GLANCE

Passenger Fee Revenue \$770,000	Screening Revenue \$1,361,000
Operating Expenditure \$3,607,000	Other Operating Revenue \$553,000

AIRPORT SUMMARY STATEMENT & FINANCING TRANSACTIONS

Summary Statement

	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES				
Operating Revenues	2,156	3,197	2,532	2,684
less: Operating Expenses	(2,898)	(3,992)	(3,461)	(3,607)
Operating Surplus/(Deficit) before Capital Amounts	(742)	(795)	(929)	(923)
CAPITAL ACTIVITIES				
Capital Expenditure on Renewal/Replacement	(329)	-	-	-
add back: Depreciation, Amortisation and Impairment	288	782	533	657
Net Outlays on Existing Assets	(41)	782	533	657
Capital Expenditure on New and Upgraded Assets	(8,008)	(1,900)	(2,194)	-
add back: Amounts Specifically for New and Upgraded Assets	4,624	1,200	141	-
Net Outlays on New and Upgraded Assets	(3,384)	(700)	(2,053)	0
Net Lending/(Borrowing) for Financial Year	(4,167)	(713)	(2,449)	(266)

Financing Transactions

	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
New Borrowings	4,150	700	2,400	300
Repayment of Principal on Borrowings	-	-	-	-
(Increase)/Decrease in Cash and Cash Equivalents	17	13	49	(34)
Financing Transactions	4,167	713	2,449	266

*Depending on cash flow



PHOTOGRAPHY BY BETTY NOTTLE

2023-24 RATES REVENUE

Council’s revenue for 2023-24 includes \$20.5 million from general rates.

Council has set a rate which requires an increase in general rates to the average ratepayer of 8.7%. 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 7.4% over the previous year. Residential properties experienced an overall increase of 7.6%, with increases of 4.8% for Whyalla and Whyalla Norrie, 10.4% for Whyalla Playford, Whyalla Stuart and Whyalla Jenkins, 9.0% for Mullaquana and 7.2% for shack sites. Business and Industrial properties experienced an average increase in value of 6.5%, while vacant land experienced an increase of 9.1%.

In setting rates for the 2023-24 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 2023-24 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 2023-24 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 2023-24, an average general rate increase of \$121 annually (around \$2.35 per week or 8.7%) 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.

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 2022-23	Rates Raised 2023-24	% Change
Residential	10,673	\$653,616,143	\$14,933,235	\$16,232,265	8.70%
Business & Industry	522	\$74,960,857	\$2,589,858	\$2,815,189	8.70%
Regional Centre	3	\$7,660,000	\$317,137	\$344,727	8.70%
Heavy Industry	3	\$2,209,500	\$541,791	\$588,927	8.70%
Primary Production	13	\$5,351,700	\$4,977	\$5,407	8.64%
Rural Living	122	\$19,559,500	\$160,222	\$174,158	8.70%
Coastal Living	192	\$31,192,000	\$201,256	\$218,749	8.69%
Total	11,528	\$794,549,700	\$18,748,476	\$20,379,422	8.70%

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.

2023-24 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 33% of Council’s general rate revenue is generated via the fixed charge portion. For 2023-24 the fixed charge is proposed to be \$586 as it was in 2022-23.

RATE CAPPING

Council will continue the application of rate capping for the 2023-24 financial year. The general rate increase will be capped at 25% on application. 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.

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 2023-24, is \$1,017,100 for the Whyalla region (previously \$944,900), an increase of 7.6% from 2022-23.

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	\$87.43
Commercial	\$131.43
Industrial	\$131.43
Primary producers	\$174.85
Others & vacant land	\$87.43

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.

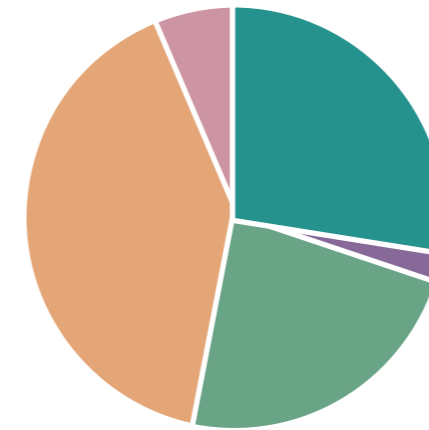
WASTE MANAGEMENT

The Council waste management service charge is raised to maintain the operating and capital requirements relating to waste management services. 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 2023-24 financial year the service charge is proposed to be \$400, compared to \$370 for 2022-23.

Council will continue to provide the waste service charge remission, valued at \$178 for 2023-24. 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 2023-24.

Statutory Charges

Statutory Charges are expected to account for 1% of operating income in 2023-24. 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.

User Charges

User Charges are expected to account for 14% of operating income in 2023-24. 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.

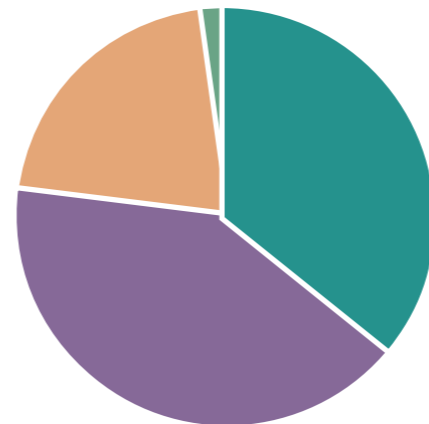
Grants, Subsidies and Contributions

Operating Grants, Subsidies and Contributions are expected to account for 17% of operating income in 2023-24. This includes the General Purpose Grant, Local and Special Road Grants, Roads to Recovery Grant and other minor grants.

Reimbursements and Other Income

Reimbursements and Other Income are each expected to account for 3% of operating income in 2023-24. 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 35% of operating expenditure in 2023-24. 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 2023-24. Materials cover payments for physical goods and includes purchase of consumables, water and energy. Contract services involve payments for the external provision of services.

Finance Costs

Finance Costs are expected to account for 2% of operating expenditure in 2023-24. Finance Costs cover the interest expense related to financing Council’s activities through borrowings, calculated using projected cash flows.

Depreciation

Depreciation expense is expected to account for 21% of operating expenditure in 2023-24. 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.

APPENDIX A FINANCIAL STATEMENTS



FINANCIAL STATEMENTS BUDGET 2022-23

STATEMENT OF COMPREHENSIVE INCOME

Year Ended 30 June	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
INCOME				
Rates	22,386	23,696	23,711	25,700
Statutory Charges	422	409	414	442
User Charges	3,245	3,621	3,810	5,568
Grants, subsidies, contributions	9,010	7,708	8,482	6,409
Investment Income	12	12	36	12
Reimbursements	22	14	87	16
Other Income	1,390	1,014	1,198	1,116
TOTAL INCOME	36,487	36,474	37,738	39,263
EXPENSES				
Employee costs	12,393	13,947	13,852	14,718
Materials, contracts & other expenses	15,740	15,934	18,012	17,637
Depreciation	7,257	8,132	8,007	8,451
Finance Costs	205	404	604	956
TOTAL EXPENSES	35,595	38,417	40,475	41,762
OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS	892	(1,943)	(2,737)	(2,499)
Net gain/(loss) on disposal or revaluations	(1,582)	-	-	-
Amounts specifically for new assets	5,198	4,823	1,201	1,100
Physical Resources Received Free of Charge	186	-	-	-
NET SURPLUS/(DEFICIT)	4,694	2,880	(1,536)	(1,399)
OTHER COMPREHENSIVE INCOME				
Changes in revaluation surplus - IPP&E	18,743	13,676	13,676	21,302
TOTAL COMPREHENSIVE INCOME	23,437	16,556	12,140	19,903
ADJUSTED OPERATING SUPPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS	(827)	(1,943)	(2,737)	(2,499)

Heading Explanation

2022 Year End Actual - Council's audited financial results as at 30 June 2022

2023 Adopted Budget - Budget for 2022-23 as adopted by Council June 2022

2023 Projected Actual - Council's revised budget, projecting its financial position to 30 June 2023

2024 Adopted Budget - Adopted Budget 2023-24

STATEMENT OF FINANCIAL POSITION

Year Ended 30 June	2022 Year End Actual	2023 Adopted Budget	2023 Projected Actual	2024 Adopted Budget
	\$'000	\$'000	\$'000	\$'000
ASSETS				
Current Assets				
Cash & Equivalent Assets	350	180	172	250
Trade & Other Receivables	6,485	6,839	6,565	6,565
Inventories	2,861	2,802	2,861	2,861
Total Current Assets	9,696	9,821	9,598	9,676
NON-CURRENT ASSETS				
Infrastructure, Property, Plant & Equipment	308,477	319,478	324,853	350,353
Other Non-Current Assets	4,910	4,376	4,697	4,597
Total Non-Current Assets	313,387	323,854	329,550	354,950
TOTAL ASSETS	323,083	333,675	339,148	364,626
LIABILITIES				
Current Liabilities				
Trade & Other Payables	3,731	3,423	3,431	3,431
Borrowings	-	100	-	-
Provisions	2,719	2,595	2,719	2,719
Total Current Liabilities	6,450	6,118	6,150	6,150
NON-CURRENT LIABILITIES				
Borrowings	16,250	24,900	20,500	26,100
Provisions	1,074	1,040	1,049	1,024
Total Non-Current Liabilities	17,324	25,940	21,549	27,124
TOTAL LIABILITIES	23,774	32,058	27,699	33,274
NET ASSETS	299,309	301,617	311,449	331,352
EQUITY				
Accumulated Surplus	48,044	50,786	46,508	45,109
Asset Revaluation Reserve	250,590	249,853	264,266	285,568
Other Reserves	675	978	675	675
TOTAL EQUITY	299,309	301,617	311,449	331,352

STATEMENT OF CHANGES IN EQUITY

Year Ended 30 June	2022	2023	2023	2024
	Year End Actual	Adopted Budget	Projected Actual	Adopted Budget
	\$'000	\$'000	\$'000	\$'000
ACCUMULATED SURPLUS				
Balance at end of previous reporting period	43,047	47,906	48,044	46,508
Net Result for Year	4,694	2,880	(1,536)	(1,399)
Transfers to Other Reserves	(255)	-	-	-
Transfers from Other Reserves	558	-	-	-
Balance at end of period	48,044	50,786	46,508	45,109
ASSET REVALUATION RESERVE				
Property Plant & Equipment	250,590	249,853	264,266	285,568
Balance at end of period	250,590	249,853	264,266	285,568
OTHER RESERVES				
Balance at end of previous reporting period	978	978	675	675
Transfers from Accumulated Surplus	255	-	-	-
Transfers to Accumulated Surplus	(558)	-	-	-
Balance at end of period	675	978	675	675
TOTAL EQUITY AT END OF REPORTING PERIOD	299,309	301,617	311,449	331,352

STATEMENT OF CASH FLOWS

Year Ended 30 June	2022	2023	2023	2024
	Year End Actual	Adopted Budget	Projected Actual	Adopted Budget
	\$'000	\$'000	\$'000	\$'000
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Operating Receipts	36,818	33,562	37,322	39,251
Investment Income	12	12	36	12
Payments				
Operating Payments	(33,641)	(29,806)	(31,676)	(32,280)
Finance Costs	(198)	(404)	(604)	(956)
Net Cash provided by (or used in) Operating Activities	2,991	3,364	5,078	6,027
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Amounts Specifically for New/Upgraded Assets	5,198	4,823	1,201	1,100
Sale of Renewed/Replaced Assets	192	178	187	238
Sale of Surplus Assets	-	-	-	-
Payments				
Expenditure on Renewal/Replacement of Assets	(5,898)	(5,574)	(5,459)	(7,692)
Expenditure on New/Upgraded Assets	(11,963)	(10,140)	(5,435)	(5,195)
Net Cash Provided by (or used in) Investing Activities	(12,471)	(10,713)	(9,506)	(11,549)
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Proceeds from Borrowings	24,150	7,300	4,250	5,600
Payments				
Repayments of Borrowings	(14,900)	-	-	-
Net Cash provided by (or used in) Financing Activities	9,250	7,300	4,250	5,600
Net Increase/(Decrease) in cash held	(230)	(49)	(178)	78
Opening cash, cash equivalents or (bank overdraft)	580	229	350	172
Closing cash, cash equivalents or (bank overdraft)	350	180	172	250

APPENDIX B

LONG TERM FINANCIAL PLAN STATEMENTS



ESTIMATED STATEMENT OF CASH FLOWS



Year Ended 30 June

CASH FLOWS FROM OPERATING ACTIVITIES

	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Receipts												
Operating Receipts	36,818	37,322	39,251	40,472	42,131	43,495	45,042	46,619	48,261	49,966	51,738	53,578
Investment Income	12	36	12	12	12	12	12	12	12	12	12	12
Payments												
Operating Payments	(33,641)	(31,676)	(32,280)	(32,363)	(32,957)	(33,837)	(34,650)	(35,596)	(36,604)	(37,726)	(38,656)	(39,696)
Finance Costs	(198)	(604)	(956)	(1,119)	(1,208)	(1,226)	(1,318)	(1,395)	(1,458)	(1,473)	(1,388)	(1,300)
Net Cash provided by (or used in) Operating Activities	2,991	5,078	6,027	7,002	7,978	8,444	9,086	9,640	10,211	10,779	11,706	12,594

CASH FLOWS FROM INVESTING ACTIVITIES

Receipts												
Amounts Specifically for New/Upgraded Assets	5,198	1,201	1,100	740	168	173	178	183	188	193	199	204
Sale of Renewed/Replaced Assets	192	187	238	175	81	222	285	177	404	202	183	178
Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0	0
Payments												
Expenditure on Renewal/Replacement of Assets	(5,898)	(5,459)	(7,692)	(5,339)	(5,185)	(5,957)	(6,252)	(6,875)	(7,730)	(6,755)	(9,655)	(8,424)
Expenditure on New/Upgraded Assets	(11,963)	(5,435)	(5,195)	(5,020)	(2,307)	(1,916)	(2,432)	(1,987)	(2,042)	(2,100)	(2,160)	(2,220)
Net Cash provided by (or used in) Investing Activities	(12,471)	(9,506)	(11,549)	(9,444)	(7,243)	(7,478)	(8,221)	(8,502)	(9,180)	(8,460)	(11,433)	(10,262)

CASH FLOWS FROM FINANCING ACTIVITIES

Receipts												
Proceeds from Borrowings	24,150	4,250	5,600	2,400	0	0	0	100	0	100	0	0
Payments												
Repayments of Borrowings	(14,900)	0	0	0	(800)	(900)	(900)	(1,200)	(1,000)	(2,400)	(300)	(2,400)
Net Cash provided by (or used in) Financing Activities	9,250	4,250	5,600	2,400	(800)	(900)	(900)	(1,100)	(1,000)	(2,300)	(300)	(2,400)
Net Increase/(Decrease) in cash held	(230)	(178)	78	(42)	(65)	66	(35)	38	31	19	(27)	(68)
Opening cash, cash equivalents or (bank overdraft)	580	350	172	250	208	143	209	174	212	243	262	235

CLOSING CASH, CASH EQUIVALENTS OR (BANK OVERDRAFT)

	350	172	250	208	143	209	174	212	243	262	235	167
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ESTIMATED STATEMENT OF CHANGES IN EQUITY



Year Ended 30 June

ACCUMULATED SURPLUS

	Actual	Estimate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Balance at end of previous reporting period	43,047	48,044	46,508	45,109	43,989	42,988	42,218	41,820	41,831	41,831	42,250	43,291
Net Result for Year	4,694	(1,536)	(1,399)	(1,120)	(1,001)	(770)	(398)	(137)	148	419	1,041	1,582
Transfers to Other Reserves	(255)	0	0	0	0	0	0	0	0	0	0	0
Transfers from Other Reserves	558	0	0	0	0	0	0	0	0	0	0	0
Balance at end of period	48,044	46,508	45,109	43,989	42,988	42,218	41,820	41,683	41,831	42,250	43,291	44,873

ASSET REVALUATION RESERVE

Property Plant & Equipment	250,590	264,266	285,568	296,887	307,907	318,492	328,961	339,680	350,664	361,906	373,405	385,261
Balance at end of period	250,590	264,266	285,568	296,887	307,907	318,492	328,961	339,680	350,664	361,906	373,405	385,261

OTHER RESERVES

Balance at end of previous reporting period	978	675	675	675	675	675	675	675	675	675	675	675
Transfers from Accumulated Surplus	255	0	0	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(558)	0	0	0	0	0	0	0	0	0	0	0
Balance at end of period	675	675	675	675	675	675	675	675	675	675	675	675

TOTAL EQUITY AT END OF REPORTING PERIOD

	299,309	311,449	331,352	341,551	351,570	361,385	371,456	382,038	393,170	404,831	417,371	430,809
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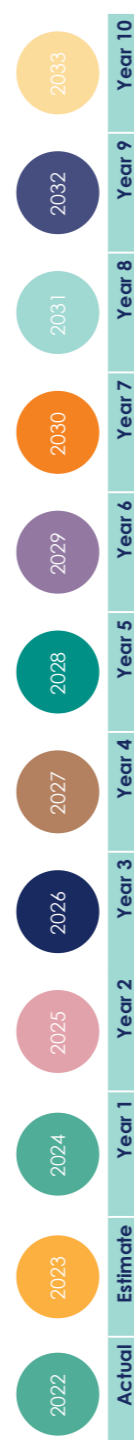
ESTIMATED SUMMARY STATEMENT INCLUDING FINANCING TRANSACTIONS



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	36,487	37,738	39,263	40,484	42,143	43,507	45,054	46,631	48,273	49,978	51,750	53,590
less: Operating Expenses	(35,595)	(40,475)	(41,762)	(42,344)	(43,312)	(44,450)	(45,630)	(46,951)	(48,313)	(49,752)	(50,908)	(52,212)
Operating Surplus/(Deficit) before Capital Amounts	892	(2,737)	(2,499)	(1,860)	(1,169)	(943)	(576)	(320)	(40)	226	842	1,378
Capital Expenditure on Renewal/Replacement assets	(5,898)	(5,459)	(7,692)	(5,339)	(5,185)	(5,957)	(6,252)	(6,875)	(7,730)	(6,755)	(9,655)	(8,424)
add back: Depreciation, Amortisation and Impairment	7,257	8,007	8,451	8,787	9,072	9,312	9,587	9,885	10,176	10,478	10,789	11,141
add back: Sale of Replaced Assets	192	187	238	175	81	222	285	177	404	202	183	178
Net Outlays on Existing Assets	1,551	2,735	997	3,623	3,968	3,577	3,620	3,187	2,850	3,925	1,317	2,895
Capital Expenditure on New and Upgraded Assets	(12,149)	(5,435)	(5,195)	(5,020)	(2,307)	(1,916)	(2,432)	(1,987)	(2,042)	(2,100)	(2,160)	(2,220)
add back: Amounts Specifically for New and Upgraded Assets	5,198	1,201	1,100	740	168	173	178	183	188	193	199	204
add back: Sale of Surplus Assets	0	0	0	0	0	0	0	0	0	0	0	0
Net Outlays on New and Upgraded Assets	(6,951)	(4,234)	(4,095)	(4,280)	(2,139)	(1,743)	(2,254)	(1,804)	(1,854)	(1,907)	(1,961)	(2,016)
NET LENDING/(BORROWING) FOR FINANCIAL YEAR	(4,508)	(4,236)	(5,597)	(2,517)	660	891	790	1,063	956	2,244	198	2,257
New Borrowings	24,150	4,250	5,600	2,400	0	0	0	100	0	100	0	0
Repayment of Principal on Borrowings	(14,900)	0	0	0	(800)	(900)	(900)	(1,200)	(1,000)	(2,400)	(300)	(2,400)
(Increase)/Decrease in Cash and Cash Equivalents	230	178	(78)	42	65	(66)	35	(38)	(31)	(19)	27	68
Net Balance Sheet Funding	(4,972)	(192)	75	75	75	75	75	75	75	75	75	75
Financing Transactions	4,508	4,236	5,597	2,517	(660)	(891)	(790)	(1,063)	(956)	(2,244)	(198)	(2,257)
Adjusted Operating/(Deficit) Ratio	(2)%	(7)%	(6)%	(5)%	(3)%	(2)%	(1)%	(1)%	0%	0%	2%	3%
Net Financial Liabilities Ratio	46%	56%	67%	71%	67%	62%	58%	54%	50%	43%	41%	36%
Asset Renewal Funding Ratio	62%	126%	132%	115%	100%	102%	100%	96%	107%	100%	100%	100%

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	2,156	2,532	2,684	2,932	3,170	3,317	3,439	3,536	3,637	3,740	3,847	3,957
less: Operating Expenses	(2,898)	(3,461)	(3,607)	(3,718)	(3,928)	(4,041)	(4,177)	(4,319)	(4,462)	(4,610)	(4,718)	(4,827)
Operating Surplus/(Deficit) before Capital Amounts	(742)	(929)	(923)	(786)	(758)	(724)	(738)	(783)	(825)	(870)	(871)	(870)
Capital Expenditure on Renewal/Replacement Assets	(329)	0	0	0	0	0	0	0	0	0	0	0
add back: Depreciation, Amortisation and Impairment	288	533	657	679	700	721	742	763	784	806	828	852
Net Outlays on Existing Assets	(41)	533	657	679	700	721	742	763	784	806	828	852
Capital Expenditure on New and Upgraded Assets	(8,008)	(2,194)	0	0	0	0	0	0	0	0	0	0
add back: Amounts Specifically for New and Upgraded Assets	4,624	141	0	0	0	0	0	0	0	0	0	0
Net Outlays on New and Upgraded Assets	(3,384)	(2,053)	0	0	0	0	0	0	0	0	0	0
NET LENDING/(BORROWING) FOR FINANCIAL YEAR	(4,167)	(2,449)	(266)	(107)	(58)	(3)	4	(20)	(41)	(64)	(43)	(18)
New Borrowings	4,150	2,400	300	100	0	0	0	100	0	100	0	0
Repayment of Principal on Borrowings	0	0	0	0	0	0	0	0	0	0	0	0
(Increase)/Decrease in Cash and Cash Equivalents	17	49	(34)	7	58	3	(4)	(80)	41	(36)	43	18
Financing Transactions	4,167	2,449	266	107	58	3	(4)	20	41	64	43	18
Adjusted Operating/(Deficit) Ratio	(34)%	(37)%	(34)%	(27)%	(24)%	(22)%	(21)%	(22)%	(23)%	(23)%	(23)%	(22)%
Net Financial Liabilities Ratio	237%	298%	291%	270%	252%	241%	232%	226%	221%	217%	212%	206%
Asset Renewal Funding Ratio	38%	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

COUNCIL - 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	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
less: Operating Expenses	34,331	35,206	36,579	37,552	38,973	40,190	41,615	43,095	44,636	46,238	47,903	49,633
	(32,697)	(37,014)	(38,155)	(38,626)	(39,384)	(40,409)	(41,453)	(42,632)	(43,851)	(45,142)	(46,190)	(47,385)
Operating Surplus/(Deficit) before Capital Amounts	1,634	(1,808)	(1,576)	(1,074)	(411)	(219)	162	463	785	1,096	1,713	2,248
Capital Expenditure on Renewal/Replacement add back: Depreciation, Amortisation and Impairment	(4,690)	(5,459)	(7,692)	(5,339)	(5,185)	(5,957)	(6,252)	(6,875)	(7,730)	(6,755)	(9,655)	(8,424)
add back: Sale of Replaced Assets	6,969	7,474	7,794	8,108	8,372	8,591	8,845	9,122	9,392	9,672	9,961	10,289
Net Outlays on Existing Assets	2,471	2,202	340	2,944	3,268	2,856	2,878	2,424	2,066	3,119	489	2,043
Capital Expenditure on New and Upgraded Assets add back: Amounts Specifically for New and Upgraded Assets	(2,434)	(3,241)	(5,195)	(5,020)	(2,307)	(1,916)	(2,432)	(1,987)	(2,042)	(2,100)	(2,160)	(2,220)
add back: Sale of Surplus Assets	574	1,060	1,100	740	168	173	178	183	188	193	199	204
Net Outlays on New and Upgraded Assets	(1,860)	(2,181)	(4,095)	(4,280)	(2,139)	(1,743)	(2,254)	(1,804)	(1,854)	(1,907)	(1,961)	(2,016)

NET LENDING/(BORROWING) FOR FINANCIAL YEAR

New Borrowings	20,000	1,850	5,300	2,300	0	0	0	0	0	0	0	0
Repayment of Principal on Borrowings	(14,900)	0	0	(800)	(900)	(900)	(900)	(1,200)	(1,000)	(2,400)	(300)	(2,400)
(Increase)/Decrease in Cash and Cash Equivalents	213	129	(44)	35	7	(69)	39	42	(72)	17	(16)	50
Net Balance Sheet Funding	(7,558)	(192)	75	75	75	75	75	75	75	75	75	75
Financing Transactions	(2,245)	1,787	5,331	2,410	(718)	(894)	(786)	(1,083)	(997)	(2,308)	(241)	(2,275)
Adjusted Operating/(Deficit) Ratio	0%	(5)%	(4)%	(3)%	(1)%	(1)%	0%	1%	2%	2%	4%	5%
Net Financial Liabilities Ratio	35%	38%	51%	56%	52%	48%	44%	40%	36%	29%	28%	22%
Asset Renewal Funding Ratio	54%	154%	132%	115%	100%	102%	100%	96%	107%	100%	100%	100%

KEY ASSUMPTIONS



Consumer Price Index (CPI)	7.9%	3.0%	2.8%	2.6%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Wage Increase	5.5%	3.5%	3.3%	2.8%	2.7%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Local Government Price Index (LGPI)	6.7%	3.3%	3.1%	2.9%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Weighted Interest Rate	4.1%	4.1%	4.3%	4.5%	5.0%	5.5%	6.0%	6.5%	6.5%	6.5%	6.5%	6.5%
Rate Increase	8.7%	4.9%	4.7%	4.5%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%

Other Relevant Information

CPI and LGPI are applied in arrears, i.e. the figure applied to each financial year is the estimated annual CPI for the March directly preceding

LGPI is applied to depreciation and the cost of capital

The Weighted Interest Rate takes into account that Council have a portion of fixed borrowings

The majority of items increase by CPI each year

The increase in superannuation guarantee of 0.5% each year impacts the Wage Increase assumption up to 2026

It is assumed that Federal Grants will only increase by half CPI each year, in line with previous experience

This adds 0.3% to the required rate increase each year, with this assumption tested and adjusted for each budget cycle

The plan assumes that 3 management positions will be removed from 2026, in line with a resolution of Council

This is based on the matching principle, as the plan also assumes that no additional rate income from development will come online in this time

If additional income is generated, the reduction in employee numbers may not be required

APPENDIX C

UNIFORM PRESENTATION OF RATES



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

Expected Rates Revenue				
	2022/23 (as adopted)	2023/24 (estimated)	Change	Comments
General Rates				
General Rates (existing properties)	\$18,992,567	\$20,656,522 (a)		For 2023/24, an expected General Rate rise of around 8.7 per cent is projected
General Rates (new properties)	\$0	\$0 (b)		
General Rates (GROSS)	\$18,992,567	\$20,656,522 (c)		
Less: Mandatory Rebates	(\$203,768)	(\$229,296) (d)		
General Rates (NET)	\$18,788,799	\$20,427,226 (e)	8.7%	
	(e)=(c)-(d)			
Other Rates (inc. service charges)				
Regional Landscape Levy	\$945,839	\$1,015,356 (f)		The Regional Landscape Levy is not retained by council.
Waste collection	\$4,116,250	\$4,464,200 (g)		\$200 for each red bin, \$100 for each yellow bin and \$100 for each green organic bin.
	\$22,905,049	\$24,891,426		
Less: Discretionary Rebates	(\$307,680)	(\$329,045) (h)		
Total Rates Revenue	\$22,597,369	\$24,562,381 (i)	8.7%	Excludes Mandatory & Discretionary Rebates and the Regional Landscape Levy.
	(m)=(e)+(g)+(h)+(i)+(j)+(k)-(l)			

Growth in number of rateable properties

Number of rateable properties	11,526 <i>Actual</i>	11,511 <i>Estimate</i>	(j)	-0.1%	Growth' is expected to account for zero of the estimated increase in General Rates to be collected. A reduction in property numbers is due to the amalgamation of several commercial assessments into one.
'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

Average per rateable property	\$1,648	\$1,795 (k)	8.9%	These 'averages' are based on the total of all rateable properties 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 **required** under the Local Government Act to provide a rebate to qualifying properties under a number of categories:
- | | | |
|----------------------------------|-----------------------------------|---|
| Health Services - 100 per cent | Religious purposes - 100 per cent | Royal Zoological Society of SA - 100 per cent |
| Community Services - 75 per cent | Public Cemeteries - 100 per cent | Educational purposes - 75 per cent |
- The rates which are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).
- (e) Presented as required by Regulation 6(1)(ea) of the Local Government (Financial Management) Regulations 2011.
Please Note: The percentage figure in (c) relates to the change in the total amount of General Rates to be collected from all ratepayers, not from individual ratepayers (ie. not everyone's rates will necessarily change by this figure).
- (f) The Regional Landscape Levy is **not retained by council**. Councils are **required** under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government.
- (h) A council **may** grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).
- (j) 'Growth' as defined in Regulation 6(2) of the Local Government (Financial Management) Regulations 2011.
Please note: The 2023/24 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 \$
	2022/23	2023/24	Change	2022/23	2023/24	2022/23	2023/24	Change	2023/24
Land Use									
Residential	\$15,053,978	\$16,368,396	8.7%	10672	10674	\$1,411	\$1,533 (p)	\$123	0.015503
Commercial	\$1,605,906	\$1,727,687	7.6%	306	288	\$5,248	\$5,999 (p)	\$751	0.035534
Industry	\$1,106,064	\$1,227,204	11.0%	215	216	\$5,144	\$5,682 (p)	\$537	0.035534
Primary Production	\$6,213	\$6,676	7.5%	13	13	\$478	\$514 (p)	\$36	0.000262
Locality									
Rural Living	\$160,222	\$174,158	8.7%	122	122	\$1,313	\$1,428 (p)	\$114	0.005249
Coastal Living	\$201,256	\$218,748	8.7%	192	192	\$1,048	\$1,139 (p)	\$91	0.003406
Special Industry	\$541,791	\$588,927	8.7%	3	3	\$180,597	\$196,309 (p)	\$15,712	0.266278
Regional Centre	\$317,137	\$344,727	8.7%	3	3	\$105,712	\$114,909 (p)	\$9,197	0.044774
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		
	2022/23	2023/24	Change	2022/23	2023/24	Change
Fixed Charge	\$6,726,108	\$6,717,904	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 2023/24 council proposes to raise 33% 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 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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