

2017/18 Annual Business Plan



Natural beauty...rich agriculture...spectacular coastline

2017/18 Yorke Peninsula Council Annual Business Plan



The 2017/18 Annual Business Plan can be downloaded from Council's website at www.yorke.sa.gov.au


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MAYOR'S FOREWORD



Welcome to Yorke Peninsula Council's 2017/18 Annual Business Plan and Budget.

Yorke Peninsula Council remains committed to sound financial governance and long term sustainability and the Annual Business Plan has been developed with a clear intention to contain costs balanced with the need to deliver core services whilst continuing to maintain our considerable community assets.

The Plan has been prepared to provide the community with a picture of the proposed projects that the Council plans to deliver in 2017/18. The planning process provides an opportunity for the community to provide input in regards to Council projects and services for the forthcoming year.

In conjunction with the community, the Elected Members have been instrumental in proposing projects on behalf of their local areas.

The Plan for 2017/18 has been prepared using the Long Term Financial Plan (LTFP) as a guide and Council's key focus is to continue with renewal of existing assets especially road infrastructure and improving Council's financial sustainability.

Some of the key projects planned for 2017/18 are:-

- \$7.0m in transport infrastructure which includes:
 - \$1.5m on South Coast Rd, Wild Dog Hill to Waterloo Bay Road
 - \$1.0m for Pine Point Road (2 segments)
 - \$0.5m for Nalyappa Road, Spencer Highway to Ferguson Road
 - \$1.1m on patch sheeting
 - \$1.5m for footpath replacements
 - \$0.1m for resealing various roads
- \$500k Underground power project - Minlaton Stage 2 completion
- \$50k for the Yorketown Oval Grandstand
- \$250k for continued upgrade and development of the community wastewater management schemes
- \$187k for the Ardrossan Storm Water Reuse/Harvest Stage 3 project
- \$1.3m plant replacement, including fleet vehicles and minor and major plant replacements.

The complete list of capital projects planned can be found on page 25.

The Annual Business Plan is based on a balanced and responsible budget that ensures financial sustainability and compliance with the adopted goals of the LTFP whilst still delivering on community expectations.

I hereby commend the 2017/18 Annual Business Plan to you.

A handwritten signature in black ink, reading 'Ray Agnew'.

Mayor Ray Agnew OAM

EXECUTIVE SUMMARY

The Yorke Peninsula Council is committed to meeting our community's expectation in its operational functions and in delivering services and projects that respond to economic, social, environmental and asset management considerations.

The Annual Business Plan and Budget sets out the Council's proposed services, programs and projects for 2017/18. It aims to maintain efficient services for the community and continue progress towards the longer term objectives for the Yorke Peninsula. Specific objectives for the year are consistent with the Council's Long Term Financial Plan (LTFP) and Asset Management Plans to ensure the long term sustainability of the Council's financial performance and position.

Our planning is based on a sustainable financial strategy aligned with Council's adopted LTFP.



The development of Council's Annual Business Plan is an important element of our planning process as it links Council's Strategic Management Plan (long term goals and strategies) with the annual budgeting cycle. This assists Council to achieve its long term goals whilst ensuring the best mix of services, infrastructure and facilities for our community.

To meet the rising financial pressures continuously placed on Council and continue our focus on renewal and upgrade of essential infrastructure in a sustainable manner, an overall increase of 4.7% to general rate income is proposed in 2017/18. This required increase includes a 1.3% growth in CPI, some growth to the number of assessments and a 3% increase to achieve financial sustainability in the medium to long term.

Other external pressures include funding levels from both State and Federal Governments continuing to decrease in relative terms as well as increases above CPI for fuel, construction materials, waste management, electricity and cleaning of facilities. The actual impact of the rate increase on individuals will be variable based upon the specific land use category (i.e. residential, industrial, commercial, vacant land or primary production) and the valuations of property provided by the State Valuer-General's office.

Further information on Council's rating strategy can be found on page 13.

To counteract many of the external pressures on this year's budget, Council undertook a 'zero based budgeting' approach for 2017/18 to determine the true cost of services delivered. All budgets started at zero and were then built up based on actual historical costs and known increases. All Council staff were required to justify every budget line. All Council staff were tasked with providing 1.5% minimum savings to balance these external rises.

A handwritten signature in black ink, appearing to read 'A. Cameron'.

Andrew Cameron
Chief Executive Officer

PUBLIC CONSULTATION AND REVIEW



The Draft 2017/18 Yorke Peninsula Council Annual Business Plan and Budget was exhibited for public consultation as prescribed by the Local Government Act 1999. During this time the public were invited to comment on the Draft Plan. The consultation period opened on Thursday 11th May 2017 and concluded at 5pm Monday 5th June 2017.

The public consultation period was advertised in the Yorke Peninsula Country Times and on Council's website and Facebook page with copies of the Plan also available at all Council offices

Interested persons were invited to make written submissions on the Annual Business Plan including any of the key strategic outlines in the Plan.

Additionally, Council also consulted on the Draft 2017/18 Fees and Charges. A major review of all legislated and Council set fees was undertaken resulting in a number of changes proposed. The community were therefore also able to comment on the proposed changes detailed within this document.

The Community were also advised that the opportunity to speak before Council at the 14th June 2017 Council Meeting on the Draft Annual Business Plan was available.

No submissions were received, either written or verbal.



COUNCIL SUMMARY

District Statistics

10,966 is the estimated residential population per the latest ABS figures

1:1.9 is the current population density based on the estimated residential population

5,899.6km² Total area within the Council district

485km is the total length of coast within the Council area

Council Statistics

12 Elected Members (including the Mayor)

9,194 electors enrolled as at February 2017

13,887 is the current number of rateable properties

117.69 is the number of Council's full time equivalent staff

Other Council Activities

4 joint use libraries plus
8 depot libraries

5 swimming pools plus
2 toddler wading pools

Major Expenditure

Roads

3,890km of roads

\$8.81m to improve the road network. Includes road maintenance, road renewals and sealing of formed roads.

Footpaths & Stormwater

25km of constructed footpaths and 28km length of stormwater

\$2.09m to upgrade and maintain these assets to a standard that seeks to meet the needs of the community

CWMS & Water Schemes

18 CWMS sites, 4 potable water sites (inc. the Marion Bay desal plant) and 3 stormwater reuse sites

\$1.46m to maintain these critical assets on behalf of the community

Caravan Parks

5 Council owned and managed parks

\$1.75m expenditure in caravan park operations including capital upgrades

Operating Revenue

Council's Operating Revenue is made up of the following components:

- Rates and Charges **\$21.9m**
- Statutory Charges **\$0.4m**
- User Pay Charges **\$3.0m**
- Grants and Subsidies **\$3.9m**
- Investment, Reimbursements and Other Income **\$0.7m**

Operating Expenditure

Council's Operating Expenditure is made up of the following components:

- Employee Costs **\$9.2m**
- Materials, Contracts and Other **\$13.1m**
- Depreciation **\$9.4m**
- Finance Costs **\$0.4m**



Songvaar Wreck, Wardang Island

BUDGET HIGHLIGHTS



\$8.81m
Roads



\$1.75m
Caravan Parks



\$0.48m
Community Support



\$2.25m
Community Assets



\$0.52m
Foreshore Maintenance



\$0.34m
Street Lighting



\$1.58m
Parks & Gardens



\$0.11m
Youth Services



\$1.46m
CWMS & Water Schemes



\$2.70m
Waste Operations



\$0.50m
Minlaton Underground
Power Project - Stage 2
Completion



\$2.01m
Footpaths & Stormwater

YORKE PENINSULA COUNCIL

Council is made up of 12 Elected Members, including the Mayor, and all are elected by eligible voters.

In accordance with the Local Government (Elections) Act 1999, elections are held every four years, with the current Council being elected in November 2014. The next election is due November 2018.

Kalkabury Ward



Cr. Trevor Davey



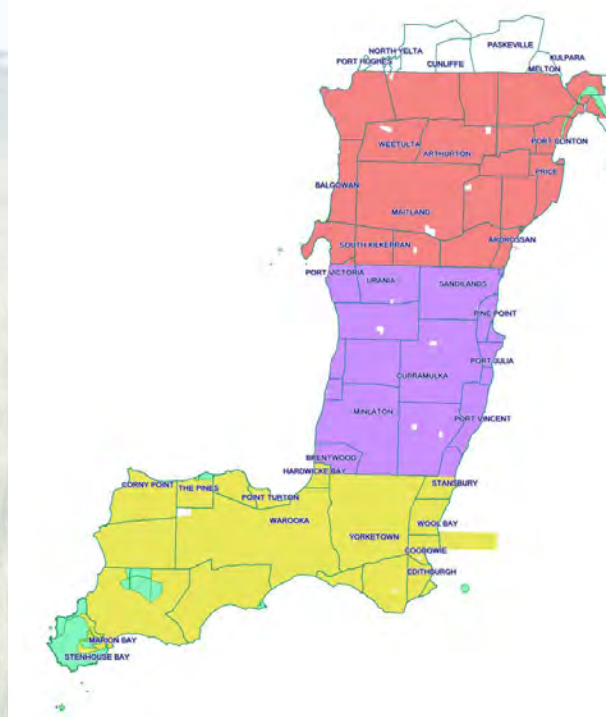
Cr. Alan Headon



Cr. David Langford



Cr. Tania Stock



Innes Pentonvale Ward



Cr. Adam Meyer



Cr. Darren Braund



Mayor
Ray Agnew OAM



Cr. Veronica Brundell



Cr. John Rich

Gum Flat Ward



Cr. Jeff Cook



Cr. Naomi Bittner



Deputy Mayor Scott Hoyle

STRATEGIC DIRECTION

The 2017/18 Annual Business Plan sets out the specific projects that the Yorke Peninsula Council proposes to deliver for its community. The Annual Business Plan, as required by Section 123 (2) (a) of the Local Government Act 1999, shows the alignment to Council's Strategic Management Plan.

The Strategic Management Plan sets out Council's vision for the future of the Peninsula and outlines what Council will do to contribute to the achievement of the vision and strategic directions sought for the Yorke Peninsula community.

Our Vision

We will foster opportunities to support and enhance Yorke Peninsula which is valued for its natural beauty, rich agriculture, spectacular coastline and unique blend of seaside and rural lifestyles.

Our Strategic Plan

Goal 1 – Economically Prosperous Peninsula

Create an environment that encourages and supports a strong, diverse economy that attracts more businesses, residents and visitors. Success will mean revitalisation of our towns and retaining young, active and working future generations.

Goal 2 – Community Connected through Infrastructure

Maintain and expand the connectivity of our community through a sustainable road network and planning for the necessary infrastructure for every age group in the district.

Goal 3 – Valued and Restored Environment

Council will be an investor, activator and custodian of our spectacular coastline and pristine environment. We will promote sustainable development and encourage the conservation of water, energy, the natural environment and buildings of local heritage significance and minimise waste.

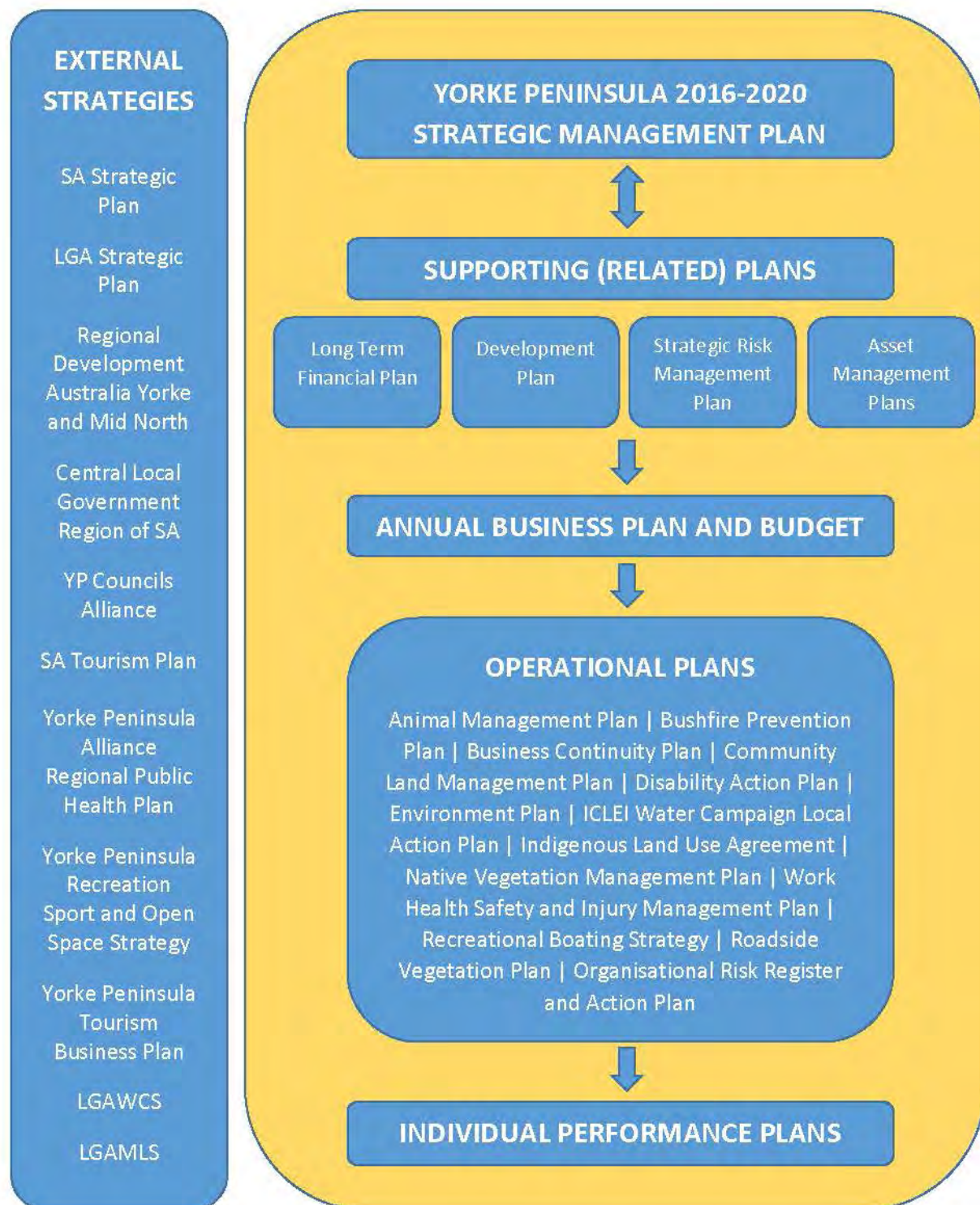
Goal 4 – Community Engaged and Supported

Council will continually seek innovative ways to engage and support our community and improve the quality of life on the Peninsula, Council will continue to work in partnership with Progress Associations and other key stakeholders to achieve this goal.

Goal 5 – Responsible Governance

Council will demonstrate leadership, improve service delivery and ensure its business is conducted in a compliant, transparent, accountable, sustainable and efficient way using technology as an enabler.

STRATEGIC PLANNING FRAMEWORK



How we monitor and report:

Annual Report | Internal and External Audits | Monthly and Quarterly Reviews | Financial Ratios | Individual Performance Reviews

LEGISLATIVE COMPLIANCE



Section 123 of the Local Government Act 1999 states that each Council must have a plan for each financial year. The Annual Business Plan must be adopted by Council between 31 May and 31 August for the ensuing year and must undergo a minimum of 21 days public consultation.

In addition, Council must at least provide for:

- a public notice in a local newspaper informing the public of the preparation of the draft annual business plan and inviting interested persons to:
 - attend a Council meeting in relation to the plan at which members of the public may ask questions, and make in submissions in relation to the matter for a period of at least 1 hour; and
 - to make written submissions in relation to the matter within the 21 days as stated in the public notice.

The Council must also ensure that copies of the draft annual business plan are available:-

- for inspection at the principal office of the Council;
- for purchase at a fee fixed by Council from the Council's principal office; and
- on the council's website.

Section 123 requires that the Yorke Peninsula Council Annual Business Plan includes the following:

- an outline of Council's objectives for the year;
- the activities that the council intends to undertake to achieve those objectives;
- the measures (financial and non-financial) that the Council intends to use to assess its performance;
- an assessment of the financial requirements of the Council for the financial year;
- a summary of its proposed operating expenditure, capital expenditure and sources of revenue;
- the rates structure and policies for the financial year; and
- the impact of the rates structure on the community based on the modelling used.

The Annual Business Plan must also take into account the Council's Long Term Financial Plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

INFLUENCES, PRIORITIES AND CHALLENGES

Current Economic Climate

Many factors have influenced the development of the 2017/18 Annual Business Plan and Budget. Council identified pressures and potential impacts on its short and long term financial performance and budgeting.

As much as practicable, Council strives to ensure the Annual Business Plan delivers financial sustainability in accordance with the adopted targets within the Long Term Financial Plan and Council's Asset Management Plans. Therefore, this Plan delivers an increased spend in capital renewal to preserve and enhance deteriorating assets.

The most challenging external factor for Council is the rising cost of electricity. Across all services, Council has been required to fund an additional \$140k for electricity alone.

Council has also had to accommodate increases well above CPI for fuel, construction materials, waste management and cleaning of facilities.

Cost pressures for requirements relating to legislation, industry and accounting standards and costs also continue to increase. These include:

- Road infrastructure condition assessments;
- Rubble royalties;
- Internal controls; and
- Anticipated increases in employee costs via EBA negotiations.

Included in this Annual Business Plan and Budget is an extraordinary item (one-off cost) of \$500k for the Minlaton Underground Project. This project is not in Council's adopted LTFP and is funded by reducing funds available for the construction and acquisition of new assets.



INFLUENCES, PRIORITIES AND CHALLENGES- Cont.

Budget Strategy

Council's Long Term Financial Plan (LTFP) guides the development of the Annual Business Plan and Budget. The key goal of the LTFP is to ensure that Council achieves and maintains financial sustainability over the life of the plan in order to continue providing services at a satisfactory level of service, without any dramatic increases in the cost of delivering those services to the community.

It assumes:-

- Expected CPI movement of 1.3% per annum (down from 1.95% assumed within Council's LTFP);
- Appropriate spending on asset renewal in line with existing Asset Management Plans to maintain and upgrade ageing infrastructure; and
- Spending on new assets in line with current trends.

Council's current LTFP has had to be adjusted for the following (not previously included) when setting the 2017/18 Budget:-

- One off expenditure for Minlaton Undergrounding of Power: \$500k
- Increase to employee costs (net impact): \$76k (total increase of \$156k offset by reduction in contractual budget)
- Additional funding for roadside tree trimming: \$243k
- Increase to cleaning costs: \$120k
- Electricity cost increases: \$140k
- One off increase to Roads to Recovery grants and accounting treatment of the grant: \$1.4m
- Grants received for capital projects: \$381k
- New borrowing for footpath replacement programme: \$1.2m

The various cost pressures mentioned above and throughout this plan have been funded from savings and reductions in Council's operating expenditure.

Setting the Rates

Consistent with 2017/18, rates of all types continue to be the major source of operating income for Council making up approximately 75% of operating income.

Each year the impact of rate increases is reviewed in line with Council's Strategic Management Plan and LTFP. In 2017/18 the total income from general rates is proposed to increase by 4.7% or \$763k (which is 0.65% less than 2016/17 and that proposed in the LTFP in 2017/18). The lower than forecast increase in the LTFP is due to the CPI being lower than expected and also a concentrated effort to reduce Council's operating expenditure.

The structure of the rating system will also remain consistent with previous financial years:

- Continued use of a fixed charge which will increase from \$400 to \$410;
- Differential rates for various land use categories which have been set based on modelling, to raise the budgeted total general rates income of \$16.997m to provide the various Council services and infrastructure spend detailed in this plan. This has resulted in Residential ratepayers paying 56.3% (\$9.57m) of the total general rates income, with Primary Production ratepayers paying 33.1% (\$5.63m). This is a reduction of 0.5% to the Residential category compared to 2016/17 and an increase of 1% to Primary Production. All other rating categories retain a similar percentage of total revenue whilst allowing for marginal growth; and
- A comprehensive set of rebates.

A detailed explanation of the rates structure is described on page 13.

CONTINUING SERVICES

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

- Regulatory activities, such as maintaining voters' rolls and supporting the elected members of Council
- Setting rates, preparing an annual budget and determining longer term strategic management plans for the area
- Management of basic infrastructure including roads, footpaths, parks, public open space, street lighting and storm water drainage
- Street cleaning and rubbish collection
- Development planning and control, including building safety assessment
- Various environmental health services
- Protection of natural resources
- Animal management

The Yorke Peninsula Council also provides further important services and programs to support the needs of the community, including:

- Library services
- Leisure Options
- Recreational reserves
- Community events
- Camping reserves
- Boat ramps
- Beach access facilities
- Walking trails
- Cemeteries
- Civic and community halls
- Recycling facilities
- Tourist facilities
- Sporting facilities
- Fire prevention
- Support for youth services

Yorke Peninsula Council also owns and manages five caravan parks on a fee for service basis. Further information on Council's services can be found on the website www.yorke.sa.gov.au.

RATING STRATEGIES

Property rates are Council's main source of income. They are used to provide the funds to deliver services and maintain infrastructure required by the community.

Property value is the major determinant of how much each individual ratepayer contributes to general rates. Rates paid do not directly relate to the services used by each ratepayer. In general, the higher the value of the property the higher the rates paid.

Like most other Councils, Yorke Peninsula Council uses capital value provided by the State Valuer-General (VG) to value all properties. In 2017/18 capital values received from the VG indicate that Residential values will decrease by 2.87% overall, while Primary Production will increase by 9.26% overall. Commercial values will largely remain same with a minor 0.32% increase, Industrial values will decrease by 0.38%, Vacant land values will decrease by 12.66% and other values will decrease by 2.38%. These changes in capital values have been used for modelling of rates income and determination of differential rates for the purposes of this Plan and Budget.

In applying the principles of taxation, it is important that the five principles of taxation (equity, benefit, ability to pay, efficiency and simplicity) are balanced against the policy objectives of taxation - that is the need to raise revenue and the effects of the tax upon the community.

In determining how rates are applied, Council uses a differential rating system with a fixed charge. Differential rates are applied depending on the use to which the land is put - whether it be residential, commercial, primary production, etc. The fixed charge is a declared amount all ratepayers contribute in addition to differential rates which are applied directly against property capital value.



The rate-in-the-dollar to be applied each year is determined during the annual budget process. Put simply, the differential rate is calculated by dividing the required rates income by the total rateable capital value for the Council area, after accounting for the total fixed charge contribution from all properties.

During this process the impact on all sections of the community is carefully considered and adjustments are made to correct obvious inequities.

Based on the principal use of each property, Council rates properties in six different categories.

For the financial year 2017/18 the rates determination looks like this:

- The target is to raise \$16,997,216 (before rebates and remissions) in general rate revenue, excluding the waste management, CWMS and water service charges.
- The amount represents an overall increase to total general rates income of \$763k or 4.7% from the previous year.
- This rate revenue will provide the desired level of funding to enable Council to meet its projected operating expenses and to fund its capital works program.
- While rate increases for individual ratepayers will vary due to differing capital values, residential properties can expect to pay on average an extra \$31 (60 cents/ week) more than last year and primary production properties can expect to pay on average an extra \$144 (\$2.77/ week) more than last year. Commercial can expect a \$60 (\$1.15/ week) average increase, industrial a \$61 (\$1.17/ week) average increase, vacant land a \$2 (0.4 cents/ week) average decrease and other a \$23 (44 cents/ week) average increase.
- The proposed differential rates used for current rates modelling to generate rate income are as follows:-
 - Primary Production: 0.1787 cents in the dollar; and
 - Residential and all other categories: 0.2627 cents in the dollar.

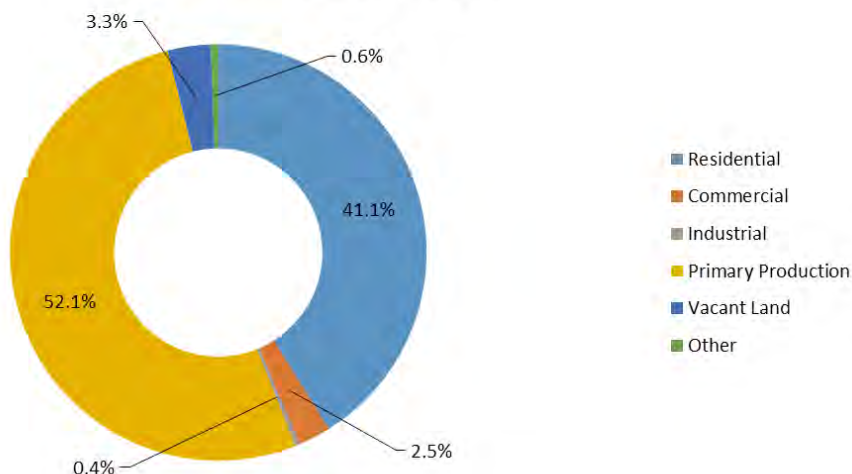


RATING STRATEGIES- Cont.

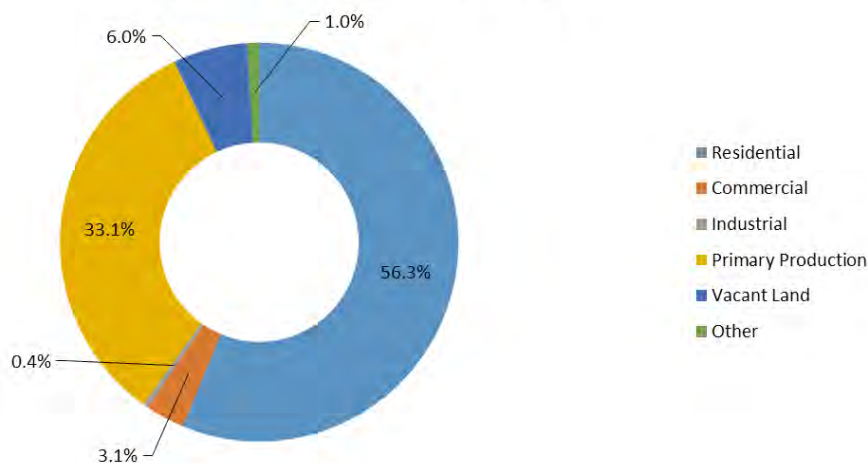
Valuation vs Rate Contribution

Based on total rateable capital value per rateable category against the rate contribution per rating category (rate contribution is the amount (or %) of the total general rate income that is raised from ratepayers in each rating category), this year's differential rates have been modelled to ensure an equitable spread across the rating categories. The following graphs and table represent the outcome of the 2017/18 proposed rate structures.

Valuations 2017/2018



Rate Contributions 2017/2018



Category	Assessments	Valuations	Valuations (% of total)	Rate Contribution	Variance
Residential	8,803	\$2.28B	41.1%	56.3%	15.2%
Commercial	460	\$139.9M	2.5%	3.1%	0.6%
Industrial	63	\$19.65M	0.35%	0.43%	0.08%
Primary Production	2,790	\$2.9B	52.1%	33.1%	-19.0%
Vacant Land	1,558	\$185.9M	3.3%	6.0%	2.7%
Other	218	\$32M	0.6%	1.0%	0.4%
TOTAL	13,892	\$5.56B	100%	100%	

Fixed Charge

Council will set a fixed charge for the 2017/18 year. The fixed charge will be set at \$410 (compared to \$400 in 2016/17) and will be levied uniformly on all non-contiguous assessments. The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if these are owned and occupied by the same owner. The reasons for imposing a fixed charge are:

- It is appropriate that all rateable properties make a base contribution to the cost of administering the Council's activities;
- It is appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property; and
- A fixed charge system generally creates a lesser contribution from lower valued properties than a minimum rate system would.

Waste Collection and Recycling

In May 2012 the State Government introduced regulations that determine how Council charges for its Waste Collection service based on distance from collection points. These regulations impact only on the rural 2 bin service offered by Council.

The regulations state that:

- A property which has a collection point within 500m of their primary access point will be charged the full service charge;
- Properties whose collection point is more than 500m but no more than 2km from their primary access point will pay 75% of the full service charge;
- Properties whose collection point is more than 2km but less than 5km from their primary access point will pay 50% of their full service charge;
- Properties whose collection point is more than 5km to their primary access point will not pay a service charge unless a service is requested, and an appropriate service charge has been negotiated with Council.

For the purpose of the regulations a collection point is defined as the point on a waste collection route closest to the property's primary access point. The primary access point is defined as the same point as the rural property address for a property.

The service charge is set to recover the full cost of providing the Waste and Recycling Service.

The 3 Bin service is not offered to rural ratepayers.

The annual charges for 2017/18 will be:

Service	Distance from rural collection point	2017/18 Charges \$	2016/17 Charges \$
3 Bins	(not offered to rural properties)	\$251	\$265
2 Bins	Within 500m	\$204	\$244
2 Bins	More than 500m but no more than 2km	\$153	\$183
2 Bins	More than 2km but less than 5km	\$102	\$122

These charges are determined by detailed modelling undertaken by Council based on contract terms including assumptions for price increases based on rise and fall variation in labour, fuel, materials etc. and an increase in the SA Government Solid Waste Levy offset by a significant decrease in recycling charges per tonne.

RATING STRATEGIES- Cont.

Natural Resource Management Levy

The Yorke Peninsula Council falls within the Northern & Yorke Natural Resources Management Board area and as such Council is required, pursuant to the Natural Resources Management Act 2004, to raise funds by way of a levy to assist in funding the operations of the Board. The levy is imposed as a separate rate upon all properties within the area of the Board.

Council remits all revenue collected under this Act to the Board. The amount to be remitted in 2017/18 is \$995,371 increasing from \$954,366 in 2016/17.

Council effectively operates as a revenue collector for the board as the revenue from the levy is not retained by Council and Council does not determine how the revenue is spent.

Any queries regarding the NRM Levy should be directed to:

Northern & Yorke NRM Board
Board Offices 41-49 Eyre Road
PO Box 175 CRYSTAL BROOK SA 5523
Phone: (08) 8636 2361 Fax: (08) 8636 2371
Email: board@nynrm.sa.gov.au
Website: www.nynrm.sa.gov.au

Community Wastewater Management Schemes

Council operates eighteen (18) Community Wastewater Management Schemes (CWMS) that are situated in townships and holiday settlements throughout the district.

Income received via the CWMS annual service charges are a cost recovery fee to ensure that the costs of operating systems such as this are recovered through user charges such as this.

The CWMS annual service charges for 2017/18 are \$484 (compared to \$470 in 2016/17) for occupied properties and \$360 (2016/17: \$350) per allotment for unoccupied properties.

The annual service charges are set in line with full cost recovery requirements as regulated by the Essential Services Commission of SA (ESCOSA) and using the LGA SA pricing model to determine full cost recovery of all schemes over a twenty (20) year period.



Water Charges

To enable communities to have access to a secondary water supply, Council maintains water supply schemes to three communities.

The annual service charges are set in line with full cost recovery requirements as regulated by the Essential Services Commission of SA (ESCOSA) and using the LGA SA pricing model to determine full cost recovery of all schemes over a twenty (20) year period. In addition, charges for water usage are recovered from users based on a rate per kilolitre.

Service charges for the Water Schemes operated by Council for 2017/18 are:

Location	2017/18
Black Point	\$195
Hardwicke Bay	\$195
Balgowan	\$195
Marion Bay Desal	User Charge Only

The fees in 2016/17 were \$180 per scheme.

Postponement of Rates

In accordance with provisions of the Local Government Act 1999 (the Act), persons who hold a current Seniors Card could be eligible to postpone any amount in excess of \$500 (\$125 per quarter), less any concession entitlement. Interest will accrue on postponed balances as per Section 182A (12) of the Act (i.e. with a premium of 1% over the cash advance debenture rate).

Hardship

Any ratepayer experiencing difficulties in meeting rates payments, or experiencing financial hardship, may be able to access payment plans tailored to meet the particular circumstances. All arrangements are strictly confidential.

KEY FINANCIAL MEASURES

Council has adopted a set of key financial ratios in line with the targets set in its Long Term Financial Plan.

These financial ratios have been calculated in accordance with Information Paper 9 – Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

These financial ratios are a key measure in assessing Council's performance and financial sustainability.

	Budget	Revised Budget	Adopted Budget
Year Ended 30 June :	2018	2017	2017
Operating Surplus Ratio - %	(7.4)%	(4.8)%	(9.6)%
Net Financial Liabilities Ratio - %	28.9%	21.6%	24.5%
Asset Sustainability Ratio	84%	88%	63%



Operating Surplus Ratio

This is the operating surplus (deficit) expressed as a percentage of operating income.

A positive ratio indicates the percentage of operating income available to help fund proposed capital expenditure. A negative ratio indicates the percentage increase in operating income or the approximate decrease in operating expenses required to achieve a break-even operating result.

In 2017/18 this ratio is forecast to increase when compared to 2016/17 due to an increase in Council's operating deficit. The items listed below have contributed to this increase:-

- Additional Roads to Recovery grants amount not being received: \$1.4m
- Minlaton Undergrounding of Power (one – off project): \$500k

The minimum Industry target for this ratio is \$0 (breakeven). Council's LTFP looks to achieve this in the medium (5 years) to long (10 years) term.

Net Financial Liabilities Ratio

The net financial liabilities ratio is calculated by expressing net financial liabilities at the end of a financial year as a percentage of operating income for the year. If the ratio falls, over time, this indicates that the Council's capacity to meet its financial obligations from operating income is strengthening.

Council's forecast for this ratio in 2017/18 is 28.9% which is well below the Industry ceiling of 100% of total operating income. The forecast increase in 2017/18 can be attributed primarily to new loan borrowings of \$1.2m for the footpath replacement programme, increase to liabilities and change in cash and cash equivalents at year end.

Asset Sustainability Ratio

This ratio indicates the extent to which existing assets are being renewed and replaced, compared with the asset renewal and replacement expenditure identified as warranted in a Council's infrastructure and asset management plans. It is calculated by measuring capital expenditure on renewal or replacement of assets for a period, divided by the optimal level of such expenditure proposed in Council's Asset Management Plans.

Council's minimum LTFP target is 80% which is 4% less than forecast for Council in 2017/18. Council's LTFP looks to maintain this over the life of the Plan on average. The annual 3% financial sustainability levy included in the annual rate increase as modelled in Council's LTFP, will provide the ongoing additional funding to increase expenditure on renewal and replacement of existing assets. Increased funding will result in an increase to this ratio to achieve and maintain its LTFP target.

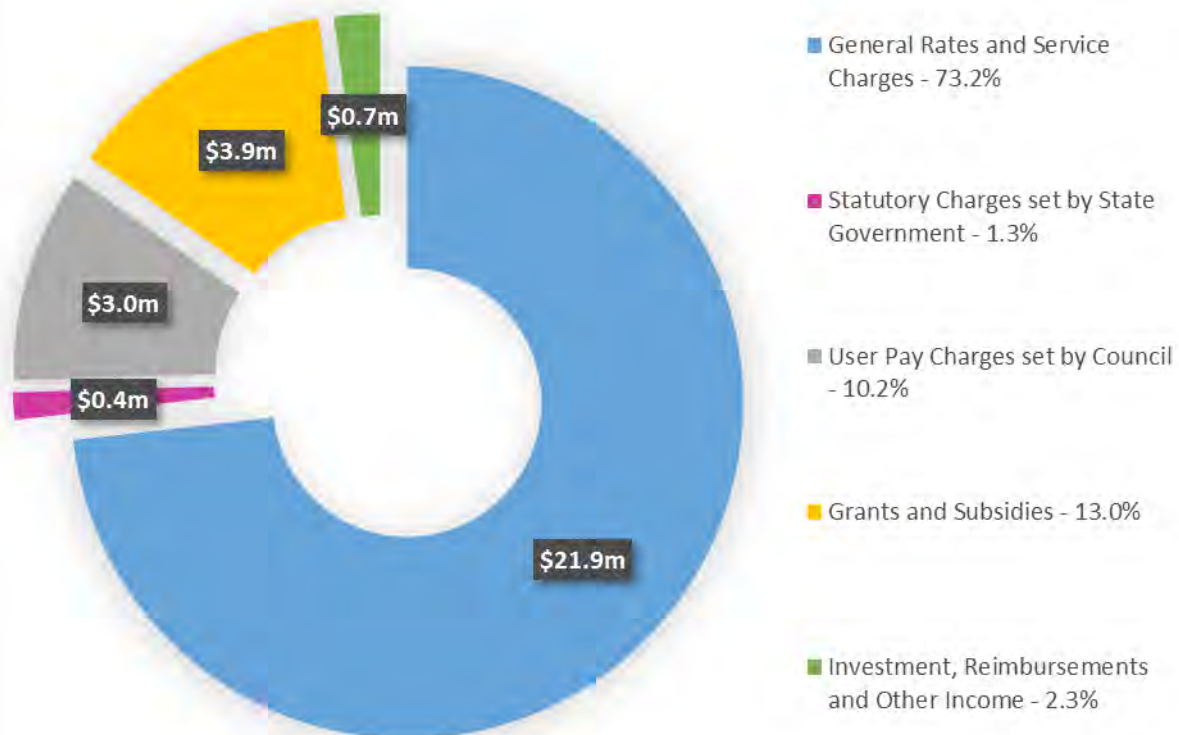


ANALYSIS OF OPERATING BUDGET

This section of the Annual Business Plan provides an analysis of the planned Council expenditure for the 2017/18 financial year and the sources of funding for the budget.

Operating Income

Council has budgeted for a total of \$29.9 million in operating income. A breakdown is summarised below by major category.

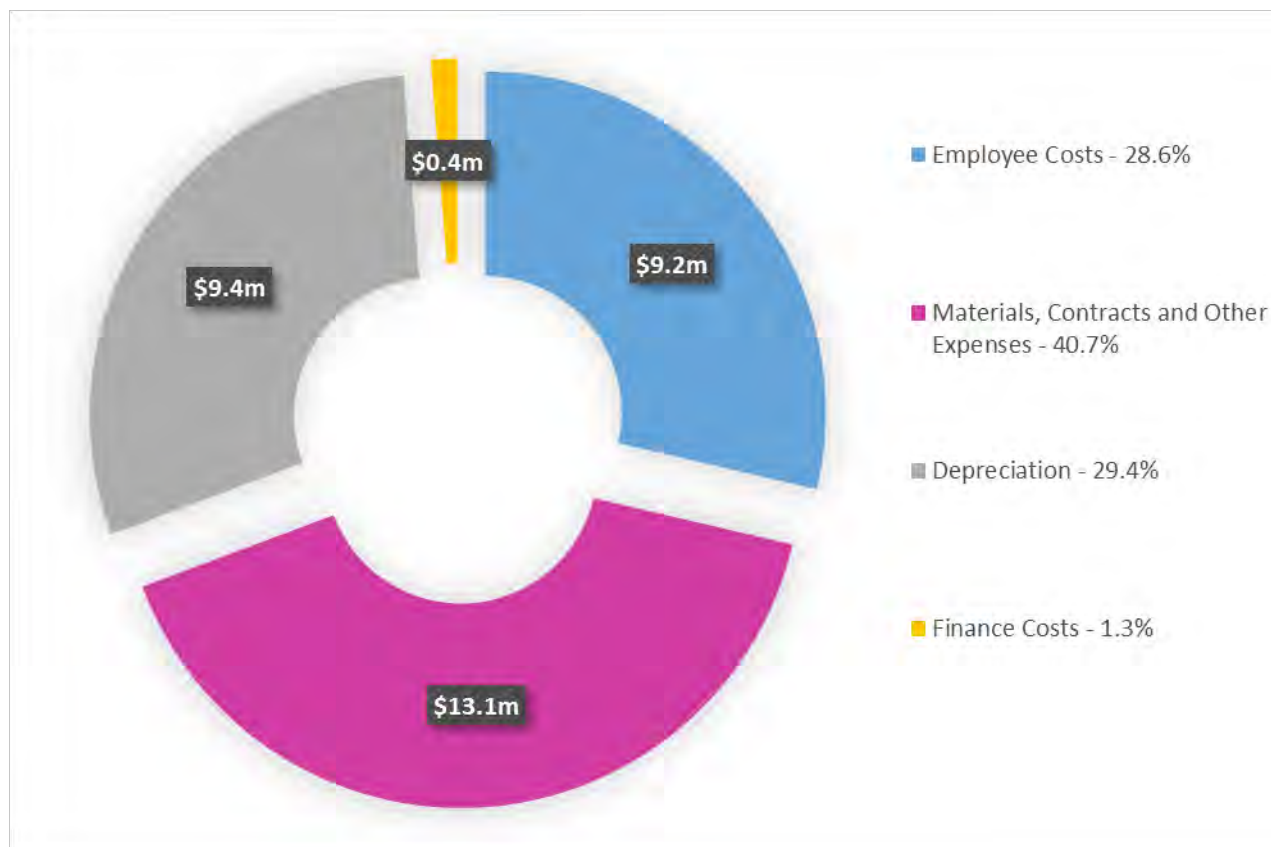


Descriptor

General Rates and Service Charges	General rates on properties as well as service charges (i.e. sewerage, water and refuse/recycling charges).
Statutory charges set by State Government	Fees and charges set by State Government regulation and received by the Council for regulatory functions undertaken such as assessment of development and building applications and dog control management.
User Pay Charges set by Council	Charges for the Council's fee based facilities and services such as caravan parks, community halls, cemeteries.
Grants and Subsidies	Council seeks to attract as much grant funding from other tiers of government as possible, thereby reducing the reliance on other revenue streams.
Investment, Reimbursements & Other Income	Interest received on Council's internal cash reserves and deposits. Reimbursements for work undertaken and Other Income.

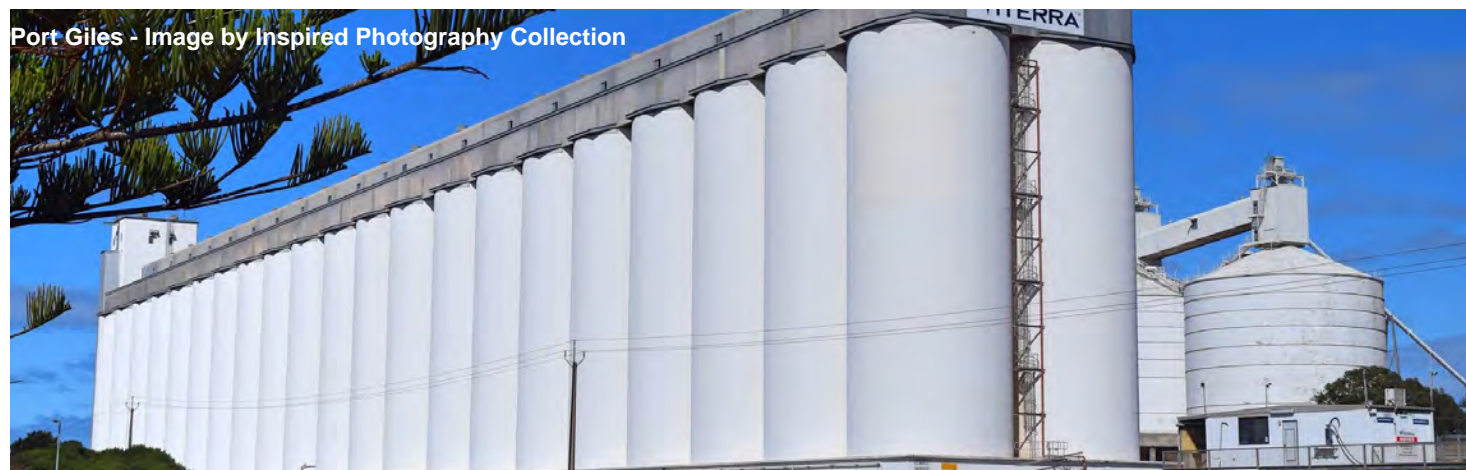
Operating Expenses

Operating expenses of \$32.1m budgeted for in 2017/18 is summarised below by major category.



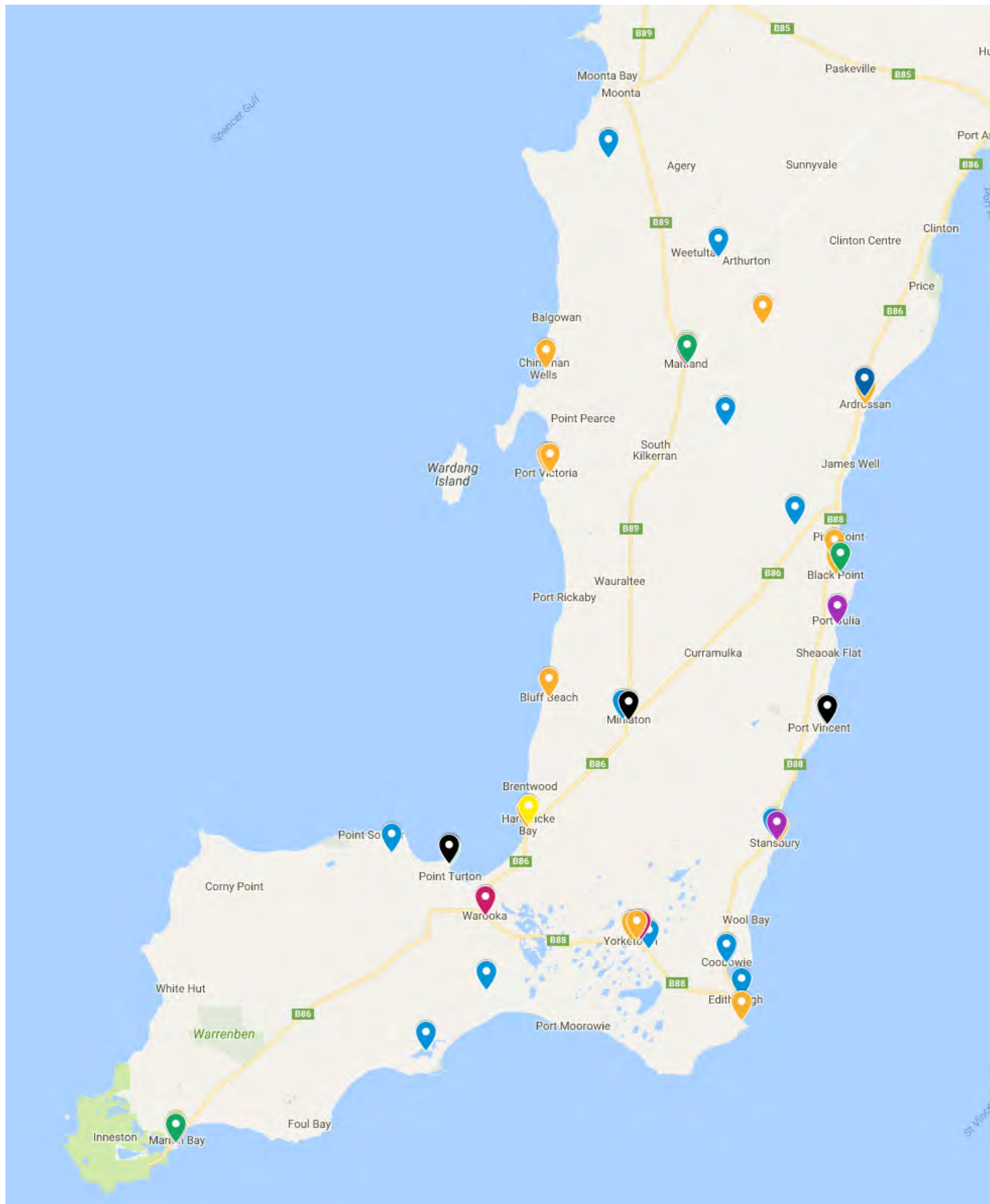
Descriptor

Employee Costs	All labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements, employer superannuation, workers compensation and income protection insurance.
Contractual Services	Payments for external provision of services. (incl. waste).
Materials & Others	Payments for physical goods such as water, fuel, energy, road materials, office consumables, stationery, insurances, postage, telephone, government levies, contributions and donations.
Depreciation	Annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings etc.) over their useful lives.
Finance Costs	Interest payable on Council's borrowings.

















ANALYSIS OF CAPITAL WORKS BUDGET















The following provides an approximate geographical view of where the key 2017/18 capital works projects will be delivered.





Transport Infrastructure

-  Brutus Rd
-  Daniell St, Coobowie
-  Edithburgh Tidal Pool Carpark
-  Elliott St, Coobowie
-  Fuller Rd, Minlaton
-  Grainstack Rd East, Stansbury
-  MBCP - Park Roads
-  Nalyappa Rd - Segment 1
-  Pine Point Rd - Segment 1 (Maitland seal to Hastings Rd)
-  Pine Point Rd (Yorke Highway - 3km heading north/west)
-  South Coast Rd (Wild Dog Hill to Waterloo Bay Rd)
-  Sturt Bay Rd
-  Weetulta Rd
-  Yorketown Aerodrome









CWMS

-  Ardrossan - Collection Scheme
-  Black Point - Switchboard Replacment
-  Black Point - Pump Station 3
-  Bluff Beach - Alarm Upgrade
-  Chinaman Wells - Pump Station 2
-  Clinton Rd, Maitland - Pump Station
-  Hardwicke Bay - Connections
-  Maitland - Collection Scheme
-  Port Victoria - Pump Station 2
-  Port Victoria - Pump Station 3
-  Stansbury
-  Sultana Point
-  Yorketown - Flowmeters
-  Yorketown - Minlaton Road



Other

-  Port Julia Solar Lighting
-  Stansbury Foreshore Power




Buildings & Structures

-  Maitland Hall Public Toilet
-  MBCP - Cabin Painting
-  MBCP - Fencing
-  PTCP - Perimeter Fencing
-  PVFCP - Cabin Solar Lighting
-  PVFCP - Upgrade to Spa Cabins
-  Warooka Town Triangle Shade Sails
-  Yorketown Oval Grandstand


Water Infrastructure

-  Hardwicke Bay - Water Pumps
-  Marion Bay Desalination Plant








Furniture & Fittings

-  Minlaton Council Chamber
-  PTCP - Cabin Mattresses
-  PVFCP - Cabin Mattresses

Stormwater Drainage

-  Ardrossan Storm Water Reuse/Harvest Stage 3

Plant & Equipment

-  BPCCG - Lockable Power Heads
-  MBCP - Desktop Computer
-  PTCP - Ride on Mower
-  PTCP- Solar Lighting
-  PTCP- Television Reception
-  PTCP - Whitegoods
-  PVFCP - Desktop Computer
-  PVFCP- Upgrade of Power Heads
-  Various Council Projects (Fleet Vehicles, Minor Plant, IT Hardware, Software & Projects, Aerial Photography, Prime Mover (x2), Side Tipper (x2) and Sweeper)

The above excludes 'Patch Sheeting' (\$1.1m), 'Disabled Access Townships' (\$25k), 'Resealing' (\$100k), 'Footpath Replacement' (\$1.5m), 'Bush Camping Infrastructure' (\$50k), 'Signs Renewal Programme' (\$20k) and 'Landfill Rehabilitation' (\$15k) which will be delivered across the Peninsula as determined by Council throughout the year based on priority needs.

Complete Capital Works Program

Over the past few years Council has been developing Asset Management Plans. These plans identify costs required to ensure that assets will be able to be maintained in a sustainable condition over the long term. There will always be a community desire for the provision of new and upgraded assets, however it is important that priority is given to the replacement and sustainable renewal of existing assets.

The following table provides a complete list of all projects funded in the 2017/18 budget.

Capital Works Program 2017/18	New/Upgrade	Renewal/Replacement
Transport Infrastructure		
Disabled Access (Townships) - annual allocation	\$25,000	
Yorke town Aerodrome		\$202,000
Marion Bay Caravan Park - Upgrade of Park Roads		\$100,000
Edithburgh Tidal Pool Car Park	\$52,676	
South Coast Rd (Wild Dog Hill to Waterloo Bay Rd)		\$1,531,685
Pine Point Rd - Segment 1 (Maitland seal to Hastings Rd)		\$620,859
Pine Point Rd (3km - Yorke Highway heading north/west)		\$450,000
Weetulla Rd (2km east of Spencer Hwy continuing east)		\$321,396
Nalyappa Rd - Segment 1 (Spencer Hwy to Ferguson Rd)		\$554,311
Grainstack Rd East, Stansbury	\$121,040	
Daniell St, Coobowie	\$57,184	
Elliott St, Coobowie	\$28,746	
Sturt Bay Rd		\$197,862
Brutus Rd		\$102,687
Patch Sheeting Program		\$1,156,687
Fuller Rd, Minlaton	\$37,544	
Resealing Program		\$100,000
Footpath Replacement Program	\$375,000	\$1,125,000
Water Infrastructure		
Hardwicke Bay - Pumps		\$2,000
Marion Bay Desalination Plant - Water softening infrastructure	\$10,000	
Marion Bay Desalination Plant - Tanks and liner		\$20,000
Stormwater Drainage		
Ardrossan Storm Water Reuse/Harvest Stage 3	\$187,500	

Capital Works Program 2017/18	New/Upgrade	Renewal/Replacement
Buildings and Structures		
Bushcamping Infrastructure - annual allocation	\$25,000	\$25,000
Port Vincent Foreshore Caravan Park - Cabin Solar Lighting	\$2,500	
Port Vincent Foreshore Caravan Park - Upgrade to Spa Cabins		\$10,742
Marion Bay Caravan Park - Fencing (Perimeter & Internal)		\$25,000
Marion Bay Caravan Park - Cabin Painting		\$3,000
Point Turton Caravan Park - Perimeter Fencing		\$50,000
Signs Renewal Programme		\$20,000
Warooka Town Triangle Shade Sails	\$30,000	
Public toilet - Maitland Hall	\$45,000	\$45,000
Yorke town Oval Grandstand		\$50,000
Community Wastewater Management Systems		
Ardrossan - Rehabilitation of manholes		\$25,000
Maitland - Clinton Rd Pump Station - System upgrade	\$1,500	
Maitland - Gravity drain replacement		\$40,000
Black Point - Switchboard Replacement		\$5,000
Black Point - Pump Station 3 - System Upgrade	\$1,500	
Stansbury - Connection of public toilet	\$13,000	\$13,000
Sultana Point - Fall prevention infrastructure on tanks	\$20,000	
Yorke town - Flowmeters		\$10,000
Yorke town - Minlaton Road - Gravity drains		\$60,000
Hardwicke Bay - Connections at foreshore	\$50,000	
Bluff Beach - System Upgrade	\$1,500	
Port Victoria - Pump Station 2 - Hatches, safety grids and bollards		\$4,000
Port Victoria - Pump Station 3 - Hatches, safety grids and bollards		\$4,000
Chinaman Wells - Pump Station 2 - System upgrade	\$1,500	

Capital Works Program 2017/18	New/Upgrade	Renewal/Replacement
Plant and Equipment		
Fleet Vehicles		\$437,000
Minor Plant	\$5,000	\$15,000
IT Hardware - computers	\$1,500	\$13,500
IT Hardware - monitors	\$500	\$4,500
IT Hardware - servers & switches	\$18,000	\$102,000
IT Hardware - telecommunications		\$10,000
Customer Service Request System renewal		\$20,000
SQL Server replacement	\$1,250	\$3,750
Intranet stage 2	\$25,000	
Aerial photography		\$40,000
Migration from server 2012		\$20,000
Port Vincent Foreshore Caravan Park - Upgrade of Power Heads		\$10,900
Black Point Caravan and Camping Ground - Lockable Power Heads	\$1,500	
Point Turton Caravan Park - Ride on Mower		\$10,000
Point Turton Caravan Park - Whitegoods		\$5,000
Point Turton Caravan Park - Solar Lighting	\$5,000	
Point Turton Caravan Park - Television Reception	\$8,000	
Marion Bay Caravan Park - Desktop Computers	\$750	\$750
Port Vincent Foreshore Caravan Park - Desktop Computers	\$750	\$750
Prime Mover x 2		\$360,000
Side Tipper x 2	\$200,000	
Sweeper		\$340,000
Furniture and Fittings		
Office Furniture - annual allocation	\$1,250	\$3,750
Port Vincent Foreshore Caravan Park - Cabin Mattresses		\$2,000
Point Turton Caravan Park - Cabin Mattresses		\$1,670
Minlaton Council Chamber - Furniture	\$3,750	\$11,250

Capital Works Program 2017/18	New/Upgrade	Renewal/Replacement
Other		
Grant funded project opportunities	\$25,000	
Port Julia Solar Lighting	\$16,725	
Stansbury foreshore power	\$15,000	
Landfill rehabilitation	\$15,000	
TOTAL CAPITAL EXPENDITURE	\$1,430,165	\$8,286,049

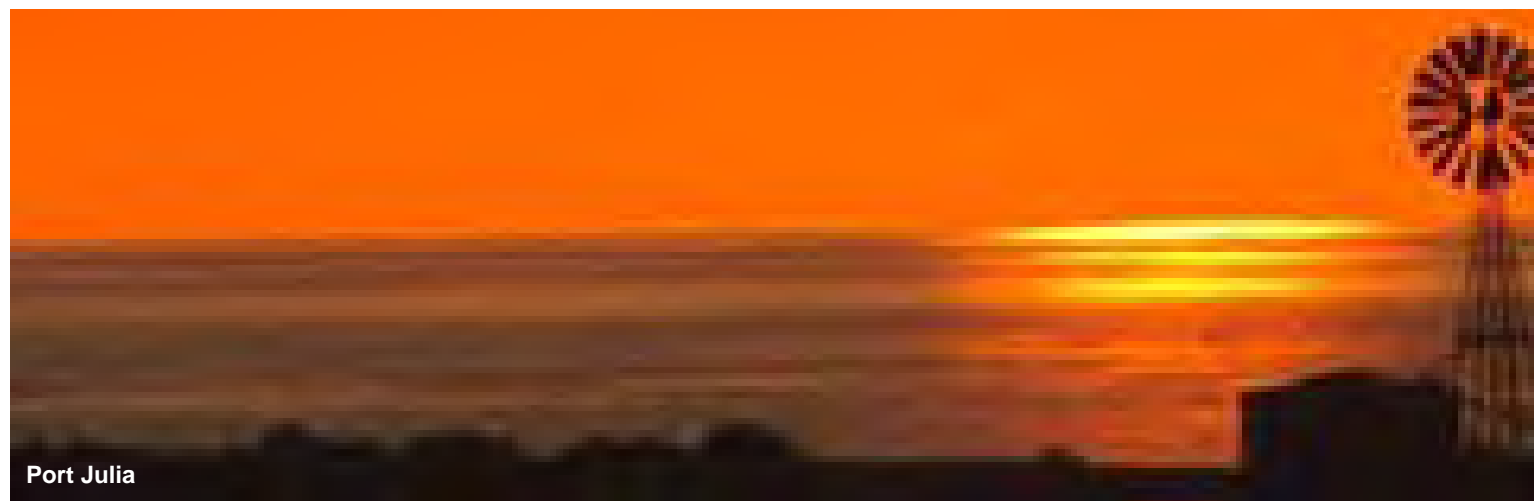
Council's performance will be assessed by the timely completion of these projects within the stated budget.



ANALYSIS OF TOTAL BUDGET

The following table provides a breakdown of total expenditure (operating and capital) by function (excluding depreciation).

%	Function	Description
27.2%	Road Maintenance	Expenses relating to the cost of maintaining and renewing Council's road network, including materials, labour related expenses, patrol grading and vegetation management.
8.3%	Refuse Collection & Disposal	Contractual and local expenses, including materials and labour related expenses.
6.7%	Finance, Business, Corporate and Community Relations	Expenses relating to finance administration, business and community relations and corporate services, including labour related expenses.
6.2%	Footpaths and Stormwater	Capital expenses relating to maintenance of existing footpaths and stormwater systems, including materials and labour related expenses
5.4%	Caravan Park Operation	Expenses relating to the cost of running Council owned caravan parks, including capital expenditure and labour related expenses.
5.1%	Development Services	Expenses relating to the cost of planning and development, including labour related expenses.
4.9%	Parks and Gardens	Expenses relating to the maintenance of all open space parks and gardens, including materials and labour related expenses.
4.8%	Governance	Expenses relating to governing the organisation, including organisational compliance and Elected Member related expenses and cost of office furniture.
4.5%	CWMS and Water Schemes	Expenses relating to the cost of running water and waste-water management schemes, including materials and labour related expenses.
4.2%	People and Culture	Expenses relating to Human Resources, Payroll, Staff Training, Work Health & Safety and Risk Management.
3.1%	NRM Levy	A compulsory levy payable to the Northern and Yorke Natural Resources Management Board. Refer page 17.



Port Julia

%	Function	Description
3.0%	Information Services	Expenses incurred in providing information technology, including projects and labour related expenses.
2.5%	Cleaning Council Buildings and Public Conveniences	Contractual and local expenses to clean Council buildings and all public conveniences across the district.
2.2%	Community Support	Expenses relating to youth services, libraries, Leisure Options and other community support programs (e.g. YP Community Transport, grants and donations), including materials and labour related expenses.
2.2%	Environmental Management	Expenses relating all foreshore maintenance plus maintenance of walking trails, contribution to NRM projects, protection of crown lands and land rehabilitation.
2.2%	Community Asset Maintenance	General maintenance costs, including materials and labour related expenses for all community assets (e.g. airstrips, cemeteries, playgrounds etc.).
1.7%	Plant and Equipment	Includes all expenses related to purchase/replacement of all plant and equipment, including fleet vehicles – offset by all trade-in income.
1.5%	Underground Power	Council's contribution to the Minlaton Underground Power Stage 2 Completion Project.
1.1%	Street Lighting	Expenses relating to maintenance of street lighting, including materials and labour related expenses.
1.1%	Tourism and Economic Development	Expenses relating to tourism including the Visitor Information Centre and other economic development expenses (e.g. Regional Development Australia, Art Exhibition etc.).
1.5%	Regulatory, Animal and Fire Control Services	Includes expenses relating to fire safety and prevention, health inspections, dog control and impounding and other regulatory functions, including labour related expenses.
0.6%	Asset Management	Asset Management Systems, Asset Management Plans and Asset Condition Assessments, including labour related expenses.

2017/18 BUDGETED FINANCIAL STATEMENTS

Budgeted financial statement for 2017/18 on the following pages are:

A. Budgeted Statement of Comprehensive Income

This statement outlines:

- All sources of Council's income (revenue)
- All operating expenses. These expenses relate to operations and do not include capital expenditure although depreciation of assets is included.

The Net Operating Surplus / (Deficit) for the year is a measure of Council's financial performance. This figure is determined by deducting total operating expenses from total operating revenue.

B. Budgeted Statement of Financial Position

The Statement of Financial Position outlines what Council owns (assets) and what it owes (liabilities) at a point in time.

Council's net equity is determined by deducting total liabilities from total assets – the larger the net equity, the stronger the financial position.

C. Budgeted Statement of Changes in Equity

A statement of changes in equity shows the movements of equity in addition to accumulated earnings and losses for a reporting period. This statement summarises the change in Council's real worth throughout the financial year. Council's net worth can change as a result of:

- The net result as recorded in the Statement of Comprehensive Income; or
- An increase or decrease in the net value of non-current assets resulting from a revaluation of those assets.

D. Budgeted Cash Flow Statement

This summarises the actual flows of cash for a period and explains the change in the cash balance held from the start of the period through to the end of the reporting period. This shows where Council received its cash from and what it was spent on.

E. Budgeted Uniform Presentation of Finances

This is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis. The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

Budgeted Statement of Comprehensive Income

	BUDGET	REVISED	ADOPTED
Year Ended 30 June:	2018	2017	2017
	\$('000)	\$('000)	\$('000)
INCOME			
Rates	21,906	21,198	21,209
Statutory Charges	393	349	415
User Charges	3,061	3,121	3,115
Grants, subsidies, contributions	3,902	4,612	2,686
Investment Income	133	193	193
Reimbursements	362	562	414
Other Income	162	101	55
Total Income	29,919	30,136	28,087
EXPENSES			
Employee costs	9,202	8,397	8,500
Materials, contracts & other expenses	13,065	13,256	12,726
Depreciation	9,461	9,461	9,075
Finance Costs	403	482	477
Total Expenses	32,131	31,596	30,778
OPERATING SURPLUS/ (DEFICIT)	(2,212)	(1,460)	(2,691)
Net gain/(loss) on disposal or revaluations	(21)	10	10
Amounts received specifically for new or upgraded assets	177	2,062	3,914
NET SURPLUS/ (DEFICIT)	(2,056)	612	1,233
TOTAL COMPREHENSIVE INCOME	(2,056)	612	1,233

Budgeted Statement of Financial Position

	BUDGET	REVISED	ADOPTED
Year Ended 30 June:	2018	2017	2017
	\$(‘000)	\$(‘000)	\$(‘000)
ASSETS			
Current Assets			
Cash & Equivalent Assets	2,085	3,544	3,496
Trade & Other Receivables	1,221	1,230	1,346
Inventories	869	980	777
Total Current Assets	4,175	5,754	5,619
Non-Current Assets			
Receivables	530	612	0
Financial Assets	543	521	910
Infrastructure, Property, Plant & Equipment	298,859	298,662	339,833
Total Non-Current Assets	299,932	299,795	340,743
Total Assets	304,107	305,549	346,362
LIABILITIES			
Current Liabilities			
Trade & Other Payables	1,789	1,900	2,379
Borrowings	816	743	629
Provisions	1,870	1,700	1,699
Total Current Liabilities	4,475	4,343	4,707
Non-Current Liabilities			
Borrowings	7,830	7,446	7,317
Provisions	715	615	606
Total Non-Current Liabilities	8,542	8,060	7,923
Total Liabilities	13,017	12,403	12,630
NET ASSETS	291,090	293,146	333,732
EQUITY			
Accumulated Surplus	(9,938)	(7,882)	(2,480)
Asset Revaluation Reserve	300,337	300,337	335,455
Other Reserves	691	691	757
TOTAL EQUITY	291,090	293,146	333,732

Budgeted Statement of Changes in Equity

	BUDGET	REVISED	ADOPTED
Year Ended 30 June:	2018	2017	2017
	\$(‘000)	\$(‘000)	\$(‘000)
ACCUMULATED SURPLUS			
Balance at end of previous reporting period	(7,882)	(8,494)	(3,713)
Net Result for Year	(2,056)	612	1,233
Balance at end of period	(9,938)	(7,882)	(2,480)
ASSET REVALUATION RESERVE			
Land	73,286	73,286	73,286
Buildings and Other Structures	48,995	48,995	48,995
Transportation Infrastructure	150,895	150,895	186,712
CWMS Infrastructure	14,481	14,481	14,481
Water Scheme Infrastructure	2,073	2,073	1,374
Stormwater Drainage	10,607	10,607	10,607
Balance at end of period	300,337	300,337	335,455
OTHER RESERVES			
Balance at end of previous reporting period	691	691	757
Balance at end of period	691	691	757
TOTAL EQUITY AT END OF REPORTING PERIOD	291,090	293,146	333,732

Budgeted Cash Flow Statement

	BUDGET	REVISED	ADOPTED
Year Ended 30 June:	2018	2017	2017
	\$('000)	\$('000)	\$('000)
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Rates	21,687	21,198	21,209
Statutory Charges	393	349	415
User Charges	3,030	3,121	3,115
Grants, subsidies, contributions	3,902	4,611	2,686
Investment Income	132	151	162
Reimbursements	362	562	414
Other Income	162	102	55
<u>Payments</u>			
Employee costs	(9,044)	(8,346)	(8,385)
Materials, contracts & other expenses	(13,107)	(12,851)	(12,643)
Finance Costs	(403)	(482)	(477)
Net Cash provided by (or used in) Operating Activities	7,114	8,415	6,551
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts Specifically for New/Upgraded Assets	177	2,062	3,914
Sale of Renewed/Replaced Assets	376	367	363
Repayments of Loans by Community Groups	133	141	107
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets	(8,286)	(8,690)	(6,027)
Expenditure on New/Upgraded Assets	(1,430)	(5,276)	(4,592)
Net Cash Provided by (or used in) Investing Activities	(9,030)	(11,396)	(6,235)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from Borrowings	1,200	209	0
<u>Payments</u>			
Repayments of Borrowings	(743)	(642)	(648)
Net Cash provided by (or used in) Financing Activities	457	(433)	(648)
Net Increase/(Decrease) in cash held	(1,459)	(3,414)	(332)
Opening cash, cash equivalents or (bank overdraft)	3,544	6,958	3,828
Closing cash, cash equivalents or (bank overdraft)	2,085	3,544	3,496

Budgeted Uniform Presentation of Finances

	BUDGET	REVISED	ADOPTED
Year Ended 30 June:	2018	2017	2017
	\$(‘000)	\$(‘000)	\$(‘000)
Operating Revenues	29,919	30,136	28,087
<i>less</i> Operating Expenses	32,131	31,596	30,778
Operating Surplus/(Deficit) before Capital Amounts	(2,212)	(1,460)	(2,691)
Less: Net Outlays on Existing Assets			
Capital Expenditure on Renewal/Replacement of Existing Assets	8,286	8,690	6,027
<i>less</i> Depreciation, Amortisation & Impairment	9,461	9,461	9,075
<i>less</i> Proceeds from Sale of Replaced Assets	376	367	363
	(1,550)	(1,138)	(3,411)
Less: Net Outlays on New and Upgraded Assets			
Capital Expenditure on New/Upgraded Assets	1,430	5,276	4,592
<i>less</i> Amounts Specifically for New/Upgraded Assets	177	2,062	3,914
<i>less</i> Proceeds from Sale of Surplus Assets	0	0	0
	1,253	3,214	678
Net Lending / (Borrowing) for Financial Year	(1,914)	(3,536)	42



Near Warooka - Image by Inspired Photography Collection

