



Annual Business Plan 2018-2019



Table of Contents

Table of Contents.....	3
Executive Summary	4
Providing Services to the Community.....	5
Statutory Services	5
Discretionary Services	6
2018-19 Capital Projects	7
Capital Renewal Projects for 2018-19	7
New Capital Projects for 2018-19.....	9
How Will Council Fund the Annual Business Plan.....	11
Operating Income	11
Operating Expenditure	15
Impact on Council’s Financial Position	17
How Council Will Levy Rates and Charges.....	20
General Rates.....	20
Service Charges	23
Separate Rates.....	25
Appendix 1: Budgeted Financial Statements 2018-19.....	26
Statement of Comprehensive Income	27
Balance Sheet	28
Statement in Changes of Equity	29
Cash Flow Statement.....	30
Uniform Presentation of Finances	31
Financial Indicators.....	32
Appendix 2: Functions & Cost Centre Details.....	33
Operating Budget.....	34
Capital Budget.....	38
Appendix 3: Rating Policy (Concessions & Rebates) 2018-19.....	40
Rate Rebates	43
Appendix 4: Council’s 2018-19 Planned Fees & Charges Schedule	49

Executive Summary

The District Council of Ceduna's Annual Business Plan for 2018-19 provides an overview of the services, programs and strategic projects Council plans to deliver to the Community in 2018-19.

The Annual Business Plan has been prepared on the basis of Council focusing on the maintenance of existing assets and infrastructure within the Community, whilst pursuing the key goals in Council's Strategic Plan. The services provided by Council reflect both its obligations under a range of legislation and the Community's expressed desire for specific services, facilities and infrastructure.

Council's challenge in framing its Annual Business Plan is to achieve these outcomes without presenting an unrealistic rate burden on the Community. In addition, planning for any new Community assets must consider Council's long term obligations to fund the ongoing maintenance and operation of the new assets in future years.

In developing the 2018-19 Annual Business Plan, Council has given particular attention to the economic circumstances prevailing in the various sectors of our community.

In the context of these circumstances, Council plans to increase total General Rate Revenue by 2.0%, relative to General Rate Revenue in 2017-18. Whilst increases to Council's costs are forecast to be greater than a 2% General Rate increase and forecasted full year June 2018 Adelaide Consumer Price Index (CPI) of 2.1%, Council is proposing this increase in light of increasing cost pressures upon properties within the Council area.

Council plans to continue to utilise Differential Rates (rates in the dollar) applied to the site value of the land, for defined townships, rural and industrial locations with Council, in conjunction with a Fixed Charge, to achieve its General Rate Revenue for 2018-19. In addition, Council has planned to continue its gradual equalisation of Council's 4 township differential rates into one standard township differential rate by 2021-22.

Council plans to apply a General Rate Cap of 12% and Pension rate cap of 7% to eligible assessments, to provide reasonable relief from significant valuation increases resulting in large increases in General Rates Payable in 2018-19, relative to 2017-18.

Key elements of the 2018-19 Annual Business Plan include –

- \$1.711 Million Operating Deficit (before Capital Amounts), resulting from Total Operating Revenues of \$8.526 Million and Total Operating Expenses of \$10.237 Million
- \$0.489 Million Adjusted Operating Deficit after accounting for \$1.222 Million of Council's 2018-19 Financial Assistance Grants being received in advanced in June 2018.
- 2% increase in total General Rate Revenue
- 12% General Rate Cap and 7% Pensioner Rate Cap for eligible assessments
- \$2.519 Million in Capital Expenditure for the refurbishment of existing assets
- \$11.205 Million in Capital Expenditure for the construction or purchase of new assets
- \$6.385 Million in Capital Grants or Contributions for Council Capital Projects
- \$4.215 Million in New Borrowings for Council Capital Projects

Providing Services to the Community

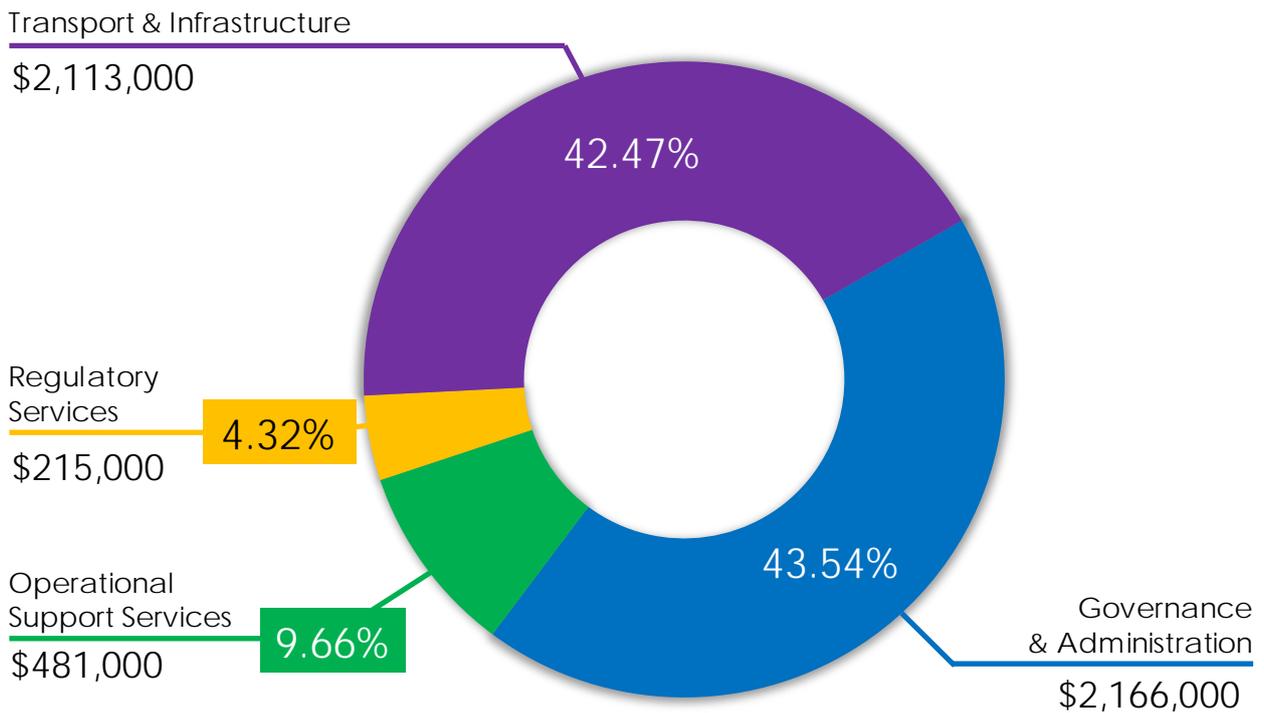
Council provides an extensive range of services to the Community. Some services are mandated due to Acts of Parliament, including the Local Government Act 1999 and are deemed a Statutory Service that Council must provide. In addition, Council also provides a variety of programs and services to the Community, whilst not required by specific legislation, are provided on the basis of Community need or expectation for the benefit of the Community. These services are deemed Discretionary Services.

Statutory Services

All Councils are required to provide specific services to various segments of the community, under various Acts of Parliament, including the Local Government Act 1999.

In 2018-19, Council plans to commit \$4.974 Million or 48.58% of Total Operating Expenditure on the provision of Statutory Services. (Operating Expenditure includes all direct expenditures incurred in providing the service and depreciation of assets). Council also plans to commit Capital Expenditure of \$2.942 Million for the renewal and creation of new assets associated with the long term delivery of Statutory Services.

The following graph provides a functional breakdown of the services for which the 2018-19 operational expenditure is planned.



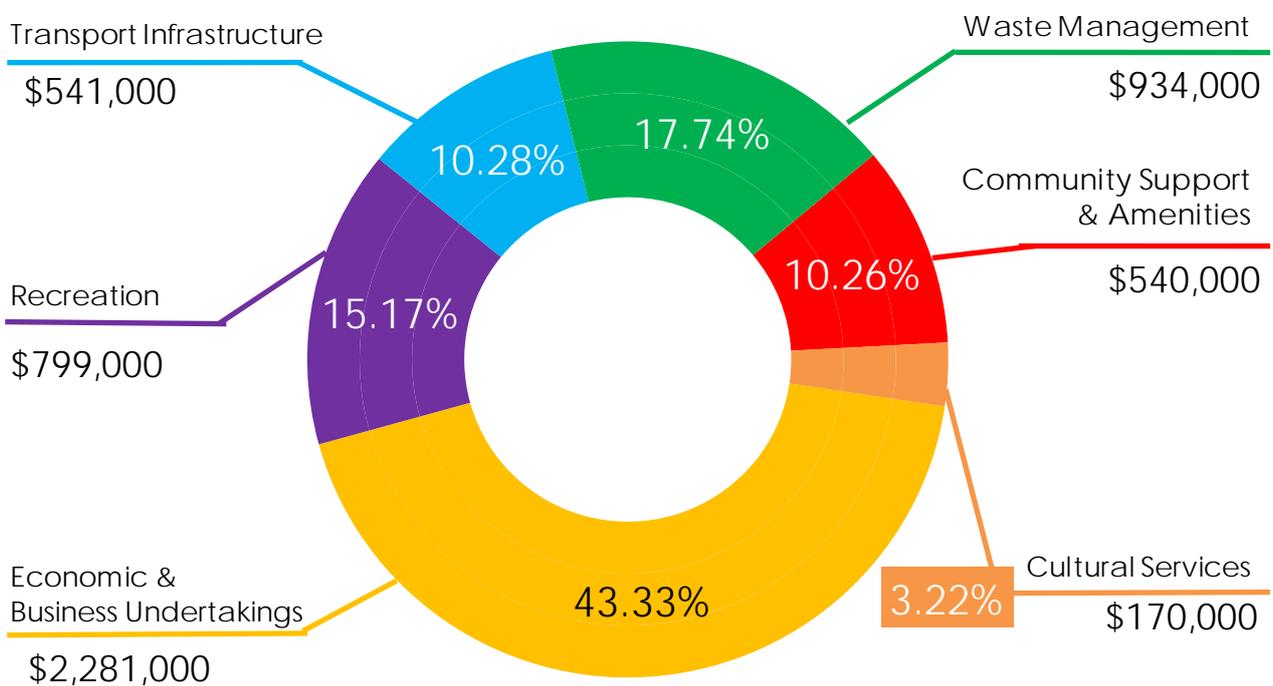
Discretionary Services

Councils also provide a variety of programs and services to the Community which, whilst not required by specific legislation, are provided on the basis of community need or expectation, for the benefit of the Community.

In 2018-19, Council plans to commit \$5.266 Million or 51.42% of Total Operating Expenditure on the provision of Discretionary Services. (Operating Expenditure includes all direct expenditures incurred in providing the service and depreciation of assets). In many cases, expenditure is offset by user charges or service charges associated with delivery of the service.

Council also plans to commit Capital Expenditure of \$10.782 Million for the renewal and creation of new assets associated with the long term delivery of Discretionary Services.

The following graph provides a functional breakdown of the services for which the 2018-19 operational expenditure is planned.



2018-19 Capital Projects

A key principle of Council's Annual Business Plan is to ensure that projects and services detailed within the Annual Business Plan can be referenced to Council's Strategic Plan to enable Council to achieve its Strategic Goals.

The District Council of Ceduna adopted its current Strategic Plan in 2010/2011, following extensive public consultation. Council's determination to focus on the strategic goals in its Strategic Plan has enabled Council to achieve significant progress towards the delivery of services and facilities desired by the Community.

The 2018-19 Annual Business Plan has been developed in order to maintain the focus of the Strategic Goals and Strategic Actions contained in the Strategic Plan. Council plans constructing or purchasing \$13.724 Million in Capital Projects during 2018-19.

Capital Renewal Projects for 2018-19

In 2018-19 Council plans to undertake Asset Renewal Projects to the value of \$2.519 Million. The following is a list of planned Asset Renewal Projects for 2018-19, along with the Strategic Plan goal/s each project can be referenced to.

Unsealed Roads Program - \$779,000 (1.2.2, 1.2.3, 1.8.1)

In 2018-19 Council has planned to re-sheet or re-shape 24km of rural unsealed roads.

Sealed Roads Program - \$426,000 (1.2.2, 1.2.3, 1.8.1)

Council plans to undertake continued resealing of township roads with Ceduna, Thevenard and Smoky Bay in 2018/19.

Plant Replacement Program - \$349,000 (1.8.1)

To meet our operational needs and enable effective delivery of services, Council plans to replace current major plant at a cost of \$349,000.

Council Administration Building \$300,000 (1.8.1)

Council plans to undertake renovation within Council's Administration Building to include an additional general purpose meeting room, reintroduction of the mayoral office, improved customer service area and renewal of office furniture.

Ceduna Foreshore Revetment - \$232,000 (1.5.1)

After multiple severe weather events during 2016-17, Council plans to repair the current revetment wall along the Ceduna Foreshore.

Smoky Bay Boat Ramp - \$157,000 (1.7.3)

To reduce the risks of pontoon damage and to support the additional loads of loaded Oyster Barges, new concrete floating pontoons are planned to be installed at the Smoky Bay Boat Ramp.

Council Building Renewals - \$103,000 (1.8.1)

Completion of Council's planned repairs to Council's Depot Buildings as well as the replacement of paving at the Ceduna Memorial Hall Eastern Foyer entrance with a suitable alternative.

Ceduna Koonibba Water West Replacements - \$70,000 (1.1.2, 1.8.1)

Commenced in 2017/18, Council plans to complete renewal of infrastructure within Pump Stations along with continued meter and valve replacement.

Directional Traffic Signage - \$46,000 (1.2.2)

Continued replacement of township and rural roadside directional signage.

Ceduna Wastewater Treatment Plant - \$21,000 (1.8.1)

Council plans the replacement of perimeter fencing at the Ceduna Waste Water Treatment Plant on Goode Road.

Fosters Boat Ramp - \$17,000 (1.7.3)

Council plans to place appropriate rock and other materials adjacent to the Fosters Boat Ramp to protect against future beach erosion.

Ceduna Aerodrome - \$13,000 (1.6.2)

Council plans to complete the repainting of the Ceduna Aerodrome with the internal repainting of the existing terminal to be completed in 2018/19.

Smoky Bay Wastewater Treatment Plant - \$8,000 (1.8.1, 2.2.1)

Council plans to replace the filtration system within the Smoky Bay Wastewater Treatment Plant which enables recycled effluent water to be utilised within Smoky Bay Open Spaces.



Part of Council's planned building renewals is the replacement of paved stairs and northern entrance to the Ceduna Memorial Hall

New Capital Projects for 2018-19

In 2018-19 Council plans to undertake the construction and/or purchase of New Assets to the value of \$11.205 Million. The following is a list of planned New Asset Projects for 2018-19, along with the Strategic Plan goal/s each project can be referenced to.

Thevenard Marine Unloading Facility - \$9,564,000 (1.7.1)

Continued construction costs associated with the Thevenard Marine Offloading Facility. With Council's major construction contract signed in May 2018, this project's completion is expected in August 2019. Upon completion, the dual purpose facility will have marina type berths for commercial and recreational vessels. Additionally the facility will operate commercial wharf services for fishing vessels operating within the region.

Kalanbi Road Sealing - \$463,000 (1.2.2)

If successful in obtaining funding via Special Local Road Program, Council plans to seal the first 2.5 kilometres of Kalanbi Road from the Eyre Highway.

Hambridge Street Playground Upgrade - \$303,000 (1.5.1, 1.5.2)

Following the adoption of the Thevenard Masterplan in 2016-17, Council plans to landscape and upgrade the playground located in parkland at Hambridge Street, Thevenard. This project will also include a planned extension of Council's recycled effluent irrigation system from the Thevenard Sports Club to Hambridge Street.

Unsealed Roads Improvements - \$239,000 (1.8.1)

Council plans to sheet 5 kilometres of Schwarz Hill Road, which is now considered a high value commodity route on Council's unsealed road network.

Decres Bay Road Turning Lane - \$157,000 (1.2.3)

Subject to being successful in obtaining funding from multiple sources, Council plans to construct a slip lane on Decres Bay Road/Hastings Road intersection to assist with traffic flow during grain harvest periods.

Smoky Bay Foreshore Revetment - \$133,000 (1.5.1)

After multiple severe weather events during 2016-17, Council plans to reinstate a portion of the foreshore at Smoky Bay lost to erosion whilst also constructing a revetment to protect against future weather events.



Subject to Grant Funding, Council's plans to construct on Decres Bay Rd a turning lane for vehicles entering Hastings Rd

Open Spaces - \$116,000 (1.5.1)

Council plans to undertake multiple open spaces projects including the continued greening of median strips along McKenzie Street, Ceduna from Murat Terrace to Kuhlmann Street. Additional greening projects are planned for the Ceduna RSL Park and Frayne Street/Thevenard Road median. Council also plans to install seating and shelter at the Denial Bay Playground and to install traffic management devices to eliminate unlawful traffic movements across Tonkin Street reserve area.

Water West Telecommunication Upgrade - \$47,000 (4.5.1)

Council plans to install telemetry devices to multiple pump stations to reduce water losses and enable quicker responses to future system failures.

Smoky Bay Jetty Carpark - \$44,000 (1.2.2, 1.9.1)

Council plans to seal from the end of the existing seal on Jetty Road to the Smoky Bay Jetty and provide for a sealed turning area.

Railway Terrace Carpark - \$34,000 (1.2.2, 1.9.1)

Council plans to create sealed angled car parking on the Railway Terrace Thevenard slip road prior to the Davison Street intersection for vehicles during annual grain harvest and for future open spaces improvements of the area between Railway Terrace and Thevenard Road.

Ceduna Footpaths - \$28,000 (1.2.1)

Council plans to complete the footpath from the end of the current Ceduna Foreshore Footpath to the Alexander Beach Carpark.

Smoky Bay Cemetery - \$25,000 (1.5.1)

Council plans to acquire additional land adjacent to the existing Smoky Bay cemetery to ensure this service can remain at its current location.

CCTV Infrastructure - \$15,000 (5.3.1)

Council plans to purchase and install additional CCTV units at both the Puckridge (Ceduna) and Smoky Bay boat ramp carparks.

Waste Management Services - \$15,000 (2.3.1)

Council plans to install a new Oil and Battery Bunded Area at the Ceduna Landfill site for the collection of materials which can not be disposed of within Landfill.

Plant & Equipment Acquisitions - \$13,000 (4.5.1)

Council plans to acquire several minor plant items to improve Council's productivity and safety on smaller high risk projects.

Ceduna Town Entrance Statements - \$10,000 (1.4.1)

Council plans to undertake final designs and development approval of new entrance statements for both the primary western and eastern entrances to Ceduna.

How Will Council Fund the Annual Business Plan

As outlined earlier, the 2018-19 Annual Business Plan has been prepared on the basis of Council focusing on the maintenance of existing assets and infrastructure within the Community, whilst pursuing the key goals in Council's Strategic Plan.

The District Council of Ceduna's long term financial sustainability is pivotal in ensuring that on average, Council operates with an annual Operating Surplus whilst at the same time ensuring that Capital Expenditure on the replacement and refurbishment of existing assets is at least equivalent to the annual depreciation of those assets.

In delivering the services and projects detailed in this Annual Business Plan, Council plans to achieve an Operating Deficit of \$1.711 Million, resulting from Total Operating Revenues of \$8.526 Million and Total Operating Expenses of \$10.237 Million.

In addition to the operational budget considerations, included within the 2018-19 Annual Business is a Capital Expenditure of \$13.724 Million (\$2.519 Million on replacing and renewing existing assets and \$11.205 Million for New and Upgraded Assets).

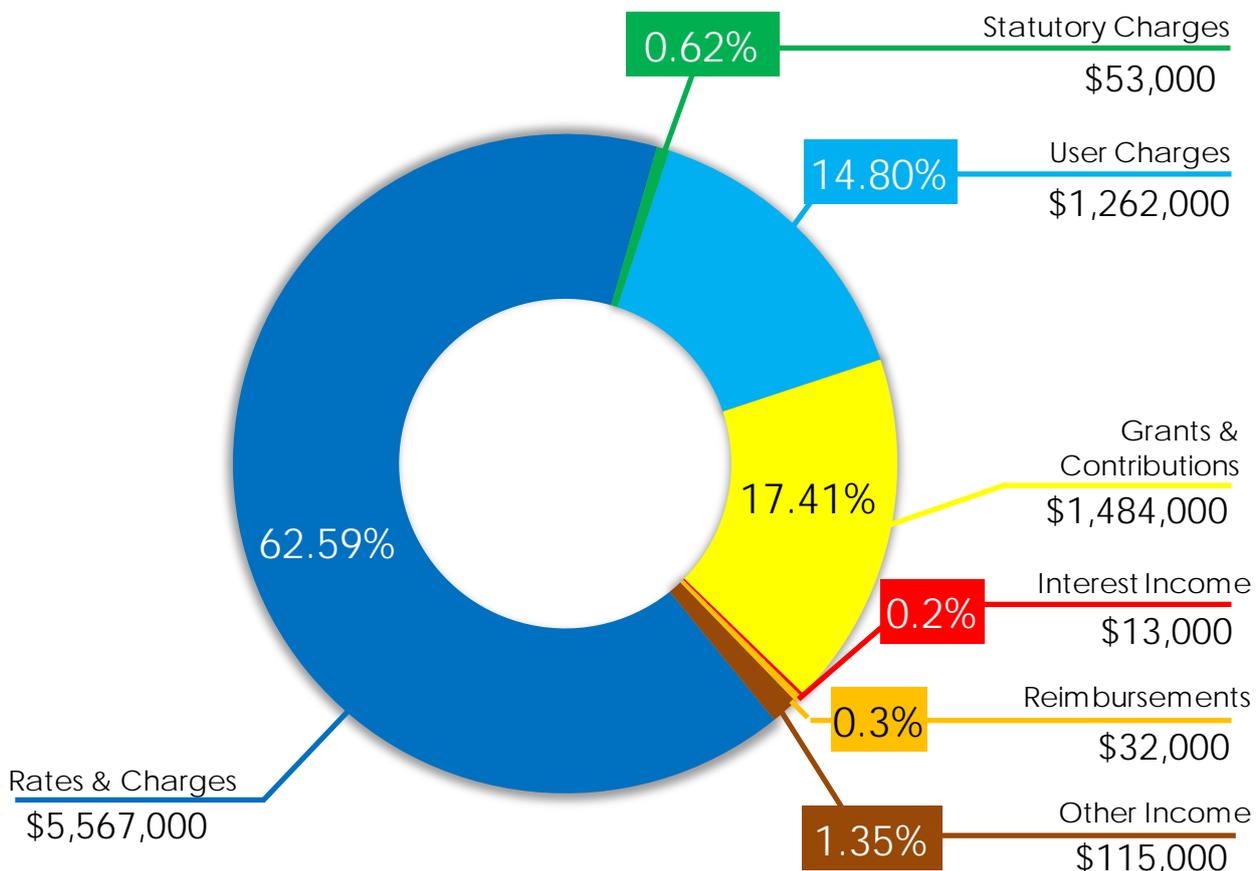
For further details of the Budgeted Annual Financial Statements refer to Appendix 1 of the Annual Business Plan.

Operating Income

Council has budgeted to receive reportable Operating Income of \$8.526 Million in 2018-19 which is a reduction of \$1.560 Million or 15.47% on Council's reportable 2017-18 forecast income. The significant reduction in revenue is due to the advanced payments of \$1.222 million in Commonwealth grant funding in June 2018 for 2018-19. As a result the equivalent of 50% of Council's annual Commonwealth grant funding is reported in 2018-19.

Council's operating income is derived from a number of different sources including Rates and Charges, Statutory and User Charges, Grants, Subsidies and Contributions, Investment Income and Other Income. Appendix 4 details the full listing of fees and charges for 2018-19.

The following graph details the split in operating income categories for 2018-19.



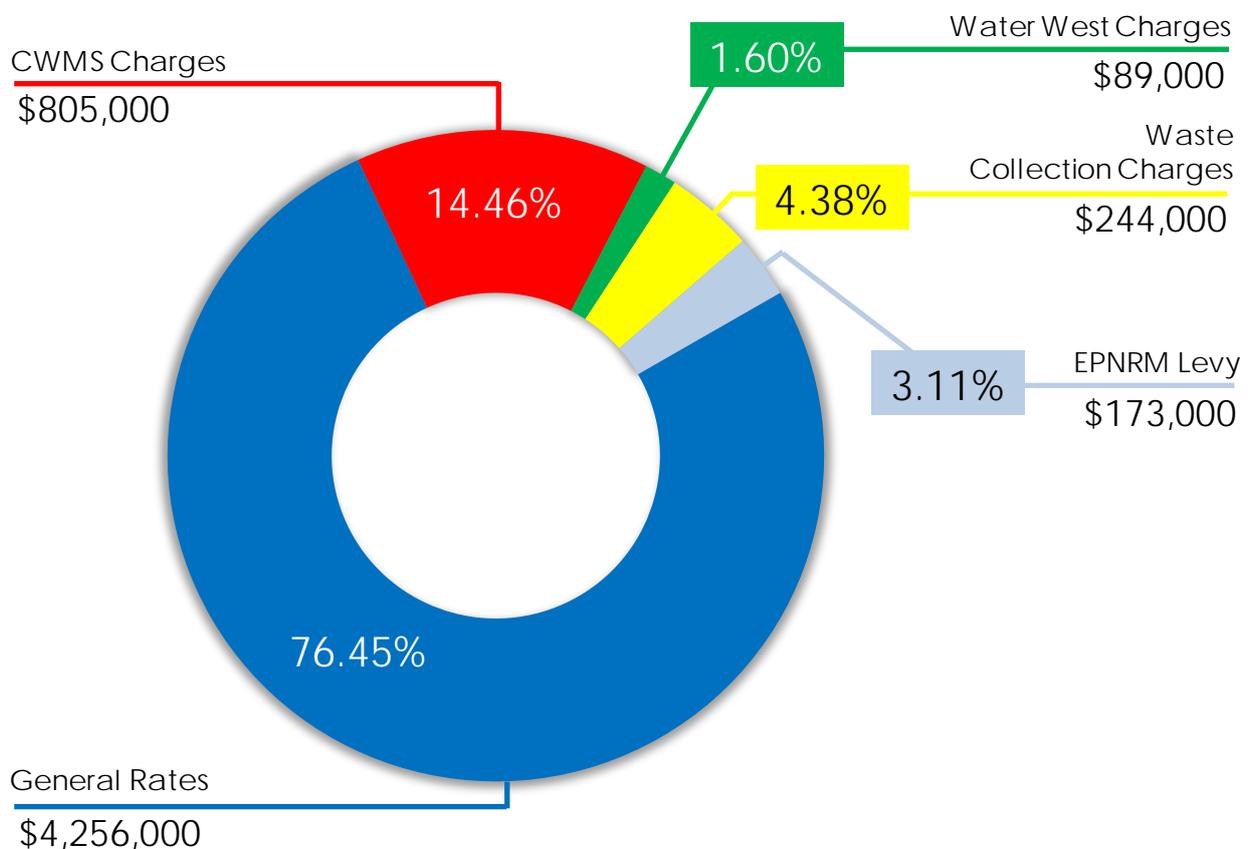
Rates and Charges

Council is proposing to levy \$5.567 Million in total rates and charges for 2018-19. The predominant portion of Council's total rate revenue is planned to be \$4.236 Million in general rate revenue. This represents a 2% increase in total general rate revenue (after rebates) compared to 2017-18.

Also forming part of Council's rates income are service charges levied for Waste Collection Services, Community Wastewater Management Systems (CWMS) and the Ceduna/Koonibba Water West Scheme. In addition, Council also collects a separate rate (EPNRM Levy) on behalf of the South Australian Government.

Additionally information on all of Council's rates income streams are detailed under the heading "How Council Will Levy Rates and Charges" in this Annual Business Plan.

The following graph details the revenue received from the different rates streams for 2018-19.



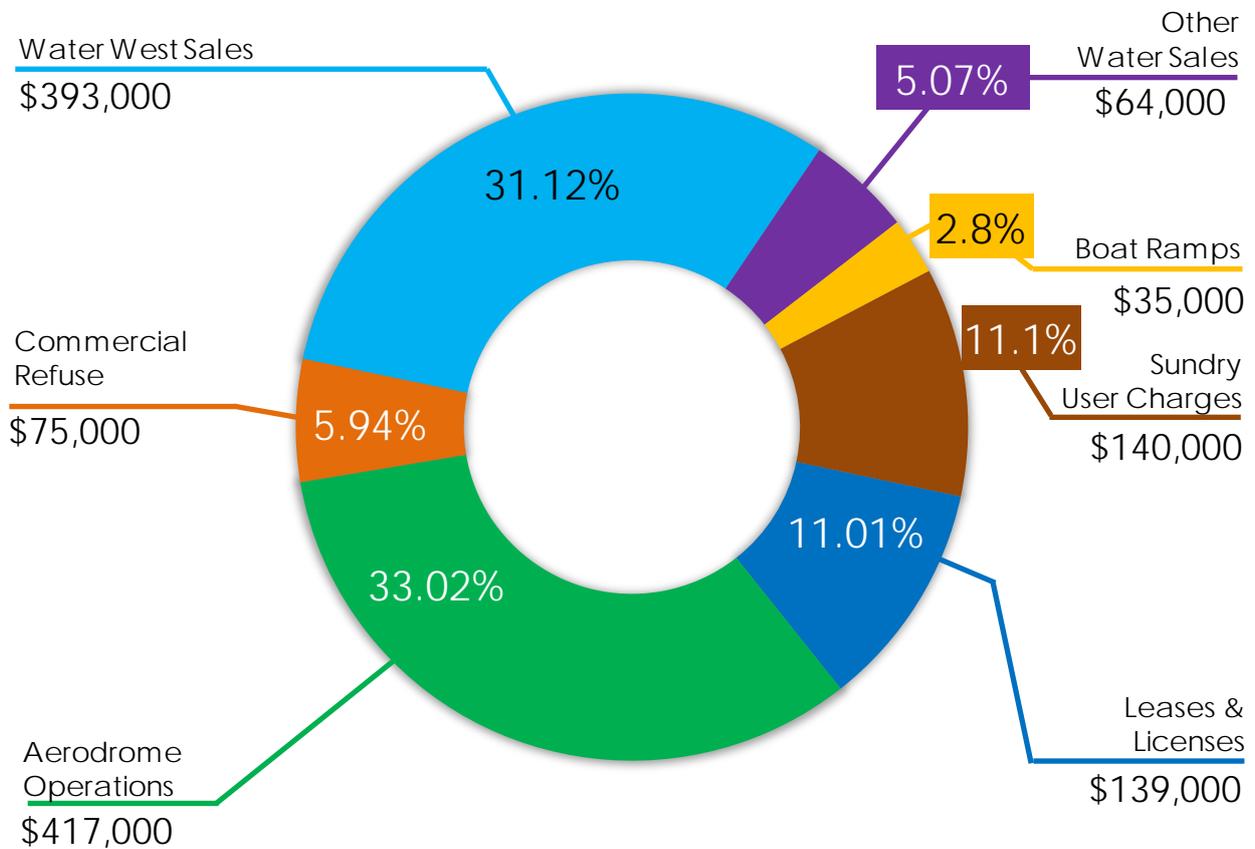
Details pertaining to Government and Council Rate Concessions, Rebates, provisions for assisting in cases of hardship in the payment of rates and Council's rights to sell land for the non-payment of rates can be found in Appendix 3 of this Annual Business Plan.

Statutory Charges

Council's statutory charges consist of income derived from dog registration fees, development and building fees, regulatory fees and fines. Council is expecting to generate \$0.053 Million in Statutory Charges in 2018-19. These fees and charges are set and/or approved by the State Government through various legislations and Council is limited in setting any of these charges.

User Charges

Council's user charges are derived from services and/or facilities Council provides on a fee for user basis. In 2018-19 Council is forecasting to generate \$1.262 Million from this income stream. The following graph details the revenue forecast to be received from the different user charges for 2018-19.



The following factors were considered when setting Council's user charges for 2018-19:

- Cost Recovery v Community Service
- Affordability and capacity to pay
- Loss of business and use of facilities
- Operating and Capital costs of Council facility
- Consumer Price Indices
- Contractual agreements/arrangements

It is Council's intention to ensure that user charges from "fee for use" Council services are sufficient to recover specific costs, however in some situations this is not practical.

Grants & Contributions

Council is forecasting to receive \$1.484 Million in operating grants for 2018-19 which is a reduction of \$1.178 Million on Council's 2017-18 reportable grants received (without accounting for advanced payments).

This significant difference is to the approximately 50% of Council's budgeted 2018/19 Commonwealth grant funding being reportable in 2017/18 (with approximately 50% of Council's 2017/18 funding also being paid in advance in June 2017). If Council was to report its operational grants in the financial year it is intended for rather than the year received, Council's 2018/19 Operating Grants would be \$2.706 Million (compared with \$2.677 Million).

Council receives operating grants and subsidies for the following areas:

- Financial Assistance (General and Roads Assistance)
- Tourism & Events Funding (Ceduna Oysterfest)
- Contributions to Libraries

Interest Income

Council's interest income from investments for 2018-19 is estimated at \$0.013 Million. Council's Treasury Management Policy details the use of excess funds be prioritised to pay down debt when available. This practise has successfully saved Council paying a substantial amount of interest to date.

Currently, Council's debt profile is geared to borrowings on a fixed interest basis. In 2018-19 it is expected that Council's current cash holdings be used to offset the cost associated with the construction of the Thevenard Marine Unloading Facility prior to the completion of the project where fixed loans will be executed to meet Council's commitment to the project.

Other

Other income consists of income generated from reimbursement of legal fees, rebates and distributions from Council's Insurance schemes and other sundry income from Council activities. For 2018-19 it is anticipated that this will amount to \$0.138 Million. Compared to 2017-18, this is a decrease of \$0.293 Million, largely due to a high level of insurance refunds received in 2017-18 along with special "dividends" received by Council for being apart of LGA associated insurance and financing schemes.

Capital Income

The 2018-19 Annual Business Plan includes income received for new and upgraded assets totalling \$6.385 Million, which includes capital income expected to be received through grants, contributions and sale of plant and machinery as follows:

- Commonwealth Government, National Stronger Regions Funding for Thevenard Marine Unloading Facility \$4.345 Million,
- South Australian Government Funding for Thevenard Marine Unloading Facility \$1.375 Million,
- Kalanbi Road Sealing Special Local Roads Project \$0.298 Million,
- Hambridge Street Playground (Open Spaces Funding) \$0.140 Million,
- National Heavy Vehicle Safety Program Funding, plus 3rd party contribution towards Decres Bay Road Turning Lane Project \$0.111 Million,
- Smoky Bay Boat Ramp (Recreational Fishing) \$0.076 Million,
- Roads to Recovery Projects \$0.031 Million

In addition, Council expects to receive a total \$0.020 Million in trade-ins from the changeover of plant and vehicles in the forthcoming year.

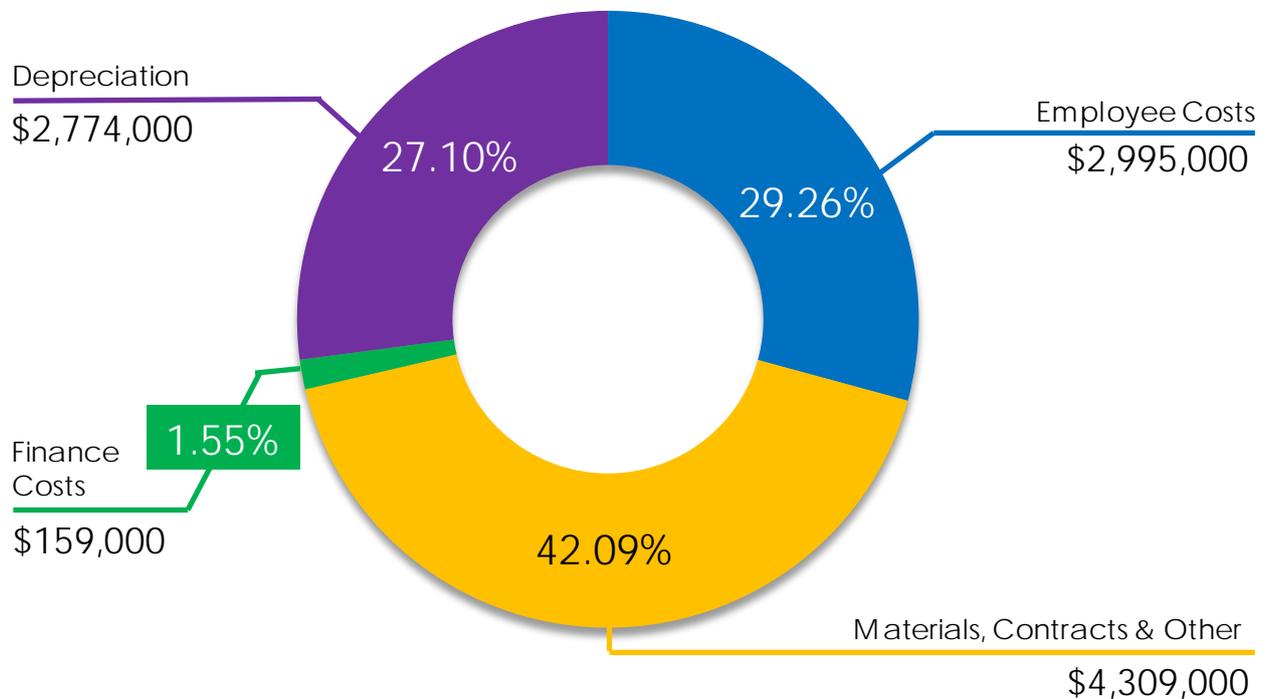
Loan Borrowings

In 2018-19 Council plans to borrow an additional \$4.215 Million from the Local Government Finance Authority for the construction of the Thevenard Marine Unloading Facility and the purchase of a replacement Refuse Compactor. Council is also committed to loan principal repayments of \$0.252 Million in 2018-19.

Operating Expenditure

In 2018-19 Council has budgeted for operating expenditure of \$10.237 Million including depreciation of \$2.774 Million. This is a 4.30% or \$0.422 Million increase in Council's current budgeted operating expenditure.

The following graph separates Council's 2018-19 Operating Expenditure into its 4 primary categories:



Employee Costs

Council's employee costs budget consists of operating costs, associated with salaries and wages, superannuation, annual leave and long service leave liabilities, public holiday pay, workers compensation insurance and staff income protection insurance.

The employee costs for 2018-19 of \$2.995 Million represents an increase of \$0.129 Million on 2017-18 for the following factors:

- Estimated 2.5% increase in salaries and wages rates as per Council's two (2) Enterprise Bargaining Agreements (EBA),
- Increment movements and reclassification as dictated by Council's EBAs,
- Lower level of labour costs capitalised to Capital Projects in 2018-19 due to a reduced Capital Works program in 2018-19,
- Estimation in 2018-19 that all Council staff positions will be occupied for the full year. Council's 2017-18 estimated employee costs does include a reduction in employee costs where the position has been vacated during the year.

Materials, Contractors and Other Expenses

Contributing 42% of the total operating expenditure, materials, contractors and other expenses is the largest portion of outgoings in Council operational expenditure budget. Included within this category are items such as:

- Plant and building maintenance
- Operational overhead costs such as Insurance, water, fuel and electricity
- Contracts for services (Waste Management, Patrol Grading, Cleaning, etc)
- Administration costs such as printing, stationery, postage, software licensing

Council's budgeted materials, contractors and other expenses of \$4.309 Million for 2018-19 is a \$0.141 Million (3.38%) increase compared to 2017-18.

Council is mindful of increases within specific areas (electricity, solid waste levy and water) and as result has endeavoured to reduce expenditure in other areas to offset these increases.

Finance Costs

Council has budgeted for a total of \$0.159 Million in interest payments, which is a decrease of \$0.025 Million compared to 2017-18.

Depreciation

Council has budgeted a total of \$2.774 Million in depreciation for 2018-19 which is an increase of \$0.177 Million compared to 2017-18. Whilst Council continues to evolve its Asset Management Strategy, depreciation continues to be used as a measure to determine Council's level of renewal of its existing assets. This plan plans to fund 90% of depreciation by way of asset renewal expenditure.

Impact on Council's Financial Position

Local Government in South Australia has adopted a set of Key Financial Indicators which provide both an indicator of the current Financial Health (and hence Sustainability) of Council and can also demonstrate the improving (or declining) trend in Council's Financial Position over time.

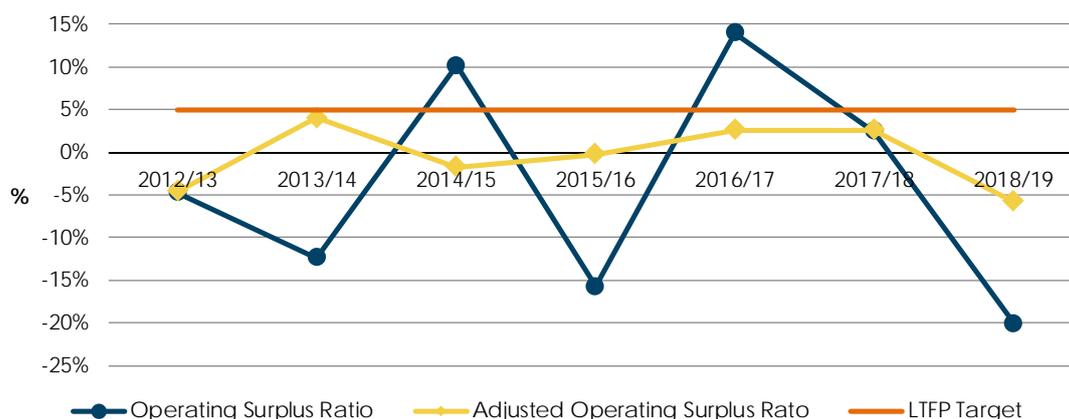
Council's current Strategic Targets for each of the Local Government Financial Indicators, adopted as a part of Council's Long Term Financial Plan are:

Financial Indicator	Strategic Target
Operating Surplus (Deficit) Ratio	5 %
Net Financial Liabilities Ratio	< 80 %
Asset Sustainability Ratio	> 80 %

The following graphs show the Key Financial Indicator trends for the District Council of Ceduna over the last 6 years, in addition to the Key Financial Indicators pertaining to Council's 2018-19 Annual Business Plan.

Operating Surplus Ratio

An operating surplus ratio indicates the extent to which operating revenues are sufficient to meet all operating expenses including depreciation as a percentage of total operating revenue.



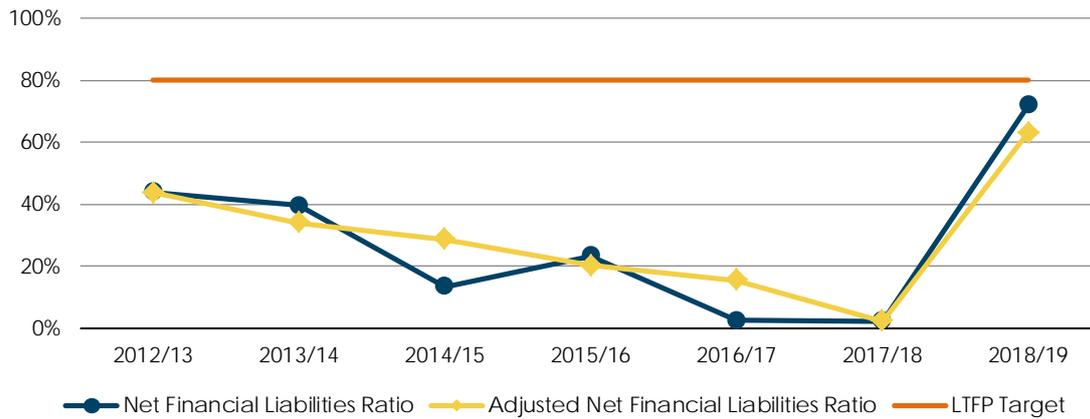
Council's projected 2018-19 operating surplus ratio is significantly below that of Council's strategic target due to the advanced payment of \$1.222 million of Council's 2018-19 Financial Assistance Grant (FAG allocation in June 2018). Council's adjusted operating surplus ratio takes into consideration advanced FAG payments in previous years to illustrate what would have been Council's operating performance if these advanced payments did not occur.

Council is projecting an increased adjusted operating deficit for 2018-19. This is primarily due to Council's proposal not to increase general rate revenue by a higher percentage to offset additional expenses incurred in areas of Council that are not funded by other forms of revenue (e.g. Service Charges or User Charges) or areas of Council where Council is currently investigating opportunities to reduce its operating expenditure.

Council's current strategic target was adopted in development of Council's 2015-16 Ten (10) Year Long Term Financial Plan where by the target of Council was to achieve an operating surplus ratio of 5% by 2024-25.

Net Financial Liabilities Ratio

This ratio indicates the extent to which the net financial liabilities (NFL) of the Council can be met by the Council's total operating revenue.

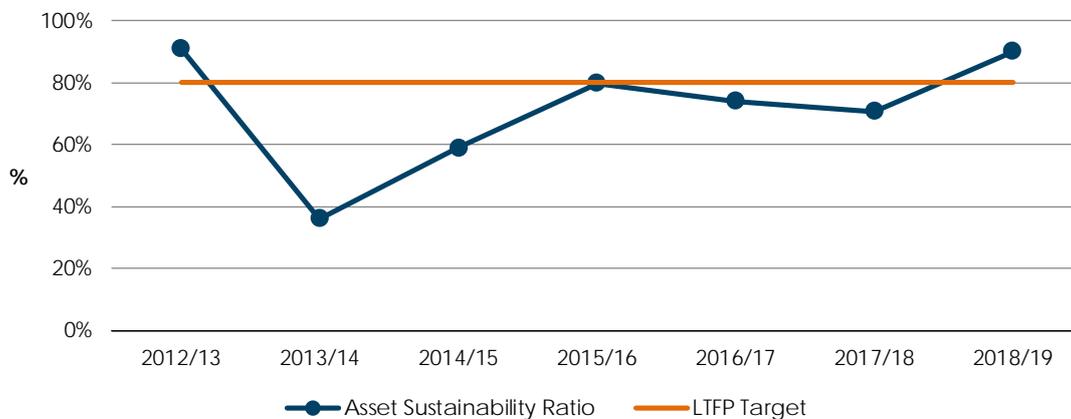


Council's 2018-19 projected net financial liabilities ratio is below its Long Term Financial Plan target of 80% of Council's total operating revenue and this has been the case for the last six (6) years. The significant increase in this ratio in 2018-19 is due to Council's additional borrowings for the construction of the Thevenard Marine Unloading Facility.

Maintaining this result below the Long Term Financial Plan target indicates that Council's capacity to meet its financial obligations from operating revenues is reinforced.

Asset Sustainability Ratio

This ratio indicates whether the Council is renewing or replacing existing physical assets at the rate at which they are wearing out.



Council's 2018-19 projected asset sustainability is 90% of Council's budgeted depreciation and is above Council's current target of 80%, due to Council's past two years being below Council's target. There are several areas of Council's operations which account for large portions of Council's overall depreciation that do not require consistent annual asset renewals which will fluctuate Council's Asset Sustainability Ratio year by year.

Note: Council is currently continuing to utilise the previously recognised method of calculating the asset sustainability ratio of net asset renewals as a percentage of depreciation, instead of the currently recognised method of showing net asset renewals as a percentage of asset renewals from Council's Infrastructure Asset Management Plan ("IAMP"). Council is currently developing a new IAMP for adoption within the 2018-19 year.

Long Term Financial Planning

Council has resolved to improve its financial performance measured against all of the Local Government Financial Indicators over the next eight (8) financial years.

In previous years, the Operating Deficit indicated that Council has not been able to meet the cost of existing asset renewal (replacement) after meeting its normal operating expenses, and new assets were only purchased or constructed by further forgoing the replacement of existing assets.

Whilst Capital Grants from the State and Federal Governments assist in the construction of new assets, particularly for road construction and sealing, they are generally very narrow in their scope and usually require Council to contribute at least half of the Capital cost, which further reduces Council's ability to fund the renewal of existing assets.

The ultimate achievement of an Operating Surplus means that Council can meet all of its Operating Expenses (for the provision of services to the community) and the average long term renewal costs for existing physical Infrastructure assets (roads, buildings, plant and equipment) from its Operating Revenues (including rates) and is then able to use the Operating Surplus to purchase or construct new (additional) assets for the benefit of the community.

There will always be competing priorities from year to year, and this plan illustrates Council's plans to commit (90%) of its Capital Expenditure to the renewal of a wide range of existing Community infrastructure, whilst also investing in a modest level of new asset construction.

The next step for Council will be to complete its IAMP and align this with Council's Long Term Financial Plan to present to the Community the various funding options in order to fully fund asset renewal in the medium to long term future.

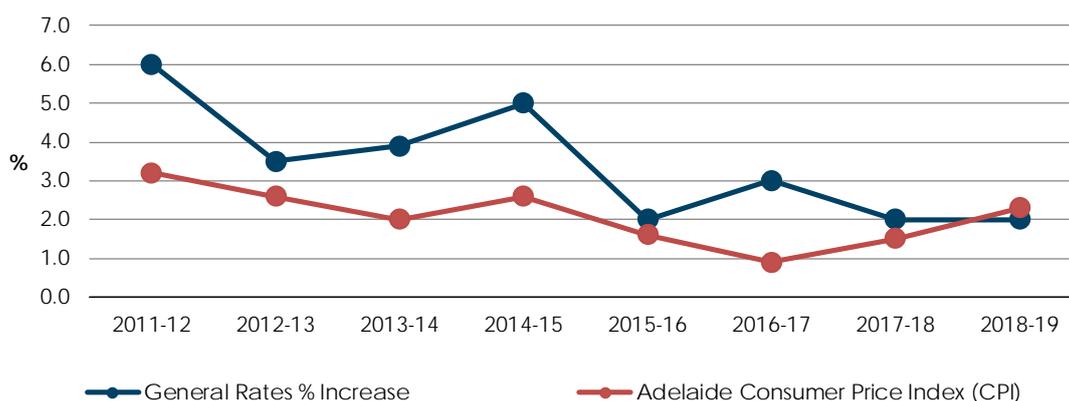
How Council Will Levy Rates and Charges

Council has limited options to generate the income required to pay for services which it provides to the community. It receives some State and Federal government grants and subsidies, and some income can be raised through fee paying services and facilities, fines, expiations and commercial activities, however the primary source of income for Council is a property based tax – “Council Rates”.

Rate revenue is an integral part of the Council’s financial resource base, the value of which is determined through Council’s desire, on behalf of the community, to achieve the strategies articulated in Council’s Strategic Plan and planned in the Annual Business Plan. Other rating considerations include the current economic climate, in which the major influencing factors are movements in inflation and interest rates, increased legislative responsibilities and the need to manage, maintain and improve the community’s infrastructure assets.

In the context of these circumstances, Council plans to increase total General Rate Revenue by 2.0%, relative to General Rate Revenue in 2017-18. Whilst increases to Council’s costs are forecast to be greater than a 2% General Rate increase, and a forecasted June 2018 Adelaide Consumer Price Index (CPI) of 2.1%, Council is proposing this increase in light of increasing cost pressures upon properties within the Council area.

The graph below details Council’s previous approved increases in general rates over the past seven years



General Rates

Differential General Rate

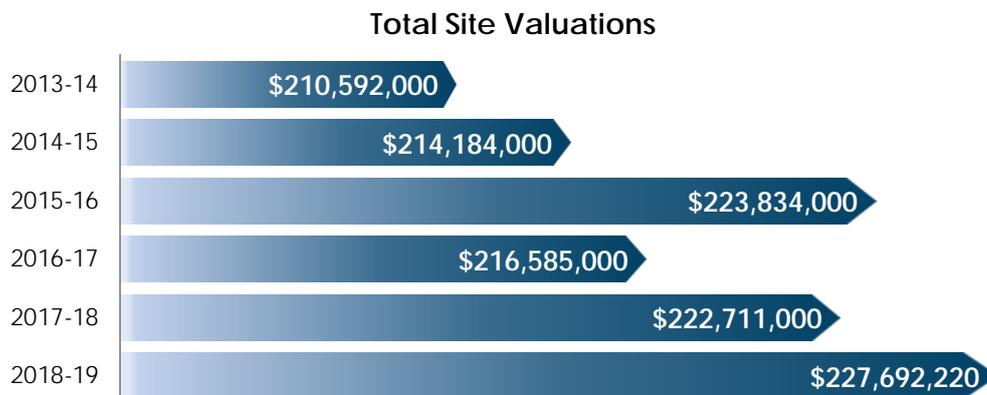
The District Council of Ceduna has maintained a General Rates strategy by applying 7 Differential Rates in the dollar (according to locality and, to a minor extent, land use) applied to the Site Value for properties, in conjunction with a Fixed Charge payable on all properties in the defined 4 townships (Ceduna, Thevenard, Smoky Bay and Denial Bay), 2 defined locations (Ceduna Water and Industrial) and rural areas.

The use of differential rates is an equitable means of distributing the rate burden between ratepayers based upon levels of service and infrastructure provided in different areas of the district.

Historically, Council’s 4 township differential rates (for Ceduna, Thevenard, Denial Bay & Smoky Bay) have varied significantly from one another. In 2015-16 Council commenced the process of equalising the Council’s 4 township differential rates into 1 standard township differential rate over a period of 7 years. During this time, Smoky Bay, Denial Bay & Thevenard properties will experience larger adjustments in comparison to properties within Ceduna, whilst the differential rate for these towns reaches Ceduna’s.

In the same year Council also set a position where Council’s Rural & Ceduna Waters differential rates would be 10% lower than the Ceduna township differential rate, to recognise the reduce service levels offered within these locations.

Council's total site valuation is an important component in determining how the general rate revenue is distributed amongst the ratepayers. Under differential rating, a lowering in site values on a property may lead to a proportionate redistribution to other properties that have increased in value or stayed the same. The graph below highlights that Council's total Site Valuation will increase by 2.25% to \$227.7m in 2018/19.



Site Valuations have noticeably increased within Council's Rural areas where they have an average increased by 7.88% from the previous year, while Council's 4 townships combined will experience a 0.32% increase on average. On the other hand the average site value of properties within Ceduna Waters has reduced by 10.29% over the same period.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
% Change in Ceduna Site Valuation	5.96%	0.21%	5.26%	-3.64%	1.90%	0.53%
% Change in Thevenard Site Valuation	6.83%	0.00%	2.56%	-2.31%	-0.05%	0.01%
% Change in Smoky Bay Site Valuation	4.93%	0.62%	1.68%	-1.65%	0.00%	0.00%
% Change in Denial Bay Site Valuation	5.01%	-0.03%	6.30%	-5.93%	0.00%	0.00%
% Change in Ceduna Waters Site Valuation	8.56%	0.21%	6.77%	-6.79%	-6.96%	-10.29%
% Change in Rural Site Valuation	5.16%	5.19%	4.84%	-2.84%	8.01%	7.88%
% Change in Industrial Site Valuation	6.67%	0.00%	0.00%	0.00%	10.00%	0.00%

Based on Council's planned 2% increase in General Rate Revenue and application of site valuation adjustments, as well as the progressive adjustment of the Council's 4 township differential rates, the following table details the planned rates in the dollar applied to each of the rating differentials for 2018/19.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Ceduna "Rate in the \$"	1.3846	1.4573	1.4595	1.4893	1.4658	1.4581
Thevenard "Rate in the \$"	1.1277	1.1869	1.2429	1.3235	1.3570	1.4040
Smoky Bay "Rate in the \$"	0.8836	0.93000	1.0195	1.1300	1.2006	1.2823
Denial Bay "Rate in the \$"	0.7239	0.7619	0.8626	0.9816	1.0661	1.1599
Ceduna Waters "Rate in the \$"	1.2608	1.3269	1.3136	1.3403	1.3192	1.3123
Rural "Rate in the \$"	1.2608	1.3269	1.3136	1.3403	1.3192	1.3123
Industrial "Rate in the \$"	26.783	28.195	28.238	28.814	28.360	28.358

Methodology Used to Value Land

Council may use one of three valuation methodologies to value the properties in its Council area:

- Capital Value – The value of the land and all the improvements on the land
- Site Value – The value of the land, but excluding the value of buildings and any other improvements
- Annual Value - A valuation of the rental potential of the property

The basis of valuation of land used by District Council of Ceduna is the Site Valuation of the land. Council considers that the Site Valuation method of valuing land provides the fairest method of distributing the rate burden across all ratepayers.

The District Council of Ceduna uses the services of the South Australian Valuer-General to establish the value of land within the Council area for rating purposes.

Any ratepayer who is dissatisfied with the valuation of their property may lodge an objection in writing to the State Valuation Office, clearly stating the grounds for the objection, within 60 days of the serving of the first rates notice.

The District Council of Ceduna has no role in determining property valuations or considering objection, and lodgement of an objection to a property valuation does not affect the obligation to pay rates by the due date.

General Rates – Fixed Charge

Council considers it appropriate that all rateable properties make a contribution to Council's costs in providing services and amenities for the Community, including creating and maintaining the physical infrastructure that supports each property. Section 152 of the Local Government Act 1999 provides for the application of a Fixed Charge as a component of Council's General Rate Revenue.

A Council may impose a fixed charge on every property in its area, provided that it has not imposed a minimum rate. Where two or more undeveloped adjoining assessments have the same owner, or where there is a single farm enterprise comprising more than one property, only one fixed charge may be payable by the ratepayer. Council may not apply a fixed charge which equates to more than 50% of Council's total General Rate Revenue.

The Council plans no change in the fixed charge relative to the 2017-18 fixed charge of \$700 per rateable property, which equates to 33.4% of Council's total general rate revenue.

General Rate Capping

Council will continue to apply separate General Rate Capping mechanisms to assist with offsetting unjust increases in General Rates levied from one year to the next.

Council will apply a Pensioner General Rate Cap of 7% to eligible pensioners (see Appendix 3 for eligible properties), to provide relief from significant valuation increases resulting in large increases in General Rates payable in 2017-18.

In addition, Council will apply a General Rate Cap of 12% to eligible properties (see Appendix 3 for eligible properties), to provide reasonable relief from significant valuation increases resulting in large increases in General Rates payable in 2017-18.

The application of both capping mechanisms will result in 12 assessments receiving general rate relief as a result of significant valuation increases from the previous financial year.

Service Charges

Waste Collection

Council currently provides a kerbside refuse collection and disposal service for all developed assessments within the townships of Ceduna, Thevenard, Smoky Bay, Denial Bay and other specifically designated locations within Council's boundaries. The provision of this service entitles all assessments levied the service charge to the collection of one (1) 240 litre mobile garbage bin each week from their property or a location defined by Council.

Additional kerbside collection for residential or commercial premises can be arranged at an additional cost to the property. Additional refuse collection charges can be found in Council's planned 2018-2019 Fees & Charges schedule.

The Waste Collection Service Charge is derived from the direct costs associated with Kerbside Waste Collection and the portion of the costs associated with operation and maintenance of the Ceduna Refuse Site directly attributable to the volume of refuse disposed into the Ceduna Refuse Site.

Council's current Waste Collection Service Charge model has undergone a recent review, as a result of the establishment of Council's most recent landfill cells and future required remediation works. As a result of the current and forecast future landfill site costs attributable to kerbside refuse collection, Council's Waste Collection Service Charge to increase from \$134.90 to \$159.00 (17.8% increase) to ensure the full recovery of these costs.

In light of the review of the Service Charge model, Council is proposing a two year staged increase in the Service Charge to reduce the impact to ratepayers in one single year. Additionally, Council is also proposing to stagger the increase in this Service Charge due to unknown future implications on Council's landfill operations as a result of a new State Government and recycling restrictions currently being experience within the recycling industry. Therefore for 2018-2019 Council plans to increase the current Waste Collection Service Charge to \$146.40 per assessment.

Water Service Charge

The Council has previously undertaken construction of infrastructure to provide a general water supply to the residents of defined rural properties and the Denial Bay Township as part of the Ceduna/Koonibba Water West Scheme.

A review of the Water West revenue streams in 2014-15 resulted in the future capital renewals of the scheme to be funded by standing service and connection charges with the annual operating and maintenance costs to be collected by the consumption charge charged to users of the scheme.

Council plans to continue using two (2) differing service charges based on land use of assessments within Council's boundaries that are adjacent to the mains pipeline under the provisions of Section 155 of the Local Government Act 1999.

Additionally for all other connected users that do not meet the service charges provisions in accordance with Section 155 of the Local Government Act 1999, a Water Connection Fee per meter will be charged (See Council's planned 2017-2018 Fess & Charges schedule for planned Water Connection Fee).

The following table details the Water Service Charges per assessment planned for 2018-2019.

Land Use	Category	Charge per meter	
		2017/2018	2018/2019
Residential, Vacant Land & Commercial	Connected	\$ 413.38	\$ 413.38
All Other Land Uses	Connected	\$ 706.58	\$ 706.58
Residential, Vacant Land & Commercial	Unconnected	\$ 248.00	\$ 248.00
All Other Land Uses	Unconnected	\$ 248.00	\$ 248.00

Community Wastewater Management Systems

The District Council of Ceduna provides Community Wastewater Management Systems (CWMS) to the townships of Ceduna, Thevenard and Smoky Bay to provide for the removal, treatment and environmentally appropriate disposal of domestic waste water.

An Annual CWMS Service Charge is applied to all properties serviced by these systems to meet the establishment, refurbishment and ongoing operating costs of providing the service, under the provisions of Section 155 of the Local Government Act 1999 and to ensure that the charge complies with the National Water Initiative Pricing Principles as required by the Essential Services Commission of South Australia for the provision of Sewerage Retail Services.

An annual review of the Service Charge is undertaken to account for variations in the cost of goods and services used in providing the CWMS services and take into consideration the long term financial sustainability of the schemes on a "Whole of Life" basis.

Council applies Annual CWMS Service Charges to properties based on a "Unit Charge" system in accordance with the "Code for Establishing and Applying Property Units", as referred to in Section 155 of the Local Government Act 1999 and Regulation 12 of the Local Government (General) Regulations 2013.

In practical application, this means that a conventional residential property is charged one (1) Annual CWMS Service Charge (one Unit Charge), while a property which contributes larger volumes of effluent into a CWMS than a domestic dwelling (e.g. Hotel, Motel, Caravan Park, Commercial facility) may be charged more than one Unit Charge to compensate for the greater level of use of the CWMS.

A differential of 25% between Occupied and Vacant unit charges is applied to reflect the difference between the infrastructure construction Capital costs (incurred for both vacant & occupied properties) and operational effluent treatment & disposal costs (incurred only for occupied properties).

Council is proposing a minor increase of \$1.50 (0.3%) per Occupied CWMS unit for 2018-2019. Previously occupants of the Smoky Bay Aquaculture Park have paid a reduced occupied unit charge, however in 2017-2018 Council commenced the process bringing the reduced occupied unit charge into line with Council's Occupied CWMS unit charge. As a result of this process the Smoky Bay Aquaculture Park Occupied unit charge is planned to increase by \$99.00 per unit.

The following table details the CWMS Service Charges planned for 2018-2019.

CWMS Service Charge	Category	Charge per Unit	
		2017/2018	2018/2019
Ceduna/Thevenard	Occupied	\$ 461.00	\$ 462.50
Smoky Bay	Occupied	\$ 461.00	\$462.50
Smoky Bay Aquaculture Park	Occupied	\$ 243.00	\$ 342.00
Ceduna/Thevenard	Vacant	\$ 346.00	\$ 346.90
Smoky Bay	Vacant	\$ 346.00	\$ 346.90

Separate Rates

Natural Resources Management Levy

Council is required to pay an annual contribution fee to the Eyre Peninsula Natural Resources Management (EPNRM) Board. The EPNRM Board spends this levy in managing and protecting priority water, land, marine and biodiversity assets on the Eyre Peninsula.

The District Council of Ceduna is also required by legislation to subsequently reimburse itself for the Levy paid to the EPNRM Board, by imposing a Separate Rate on each property, against all of the rateable properties within the Council area.

Council is effectively operating as a revenue collector for the Board in this regard, and does not obtain any financial benefit from this separate rate. The EPNRM is currently proposing that Council's contribution for 2018-2019 will increase by an additional 3.4% to \$172,572 (\$166,941 for 2017/2018).

Prior to 2017/18, Council's EPNRM Levy was levied as a fixed Separate Rate however in 2017/18 a differential Separate Rate based upon land use was introduced. The following table details the planned EPNRM Separate Rate for 2018/19.

Land Use	Charge per meter	
	2017/2018	2018/2019
Residential, Vacant Land & Other	\$ 73.75	\$ 75.99
Commercial & Industrial	\$ 110.63	\$ 113.98
Primary Production	\$ 147.51	\$ 151.98

Details pertaining to Government and Council Rate Concessions, Discretionary and Mandatory Rebates, provisions for assisting cases of hardship in the payment of rates and Council's rights to sell land for the non-payment of rates can be found in Appendix 3 of this Annual Business Plan.

Appendix 1: Budgeted Financial Statements 2018-19



Council plans to install a shelter and additional seating at the Denial Bay Playground as part of the 2018-19 Annual Business Plan.

Statement of Comprehensive Income

2016/17 Actuals	2017/18 Budget		2018/19 Budget
\$'000s	\$'000s	INCOME	\$'000s
4,080	4,168	General Rates	4,256
1,250	1,265	Other Rates	1,311
54	57	Statutory Charges	53
1,332	1,423	User Charges	1,262
3,756	2,662	Grants & Contributions	1,484
28	45	Investment Income	13
56	260	Reimbursements	32
304	206	Other Income	115
10,860	10,086	TOTAL INCOME	8,526
EXPENSES			
2,797	2,866	Employee Costs	2,995
3,755	4,168	Materials, Contracts & Other Expenses	4,309
182	184	Finance Costs	159
2,610	2,597	Depreciation	2,774
9,344	9,815	TOTAL EXPENSES	10,237
1,516	271	OPERATING SURPLUS/(DEFICIT)	(1,711)
(1)	(49)	Net Gain on Disposal	(39)
1,076	1,515	Amounts specifically for new or upgraded assets	6,385
2,591	1,737	NET OPERATING SURPLUS/(DEFICIT)	4,635
OTHER COMPREHENSIVE INCOME			
22	3,679	Physical resources received free of charge	-
2,536	(9,315)	Change in revaluation surplus	-
5,149	(3,899)	TOTAL COMPREHENSIVE INCOME	4,635

Balance Sheet

2016/17 Actuals	2017/18 Budget		2018/19 Budget
\$'000s	\$'000s	ASSETS	\$'000s
CURRENT ASSETS			
3,391	3,815	Cash & Cash Equivalents	2,035
804	700	Trade & Other Receivables	709
729	749	Inventories	406
		Other Financial Assets	-
4,924	5,264	TOTAL CURRENT ASSETS	3,150
NON-CURRENT ASSETS			
-		Financial Assets	-
99,650	93,886	Infrastructure, Property, Plant & Equipment	95,293
257	2,071	Other Non-Current Assets	11,555
99,907	95,957	TOTAL NON-CURRENT ASSETS	106,848
104,831	101,221	TOTAL ASSETS	109,998
LIABILITIES			
CURRENT LIABILITIES			
1,091	860	Trade & Other Payables	800
297	352	Borrowings	450
598	645	Provisions	669
1,986	1,857	TOTAL CURRENT LIABILITIES	1,919
NON-CURRENT LIABILITIES			
		Trade & Other Payables	-
2,180	2,579	Borrowings	6,696
295	314	Provisions	277
2,475	2,893	TOTAL NON-CURRENT LIABILITIES	6,973
4,461	4,750	TOTAL LIABILITIES	8,892
100,370	96,471	NET ASSETS	101,106
EQUITY			
23,775	29,063	Accumulated Surplus	33,698
76,595	67,408	Other Reserves	67,408
100,370	96,471	TOTAL EQUITY	101,106

Statement in Changes of Equity

2016/17 Actuals	2017/18 Budget		2018/19 Budget
\$'000s	\$'000s		\$'000s
ACCUMULATED SURPLUS			
21,202	23,775	Balance at end of previous year	29,063
2,613	5,416	Net Surplus/(Deficit)	4,635
		Transfer From Reserves	-
(40)	(128)	Transfer To Reserves	-
23,775	29,063	BALANCE AT END OF YEAR	33,698
ASSET REVALUATION RESERVE			
74,819	76,723	Balance at end of previous year	67,408
2,536	(9,315)	Gain on revaluation of infrastructure, property, plant & equipment	-
(632)	-	Transfer to Accumulated Surplus on sale of infrastructure, property, plant & equipment	-
76,723	67,408	BALANCE AT END OF YEAR	67,408
OTHER RESERVES			
(168)	(128)	Balance at end of previous year	-
40	128	Transfer From Accumulated Surplus	-
-	-	Transfer To Accumulated Surplus	-
(128)	-	BALANCE AT END OF YEAR	-

Cash Flow Statement

2016/17 Actuals	2017/18 Budget		2018/19 Budget
\$'000s	\$'000s		\$'000s
CASHFLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
5,334	5,537	Rates - general & other	5,567
56	57	Fees & other charges	53
1,540	1,423	User charges	1,262
27	45	Investment receipts	13
3,797	2,662	Grants utilised for operating purposes	1,484
62	260	Reimbursements	32
789	206	Other revenues	115
PAYMENTS			
(2,900)	(2,800)	Operating Payments to employees	(2,937)
(4,353)	(4,559)	Operating Payments to suppliers	(3,966)
(168)	(184)	Finance Payments	(159)
4,184	2,647	NET CASH PROVIDED BY (OR USED IN) OPERATING ACTIVITIES	1,464
CASHFLOWS FROM INVESTING ACTIVITIES			
RECEIPTS			
1,076	1,655	Amounts specifically for new or upgraded assets	6,245
43	46	Sale of Replaced Assets	20
-	56	Sale of Surplus Assets	-
PAYMENTS			
(1,028)	(1,885)	Expenditure on new or upgraded assets	(11,205)
(1,977)	(2,549)	Expenditure on renewed assets	(2,519)
(1,886)	(2,677)	NET CASH PROVIDED BY (OR USED IN) INVESTING ACTIVITIES	(7,459)
CASHFLOWS FROM FINANCING ACTIVITIES			
RECEIPTS			
-	751	Proceeds from Borrowings	4,467
PAYMENTS			
(349)	(297)	Repayment of Borrowings	(252)
(349)	454	NET CASH PROVIDED BY (OR USED IN) FINANCING ACTIVITIES	4,215
1,949	424	NET INCREASE (DECREASE) IN CASH HELD	(1,780)
1,442	3,391	CASH AT BEGINNING OF YEAR	3,815
3,391	3,815	CASH AT END OF YEAR	2,035

Uniform Presentation of Finances

2016/17 Actuals	2017/18 Budget		2018/19 Budget
\$'000s	\$'000s		\$'000s
10,860	10,086	Operating Revenue	8,526
(9,344)	(9,815)	<i>less Operating Expenses</i>	(10,237)
1,516	271	Operating Surplus/(Deficit) before Capital Amounts	(1,711)
LESS NET OUTLAYS ON EXISTING ASSETS			
1,977	1,885	Capital Expenditure on renewal and replacement of Existing Assets	2,519
(2,610)	(2,597)	<i>less Depreciation, Amortisation and Impairment</i>	(2,774)
(43)	(46)	<i>less Proceeds from Sale of Replaced Assets</i>	(20)
(676)	(758)	NET OUTLAYS ON EXISTING ASSETS	(275)
LESS NET OUTLAYS ON NEW AND UPGRADED ASSETS			
1,028	2,549	Capital Expenditure on New and Upgraded Assets	11,205
(1,076)	(1,515)	<i>less Amounts specifically for New and Upgraded Assets</i>	(6,385)
-	(56)	<i>less Proceeds from Sale of Surplus Assets</i>	-
(48)	978	NET OUTLAYS ON NEW AND UPGRADED ASSETS	4,820
2,240	51	NET LENDING/(BORROWING) FOR FINANCIAL YEAR	(6,256)

Financial Indicators

2016/17 Actuals	2017/18 Budget		2018/19 Budget
1,516	271	Operating Surplus/(Deficit) Being the Operating Surplus/(Deficit) before Capital Amounts	(1,711)
279	286	Adjusted Operating Surplus/(Deficit) Being the Operating Surplus/(Deficit) before Capital Amounts after accounting for advanced Financial Assistance Grants (FAG) Payments	(489)
266	235	Net Financial Liabilities Net Financial Liabilities are defined as Total Liabilities less financial assets	6,148
14.0%	2.7%	Operating Surplus Ratio <u>Operating Surplus divided by Total Operating Income</u> This ratio expresses the Operating Surplus as a percentage of Total Operating Revenue	-20.1%
2.6%	2.8%	Adjusted Operating Surplus Ratio <u>Adjusted Operating Surplus divided by Adjusted Operating Income</u> This ratio expresses the Adjusted Operating Surplus as a percentage of Adjusted Operating Revenue accounting for advance FAG payments	-5.0%
2%	2%	Net Financial Liabilities Ratio <u>Net Financial Liabilities divided by Total Operating Revenue</u> This ratio expresses the Net Financial Liabilities as a percentage of Total Operating Revenue	72%
1%	1.4%	Interest Cover Ratio <u>(Interest Expense less Interest Income) divided by Total Operating Revenue</u> This ratio expresses Council's net interest expense as a percentage of Operating Revenue	2%
74%	70.8%	Asset Sustainability Ratio <u>Net Asset Renewals divided by Depreciation Expense</u> Net Expenditure on renewal of assets expressed as a percentage of depreciation expense	90%

Appendix 2: Functions & Cost Centre Details



Maintenance of the Ceduna Skate Park is one of the many open spaces areas maintained in Council's Parks & Gardens budget.

Operating Budget

Function	Cost Centre	2018-19 Budget
1 - BUSINESS UNDERTAKINGS		171,725
	Private Works	-
	Revenue	-4,799
	Expenses	4,799
	Property Portfolio	57,010
	Revenue	-81,134
	Expenses	138,144
	Sewerage/ STEDS	36,309
	Revenue	-835,109
	Expenses	871,419
	Water Supply - Domestic	60,932
	Revenue	-502,460
	Expenses	563,392
	Jet A1 fuel sales	17,473
	Revenue	-90,000
	Expenses	107,473
2 - COMMUNITY SERVICES		486,861
	Crime Prevention	26,140
	Expenses	26,140
	Other Fire Protection	17,101
	Expenses	17,101
	Other Public Order and Safety	150,000
	Expenses	150,000
	Other Health Services	-25,161
	Revenue	-58,000
	Expenses	32,839
	Senior Citizens Facilities	39,024
	Expenses	39,024
	Children and Youth Services	11,411
	Expenses	11,411
	Other Community Support	90,054
	Expenses	90,054
	Cemeteries/Crematoria	68,833
	Revenue	-12,500
	Expenses	81,333
	Public Conveniences	104,714
	Revenue	-
	Expenses	104,714
	Car Parking - Non-fee-paying	4,745
	Expenses	4,745

Operating Budget (cont...)

Function	Cost Centre	2018-19 Budget
3 - CULTURE		165,788
	Static Libraries	34,458
	Revenue	-1,450
	Expenses	35,908
	Cultural Venues	122,320
	Revenue	-2,500
	Expenses	124,820
	Heritage	3,010
	Expenses	3,010
	Other Cultural Services	6,000
	Expenses	6,000
4 - ECONOMIC DEVELOPMENT		446,335
	Regional Development	32,692
	Expenses	32,692
	Support to Local Businesses	11,500
	Expenses	11,500
	Tourism	385,881
	Revenue	-149,800
	Expenses	535,681
	Other Economic Development	16,262
	Expenses	16,262
5 - ENVIRONMENT		442,409
	Domestic Waste	104,853
	Expenses	104,853
	Recycling	28,854
	Expenses	28,854
	Waste Disposal Facility	261,007
	Expenses	261,007
	Other Waste Management	-270,197
	Revenue	-319,342
	Expenses	49,144
	Coastal Protection	6,104
	Revenue	-
	Expenses	6,104
	Stormwater and Drainage	68,048
	Revenue	-172,572
	Expenses	240,621
	Street Cleaning	124,241
	Expenses	124,241
	Street Lighting	118,528
	Expenses	118,528

Operating Budget (cont...)

Function	Cost Centre	2018-19 Budget
5 - ENVIRONMENT		442,409
	Other Environment	970
	Expenses	970
6 - RECREATION		785,611
	Jetties	79,769
	Expenses	79,769
	Other Marine Facilities	12,950
	Expenses	12,950
	Parks and Gardens	677,102
	Revenue	-12,985
	Expenses	690,087
	Swimming Centres - Outdoor	15,790
	Expenses	15,790
7 - REGULATORY SERVICES		140,113
	Dog and Cat Control	69,569
	Revenue	-27,750
	Expenses	97,319
	Building Control	28,800
	Revenue	-11,000
	Expenses	39,800
	Town Planning	11,610
	Revenue	-16,000
	Expenses	27,610
	Health Inspections	16,962
	Revenue	-3,038
	Expenses	20,000
	Litter Control	4,391
	Expenses	4,391
	Parking Control	8,782
	Expenses	8,782
	Other Regulatory Services	-
	Revenue	-
	Expenses	-
8 - TRANSPORT		1,773,566
	Aerodrome	94,609
	Revenue	-387,750
	Expenses	482,359
	Footpaths and kerbing	172,443
	Expenses	172,443
	Roads - sealed	498,569
	Expenses	498,569

Operating Budget (cont...)

Function	Cost Centre	2018-19 Budget
8 - TRANSPORT		1,773,566
	Roads - formed	1,394,035
	Expenses	1,394,035
	Roads - natural formed	-
	Revenue	-4,680
	Expenses	4,680
	Traffic Management	42,898
	Expenses	42,898
	LGGC - roads (formula funded)	-453,011
	Revenue	-453,011
	Other Transport	24,024
	Revenue	-35,000
	Expenses	59,024
9 - PLANT HIRE & DEPOT COSTS		448,467
	Plant hire & depot costs	448,467
	Revenue	-30,000
	Expenses	478,467
11 - COUNCIL ADMINISTRATION		-3,149,103
	Administration - other	93,193
	Revenue	-52,500
	Expenses	145,693
	Elected Members	129,681
	Expenses	129,681
	Organisational	257,644
	Expenses	257,644
	Human Resources	97,900
	Revenue	-
	Expenses	97,900
	Information Technology	336,749
	Expenses	336,749
	Rates Administration	-4,181,499
	Revenue	-4,255,972
	Expenses	74,472
	Occupancy	125,899
	Expenses	125,899
	Other Support Services	997,668
	Revenue	-
	Expenses	997,668
	LGGC - general purpose	-1,006,336
	Revenue	-1,006,336
NET SURPLUS/(DEFICIT)		1,711,772

Capital Budget

Function	Cost Centre	2018-19 Budget
BUSINESS UNDERTAKINGS		(180,872)
	Sewerage/ STEDS	(63,491)
	Smoky Bay Filtration System	(8,225)
	Reuse to Hambridge St	(34,477)
	Ceduna WWTP Fencing	(20,789)
	Water Supply - Domestic	(117,381)
	Water West Telecommunication Upgrade	(47,320)
	Water West Replacements	(70,061)
COMMUNITY SERVICES		(9,604,320)
	Marine Offloading Facility	(9,564,421)
	Interest Charges - Deb #93	(80,000)
	Thevenard Unloading Facility	(9,484,421)
	Crime Prevention	(14,899)
	CCTV Renewal	(14,899)
	Cemeteries/Crematoria	(25,000)
	Smoky Bay Cemetery	(25,000)
CULTURE		(45,000)
	Cultural Venues	(45,000)
	Town Hall Development	(45,000)
ENVIRONMENT		(380,030)
	Waste Disposal Facility	(15,207)
	Oil/Battery Bunded Area	(15,207)
	Coastal Protection	(364,823)
	Smoky Bay Foreshore Revetment	(133,319)
	Ceduna Foreshore Revetment	(231,504)
RECREATION		(384,090)
	Parks and Gardens	(384,090)
	Playground	(7,000)
	Thevenard Masterplan Project	(268,760)
	Denial Bay Playground	(21,000)
	McKenzie Street Upgrade	(23,835)
	Marchant St/Andrasic Park Reserve	(9,783)
	Frayne Tce Median	(21,733)
	RSL Landscaping	(31,979)
TRANSPORT		(2,410,080)
	Aerodrome	(13,201)
	Terminal Painting	(13,201)
	Footpaths and kerbing	(27,578)
	Ceduna Foreshore Footpath	(27,578)

Capital Budget (cont.)

Function	Cost Centre	2018-19 Budget
TRANSPORT		(2,410,080)
	Roads - sealed	(1,123,453)
	Resealing - Ceduna/Thevenard Streets	(425,724)
	Kalanbi Rd SLR Project	(462,520)
	Smoky Bay Jetty Carpark	(43,440)
	Decres Bay Road Turning Lane	(156,985)
	Thevenard Welcome Park Carpark	(34,785)
	Roads - formed	(1,015,475)
	Rd #1(S) - Point Bell Rd	(108,648)
	Rd #55 - Kalanbi Rd	(5,028)
	Rd #89 - Schwarz Hill Rd	(238,154)
	Rd #175 - Nunji Rd	(216,656)
	Rd #179 - Miltaburra Rd	(128,474)
	Rd #179 - Miltaburra Rd	(49,976)
	Rd #179 - Miltaburra Rd	(74,379)
	Denton Rd	(64,955)
	Denial Bay Road	(129,205)
	Traffic Management	(56,095)
	Signs	(46,095)
	Town Entrance Signs	(10,000)
	Other Transport	(174,277)
	Boat Ramp - Smoky Bay	(157,277)
	Fosters Boat Ramp Upgrade	(17,000)
PLANT HIRE & DEPOT COSTS		(419,307)
	Plant hire & depot costs	(419,307)
	Purchase of Plant & Equipment	(348,500)
	Depot	(70,807)
COUNCIL ADMINISTRATION		(300,000)
	Occupancy	(300,000)
	Administration Building Improvements	(300,000)
TOTAL CAPITAL EXPENDITURE		(13,723,699)

Appendix 3: Rating Policy (Concessions & Rebates) 2018-19



The exporting of commodities is a significant economic contributor to the region. Gypsum and Grains are two of the biggest commodities exported through the Council area.

Remissions (Government Concessions)

Concessions are granted under the Rates and Land Tax Remission Act, 1986, and are only applicable for the principal place of residence.

Previous pensioner concessions on Council General Rates have been replaced by “cost of living payment” provided directly to those entitled. As of 1 July 2017 Pensioner concessions of up to \$110.00 for CWMS Service Charges and \$185.00 for Council Water Service Charges that have previously been applied to Council Rates & Water Notices will not be applied by Council and these concessions will be provided directly to those who are entitled to them.

Note that not all former recipients of rates concessions will be entitled to the new payment. To check eligibility, contact the Department for Communities and Social Inclusion (DCSI) Concessions Hotline 1800 307 758 or at www.sa.gov.au/

Seniors concessions are granted to ratepayers who are holders of a current State Seniors card, eligible prior to 1 September 2018 and who are owners, part owners or life tenants of the property, and who are not entitled to a concession as a Pensioner.

Concessions for ratepayers experiencing hardship and holders of a State Government Health Care card may be entitled to a concession through Families SA.

Payment of Rates

Rates are due and payable in full or in quarterly instalments, with the last day for payment of each instalment being the first Friday of September, December, March and June of each financial year. Council provides a broad range of options for the payment of rates. For more information please refer to the reverse side of your rates notice or contact Council’s Revenue Officer on (08) 8625 3407.

Any ratepayer who may, or is likely to experience difficulty with meeting the standard rate payment arrangements should contact the Rates Officer to discuss options for alternative payment arrangements. Such enquiries are treated confidentially by the Council.

Late Payment of Rates

Section 181 of the Local Government Act 1999 provides that if an instalment of rates is not paid on or before the last day for payment, the unpaid rates will be regarded as being in arrears, and a fine of 2% is payable.

Any payment that continues in arrears then accrues monthly interest on the amount in arrears, (including any fines). The rate of interest is variable according to current cash advance debenture rate as at 1 July and is prescribed in Section 181 of the Local Government Act 1999.

The purpose of this penalty is to act as a deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Council to cover the administrative cost of following up unpaid rates and to cover any interest cost the Council may meet because it has not received the rates on time.

Council allows a further day after the due date for payment as a grace period. Council remits the late payment penalties allowed by the Local Government Act if payment is received within the grace period.

Council will consider requests for the remission of fines and/or penalties for late payment of rates for a limited range of circumstances, including:-

- Delayed applications for pensioner remission
- Delayed applications for financial assistance through Families SA
- Accidents or sudden hospitalisation

Council will not consider requests for the remission of fines and/or penalties for late payment of rates under the following circumstances:-

- Loss of cheques for payment of rates in the post.
- Late receipt of payments due to postal delay.
- Late remittances for payments made by Financial Institutions on the client's behalf.
- Absenteeism from the area due to business or personal purposes.
- Intentional late payment as an objection for alleged non-receipt of expected services.
- Simple oversight and no other explanation given.

Council issues a letter for payment of rates when rates are overdue i.e. unpaid by the due date. Should rates continue to remain unpaid when the next instalment is due, a further letter is sent to the ratepayer.

Sale of Land for Non-Payment of Rates

Section 184(1) of the Local Government Act 1999 provides that "If an amount payable by way of rates in respect of land has been in arrears for three years or more, Council may sell the land".

In the first instance a letter will be forwarded to the ratepayer/s advising of Council's ability to recover rates by the sale of land and requesting their cooperation by arranging payment of the debt. A copy of the letter will also be forwarded to any registered mortgagee of the land for their information. If the property is already for sale, contact is to be made with the relevant real estate agent to obtain a briefing regarding the status of the property.

Where no response to the written notice has been received within 30 days, Council will proceed with the sale of land for non-payment of rates in accordance with Section 184 of the Local Government Act 1999.

Postponement of Rates for Seniors

Application may be made to Council for a postponement of the payment of any amount of rates in excess of \$500, for the current or a future financial year by :-

- A ratepayer who holds a current State Seniors Card issued by the State Government, (prescribed ratepayer) or the spouse of a prescribed ratepayer;
- The rates are payable on the principal place of residence;
- The land is owned by the prescribed ratepayer, or the prescribed ratepayer and his or her spouse, and no other person has an interest, as owner, in the land.

Any rates which are postponed will become due and payable:-

- When the title to the land is transferred to another person; or
- Failure to comply with a condition of postponement.

Interest will accrue on the amount postponed at the prescribed rate per month until the amount is paid.

Postponement is available as a right and can only be refused when the applicants have less than 50% equity in the property and their mortgage was registered prior to 25 January 2007.

Assistance through periods of Financial Hardship

Section 182 of the Local Government Act permits the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone all non water service rates or service charges, on the basis of hardship.

Council Policy 4.10 provides for assistance to ratepayers who are experiencing hardship in regards to Council's provision of water services (Effluent, Drinking & Recycled Water).

Where a ratepayer is suffering hardship in paying rates he/she is invited to contact the Council's Rates Officer on (08) 8625 3407 to discuss the matter. Council treats all such inquiries confidentially.

Objection to Property Valuation

Property valuations for the purposes of Council's rating system are determined by the Office of the Valuer-General. If a ratepayer believes this valuation is incorrect an objection to the property valuation can be lodged within 60 days of the receipt of your first rates notice for the financial year.

Further details in regards to completing a property valuation objection can be found on the South Australian Government website (<https://www.sa.gov.au/topics/planning-and-property/owning-a-property/objecting-to-a-property-valuation>) or ratepayers can visit Council's Administration Office to receive a paper copy of the objection form.

Rate Rebates

It is the strategy of the District Council of Ceduna that a rebate of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the Local Government Act 1999 and, where appropriate, the requirements of this strategy.

1. Introduction

The Local Government Act 1999 ("the Act") sets out at Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.

This strategy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.

In accordance with the rebate provisions contained in the Act, this strategy sets out the type of use in respect of land which the Council must grant a rebate of rates and the amount that rebate must be, and those types of land use where the Council has discretion to grant a rebate of rates.

2. Local Government Act 1999

- 2.1 Section 159(3) of the Act provides that the Council may grant a rebate of rates under the Act if it is satisfied that it is appropriate to do so.
- 2.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause 3 below).
- 2.3 The Act also provides that where the Council must grant a rebate of rates under the Act, and the amount of that rebate is fixed by the Act at less than 100%, the Council **may** increase the amount of the rebate.
- 2.4 The Act provides, at Section 166 for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

3. Mandatory Rebates

3.1 The Council must grant a rebate in the amount specified in respect of those land uses which the Act provides will be granted a rebate.

3.2 Rates on the following land will be rebated at **100%**:

3.2.1 Health Services

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976;

3.2.2 Religious Purposes

Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;

3.2.3 Public Cemeteries

Land being used for the purposes of a public cemetery;

3.2.4 Royal Zoological Society of SA

Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated.

3.3 Rates on the following land will be rebated at **75%**:

3.3.1 Community Services

Land being predominantly used for service delivery and administration by a community services organisation. A "community services organisation" is defined in the Act as a body that –

3.3.1.1 Is Incorporated on a not for profit basis for the benefit of the public; and

3.3.1.2 provides community services without charge or for a charge that is below the cost to the body of providing the services; and

3.3.1.3 Does not restrict its services to persons who are members of the body.

3.3.1.4 It is necessary for a community services organisation to satisfy all of the above criteria to be entitled to the mandatory 75% rebate.

3.3.1.5 The Act further provides that eligibility for a rebate by a community services organisation is subject to it providing **one or more** of the following community services –

a. emergency accommodation;

b. food or clothing for disadvantaged persons (i.e. persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);

c. supported accommodation (i.e., residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life);

d. essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;

e. legal services for disadvantaged persons;

f. drug or alcohol rehabilitation services; or

g. The conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.

- 3.3.2 Educational Purposes
- 3.3.2.1 Land occupied by a government school under a lease or licence and being used for educational purposes; or
- 3.3.2.2 Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
- 3.3.2.3 Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.
- 3.4 Where the Council is satisfied from its own records or from other sources that a person or body meets the necessary criteria for a mandatory 100% or 75% rebate, the Council will grant the rebate of its own initiative.
- Where the Council is not so satisfied it will require the person or body to apply for the rebate in accordance with Clause 5 of this Policy.
- 3.5 Where a person or body is entitled to a rebate of 75% the Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further 25%. The Council may grant the further 25% rebate upon application or on its own initiative. In either case, the Council **will** take into account those matters set out at Clauses 5.4 of this Policy and **may** take into account any or all of those matters set out at Clause 5.5 of this Policy.
- 3.6 Where an application is made to the Council for a rebate of up to a further 25% the application will be made in accordance with Clause 5 of this Policy and the Council will provide written notice to the applicant of its determination of that application.

4. Discretionary Rebates

- 4.1 The Council may in its absolute discretion grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the Act –
- 4.1.1 where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- 4.1.2 where it is desirable for the purpose of assisting or supporting a business in its area;
- 4.1.3 where it will be conducive to the preservation of buildings or places of historic significance;
- 4.1.4 where the land is being used for educational purposes;
- 4.1.5 where the land is being used for agricultural, horticultural or floricultural exhibitions;
- 4.1.6 where the land is being used for a hospital or health centre;
- 4.1.7 where the land is being used to provide facilities or services for children or young persons;
- 4.1.8 where the land is being used to provide accommodation for the aged or disabled;
- 4.1.9 where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
- 4.1.10 where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;
- 4.1.11 where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment; and
- 4.1.12 Where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

- 4.2 The Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. The Council may grant a rebate for a period exceeding one year, but not exceeding 10 years in respect of those cases identified at 4.1.1, 4.1.2 or 4.1.11 above.
- 4.3 The Council has an absolute discretion –
- 4.3.1 to grant a rebate of rates or service charges in the above cases; and
- 4.3.2 to determine the amount of any such rebate.
- 4.4 A rebate of General Rates will be granted by Council to eligible pensioners on application to their principal place of residence under section 166(1)(m) of the Local Government Act 1999.
- Council will automatically grant a rebate of general rates that are greater than 7% above the 2016-17 general rates, for property assessments where:
- 4.4.1 the ratepayer is in receipt of a Pension Concession Card, and
- 4.4.2 the property is the ratepayer(s) principal place of residence, and
- 4.4.3 the ratepayer(s) must be eligible and receive a Pensioner Concession from Department of Communities and Social Inclusion for the property.
- 4.4.4 ownership of the property has not changed since 1 July 2016.
- 4.5 A rebate of General Rates will be granted by Council to the Principal Ratepayer of an Assessment, under section 166(1)(l) of the Local Government Act 1999, to qualifying ratepayers whose General Rates would have increased significantly due to a rapid growth in capital value of their Assessment.
- Council will automatically grant a rebate of general rates that are greater than 12% above the 2016-17 general rates, for all property assessments where :
- 4.5.1 the general rates would have increased by more than 12% from the previous year (without the Cap), and
- 4.5.2 this is not a new assessment created by the division of land or the realignment of land boundaries that result in the creation of additional allotments, and
- 4.5.3 ownership of the property has not changed since 1 July 2016.
- 4.6 Persons who or bodies which seek a discretionary rebate (other than eligibility under 4.5) will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

5. Applications

- 5.1 The Council will inform the community of the provisions for rate rebate under the Local Government Act by the inclusion of suitable details in the Annual Business Plan summary distributed with the annual rate notice.
- 5.2 Persons or bodies who seek a rebate of rates (and/or service charges) either-
- 5.2.1 pursuant to Section 159(4) of the Act and Clause 3.4 of this Policy; or
- 5.2.2 pursuant to Section 166 of the Act and Clause 4.1 of this Policy,
- Unless otherwise stated, must make written application to the Council pursuant to Section 159(1) of the Act in the manner and form determined by the Council and supplying such information as the Council may reasonably require.
- 5.3 Application forms may be obtained from Council's administration office located at 44 O'Loughlin Terrace Ceduna.
- 5.4 The Council **will** take into account, in accordance with Section 159(5) of the Act, the following matters –
- 5.4.1 the nature and extent of Council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in the Council's area;

- 5.4.2 the community need that is being met by activities carried out on the land for which the rebate is sought; and
 - 5.4.3 the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.
- 5.5 The Council **may** take into account other matters considered relevant by the Council including, but not limited to, the following –
- 5.5.1 why there is a need for financial assistance through a rebate;
 - 5.5.2 the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
 - 5.5.3 the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
 - 5.5.4 whether the applicant has made/intends to make applications to another Council;
 - 5.5.5 whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
 - 5.5.6 whether the applicant is a public sector body, a private not for profit body or a private for profit body;
 - 5.5.7 whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - 5.5.8 the desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
 - 5.5.9 consideration of the full financial consequences of the rebate for the Council;
 - 5.5.10 the time the application is received;
 - 5.5.11 the availability of any community grant to the person or body making the application;
 - 5.5.12 whether the applicant is in receipt of a community grant; and
 - 5.5.13 any other matters, and policies of the Council, which the Council considers relevant.
- 5.6 All persons or bodies who intend to apply to the Council for a rebate of rates must do so on or before 30th September 2016. The Council reserves the right to refuse to consider applications received after that date. However, applicants that satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.
- 5.7 The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
- 5.7.1 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.
 - 5.7.2 Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.
 - 5.7.3 It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act.

The maximum penalty for this offence is \$5,000.

- 5.8 If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.

The maximum penalty for this offence is \$5,000.

- 5.9 The Council will, in writing, advise an applicant for a rebate of its determination of that application within 21 days of making its decision. The advice will state –

5.9.1 if the application has been granted, the amount of the rebate; or

5.9.2 if the application has not been granted, the reasons why.

6. Delegation

- 6.1 The Council has delegated its power, pursuant to Section 44 of the Act, to grant applications for mandatory rebates which meet the requirements of the Act to the Chief Executive Officer.

- 6.2 The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rebate of rates to the Chief Executive Officer.

7. Review

A person who or a body which is aggrieved by a determination of the Council in respect of an application for a rebate may seek a review of that decision in accordance with the Council's Internal Review of Council Decisions Policy within 21 days of the date of the notice of determination which is given pursuant to Clause 5.9 of this Policy.

Appendix 4: Council's 2018-19 Planned Fees & Charges Schedule



The Ceduna Aerodrome contributes a significant portion to Council's overall annual User Charges.

District Council of Ceduna
Fees & Charges - Effective 1 July 2018

	2017-18 GST exc	2018-19 GST exc	GST Inc
Administration Fees & Charges			
Photocopies			
Private			
All copies - black & white	0.18	0.18	0.20
All copies - colour			
A4	0.45	0.45	0.50
A3	0.64	0.64	0.70
A2	N/A	1.82	2.00
A1	N/A	2.27	2.50
Community Organisations			
Own Paper Supplied			
Colour A4	0.18	0.18	0.20
No Paper Supplied			
Black & White A4	0.09	0.09	0.10
Colour A4	0.27	0.27	0.30
Black & White A3	0.27	0.27	0.30
Colour A3	0.36	0.36	0.40
Laminating			
A5	2.82	2.82	3.10
A4	3.32	3.32	3.65
A3	3.82	3.82	4.20
Poster	N/A	N/A	
Council Documents			
Council Minutes			
Per copy	3.50	3.50	Minutes can be accessed via Council Website for free No GST
Per annum paid in advance	35.00	35.00	Minutes can be accessed via Council Website for free No GST
Other (by size)			No GST
1-5 pages	2.90	2.90	No GST
6-10 pages	5.40	5.40	No GST
11-20 pages	8.00	8.00	No GST
21-50 pages	12.30	12.30	No GST
50-100 pages	15.50	15.50	No GST
Annual Report	17.50	17.50	No GST
Annual Business Plan & Budget	17.50	17.50	No GST
Voters Roll	37.50	37.50	No GST
Strategic Plan	17.50	17.50	No GST
Extract of Assessment Record	13.00	13.00	No GST
Extract of Dog Register - Details of one dog, one dog owner, one address	13.00	13.00	No GST
Extract of all any other Register required by legislation	13.00	13.00	No GST
Property & Development Fees			
Development Application Fees - Category 3 Advertisement (Receipt Type T38)	250.00	280.00	No GST
Other Fees			
Administrative charge in relation to dishonoured cheque (in addition to bank fees)	40.00	40.00	No GST

District Council of Ceduna
Fees & Charges - Effective 1 July 2018

	2017-18 GST exc	2018-19 GST exc	GST Inc
Dog & Cat Management Fees			
Registration Fees (subject to Ministerial approval)			
Non Standard Dog Annual Registration Fee	60.00	60.00	No GST
% rebate for desexed dog	-40%	-40%	No GST
% rebate for microchipped dog	-10%	-10%	No GST
Standard Dog Annual Registration Fee (Microchipped & Desexed)	30.00	30.00	No GST
% rebate for concession card holder	-50%	-50%	
% rebate for racing greyhounds	N/A	N/A	No GST
Fee for working dogs	N/A	18.00	No GST
Fee for business registration (per dog)	36.50	240.00	No GST
Fee for guide, hearing and disability dogs	Nil	Nil	No GST
Fee for Transfer of Registration	5.60	Nil	No GST
Replacement disc fee	5.60	Nil	No GST
Penalty fee for late registrations	+25%	+25%	No GST
% rebate for partial year registration - after 1 January	-50%	N/A	No GST
Impounding Fee	80.00	80.00	No GST
Daily Holding Fee	25.00	25.00	No GST
Destruction of Dog or Cat (Voluntary request from owner)	45.45	45.45	50.00
S 64 After hrs seizure / pickup	100.00	100.00	No GST
Non mandatory cat registration	N/A	Nil	No GST
Cemetery Fees			
Lease/grant fee for burial site (99 year tenure)	269.00	276.00	No GST
Grave Digging/Filling - Monday-Friday 9am-4pm			
Adult	1275.00	1305.00	1435.50
Child (Under 10)	850.00	525.00	577.50
Other Times	+50%	+50%	
Additional Fees			
Extra Depth	+20%	+20%	
Oversize or rectangular casket	+50%	+50%	
Exhumation	Cost + 5%	Cost + 5%	
Re-interment after exhumation (in same site)	Cost + 5%	Cost + 5%	
Additional Human Remains Interment			
Application Fee	215.00	215.00	No GST
Site Works	1363.64	1363.64	1500.00
Grave Site Interning of Ashes			
Application Fee	215.00	215.00	No GST
Removal & Replacement of Concrete Top Site	545.46	545.46	600.00
Removal & Replacement of Blue Metal	109.09	109.09	120.00
Additional Specialist Costs (if Applicable) - Cost			
Niche Wall			
Lease - Tenure 99 years	165.38	175.00	No GST
In Ground Internment of Ashes	N/A	110.00	121.00
Interment fee including plaque placement	472.73	472.73	520.00
Plaque placement only (no ashes)	210.00	210.00	231.00
Ash Container	72.73	72.73	80.00
Small vases for Niche Wall	Cost + 20%	Cost + 20%	
Plaque placement only (no ashes)	Cost + 20%	Cost + 20%	

District Council of Ceduna
Fees & Charges - Effective 1 July 2018

	2017-18 GST exc	2018-19 GST exc	GST Inc
Refuse Bin Collection Charges			
Commercial Refuse Pickup - Paid Annually in Advance (per pickup/collection)			
1 Bin	742.00	757.00	No GST
2 Bins	891.00	909.00	No GST
3 Bins	1025.00	1046.00	No GST
4 Bins	1138.00	1161.00	No GST
Per extra bin past 4 Bins	74.00	75.00	No GST
Commercial Refuse Pickup will only be undertaken if a written agreement has been received.			
Rural/Rural Living (non-designated collection area properties) - Paid annually in advance *			
1 Bin	134.90	146.40	No GST
Per extra bin past 1 Bin	134.90	146.40	No GST
* Rural/Rural Living Pickup will only be undertaken on normal domestic collection days that are within existing routes, and a written agreement has been received.			
Residential (township properties only) - Paid Annually in advance			
Each additional bin picked up on scheduled domestic collection day only (ie township properties have 1 bin collected as part of Waste Levy)			
	134.90	146.40	No GST
Collection of an additional domestic bin on collection day (One Day Only)			
	5.00	5.00	No GST
Ceduna Memorial Hall			
Western Foyer Only			
Full Day - All hirers - 4 days or less/day	45.45	45.45	50.00
Weekly Hire - 5 days	N/A	N/A	N/A
Eastern Foyer Only			
Full Day - All hirers - 4 days or less/day	45.45	45.45	50.00
Weekly Hire - 5 days	136.36	136.36	150.00
Poynton Street Office Only			
Full Day - All hirers - 4 days or less/day	45.45	45.45	50.00
Weekly Hire - 5 days	136.36	136.36	150.00
Entire Hall Hire			
Full Day - All hirers - 4 days or less/day	136.36	136.36	150.00
Weekly Hire - 5 days	318.18	318.18	350.00
Community Group Minimum Hire Fee - Not for profit hirers, charity groups, religious groups, sports groups etc.			
	N/A	N/A	N/A
Weddings, family functions, etc.			
	N/A	N/A	N/A
All other hirers -Businesses, Agencies, departmental groups(Gov & NGO's)			
	N/A	N/A	N/A
Minor Hirers - Less than 3 hours	27.27	27.27	30.00
Cleaning/hour	115.00	115.00	126.50
Western Foyer Kitchen			
Minor Usage per day	54.55	54.55	60.00
Full Usage per day	109.09	109.09	120.00
Community Group Discount on above charges	1.00	1.00	
Bonds and Key Deposits (Refundable)			
Hire of Hall (including Kitchen Facility)	250.00	250.00	If Key returned within 24 hours of hire end No GST

District Council of Ceduna
Fees & Charges - Effective 1 July 2018

	2017-18 GST exc	2018-19 GST exc	GST Inc
Ceduna Airport			
Landing Charges: Regular passenger and charter flights - per head (unless covered by partnership agreement)	14.55	15.00	16.50
General Aviation			
Landing Fee - \$ charge/tonne for all aircraft (including helicopters)	14.55	15.00	16.50
Landing Only - minimum (chge per 1000kg)			
Landing Only - >5700kg (chge per landing)			
Area Rental			
Reserved Parking Areas - per car park space	668.18	685.00	753.50
Terminal Rental Space	836.36	857.00	942.70
Advertising Signs - Baggage Area - annual charge	163.64	168.00	184.80
Jet A1 Refuelling			
Business Hours - Processing Fee			
Business Hours - Refuelling Fee			
After Hours - Processing Fee			
After Hours - Refuelling Fee	124.00	130.00	143.00
Issue of Replacement Jet A1 Fuel Card			No GST
Visitor Identification Card (VIC)			
Issue of Visitor Identification Card	15.00	15.00	16.50
Supervision of VIC Holders (per Hour)	65.00	68.50	75.35
Advertising Signs			
Western Entrance - As per Policy 5.14	500.00	500.00	550.00
Western Information Bay			
Space Rental only - per annum	93.00	93.00	102.30
Sign Writing - at cost + 20%			
Eastern Information Bay			
Space Rental only - per annum for CBTA	36.00	36.00	39.60

District Council of Ceduna
Fees & Charges - Effective 1 July 2018

	2017-18 GST exc	2018-19 GST exc	GST Inc
Water Schemes - Water West & Smoky Bay Aquaculture Park			
Connection Charge (includes meter & meter box)			
20mm	2358.00	2405.00	No GST
25mm	3582.00	3654.00	No GST
50mm	7002.00	7142.00	No GST
Installation of Meter – new at request of land owner			
20mm	342.00	349.00	No GST
25mm	423.00	431.00	No GST
50mm	1947.00	1986.00	No GST
Repair or Replace damaged meter			
20mm	341.00	348.00	No GST
25mm	416.00	424.00	No GST
50mm	1851.00	1888.00	No GST
Meter Box			
20mm or 25mm	725.00	740.00	No GST
>25mm	2148.00	2191.00	No GST
Repair or replace fittings other than meters			
20mm	233.00	238.00	No GST
25mm	233.00	238.00	No GST
50mm	416.00	424.00	No GST
Installation of manifold with meter for each unit (eg party line)			
Fee per user			No GST
Disconnection of service from main pipe (not for non-payment)	589.00	601.00	No GST
Relocation of Metered Service - Fee or Cost (Whichever is greater)	935.00	954.00	No GST
Additional Charges			
Disconnection/Restriction of service for non-payment			No GST
Reconnection of service following payment of account			No GST
Test meter at request of consumer (refundable if meter faulty)	77.00	79.00	No GST
Read meter at request of consumer (non cyclic reading)			No GST
Administrative charge in relation to dishonoured cheque (in addition to bank fees)	40.00	40.00	No GST
Administrative charge in relation to charge or amount not paid by due date & notice served on person liable	30.00	30.00	33.00
Visit in relation to the non-payment of a charge to the land in relation to which the charge or amount is payable	67.50	67.50	74.25
Water Connection Fee			
Connected properties not levied Water Supply Charge (per meter)			No GST
Usage Charges			
Ceduna/Koonibba Water West Scheme Water Rate - per	4.25	4.30	No GST
Smoky Bay Aquaculture Park - per kL	4.25	4.30	No GST
Eyre Highway Standpipe Water Automated Bulk Rate per	4.25	4.30	No GST
Eyre Highway Standpipe Water Coin Operated Rate per 150L	1.00	1.00	No GST

District Council of Ceduna
Fees & Charges - Effective 1 July 2018

	2017-18 GST exc	2018-19 GST exc	GST Inc
CWMS - Site Charges & Reclaimed Water Usage			
Disposal of Bulk Effluent (greater than 2kL) - per kL	N/A	12.00	No GST
Supply of Treated Waste Water (per kL)			
Not for Profit Entities for Irrigation Purposes Only	0.25	0.25	No GST
All Other Entities & Usages	0.50	0.50	No GST
Boat Ramp Fees			
Daily	4.09	4.09	4.50
Weekly	14.09	14.09	15.50
Monthly	35.00	35.00	38.50
3 Monthly or to end of Financial Year (whichever is the lesser)	37.50	37.50	41.25
Financial Year Permit			
Recreational Boat Owners	55.00	55.00	60.50
Recreational Boat Owners - Pension Concession Card Holders	37.50	37.50	41.25
Marine Scale Fishery License Holders & Commercial Operators (Class M, B & H Licenses)			
1 Boat	250.00	250.00	275.00
Each Additional Boat	175.00	175.00	192.50
Aquaculture Production Permit Holders (Oyster Growers)			
1 boat	375.00	375.00	412.50
2 boats	562.50	562.50	618.75
3 boats	750.00	750.00	825.00
Restricted Abalone Fisherman Permit	150.00	150.00	165.00
Issue of Duplicate/Replacement Boat Ramp Permit	25.00	25.00	27.50
Emergency Services Fisheries Vessel			EXEMPT
By Laws - Permit Fees			
By Law 3 - Local Government Land			
Trading - Clause 2.13 - per instance - not to apply to Street Stall Permits	100.00	100.00	No GST
Annual Street Stall Permit	100.00	100.00	No GST
Entertainers - Clause 2.14 - per instance			
Daily 9am-5pm	15.00	15.00	No GST
Weekly - Monday-Friday 9am-5pm or part thereof	40.00	40.00	No GST
Weddings & other not for profit events - Clause 2.22	50.00	50.00	No GST
By Laws - Expiations Fees			
Fines & Expiations in relation to Council By-Law 3(6)	50.00	50.00	No GST
Fines & Expiations in relation to All Other Council By-Laws	187.50	187.50	No GST
Car Impounding Fees			
Impounding Charges (inclusive of towing, labour and other incidental costs)	370.00	370.00	407.00
Depot Storage Costs/day	9.09	9.09	10.00