



The District Council of Ceduna



# 2022/2023 Annual Business Plan





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# EXECUTIVE SUMMARY

The District Council of Ceduna's Annual Business Plan for 2022/2023 provides an overview of the services, programs and strategic projects Council plans to deliver to the Community in 2022/2023.

The Annual Business Plan has been prepared on the basis of Council focusing on the maintenance of existing assets and infrastructure within the Community. 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.

In developing the 2022/2023 Annual Business Plan, Council has given particular attention to the Council long term financial sustainability whilst continuing to provide all of its current services to the Community.

In the context of these circumstances, Council plans a 5.8% overall increase in Council's General Rate Revenue from existing assessments rated in 2021/2022, in addition to General Rate Revenue derived from new assessments. The planned increase is necessary as a result of four years of sustained low total general rate revenue increases along with reductions in Council's primary recurrent grant funding over this time.

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 which, Council will use in conjunction with a Fixed Charge to achieve its General Rate Revenue for 2022/2023. In addition, Council has planned to reduce the level of Differential General Rating for Rural and Ceduna Waters properties relative to Council's township differential rate in recognition of increased valuations or level of service provided to each location.

Council plans to apply a General Rate Cap of 15.8% and Pensioner rate cap of 10.8% to eligible assessments, to provide reasonable relief from significant valuation increases resulting in large increases in General Rates Payable in 2022/2023, relative to 2021/2022.

Key elements of the 2022/2023 Annual Business Plan include –

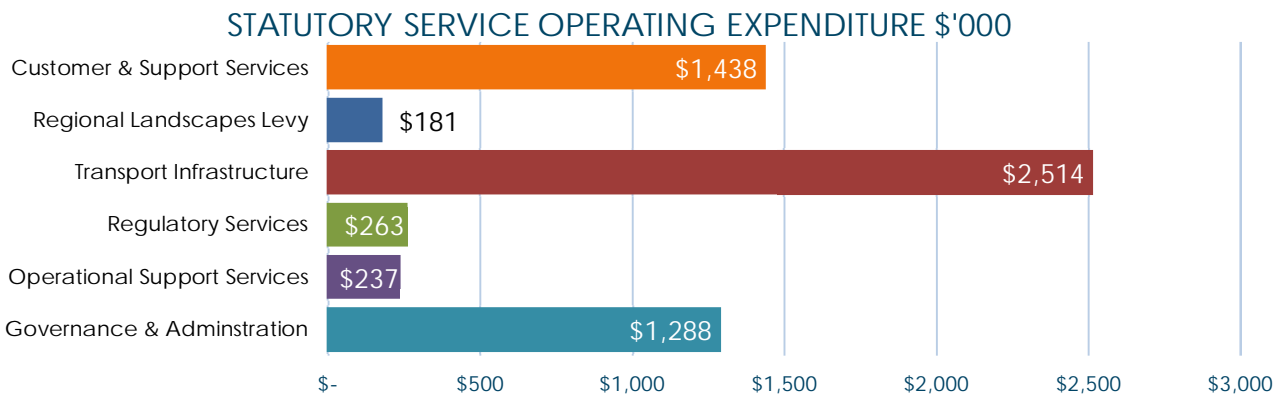
- \$1.992 Million Operating Deficit (before Capital Amounts), resulting from Total Operating Revenues of \$10.151 Million and Total Operating Expenses of \$12.143 Million
- Adjusted Operating Surplus of \$0.030 Million taking into consideration advance payment of 2022/2023 Financial Assistance Grants
- 5.8% increase in Total General Rate Revenue levied on existing assessments
- 15.8% General Rate Cap and 10.8% Pensioner Rate Cap for eligible assessments
- \$5.086 Million in Capital Expenditure for the refurbishment of existing assets
- \$1.281 Million in Capital Expenditure for the construction or purchase of new assets or upgrading of existing assets
- \$1.300 Million in new borrowings, with repayments of \$0.503 Million on existing borrowings.

# 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. These services are deemed Discretionary Services.

## Statutory Services

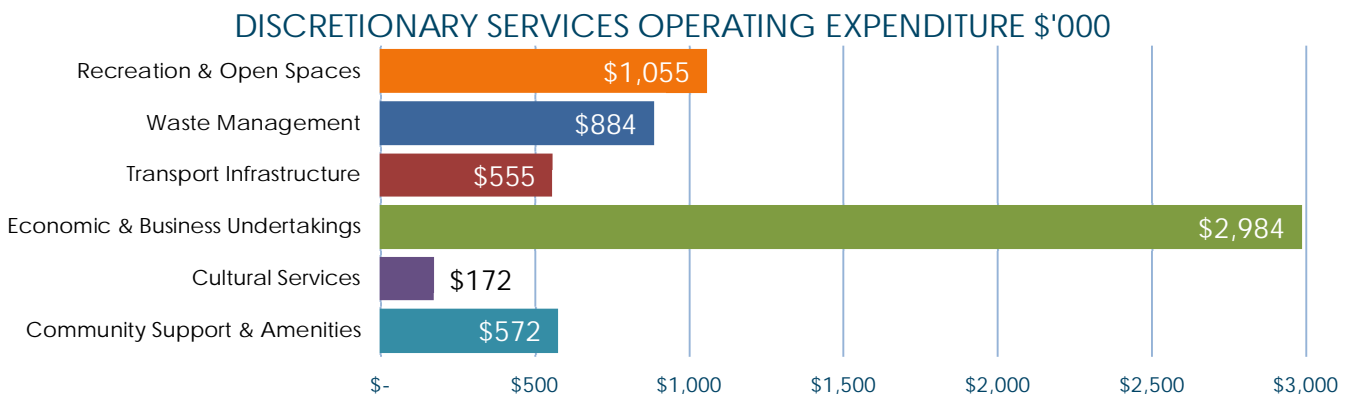
In 2022/2023, Council plans to commit \$5.920 Million or 48.75% of Total Operating Expenditure on the provision of Statutory Services. (Operating Expenditure includes all direct expenditures incurred in providing the service and depreciation of assets). Council also plans to commit Capital Expenditure of \$2.976 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 2022/2023 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 2022/2023, Council plans to commit \$6.223 Million or 51.25% 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 \$3.421 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 2022/2023 operational expenditure is planned.



## 2022/2023 KEY PROJECTS

Along with providing routine Council services, each year Council has specific Operational and Capital projects that are unique to each year. Council's operations can be separated into two core units being Corporate, Governance & Regulatory Services and Engineering Services.

The following is a list of planned Capital and Operational Projects for 2022/2023 in each of Council's core units.

### Corporate, Governance and Regulatory Services

The Corporate Services Department incorporates Council's administrative and governance areas of Council, Council's economic development & tourism, planning & building and statutory compliance areas of Council.

FUNCTION	OPERATING EXPENSES \$'000	OPERATING INCOME \$'000	CAPITAL NEW \$'000	CAPITAL RENEWAL \$'000	CAPITAL INCOME \$'000	NET TOTAL \$'000
Administrative Services	\$209 <sup>5</sup>	\$105	\$0	\$0	\$0	\$104
Arts & Cultural Services	\$142	\$2	\$0	\$30 <sup>1</sup>	\$0	\$171
Cemeteries/Crematoria	\$121	\$30	\$0	\$70 <sup>2</sup>	\$0	\$161
Children and Youth Services	\$1	\$0	\$0	\$0	\$0	\$1
Community Loans	\$0	\$5	\$0	\$0	\$0	-\$5
Council Offices	\$141 <sup>6</sup>	\$0	\$0	\$54 <sup>3</sup>	\$0	\$195
Crime Prevention	\$54 <sup>7</sup>	\$0	\$0	\$0	\$0	\$54
Development Services	\$20	\$10	\$0	\$0	\$0	\$10
Elected Members	\$139 <sup>8</sup>	\$0	\$0	\$0	\$0	\$139
Health Services	\$20	\$3	\$0	\$0	\$0	\$18
Human Resources	\$147 <sup>9</sup>	\$0	\$0	\$0	\$0	\$147
Information Technology	\$223	\$0	\$0	\$97 <sup>12</sup>	\$0	\$320
LGGC - general purpose	\$0	\$411	\$0	\$0	\$0	-\$411
Organisational	\$276	\$0	\$0	\$0	\$0	\$276
Other Community Support	\$12	\$0	\$0	\$0	\$0	\$12
Other Health Services	\$72	\$58	\$0	\$0	\$0	\$14
Other Public Order and Safety	\$150	\$0	\$0	\$0	\$0	\$150
Other Support Services	\$1,482	\$0	\$0	\$0	\$0	\$1,482
Public Conveniences	\$126	\$0	\$0	\$0	\$0	\$126
Rates Administration	\$104	\$4,816	\$0	\$0	\$0	-\$4,712
Regional Economic Development	\$49	\$0	\$0	\$30 <sup>4</sup>	\$0	\$78
Regional Landscapes Levy	\$181	\$24	\$0	\$0	\$0	\$114
Regulatory Services	\$138	\$0	\$0	\$0	\$0	\$32
Senior Citizens Facilities	\$32 <sup>10</sup>	\$1	\$0	\$0	\$0	\$29
Static Libraries	\$30	\$0	\$0	\$0	\$0	\$181
Tourism	\$634	\$172	\$0	\$0	\$0	\$462 <sup>11</sup>
Town Planning	\$85	\$13	\$0	\$0	\$0	\$73
TOTAL	\$4,597	\$5,648	\$0	\$281	\$0	-\$770

## CAPITAL PROJECTS

- 1 Repainting of Poynton Street side of Ceduna Memorial Hall \$30k
- 2a Replacement of chain mesh fencing along Tonkin Street side of Ceduna Cemetery \$20k
- 2b Preparation of Ceduna Cemetery for additional burial plots \$50k
- 3a Replacement of Tables and Chairs within Council Chambers \$9k
- 3b Replacement of Septic Tank of Council Administration Building \$25k
- 3c Removal of Rock Garden Bed and replacing with tiled area for additional front foyer area \$20k
- 4 Replacement of landings and stringers of stairway to beach near Pinky Point viewing platform \$30k
- 12 Continuation of Council Business System Improvement Program \$97k

## OPERATIONAL PROJECTS

- 5 External Support to assist with change use of Capital Valuations for General Rating Purposes for 2023/2024 Financial Year \$20k
- 6a Improvement to disabled access ramp into Council Chambers \$6k
- 6b Electronic scanning of paper construction plans of significant Council projects \$3k
- 7 Replacement of upgrades to infrastructure on multiple CCTV sites \$20k
- 8a Costs associated with November 2022 Local Government General Elections \$18k
- 8b Training costs for new Elected Members following Local Government Elections \$10k
- 9 Costs associated with Recruitment of Council Chief Executive Officer \$20k
- 10 Display Honour board names at RSL \$5k
- 11a Operation of 2022 Ceduna Oysterfest \$74k
- 11b Costs of preparation and rehabilitation of Oysterfest site \$36k



## Engineering Services

The Engineering Services Department delivers the construction and maintenance of Council's extensive infrastructure network.

FUNCTION	OPERATING EXPENSES \$'000	OPERATING INCOME \$'000	CAPITAL NEW \$'000	CAPITAL RENEWAL \$'000	CAPITAL INCOME \$'000	NET CONTRIBUTION \$'000
Aerodrome	\$643 <sup>12</sup>	\$410	\$0	\$50 <sup>1</sup>	\$0	\$283
Boat Ramps	\$82 <sup>13</sup>	\$38	\$0	\$0	\$0	\$44
Coastal Protection	\$29	\$0	\$0	\$687 <sup>2</sup>	\$0	\$716
CWMS	\$858	\$965	\$0	\$1,699 <sup>3</sup>	\$0	\$1,592
Footpaths and kerbing	\$160	\$0	\$0	\$0	\$0	\$160
Jetties	\$166 <sup>14</sup>	\$0	\$559 <sup>4</sup>	\$0	\$0	\$726
LGGC - roads (formula funded)	\$0	\$1,315	\$0	\$0	\$0	-\$1,315
Marine Offloading Facility	\$422	\$37	\$153 <sup>5</sup>	\$0	\$0	\$539
Parks and Gardens	\$867 <sup>15</sup>	\$18	\$87 <sup>7</sup>	\$65 <sup>6</sup>	\$0	\$1001
Plant hire & depot costs	\$909 <sup>16</sup>	\$692	\$0	\$323 <sup>8</sup>	\$30	\$510
Property Portfolio	\$100	\$83	\$8	\$0	\$0	\$25
Recycling	\$32 <sup>17</sup>	\$0	\$0	\$0	\$0	\$32
Roads - sealed	\$676	\$447	\$350 <sup>9</sup>	\$702 <sup>19</sup>	\$0	\$1281
Roads - unsealed	\$1,617 <sup>18</sup>	\$5	\$0	\$1,381 <sup>10</sup>	\$0	\$2,997
Stormwater and Drainage	\$51	\$181	\$0	\$0	\$0	-\$130
Street Cleaning	\$156	\$0	\$0	\$0	\$0	\$156
Street Lighting	\$132	\$0	\$0	\$0	\$0	\$132
Traffic Management	\$60	\$0	\$0	\$68 <sup>11</sup>	\$0	\$129
Waste Services	\$484	\$420	\$0	\$0	\$0	\$64
Water Supply	\$735	\$530	\$0	\$0	\$0	\$205
TOTAL	\$8,179	\$5,135	\$1,158	\$4,975	\$30	\$9,130

### CAPITAL PROJECTS

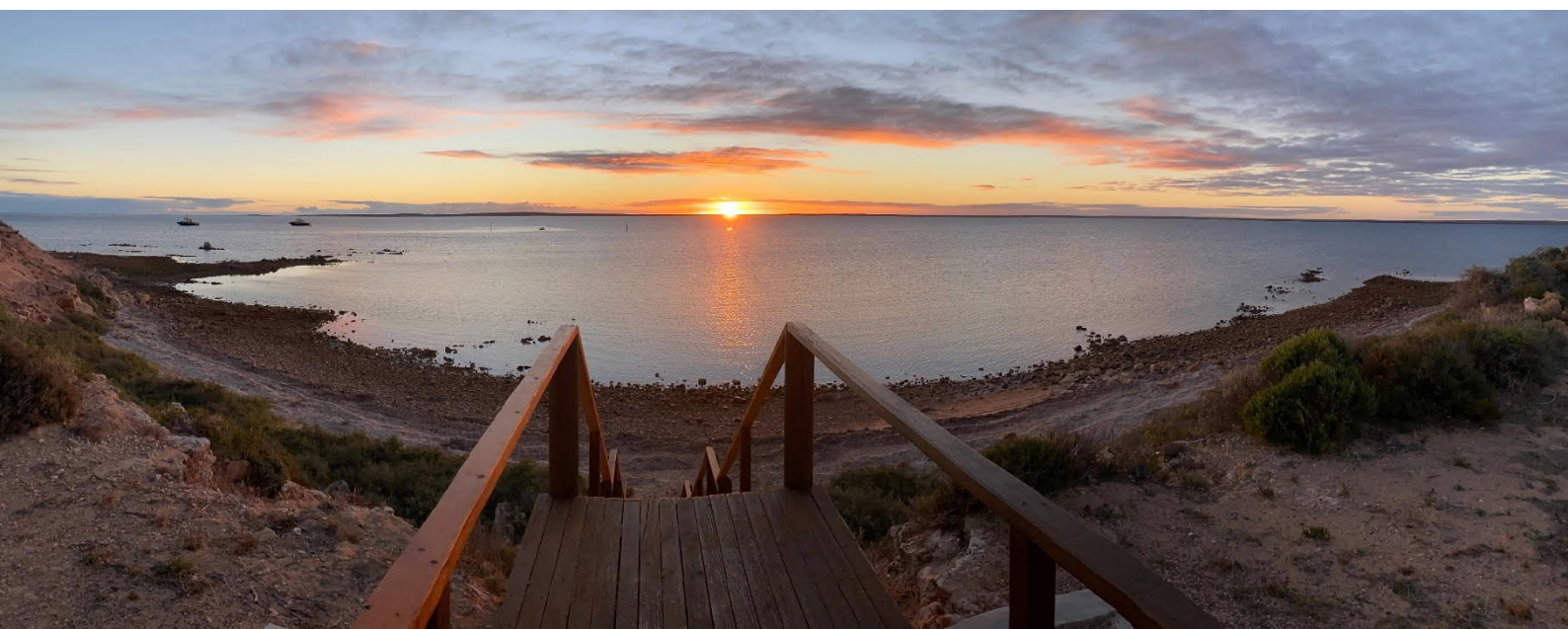
- 1 Installation of pilot activated lighting control system at Ceduna Aerodrome **\$50k**
- 2 Construction of revetment along Smoky Bay Foreshore from South Terrace to Tremaine Street **\$687k**
- 3a Renewal of the Effluent Pump Stations **\$320k**  
*Pump Station 1 – Eyre Highway, Ceduna \$47k, Pump Station 7 – West Terrace, Thevenard \$78k, Pump Station 9 – Innes Avenue, Thevenard \$23k, Pump Station 10 – Slipway Road, Thevenard \$87k, Pump Station 11 – Seaview Terrace, Thevenard \$85k*
- 3b Upgrade of Smoky Bay Pump Station to allow remote telemetry access **\$73k**
- 3c Construction of replacement Wastewater Treatment Plant for Smoky Bay township **\$1.306m**
- 4 Construction and installation of three tiered platform within the Ceduna Safe Swimming Enclosure **\$559k**
- 5a Purchase of Davit Crane for use of suspended Jetty by smaller fishing fleet **\$23k**
- 5b Removal of old concrete fishermans wharf at Thevenard Slipway **\$60k**
- 5c Remediation works to Lot 5 Bergmann Drive, including spreading of heaped topsoil and renewal of south western boundary fence **\$70k**
- 6a Renewal of machinery used in association of maintaining Council Open Spaces **\$14k**
- 6b Renewal of street bin facades **\$20k**
- 6c Replacement of pine posts at Alexander Beach Carpark with recycled plastic bollards **\$14k**
- 7a Installation of shelter over seating within Ceduna Foreshore Playground **\$17k**
- 7b Purchase of Christmas decorations for use in Ceduna CBD **\$18k**
- 7c Construction of wind break adjacent to shelter at Denial Bay Playground **\$10k**
- 7d Fencing of Denial Bay Playground soft fall area **\$21k**
- 7f Supply of recycled irrigation to reserve between Thevenard Road, Railway Terrace and Davison Street, Thevenard **\$21k**



- 8 Programmed plant replacements for 2022/2023 **\$323k**
- 9 Completion of Stage 5A of Ceduna CBS upgrade between Poynton Street/McKenzie Street upgrade and South Terrace. Works required include releveling road, renewal of median strip and paving on north footpath **\$350k**
- 10a Annual unsealed road construction program **\$1.338m**  
*Ten Chain Road, 2.9km - \$178k, Point Bell Road, 3.5km - \$180k, Dog Fence Road, 4.0km - \$221k, Kalanbi Road, 6.2km - \$308K, Mewett Road, 1.2km - \$76k, Geue Road, 6.7km - \$375k*
- 10b Rectification works to Fox Creek culvert on Laura Bay Road \$42k
- 11 Annual Roadside signage replacements **\$68k**
- 19 Completion of resealing program, initially budgeted in 2021-22 financial year **\$702k**

## OPERATIONAL PROJECTS

- 12 Decommissioning of existing backup generator and legacy electronic equipment **\$6k**
- 13 Underwater assessment of piles at Puckridge Boat Ramp **\$3k**
- 14a Repairs to bent pylon on Ceduna Jetty **\$30k**
- 14b Detailed structural survey of Smoky Bay Jetty **\$30k**
- 15 Continued scarifying of Ceduna Foreshore Lawns **\$31k**
- 16 Repairs of boundary fencing of the Ceduna Operations Depot **\$20k**
- 17 Commencement of 6 month trial of collection of Recycling Skips from Ceduna Waters **\$3k**
- 18 Undertake of drilling program to locate suitable material for future unsealed road construction **\$30k**



# HOW WILL COUNCIL FUND THE ANNUAL BUSINESS PLAN

As outlined earlier, the 2022/2023 Annual Business Plan has been prepared on the basis of Council focusing on the organisation long term financial sustainability whilst continuing to provide all of its current services to the Community.

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 a \$1.992 Million Operating Deficit , resulting from Total Operating Revenues of \$10.151 Million and Total Operating Expenses of \$12.143 Million.

In addition to the operational budget considerations, included within the 2022/2023 Annual Business Plan is Capital Expenditure of \$6.367 Million (\$5.086 Million on replacing and renewing existing assets and \$1.281 Million for New and Upgraded Assets).

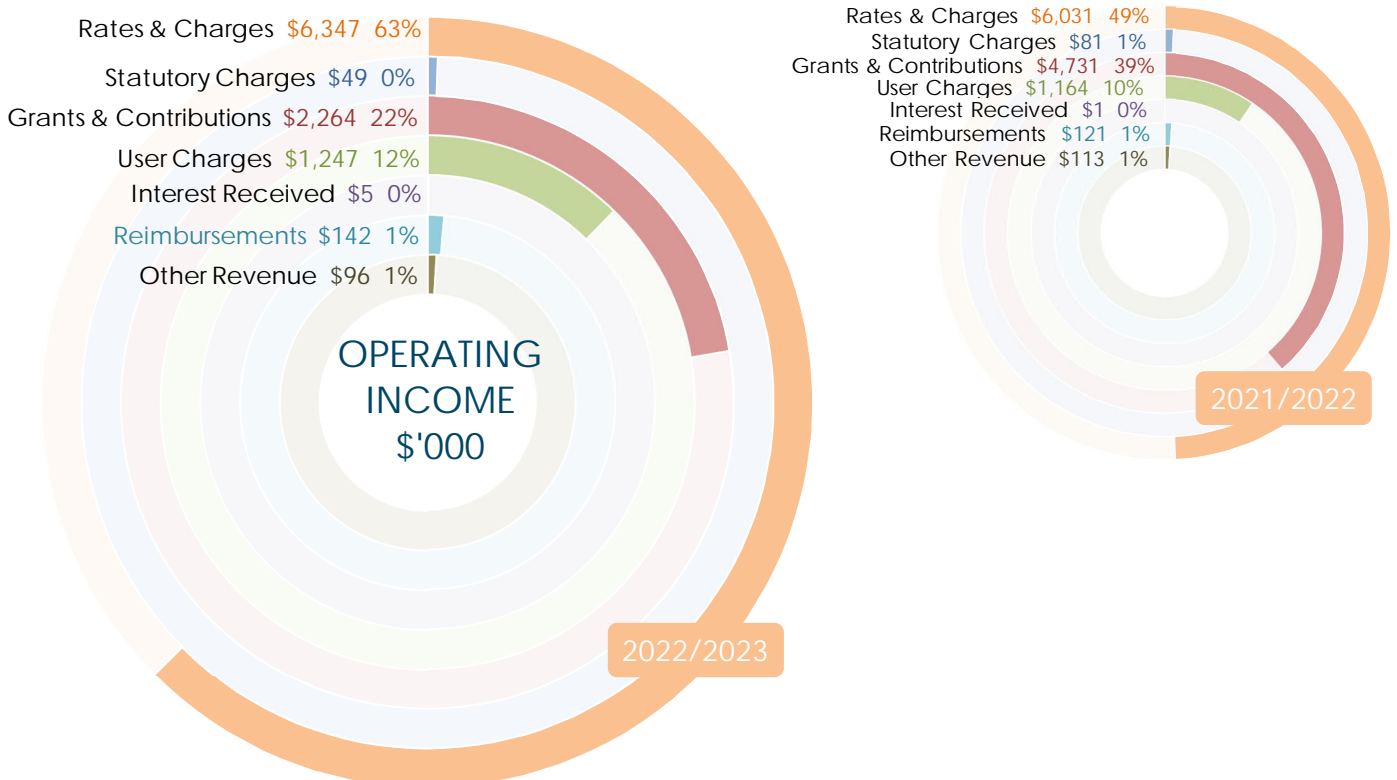
For further details of the Budgeted Annual Financial Statements refer to Appendix 1 of the Annual Business Plan.

## Operating Income

Council has budgeted to receive reportable Operating Income of \$10.151 Million in 2022/2023 which is a reduction of \$2.087 Million or 17.11% on Council’s estimated 2021/2022 operating income. The significant reduction in revenue is due to additional operating grants received in 2021/2022 relative to forecast operating grants expected to receive in 2022/2023.

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 2022/2023.

The following graph details the split in operating income categories for 2022/2023.



## RATES AND SERVICE CHARGES

Council is proposing to levy \$6.347 Million in total rates and service charges for 2022/2023. The predominant portion of Council's total rate revenue is planned to be \$4.816 Million in general rate revenue.

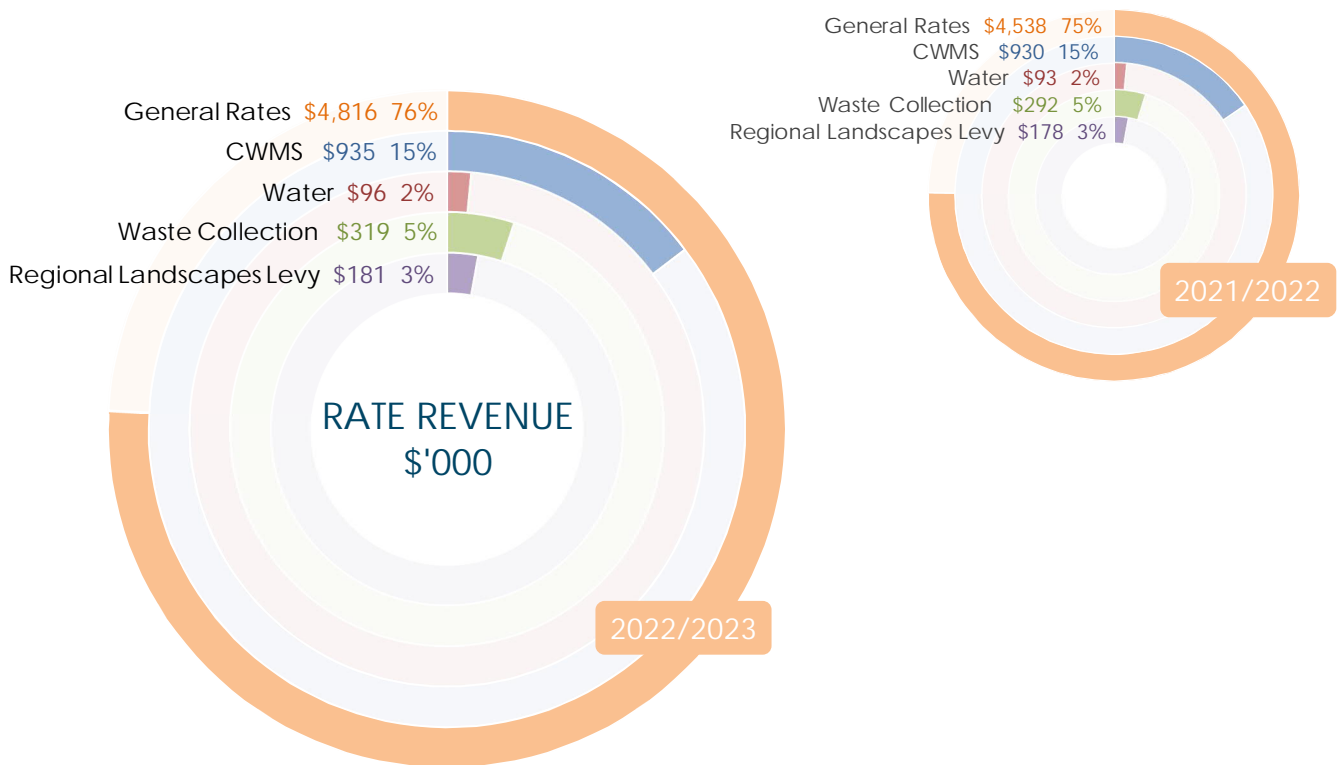
The following factors were considered as part of this decision:

- Consumer Price Index of 4.7% (March 2022) and estimated 5% - 10% increase in relevant goods and services over proceeding year
- Council Long Term Financial Plan recommendation of 1.1% General Rate Increase above CPI to fund current unfunded maintenance and future renewal of new Council Assets
- Enterprise bargaining agreements with wage and salary increases of 2.0%, plus 0.5% increase in superannuation guarantee payments

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 (Regional Landscapes 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 2022/2023.



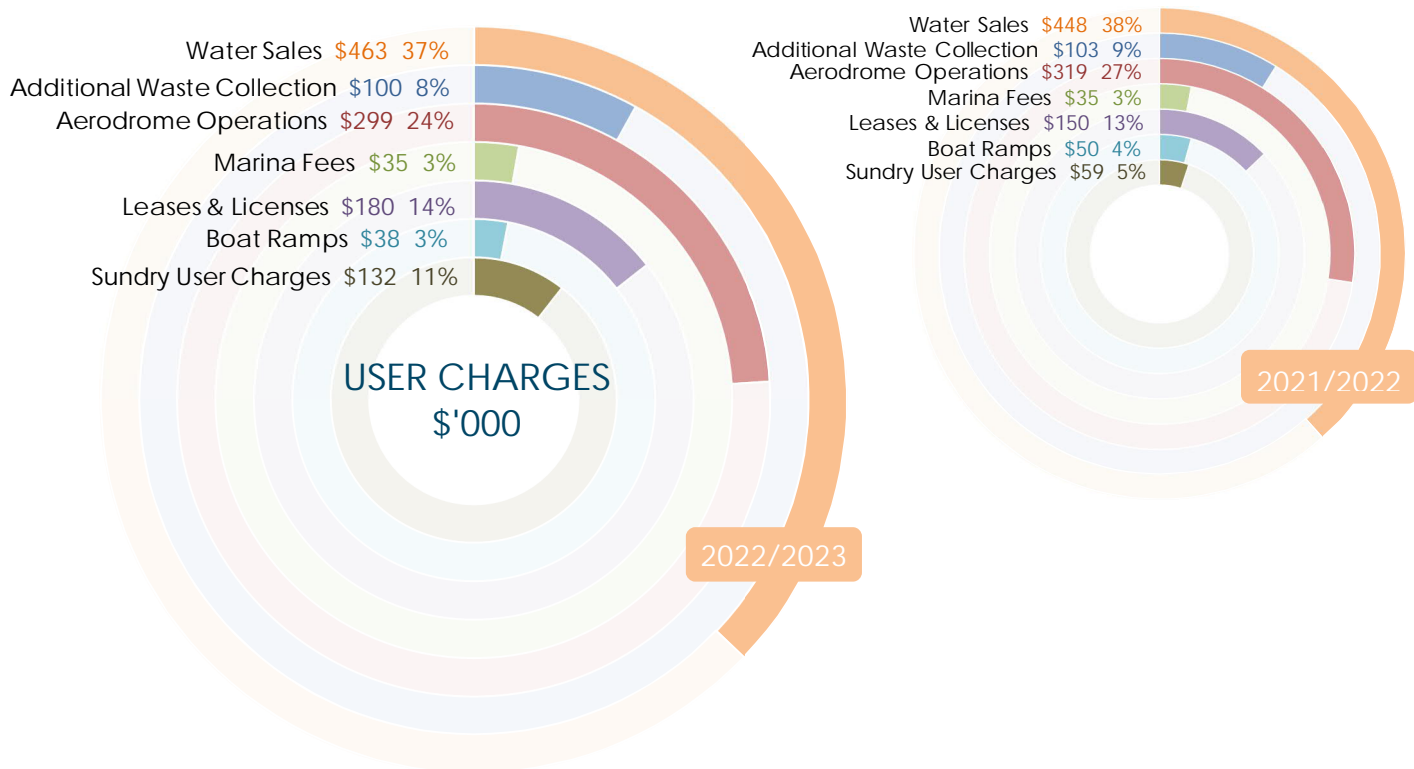
Details pertaining to Government and Council Rate Concessions, Rebates, provisions for assisting in cases of hardship in the payment of rates and Council's rights to sell land for the non-payment of rates can be found in Appendix 3 of this Annual Business Plan.

## 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 \$0.049 Million in Statutory Charges in 2022/2023. 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 2022/2023 Council is forecasting to generate \$1.247 Million from this income stream. The following graph details the revenue forecast to be received from the different user charges for 2022/2023.



The following factors were considered when setting Council's user charges for 2022/2023:

- Cost Recovery v Community Service
- Affordability and capacity to pay
- 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 \$2.264 Million in operating grants for 2022/2023 which is a reduction of \$2.467 Million on Council's 2021/2022 reportable grants received (without accounting for advanced payments).

This significant difference is due to advance payment of \$2.022 million of Council's 2022/2023 Local Government Financial Assistance Grants in April 2022, that were recognised as revenue in 2021/2022.

Council receives operating grants and subsidies for the following areas:

- Financial Assistance (General and Roads Assistance)
- Roads to Recovery Funding
- Local Roads and Community Infrastructure Funding
- Contributions to Libraries

## INTEREST INCOME

Council has budgeted interest income \$0.005 million for 2022/2023 as a result of interest revenue of Community Loan to the Ceduna Sports Club in 2022. Council has not budgeted any additional interest income, effective use of Council's Treasury Management Policy to offset variable interest rate debenture with cash reserves to reduce Council's Interest expenses will provide a more significant returns to Council.

## REIMBURSEMENTS

Reimbursements consist of expenditure incurred on behalf of other entities where there are agreements in place to ensure that Council is appropriately compensated for costs without making a profit. Examples of budgeted reimbursements include Road maintenance on behalf of DPTI, Private Works and Utilities at Council's sites provided to others entities. Council's anticipated reimbursements 2022/2023 of \$0.147 Million.

## OTHER

Other income consists of income generated Rebates and Distributions from Council's Insurance schemes and other sundry income from Council activities. For 2022/2023 it is anticipated that this will amount to \$0.096 Million.

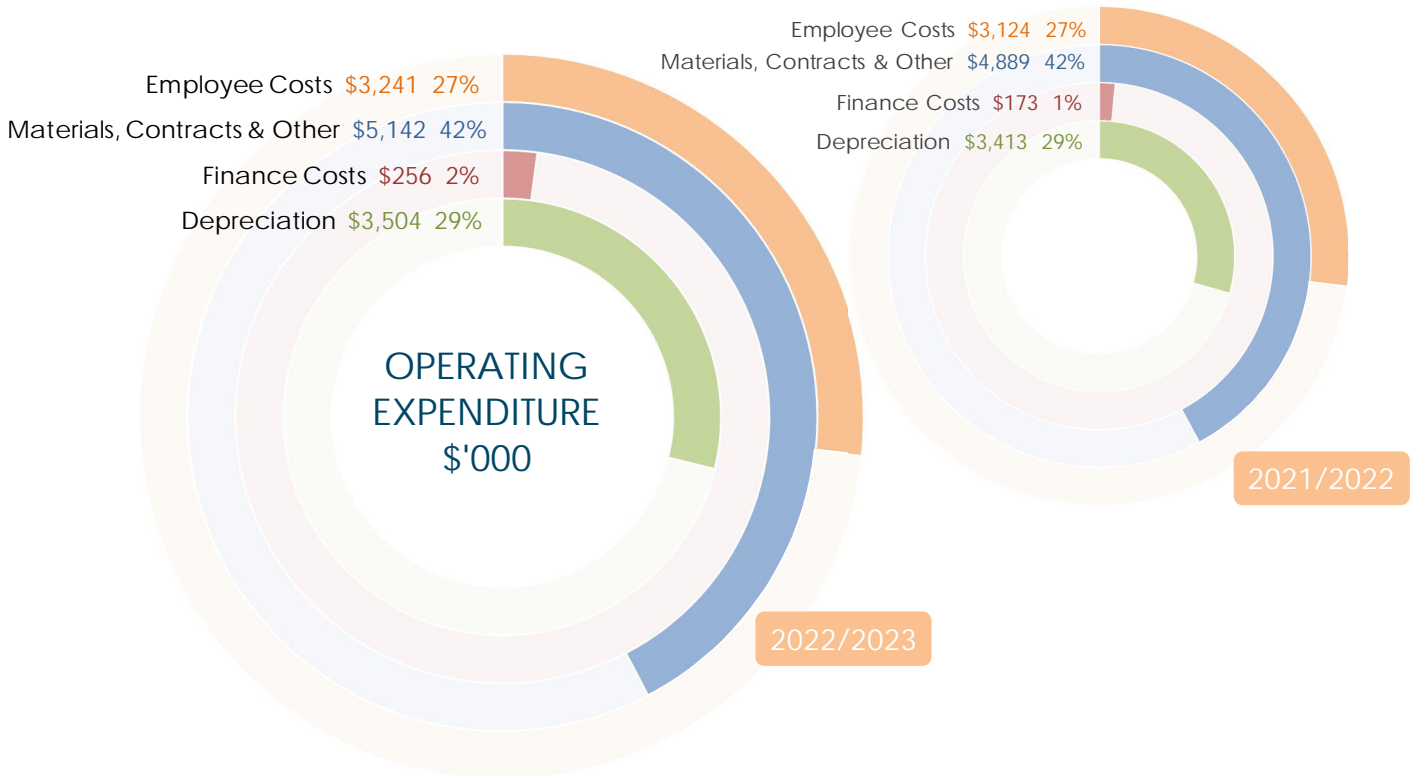
## LOAN BORROWINGS

In 2022/2023 Council plans to borrow up to \$1.300 million for the upgrade of the Smoky Bay Wastewater Treatment Plant. Council also plans to make loan principal repayments \$0.503 Million in 2022/2023 on existing loans.

# Operating Expenditure

In 2022/2023 Council has budgeted for operating expenditure of \$12.143 Million including depreciation of \$3.504 Million. This is a 4.5% or \$0.529 Million increase in Council’s current budgeted operating expenditure compared to 2021/2022.

The following graph separates Council’s 2022/2023 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 2022/2023 of \$3.241 Million represents an increase of \$0.117 Million from 2021/2022, on the following basis:

- Estimation in 2022/2023 that all Council staff positions will be occupied for the full year. Council’s 2021/2022 estimated employee costs included a reduction in employee costs where the position/s were vacant during the year.
- Estimated increase in salaries and wages rates as per Council’s two (2) Enterprise Bargaining Agreements (EBA), and Increment movements and reclassification as dictated by Council’s EBAs, plus increase in statutory superannuation guarantee contributions to employees
- Reduced portion of employee costs expensed to capital projects, resulting in higher portion of total employee costs reported as Operational expense.

## 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
- Event Contributions
- Eyre Peninsula Landscape Board Contribution

Council's budgeted materials, contractors and other expenses of \$5.142 Million for 2022/2023 is a \$0.253 Million (4.83%) increase from 2021/2022.

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

## FINANCE COSTS

Council has budgeted for a total of \$0.256 Million in interest payments, which is an increase of \$0.083 Million compared to 2021/2022 revised budget estimates, however Council's initial budgeted operating interest for 2021/2022 was \$0.280 million.

Council staff will endeavour to continue with effective treasury management practices to minimise Council's interest expenses in 2022/2023 as it has during previous financial years.

## DEPRECIATION

Council has budgeted a total of \$3.504 Million in depreciation for 2022/2023 which is an increase of \$0.091 Million compared to 2021/2022. 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 133% 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 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 %

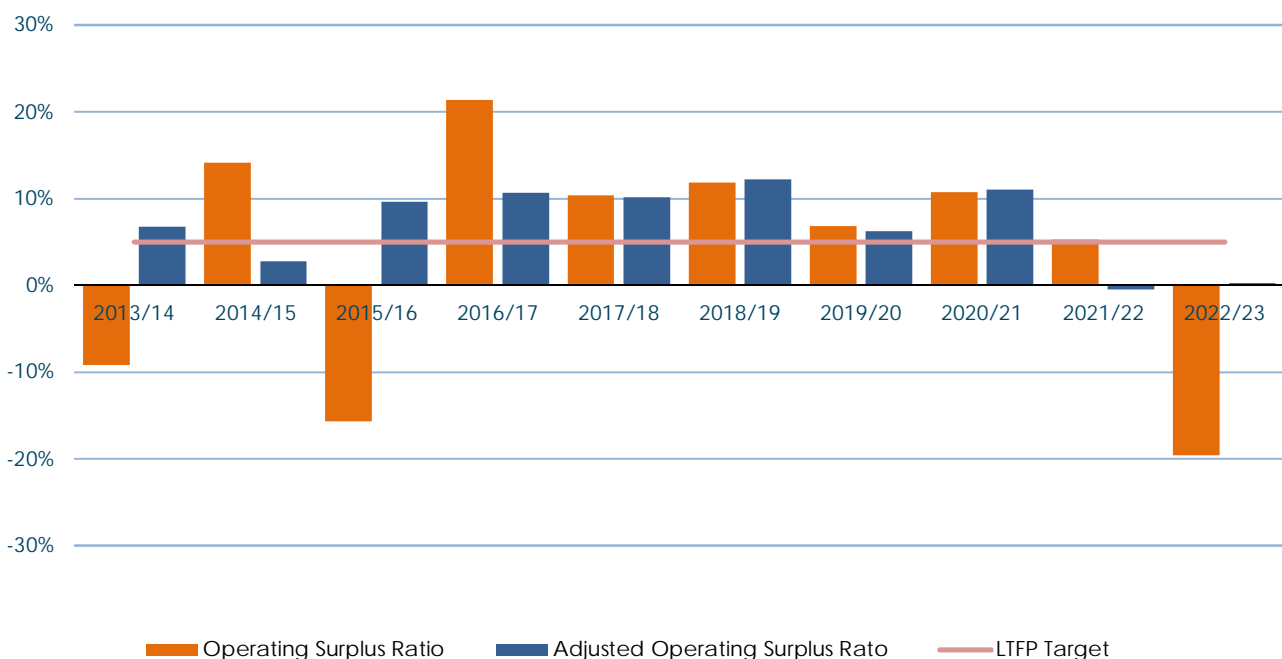
The following graphs show the Key Financial Indicator trends for the District Council of Ceduna over the last 5 years, in addition to the Key Financial Indicators pertaining to Council's 2022/2023 Annual Business Plan.

## 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. Due to fluctuating actual operating surpluses as a result of continual advance payments of Council's Financial Assistance Grants, Council's Adjusted Operating Surplus Ratio provides a more accurate representation of Council's operating position as revenue is recognised in the year that it is intended for rather than the year in which it is received.

Council's projected 2022/2023 operating surplus ratio is well below Council's strategic target as a result of reductions in revenue projections for various key Council activities, increases in operating costs associated with maintenance and future renewal of newly constructed assets and reduction in operating grant revenue relative in increases in costs due to Commonwealth Government freezing of indexation of General Purposes Financial Assistance Grants.

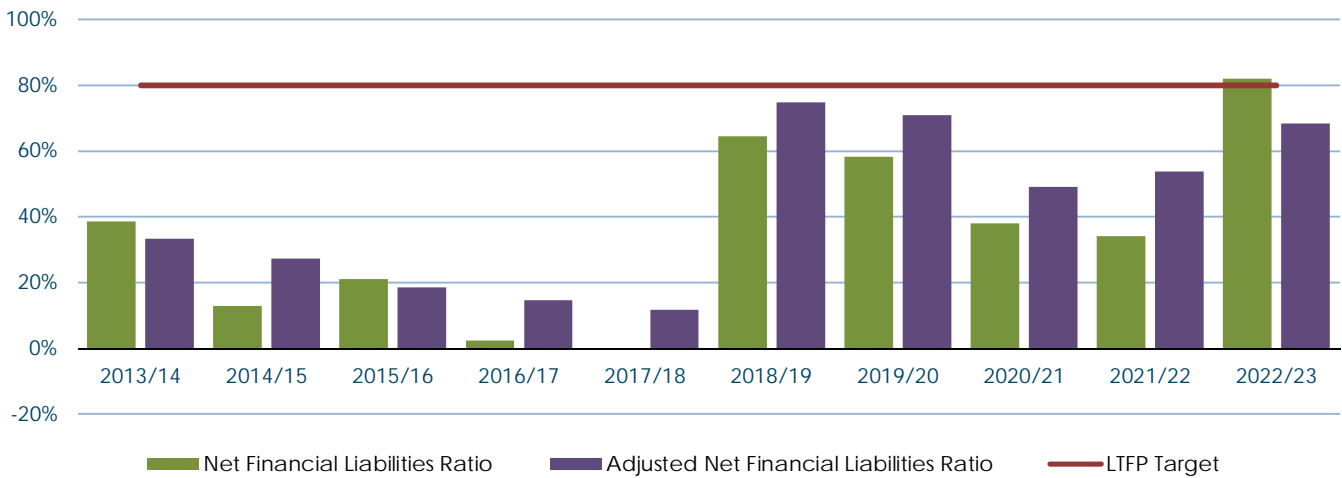
A continuation of Operating Deficits would place Council in a position where it may not be able to fund future services, including the renewal of existing assets without the necessity to borrow additional funds.





## 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 adjusted net financial liability takes into consideration adjustments to Council's reportable net financial liabilities and operating income for advance payments in Commonwealth Financial Assistance Grants.



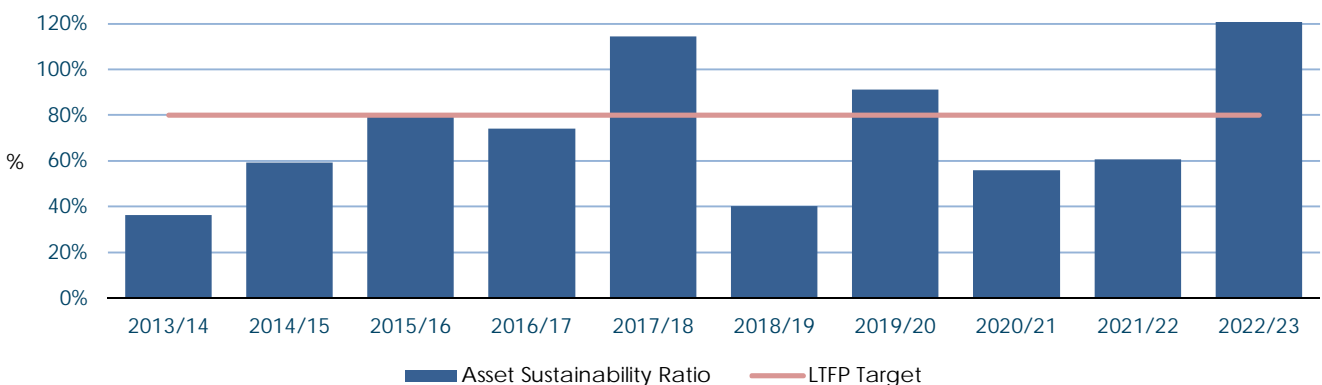
The construction of the Thevenard Marine Unloading Facility during 2018/2019 and 2019/2020 is the primary contributor to Council's increase in the Net Financial Liability Ratio compared with earlier years and in 2022/2023 Council is proposing additional borrowings for the construction of a replacement Smoky Bay Wastewater Treatment Plant.

Whilst Council's projected Net Financial Liabilities Ratio is close to Council's maximum acceptable target, appropriate management of Council's future expenditure and the requirement for appropriate financing by debenture accounts should ensure Council's Net Financial Liability Ratio does not exceed the Council's strategic target.

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 RENEWAL FUNDING 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 2022/2023 projected asset renewal expenditure is 133% of Council's budgeted depreciation and is above Council's current target of 80%. Annual expenditure on asset renewals will fluctuate against Council's linear target of 80% due to the requirements in particular years to spend additional amounts, however these years should also be offset by years where the targeted expenditure is not met.

*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 2022-23 year.*

## LONG TERM FINANCIAL PLANNING

During 2021/2022, Council has reviewed its Long Term Financial Plan ("LTFP") 2023-2032 to incorporate Council's current operating position and future operating assumptions. Council LTFP projected an adjusted operating deficit of \$0.565 million and capital expenditure of \$2.735 million and net financial liability ratio of 69.2%.

The 2022/2023 Annual Business Plan will not meet these forecasted results for the following key reasons:

- Additional operating grant revenue of \$1.059 million for Phase 3 of the Commonwealth Government's Local Roads and Community Infrastructure Programme ("LRCIP") and higher than forecast depreciation expense as a result of increased asset valuations.
- Additional Capital Expenditure of \$2.248 million initially included within 2021/2022 Annual Business Plan but budgeted for commencement and completion in 2022/2023, plus additional capital expenditure associated with the receipt of additional LRCIP funding.
- Additional borrowings associated with increased estimates for completion of Smoky Bay Wastewater Treatment Plant project in 2022/2023.

In previous years, the Operating position indicated that Council has 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. However these previous results have been enhanced as Council has been fortuitous in receiving additional operating grants.

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.

Repeated years of significant grant funding for the construction of new and/or renewed infrastructure has increased Council's operating budget as these newer facilities require more maintenance or the future renewal costs will be of a higher value. These additional costs, whilst Council also experiencing lower revenue projections at the Ceduna Aerodrome and Thevenard Marina, has meant over the past several years, Council operating position has moved towards prolonged Operating Deficits.

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 proposal to commit 133% 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.

The greatest challenge of Council is in progressing towards a 5% Operating Surplus Ratio without the need to rely on one off grants to achieve this target, whilst both operating and capital costs continue to increase at rates above the Consumer Price Index ("CPI").

# HOW COUNCIL WILL LEVY RATES AND CHARGES

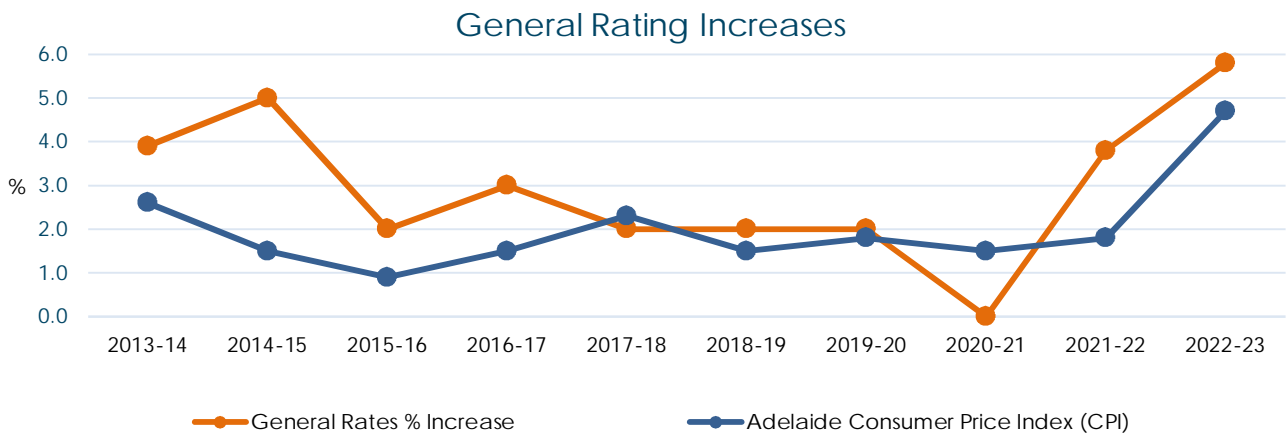
Council has limited options to generate the income required to pay for services which it provides to the community. It receives some State and Federal government grants and subsidies, and some income can be raised through fee paying services and facilities, fines, expiations and commercial activities, 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.

Council over the years 2017/2018 – 2020/2021 restrained from increasing rates by more than CPI, whilst the costs associated with delivering and maintaining services have increased by more than CPI. In reviewing Council’s long term operating outlook, Council’s LTFP recommends that Council’s General Rate increases should be approximately 1.1% above CPI to maintain Council’s current levels of services.

Council plans a 5.8% increase in total General Rate Revenue on existing rateable assessments, relative to General Rate Revenue in 2021/2022, whilst general rate revenue on new rateable assessment will be considered as additional revenue.

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



# General Rates

## DIFFERENTIAL GENERAL RATE

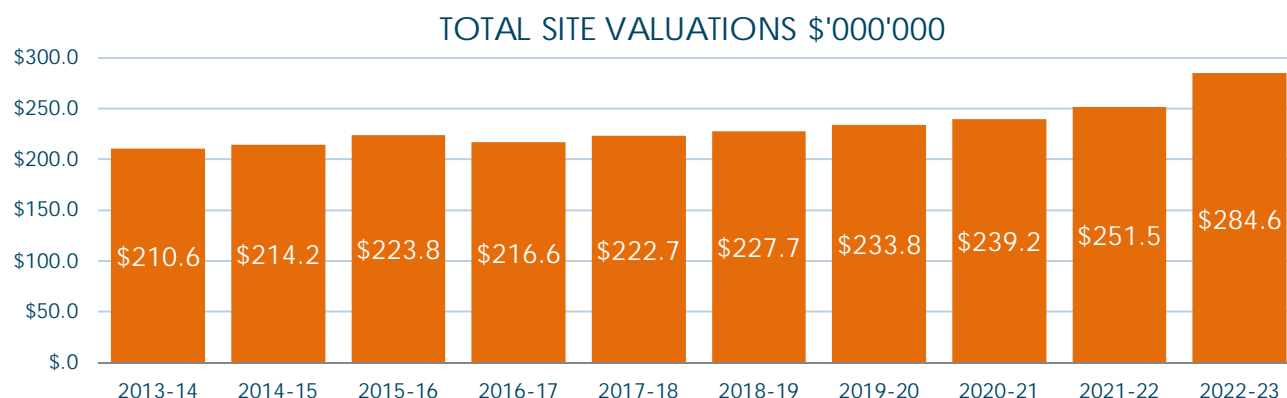
The District Council of Ceduna has maintained a General Rates strategy by applying 7 Differential Rates in the dollar (according to locality and, to a minor extent, land use) applied to the Site Value for properties, in conjunction with a Fixed Charge payable on all properties in the defined 4 townships (Ceduna, Thevenard, Smoky Bay and Denial Bay), 2 defined locations (Ceduna Waters 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, which finished in 2021/2022. In 2021/2022 the townships of Ceduna, Thevenard, Denial Bay and Smoky Bay were all levied the same differential general rate and this Annual Business Plan plans to continue with this strategy.

Council also levies Council Rates on assessments determined by tenancies using the definition of an allotment as defined in accordance with Section 152(5)(a)(ii) of the Local Government Act 1999. As a result separate areas of a parcel of land will be individually rated, if Council believes that these portions are separately leased or licensed to separate entities that are not the owner of the land.

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 12.81% to \$284.6m in 2022/2023.



Site Valuations have noticeably increased within Council's Rural areas where they have an average increased by 31.6% from the previous year due to the increasing market valuation of primary production land sales in the district. Whilst Council's four townships have had minimal valuation movements, Ceduna Waters properties on average will experience a 5.93% increase in their current valuations, following reductions in average valuations in four of the previous five years.

The following table illustrates the movements in site values for each separate rateable location for the previous six financial years.

Valuation % Change	Ceduna	Thevenard	Smoky Bay	Denial Bay	Ceduna Waters	Rural	Industrial	Total
2017/2018	1.90%	-2.31%	0.00%	0.00%	-6.96%	8.01%	10.00%	2.83%
2018/2019	0.53%	-0.05%	0.00%	0.00%	-10.29%	7.88%	0.00%	2.25%
2019/2020	0.24%	0.01%	0.00%	-8.17%	0.30%	7.83%	0.00%	2.66%
2020/2021	0.04%	0.01%	0.00%	0.00%	-15.53%	7.80%	0.00%	2.33%
2021/2022	0.03%	1.39%	0.34%	0.00%	-3.74%	13.66%	0.00%	5.11%
2022/2023	-1.05%	0.00%	0.00%	-0.61%	5.93%	31.55%	0.00%	12.81%

Taking into consideration the continual increases in valuations of Rural Land, along with levels of expenditure in each separate rateable location, Council is also proposing a reduction in Council's Rural & Ceduna Waters differential rates to 70% of the Council's "townships" differential general rate, instead of the 90% of township differential that has been applied to these locations for the previous six years.

Based on Council's planned 5.8% increase (plus growth from new assessments) in General Rate Revenue, changes in site valuation across the Council and the adjustment of the level of differential rating on Rural and Ceduna Water's assessments, the following table details the planned rates in the dollar applied to each of the rating differentials for 2022/2023 for Council to achieve its intended rating strategy for 2022/2023

Cents in Dollar - Differential	Ceduna	Thevenard	Smoky Bay	Denial Bay	Ceduna Waters	Rural	Industrial
2017/2018	1.4658	1.3570	1.2006	1.0661	1.3192	1.3192	28.3597
2018/2019	1.4567	1.4026	1.2810	1.1588	1.3110	1.3110	28.3579
2019/2020	1.4474	1.4474	1.3602	1.2501	1.3027	1.3027	28.3561
2020/2021	1.3986	1.3986	1.3986	1.3033	1.2588	1.2588	28.3406
2021/2022	1.4323	1.4323	1.4323	1.4323	1.2891	1.2891	28.3473
2022/2023	1.54474	1.54474	1.54474	1.54474	1.08132	1.08132	30.57185

## 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.

Additionally, Council for rating purposes levies rates on individual areas within parcels of land defined by leases or licenses in accordance with Section 152(5)(a)(ii) of the Local Government Act 1999

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 2021/2022 fixed charge of \$700 per rateable property, which equates to 29.6% of Council's total general rate revenue.

## GENERAL RATE CAPPING

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

Council will apply a Pensioner General Rate Cap of 10.8% 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 2022/2023.

In addition, Council will apply a General Rate Cap of 15.8% 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 2022/2023.

The application of both capping mechanisms will result in 192 assessments receiving general rate relief totalling \$13,144 as a result of significant valuation increases from the previous financial year. 189 of these assessments are within the Rural location where capping totalling \$13,004 is planned to be applied in 2022/2023.

## GENERAL RATING EFFECTS ON EXISTING ASSESSMENTS

As a result of Council's 5.8% increase in General Rates (relative to 2021/2022 assessments), changes in valuations and the planned adjustments in level of differential rating for 2022/2023, the following table summarises the effects of Council's planned General Rating principals for all assessments within each rating locations.

	2021/2022		Revenue on Existing \$'000	2022/2023		AVE. CHANGE ON EXISTING ASSESSMENTS	
	Total Rate Revenue \$'000	Ave. per Assessment		Ave. per Assessment	New Assessment Revenue	\$	%
Rural	1,479	2674.70	1,620	2,930.13	21,688	255.43	9.55%
Ceduna	1,742	1668.74	1,810	1,733.59	1,309	64.86	3.89%
Thevenard	548	1727.25	573	1,806.87	0	79.62	4.61%
Smoky Bay	405	2036.83	427	2,145.32	0	108.50	5.33%
Denial Bay	85	1542.87	87	1,578.46	2,028	35.59	2.31%
Industry	51	50591.25	55	54,506.46	0	3,915.21	7.74%
Ceduna Waters	205	1315.09	192	1,232.65	2,327	-82.44	-6.27%

519 of the Council's existing rateable assessments (22.3%) will experience a reduction in the General Rates levied on their assessments relative to 2021/2022, whilst a further 1004 of Council's existing rateable assessments (43.2%) will experience a general rate increase of 5.8% or less relative to 2021/2022.

Further to this, whilst a significant reduction in the differential general rates is planned, as a result of increases in the valuations in the rural rating area 364 (65.82%) of existing rural assessments will experience increases of 5.8% or more relative to general rates levied in 2021/2022.

Additionally, as a result of redistribution of general rate revenue as a result of the planned reduction of the Rural and Ceduna Waters differential rates, 433 (26.79%) existing assessments across the Council's four townships will experience increases of 5.8% or more relative to general rates levied in 2021/2022 relative to 2021/2022, with the majority of these increase (96.56%) being between 5.8% and 10.0%.

# 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. 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 2022/2023 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 Waste Collection Service Charge for 2021/2022 was \$172.60 per assessment. Following a review of Council's Service Charge modelling for Waste Collection, Council plans a Waste Collection Service Charge for 2022/2023 of \$188.78 per assessment, which represents a 9.2% increase relative to the 2021/2022 Service Charge.

## 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 determined 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 2022/2023 Fees & Charges schedule for the planned Water Connection Fee).

The following table details the Water Service Charges per assessment planned for 2022/2023.

WATER SERVICE CHARGE (BY LAND USE)	Category	Charge per meter	
		2021/2022	2022/2023
Residential, Vacant Land & Commercial	Connected	\$ 426.20	\$ 440.52
All Other Land Uses	Connected	\$ 728.40	\$ 752.92
All Land Uses	Unconnected	\$ 255.60	\$ 264.20

## 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.

As a result of the planned upgrade to Smoky Bay Wastewater Treatment Plant and adjustments in the replacement intervals of key infrastructure within the Ceduna Wastewater Treatment Plant, Council is proposing an increase of 7.94% per Occupied CWMS unit for 2022/2023.

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).

The following table details the CWMS Service Charges planned for 2022/2023.

CWMS SERVICE CHARGE	Charge per Unit	
	2021/2022	2022/2023
Occupied	\$ 523.30	\$ 529.90
Vacant	\$ 392.50	\$ 397.45



# Separate Rates

## REGIONAL LANDSCAPES LEVY

Following the introduction of the Landscape South Australia Act 2019 to replace the Natural Resources Management Act 2004, The Eyre Peninsula Landscapes Board (the Board) has now superseded the Eyre Peninsula Natural Resources Management (EPNRM) Board.

The application of the new Landscapes Board is similar to the EPNRM where Council is required to pay an annual contribution fee to the Landscapes Administration Fund, which distributes the appropriate funds the Regional Landscape Board. The 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 Board, by imposing a Separate Rate by the deemed land use 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 receives minimal financial benefit from this separate rate. Following the release of the Board's Annual Business Plan, Council's contribution for 2022/2023 will reduce to \$180,903 as a result of reduced assessments that the separate rate is levied on.

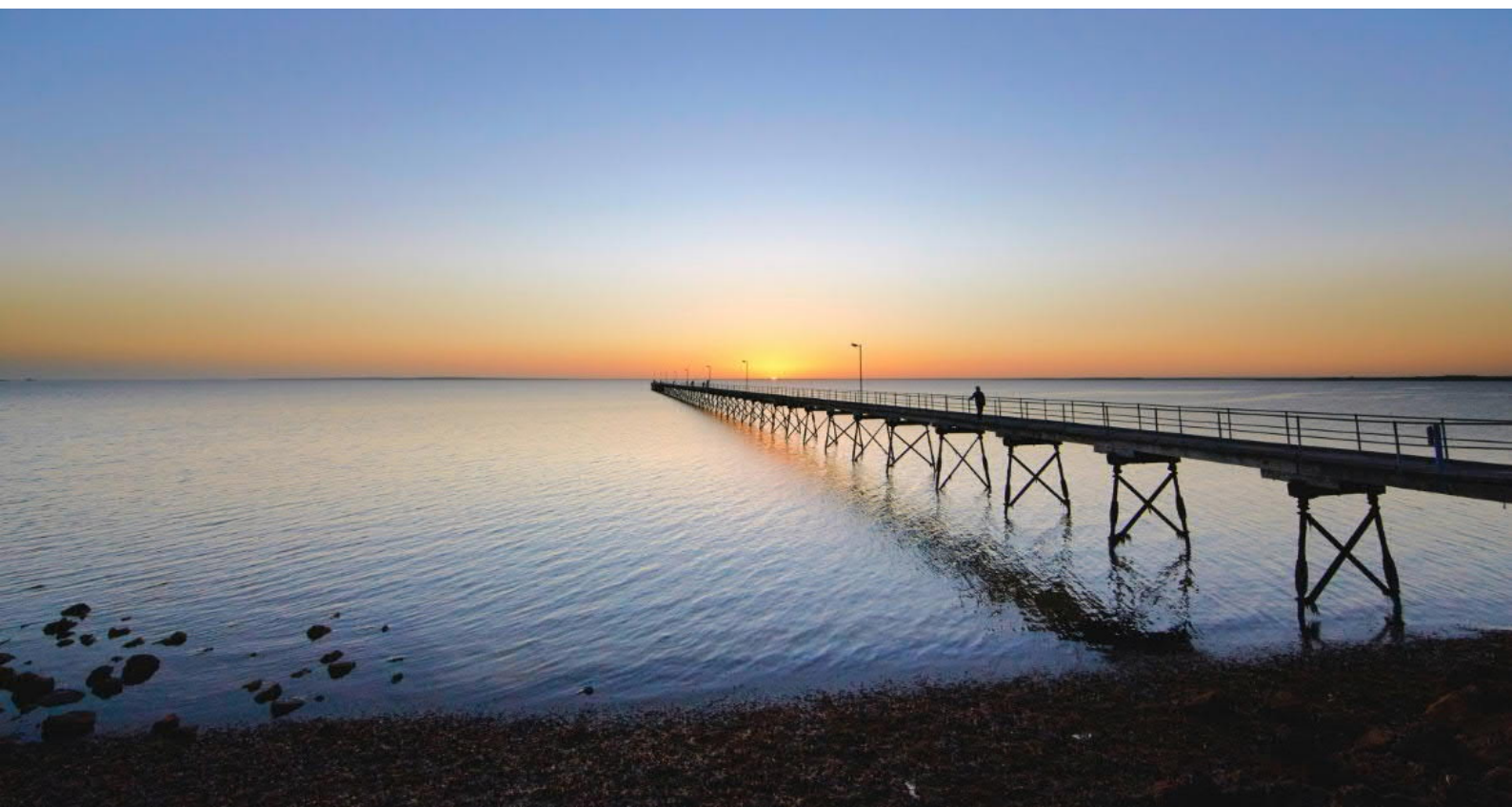
The following table details the planned Regional Landscapes Levy Separate Rate for 2022/2023.

Eyre Peninsula Landscapes Board Levy (by Land Use)	Rates per Land Use	
	2021/2022	2022/2023
Residential, Vacant Land & Other	\$ 79.43	\$ 81.25
Commercial & Industrial	\$ 119.14	\$ 121.87
Primary Production	\$ 158.86	\$ 162.50

Although Council's planned contribution relative to 2021/2022 will reduce, the individual increase in each Separate Rate will be 2.3%.

*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 2022/2023



## Statement of Comprehensive Income

2020/21 Actuals	2021/22 Budget		2022/23 Budget
\$'000s	\$'000s	INCOME	\$'000s
4,322	4,538	General Rates	4,816
1,430	1,493	Other Rates	1,532
65	81	Statutory Charges	49
1,045	1,164	User Charges	1,247
4,558	4,731	Grants & Contributions	2,264
-	1	Investment Income	5
146	121	Reimbursements	142
142	113	Other Income	96
11,708	12,242	TOTAL INCOME	10,151
<b>EXPENSES</b>			
2,932	3,124	Employee Costs	3,241
4,085	4,889	Materials, Contracts & Other Expenses	5,142
122	173	Finance Costs	256
3,318	3,413	Depreciation	3,504
10,457	11,599	TOTAL EXPENSES	12,143
1,251	643	OPERATING SURPLUS/(DEFICIT)	( 1,992)
( 477)	( 128)	Net Gain on Disposal	-
1,189	320	Amounts specifically for new or upgraded assets	-
1,963	835	NET OPERATING SURPLUS/(DEFICIT)	( 1,992)
<b>OTHER COMPREHENSIVE INCOME</b>			
385	-	Physical resources received free of charge	-
11,546	-	Change in revaluation surplus	-
13,894	835	TOTAL COMPREHENSIVE INCOME	( 1,992)

## Balance Sheet

2020/21 Actuals	2021/22 Budget		2022/23 Budget
\$'000s	\$'000s	ASSETS	\$'000s
<b>CURRENT ASSETS</b>			
135	6,155	Cash & Cash Equivalents	2,020
1,307	1,100	Trade & Other Receivables	1,000
795	589	Inventories	1,189
		Other Financial Assets	-
2,237	7,844	<b>TOTAL CURRENT ASSETS</b>	<b>4,209</b>
<b>NON-CURRENT ASSETS</b>			
-	-	Financial Assets	-
128,727	128,866	Infrastructure, Property, Plant & Equipment	131,289
390	238	Other Non-Current Assets	175
129,117	129,104	<b>TOTAL NON-CURRENT ASSETS</b>	<b>131,464</b>
131,354	136,948	<b>TOTAL ASSETS</b>	<b>135,673</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
900	850	Trade & Other Payables	800
1,086	496	Borrowings	510
553	893	Provisions	617
2,539	2,239	<b>TOTAL CURRENT LIABILITIES</b>	<b>1,927</b>
<b>NON-CURRENT LIABILITIES</b>			
	-	Trade & Other Payables	-
2,987	8,293	Borrowings	9,072
347	100	Provisions	350
3,334	8,393	<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>9,422</b>
5,873	10,632	<b>TOTAL LIABILITIES</b>	<b>11,349</b>
125,481	126,316	<b>NET ASSETS</b>	<b>124,324</b>
<b>EQUITY</b>			
37,275	38,110	Accumulated Surplus	36,118
88,206	88,206	Other Reserves	88,206
125,481	126,316	<b>TOTAL EQUITY</b>	<b>124,324</b>

# Cash Flow Statement

2020/21 Actuals	2021/22 Budget		2022/23 Budget
\$'000s	\$'000s	CASHFLOWS FROM OPERATING ACTIVITIES	\$'000s
RECEIPTS			
5,731	6,135	Rates - general & other	6,348
47	81	Fees & other charges	49
1,008	1,268	User charges	1,347
-	1	Investment receipts	5
4,644	4,731	Grants utilised for operating purposes	2,264
151	121	Reimbursements	192
826	113	Other revenues	96
PAYMENTS			
(2,933)	(3,081)	Operating Payments to employees	(3,267)
(5,390)	(4,889)	Operating Payments to suppliers	(5,792)
(107)	(173)	Finance Payments	(256)
3,977	4,306	NET CASH PROVIDED BY (OR USED IN) OPERATING ACTIVITIES	986
CASHFLOWS FROM INVESTING ACTIVITIES			
RECEIPTS			
358	320	Amounts specifically for new or upgraded assets	-
	55	Sale of Replaced Assets	30
95	120	Sale of Surplus Assets	-
	-	Repayment of Community Loans	13
PAYMENTS			
(1,849)	(1,373)	Expenditure on new or upgraded assets	(1,281)
(2,076)	(2,124)	Expenditure on renewed assets	(4,676)
(3,472)	(3,002)	NET CASH PROVIDED BY (OR USED IN) INVESTING ACTIVITIES	(5,914)
CASHFLOWS FROM FINANCING ACTIVITIES			
RECEIPTS			
1	-	Proceeds from bonds & Deposits	
-	5,170	Proceeds from Borrowings	1,300
PAYMENTS			
(467)	(454)	Repayment of Borrowings	(507)
(466)	4,716	NET CASH PROVIDED BY (OR USED IN) FINANCING ACTIVITIES	793
39	6,020	NET INCREASE (DECREASE) IN CASH HELD	(4,135)
96	135	CASH AT BEGINNING OF YEAR	6,155
135	6,155	CASH AT END OF YEAR	2,020

## Statement in Changes of Equity

2020/21 Actuals	2021/22 Budget		2022/23 Budget
\$'000s	\$'000s		\$'000s
<b>ACCUMULATED SURPLUS</b>			
34,927	37,275	Balance at end of previous year	38,110
2,348	835	Net Surplus/(Deficit)	(1,992)
	-	Transfer From Reserves	-
	-	Transfer To Reserves	-
37,275	38,110	<b>BALANCE AT END OF YEAR</b>	36,118
<b>ASSET REVALUATION RESERVE</b>			
76,660	88,206	Balance at end of previous year	88,206
11,546	-	Gain on revaluation of infrastructure, property, plant & equipment	-
	-	Transfer to Accumulated Surplus on sale of infrastructure, property, plant & equipment	-
88,206	88,206	<b>BALANCE AT END OF YEAR</b>	88,206

## Uniform Presentation of Finances

2020/21 Actuals	2021/22 Budget		2022/23 Budget
\$'000s	\$'000s		\$'000s
11,708	12,242	Operating Revenue	10,151
(10,457)	(11,599)	<i>less Operating Expenses</i>	(12,143)
1,251	643	Operating Surplus/(Deficit) before Capital Amounts	(1,992)
<b>LESS NET OUTLAYS ON EXISTING ASSETS</b>			
(1,849)	2,924	Capital Expenditure on renewal and replacement of Existing Assets	5,086
3,318	(3,413)	less Depreciation, Amortisation and Impairment	(3,504)
-	(55)	less Proceeds from Sale of Replaced Assets	(30)
1,469	(544)	<b>NET OUTLAYS ON EXISTING ASSETS</b>	1,552
<b>LESS NET OUTLAYS ON NEW AND UPGRADED ASSETS</b>			
(2,076)	1,373	Capital Expenditure on New and Upgraded Assets	1,281
358	(320)	less Amounts specifically for New and Upgraded Assets	-
95	(120)	less Proceeds from Sale of Surplus Assets	-
(1,623)	933	<b>NET OUTLAYS ON NEW AND UPGRADED ASSETS</b>	1,281
1,097	254	<b>NET LENDING/(BORROWING) FOR FINANCIAL YEAR</b>	(4,825)

## Financial Indicators

2020/21 Actuals	2021/22 Budget		2022/23 Budget
1,251	643	Operating Surplus/(Deficit) Being the Operating Surplus/(Deficit) before Capital Amounts	( 1,992)
665	( 59)	Adjusted Operating Surplus/(Deficit) Being the Operating Surplus/(Deficit) before Capital Amounts after accounting for advanced Financial Assistance Grants (FAG) Payments	30
4,431	3,377	Net Financial Liabilities Net Financial Liabilities are defined as Total Liabilities less financial assets	8,329
10.7%	5.3%	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	-19.6%
11.0%	-0.5%	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	0.2%
38.0%	34.1%	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	82.1%
1.0%	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	2.5%
56.0%	60.6%	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	132.6%

# APPENDIX 2: FUNCTIONS & COST CENTRE DETAILS





## Operating Budget

Function	Cost Centre	Total
<b>BUSINESS UNDERTAKINGS</b>		
	<u>Private Works</u>	\$0
	Revenue	\$0
	Expenditure	\$0
	<u>Property Portfolio</u>	\$17,022
	Revenue	-\$83,104
	Expenditure	\$100,127
	<u>Sewerage/ STEDS</u>	-\$107,069
	Revenue	-\$964,924
	Expenditure	\$857,856
	<u>Water Supply - Domestic</u>	\$205,086
	Revenue	-\$529,638
	Expenditure	\$734,723
	<u>Jet A1 fuel sales</u>	\$37,273
	Revenue	-\$110,000
	Expenditure	\$147,273
	<u>Marine Offloading Facility</u>	\$385,501
	Revenue	-\$36,500
	Expenditure	\$422,001
<b>BUSINESS UNDERTAKINGS Total</b>		<b>\$537,814</b>
<b>COMMUNITY SERVICES</b>		
	<u>Crime Prevention</u>	\$53,522
	Expenditure	\$53,522
	<u>Other Fire Protection</u>	\$21,681
	Expenditure	\$21,681
	<u>Other Public Order and Safety</u>	\$150,000
	Expenditure	\$150,000
	<u>Other Health Services</u>	\$14,363
	Revenue	-\$58,000
	Expenditure	\$72,363
	<u>Senior Citizens Facilities</u>	\$32,025
	Expenditure	\$32,025
	<u>Children and Youth Services</u>	\$1,122
	Revenue	\$0
	Expenditure	\$1,122
	<u>Other Community Support</u>	\$11,666
	Expenditure	\$11,666
	<u>Cemeteries/Crematoria</u>	\$90,887
	Revenue	-\$30,000
	Expenditure	\$120,887
	<u>Public Conveniences</u>	\$125,999
	Expenditure	\$125,999
	<u>Car Parking - Non-fee-paying</u>	\$4,745
	Expenditure	\$4,745
<b>COMMUNITY SERVICES Total</b>		<b>\$506,012</b>

## Operating Budget (cont...)

Function	Cost Centre	Total
<b>CULTURE</b>		
	<u>Static Libraries</u>	\$28,709
	Revenue	-\$1,427
	Expenditure	\$30,136
	<u>Cultural Venues</u>	\$129,537
	Revenue	-\$1,500
	Expenditure	\$131,037
	<u>Heritage</u>	\$1,006
	Expenditure	\$1,006
	<u>Other Cultural Services</u>	\$10,000
	Expenditure	\$10,000
<b>CULTURE Total</b>		<b>\$169,251</b>
<b>ECONOMIC DEVELOPMENT</b>		
	<u>Regional Development</u>	\$38,838
	Expenditure	\$38,838
	<u>Tourism</u>	\$462,431
	Revenue	-\$171,610
	Expenditure	\$634,041
	<u>Other Economic Development</u>	\$9,937
	Expenditure	\$9,937
<b>ECONOMIC DEVELOPMENT Total</b>		<b>\$511,206</b>
<b>ENVIRONMENT</b>		
	<u>Domestic Waste</u>	\$133,247
	Expenditure	\$133,247
	<u>Recycling</u>	\$32,054
	Expenditure	\$32,054
	<u>Waste Disposal Facility</u>	\$277,796
	Revenue	-\$1,000
	Expenditure	\$278,796
	<u>Other Waste Management</u>	-\$349,536
	Revenue	-\$419,310
	Expenditure	\$69,774
	<u>Coastal Protection</u>	\$28,880
	Expenditure	\$28,880
	<u>Stormwater and Drainage</u>	\$51,166
	Revenue	-\$180,903
	Expenditure	\$232,069
	<u>Street Cleaning</u>	\$155,654
	Expenditure	\$155,654
	<u>Street Lighting</u>	\$132,022
	Expenditure	\$132,022
	<u>Other Environment</u>	\$2,321
	Expenditure	\$2,321
<b>ENVIRONMENT Total</b>		<b>\$463,606</b>

## Operating Budget (cont...)

Function	Cost Centre	Total
<b>RECREATION</b>		
	<u>Jetties</u>	\$108,313
	Expenditure	\$108,313
	<u>Other Marine Facilities</u>	\$22,004
	Expenditure	\$22,004
	<u>Parks and Gardens</u>	\$849,041
	Revenue	-\$17,790
	Expenditure	\$866,831
	<u>Swimming Centres - Outdoor</u>	\$58,026
	Expenditure	\$58,026
<b>RECREATION Total</b>		<b>\$1,037,384</b>
<b>REGULATORY SERVICES</b>		
	<u>Dog and Cat Control</u>	\$76,870
	Revenue	-\$24,000
	Expenditure	\$100,870
	<u>Building Control</u>	\$10,000
	Revenue	-\$10,000
	Expenditure	\$20,000
	<u>Town Planning</u>	\$72,500
	Revenue	-\$12,500
	Expenditure	\$85,000
	<u>Health Inspections</u>	\$17,500
	Revenue	-\$2,500
	Expenditure	\$20,000
	<u>Litter Control</u>	\$4,890
	Expenditure	\$4,890
	<u>Parking Control</u>	\$10,113
	Expenditure	\$10,113
	<u>Other Regulatory Services</u>	\$0
	Revenue	\$0
	Expenditure	\$0
<b>REGULATORY SERVICES Total</b>		<b>\$191,874</b>
<b>TRANSPORT</b>		
	<u>Aerodrome</u>	\$195,797
	Revenue	-\$299,637
	Expenditure	\$495,434
	<u>Footpaths and kerbing</u>	\$160,441
	Expenditure	\$160,441
	<u>Roads - sealed</u>	\$229,098
	Revenue	-\$447,312
	Expenditure	\$676,410
	<u>Roads - formed</u>	\$1,616,684
	Expenditure	\$1,616,684
	<u>Roads - natural formed</u>	\$0
	Revenue	\$0
	Expenditure	\$0
	<u>Traffic Management</u>	\$60,368
	Expenditure	\$60,368
	<u>LGGC - roads (formula funded)</u>	-\$1,314,635
	Revenue	-\$1,314,635
	<u>Other Transport</u>	\$21,820
	Revenue	-\$38,000
	Expenditure	\$59,820
<b>TRANSPORT Total</b>		<b>\$969,573</b>

## Operating Budget (cont...)

Function	Cost Centre		Total
<b>PLANT HIRE &amp; DEPOT COSTS</b>			
	<u>Plant hire &amp; depot costs</u>		\$217,030
		Revenue	-\$691,847
		Expenditure	\$908,877
<b>PLANT HIRE &amp; DEPOT COSTS Total</b>			<b>\$217,030</b>
<b>UNCLASSIFIED</b>			
	<u>Unclassified activities</u>		-\$4,685
		Revenue	-\$4,685
<b>UNCLASSIFIED Total</b>			<b>-\$4,685</b>
<b>COUNCIL ADMINISTRATION</b>			
	<u>Administration - other</u>		\$103,950
		Revenue	-\$105,000
		Expenditure	\$208,950
	<u>Elected Members</u>		\$139,250
		Expenditure	\$139,250
	<u>Organisational</u>		\$276,443
		Expenditure	\$276,443
	<u>Human Resources</u>		\$146,700
		Revenue	\$0
		Expenditure	\$146,700
	<u>Information Technology</u>		\$222,652
		Expenditure	\$222,652
	<u>Rates Administration</u>		-\$4,712,108
		Revenue	-\$4,933,193
		Expenditure	\$221,085
	<u>Occupancy</u>		\$140,898
		Expenditure	\$140,898
	<u>Other Support Services</u>		\$1,487,271
		Revenue	\$0
		Expenditure	\$1,487,271
	<u>LGGC - general purpose</u>		-\$410,917
		Revenue	-\$410,917
			-
<b>COUNCIL ADMINISTRATION Total</b>			<b>\$2,605,861</b>
			<b>\$1,993,203</b>

# Capital Budget

Function	Cost Centre	Account Description	Total
<b>BUSINESS UNDERTAKINGS</b>			
	<u>Property Portfolio</u>		\$8,000
		Ceduna Oysterfest Shed	\$8,000
	<u>Sewerage/ STEDS</u>		\$1,698,868
		CAPITAL - Smoky Bay Wastewater Treatment	\$1,306,081
		CAPITAL - Pump Station 10	\$86,523
		CAPITAL - Pump Station 11 - Renew	\$85,114
		CAPITAL - Pump Station 7 - Renew	\$78,259
		CAPITAL - Smoky Bay STEDS	\$73,000
		CAPITAL - Pump Station 1A Replacement	\$46,777
		CAPITAL - Pump Station 9 - Renew	\$23,114
	<u>Marine Offloading Facility</u>		\$153,000
		CAPITAL - Thevenard Unloading Facility	\$153,000
<b>BUSINESS UNDERTAKINGS Total</b>			<b>\$1,859,868</b>
<b>COMMUNITY SERVICES</b>			
	<u>Cemeteries/Crematoria</u>		\$70,000
		CAPITAL - Cemeteries	\$70,000
<b>COMMUNITY SERVICES Total</b>			<b>\$70,000</b>
<b>CULTURE</b>			
	<u>Cultural Venues</u>		\$30,000
		CAPITAL - Town Hall Development	\$30,000
<b>CULTURE Total</b>			<b>\$30,000</b>
<b>ECONOMIC DEVELOPMENT</b>			
	<u>Other Economic Development</u>		\$29,629
		CAPITAL - Pinky Point Stairway	\$29,629
<b>ECONOMIC DEVELOPMENT Total</b>			<b>\$29,629</b>
<b>ENVIRONMENT</b>			
	<u>Coastal Protection</u>		\$686,893
		CAPITAL - Smoky Bay Foreshore Revetment	\$686,893
<b>ENVIRONMENT Total</b>			<b>\$686,893</b>
<b>RECREATION</b>			
	<u>Parks and Gardens</u>		\$135,116
		CAPITAL - Thevenard Welcome Park Upgrade	\$21,126
		CAPITAL - Christmas Tree Decorations and Banners	\$18,198
		CAPITAL - Ceduna Foreshore Playground	\$17,000
		CAPITAL - Minor Plant	\$14,342
		CAPITAL - Ceduna Foreshore Bollards stg 2	\$13,586
		CAPITAL - Denial Bay Playground Area	\$10,074
	<u>Swimming Centres - Outdoor</u>		\$559,358
		CAPITAL - Swimming Pool Enclosure	\$559,358
<b>RECREATION Total</b>			<b>\$694,474</b>

## Capital Budget (cont.)

Function	Cost Centre	Account Description	Total
<b>TRANSPORT</b>			
	<u>Aerodrome</u>		\$50,000
		CAPITAL - Airport Terminal	\$50,000
	<u>Roads - sealed</u>		\$1,051,873
		CAPITAL - Resealing - Ceduna/Thevenard Streets	\$701,873
		CAPITAL - CBD Upgrade #5A	\$350,000
	<u>Roads - formed</u>		\$1,381,048
		Rd #117 - Geue Rd	\$375,562
		CAPITAL - Rd #55 - Kalanbi Rd	\$308,111
		CAPITAL - Rd #139 - Dog Fence Rd	\$220,911
		CAPITAL - Rd #1(S) - Point Bell Rd	\$179,742
		CAPITAL - Denial Bay Road	\$178,272
		CAPITAL - Rd #21 - Mewett Road	\$76,407
		CAPITAL - Rd #133 - Laura Bay Rd (Fox Creek Cross)	\$42,042
	<u>Traffic Management</u>		\$68,435
		CAPITAL - Signs	\$68,435
<b>TRANSPORT Total</b>			<b>\$2,551,356</b>
<b>PLANT HIRE &amp; DEPOT COSTS</b>			
	<u>Plant hire &amp; depot costs</u>		\$323,232
		CAPITAL - Replace Plant #203	\$101,035
		CAPITAL - Refurbish Plant #5	\$98,705
		CAPITAL - Purchase of Plant & Equipment	\$69,000
		CAPITAL - Replace Plant #275	\$54,492
<b>PLANT HIRE &amp; DEPOT COSTS Total</b>			<b>\$323,232</b>
<b>COUNCIL ADMINISTRATION</b>			
	<u>Information Technology</u>		\$97,501
		CAPITAL - Business System Software & Implementatio	\$97,501
	<u>Occupancy</u>		\$54,000
		CAPITAL - Administration Building Improvements	\$54,000
<b>COUNCIL ADMINISTRATION Total</b>			<b>\$151,501</b>
			<b>\$6,396,953</b>

# APPENDIX 3: RATING POLICY (CONCESSIONS & REBATES) 2022/2023



## 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/](http://www.sa.gov.au/)

Seniors concessions are granted to ratepayers who are holders of a current State Seniors card, eligible prior to 1 September 2022 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) and Council Policy 4.15 provides for assistance to ratepayers and debtors who are experiencing financial hardship on other forms of Council accounts.

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 10.8% above the 2021/2022 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 2021.
- 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 15.8% above the 2021/2022 general rates, for all property assessments where :

- 4.5.1 the general rates would have increased by more than 15.8% 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 2021 except in circumstances where the landowner makes application to Council and provides evidence that the change of ownership is eligible for exemption from the payment of stamp duty (on the transfer of ownership) pursuant to Section 71CC of the Stamp Duties Act 1923 (Interfamilial Transfer Of Farming Property).
- 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 30<sup>th</sup> September 2022. 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 2022/2023 FEES & CHARGES SCHEDULE





District Council of Ceduna  
Fees & Charges - Effective 1 July 2022

	2021-2022 ex GST	2022-2023 exc GST	GST Inc
<b>Administration Fees &amp; Charges</b>			
<b>Photocopies</b>			
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	1.82	1.82	2.00
A1	2.27	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			
<b>Council Documents</b>			
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)			
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
<b>Other Fees</b>			
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 2022

	2021-2022 ex GST	2022-2023 exc GST	GST Inc
<b>Dog &amp; Cat Management Fees</b>			
Registration Fees (subject to Ministerial approval)			
Non Standard Dog Annual Registration Fee	60.00	60.00	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 Non Standard working dogs	18.00	18.00	No GST
Fee for Standard working dogs		9.00	No GST
Fee for business registration (per dog)	240.00	240.00	No GST
Fee for guide, hearing and disability dogs	Nil	Nil	No GST
Fee for Transfer of Registration	Nil	Nil	No GST
Replacement disc fee	Nil	Nil	No GST
Penalty fee for late registrations	+25%	15.00	No GST
% rebate for partial year registration - after 1 January	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	Nil	Nil	No GST
<b>Cemetery Fees</b>			
Lease/grant fee for burial site (99 year tenure)	286.00	1508.00	No GST
Grave Digging/Filling - Monday-Friday 9am-4pm			
Adult	1354.55	1422.27	1564.50
Child (Under 10)	545.45	572.73	630.00
Other Times	+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	220.00	231.00	No GST
Site Works	1354.55	1422.27	1564.50
Grave Site Interning of Ashes			
Application Fee	220.00	231.00	No GST
Removal & Replacement of Concrete Top Site	556.36	584.18	642.60
Removal & Replacement of Blue Metal	113.64	119.32	131.25
Additional Specialist Costs (if Applicable) - Cost			
Niche Wall			
Lease - Tenure 99 years	182.00	250.00	No GST
In Ground Internment of Ashes	113.64	119.32	131.25
Interment fee including plaque placement	486.36	510.68	561.75
Plaque placement only (no ashes)	218.18	229.09	252.00
Ash Container	74.55	78.27	86.10
Small vases for Niche Wall			
Plaque placement only (no ashes)			

District Council of Ceduna  
Fees & Charges - Effective 1 July 2022

	2021-2022 ex GST	2022-2023 exc GST	GST Inc
<b>Refuse Bin Collection Charges</b>			
Commercial Refuse Pickup - Paid Annually in Advance (per pickup/collection)			
All bins collected on designated collection day	N/A	188.80	No GST
All bins collected on non- designated collection day	N/A	226.40	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	172.68	188.80	No GST
Per extra bin past 1 Bin	172.68	188.80	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)	172.68	188.80	No GST
Collection of an additional domestic bin on collection day (One Day Only)	6.00	6.50	No GST
<b>Ceduna Memorial Hall</b>			
Western Foyer Only			
Full Day - All hirers - 4 days or less/day	45.45	45.45	50.00
Weekly Hire - 5 days			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.			
Weddings, family functions, etc.			N/A
All other hirers -Businesses, Agencies, departmental groups(Gov & NGO's)			
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	45.45	45.45	50.00
Full Usage per usage	181.82	181.82	200.00
Community Group Discount on above charges			
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 2022

	2021-2022 ex GST	2022-2023 exc GST	GST Inc
<b>Ceduna Airport</b>			
Landing Charges: Regular passenger and charter flights - per head (unless covered by partnership agreement)	15.81	16.60	18.26
<b>General Aviation</b>			
Landing Fee - \$ charge/tonne for all aircraft (including helicopters)	15.81	16.60	18.26
Landing Only - minimum (chge per 1000kg)			
Landing Only - >5700kg (chge per landing)			
<b>Area Rental</b>			
Reserved Parking Areas - per sealed car park space	727.27	763.64	840.00
Reserved Parking Areas - per unsealed car park space	363.64	381.82	420.00
Terminal Rental Space	908.82	954.26	1049.69
Advertising Signs - Baggage Area - annual charge	174.42	183.14	201.46
<b>Jet A1 Refuelling</b>			
Business Hours - Processing Fee			
Business Hours - Refuelling Fee			
After Hours - Processing Fee			
After Hours - Refuelling Fee	138.72	145.66	160.22
Issue of Replacement Jet A1 Fuel Card			No GST
<b>Visitor Identification Card (VIC)</b>			
Issue of Visitor Identification Card	15.00	15.75	16.50
Supervision of VIC Holders (per Hour)	70.00	73.50	77.00
<b>Advertising Signs</b>			
Western Entrance - As per Policy 5.14	500.00	500.00	550.00

District Council of Ceduna  
Fees & Charges - Effective 1 July 2022

	2021-2022 ex GST	2022-2023 exc GST	GST Inc
<b>Water Schemes - Water West &amp; Smoky Bay Aquaculture Park</b>			
Connection Charge (includes meter & meter box)			
20mm	2453.00	2575.65	No GST
25mm	3727.00	3913.35	No GST
50mm	7285.00	7649.25	No GST
Installation of Meter - new at request of land owner			
20mm	356.00	373.80	No GST
25mm	440.00	462.00	No GST
50mm	2026.00	2127.30	No GST
Repair or Replace damaged meter			
20mm	355.00	372.75	No GST
25mm	432.00	453.60	No GST
50mm	1926.00	2022.30	No GST
Meter Box			
20mm or 25mm	755.00	792.75	No GST
>25mm	2235.00	2346.75	No GST
Repair or replace fittings other than meters			
20mm	243.00	255.15	No GST
25mm	243.00	255.15	No GST
50mm	432.00	453.60	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)			No GST
Relocation of Metered Service - Fee or Cost (Whichever is greater)			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)			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)			No GST
Administrative charge in relation to charge or amount not paid by due date & notice served on person liable			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			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 kL			No GST
Properties within Council Boundary			No GST
Properties outside Council Boundary			No GST
Smoky Bay Aquaculture Park - per kL			No GST
Eyre Highway Standpipe Water Automated Bulk Rate per			No GST
Eyre Highway Standpipe Water Coin Operated Rate per 150L			No GST

District Council of Ceduna  
Fees & Charges - Effective 1 July 2022

	2021-2022 ex GST	2022-2023 exc GST	GST Inc
<b>CWMS - Site Charges &amp; Reclaimed Water Usage</b>			
Disposal of Bulk Effluent (greater than 2kL) - per kL	12.00	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
<b>Boat Ramp Fees</b>			
Daily	6.50	6.50	7.15
Weekly	23.00	23.00	25.30
Monthly	58.00	58.00	63.80
Annual Permit (12 Month)			
Recreational Boat Owners	80.00	80.00	88.00
Recreational Boat Owners - Pension Concession Card Holders	60.00	60.00	66.00
Marine Scale Fishery License Holders & Commercial Operators (Class M, B & H Licenses)			
1 Boat	80.00	80.00	88.00
Each Additional Boat	40.00	40.00	44.00
Aquaculture Production Permit Holders (Oyster Growers)			
1 boat	431.82	431.82	475.00
2 boats	647.73	647.73	712.50
3 boats	863.64	863.64	950.00
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	
<b>By Laws - Permit Fees</b>			
<b>By Law 3 - Local Government Land</b>			
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
<b>Entertainers - Clause 2.14 - per instance</b>			
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
<b>By Laws - Expiations Fees</b>			
Fines & Expiations in relation to Council By-Law 3(6)	N/A	N/A	No GST
Fines & Expiations in relation to Council By-Law 3 (5.10.2)	50.00	50.00	No GST
Fines & Expiations in relation to All Other Council By-Laws	187.50	187.50	No GST
<b>Car Impounding Fees</b>			
Impounding Charges (inclusive of towing, labour and other incidental costs)	377.40	377.40	415.14
Depot Storage Costs/day	9.27	9.27	10.00
<b>Thevenard Marina Facility</b>			
<b>Annual Marina Pen Lease</b>			
Vessel 20 metres LOA or more	15000.00	15000.00	16500.00
Vessel 12 to 20 metres LOA	11250.00	11250.00	12375.00
Vessel less than 12 metres LOA	7500.00	7500.00	8250.00
Commercial Vessel Weekly Marina Pen Lease	500.00	500.00	550.00
<b>Daily Marina Pen Lease</b>			
Recreational Vessels	40.00	40.00	44.00
Commercial Vessels	80.00	80.00	88.00
Wharf & Jetty Usage (per Hour)	59.09	59.09	65.00
Daily Marina Pen & 1 Hour Wharf/Jetty Usage	100.00	100.00	110.00
Marina Pen & Wharf Utility Charges	59.09	59.09	65.00
Access Control Key Deposit	15.45	15.45	17.00