

2021-22

ANNUAL BUSINESS PLAN



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Executive Summary

The District Council of Ceduna's Annual Business Plan for 2021-22 provides an overview of the services, programs and strategic projects Council plans to deliver to the Community in 2021-22.

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 2021-22 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 3.8% overall increase in Council's General Rate Revenue from existing assessments rated in 2020-21, 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 2021-22. In addition, Council has planned to finalise its gradual equalisation of Council's 4 township differential rates into one standard differential rate, whilst maintaining a reduced differential rate for Rural and Ceduna Waters properties.

Council plans to apply a General Rate Cap of 13.8% and Pensioner rate cap of 8.8% to eligible assessments, to provide reasonable relief from significant valuation increases resulting in large increases in General Rates Payable in 2021-22, relative to 2020-21.

Key elements of the 2021-22 Annual Business Plan include –

- \$1.930 Million Operating Deficit (before Capital Amounts), resulting from Total Operating Revenues of \$9.419 Million and Total Operating Expenses of \$11.350 Million
- \$0.715 Million Adjusted Operating Deficit (before Capital Amounts), taking into consideration 2021-22 Financial Assistance Grants payment received in June 2021.
- 3.8% increase in Total General Rate Revenue levied on existing assessments
- 13.8% General Rate Cap and 8.8% Pensioner Rate Cap for eligible assessments
- \$4.823 Million in Capital Expenditure for the refurbishment of existing assets
- \$0.908 Million in Capital Expenditure for the construction or purchase of new assets or upgrading of existing assets
- \$1.000 Million in new borrowings, with repayments of \$0.454 Million on existing borrowings.

Providing Services to the Community

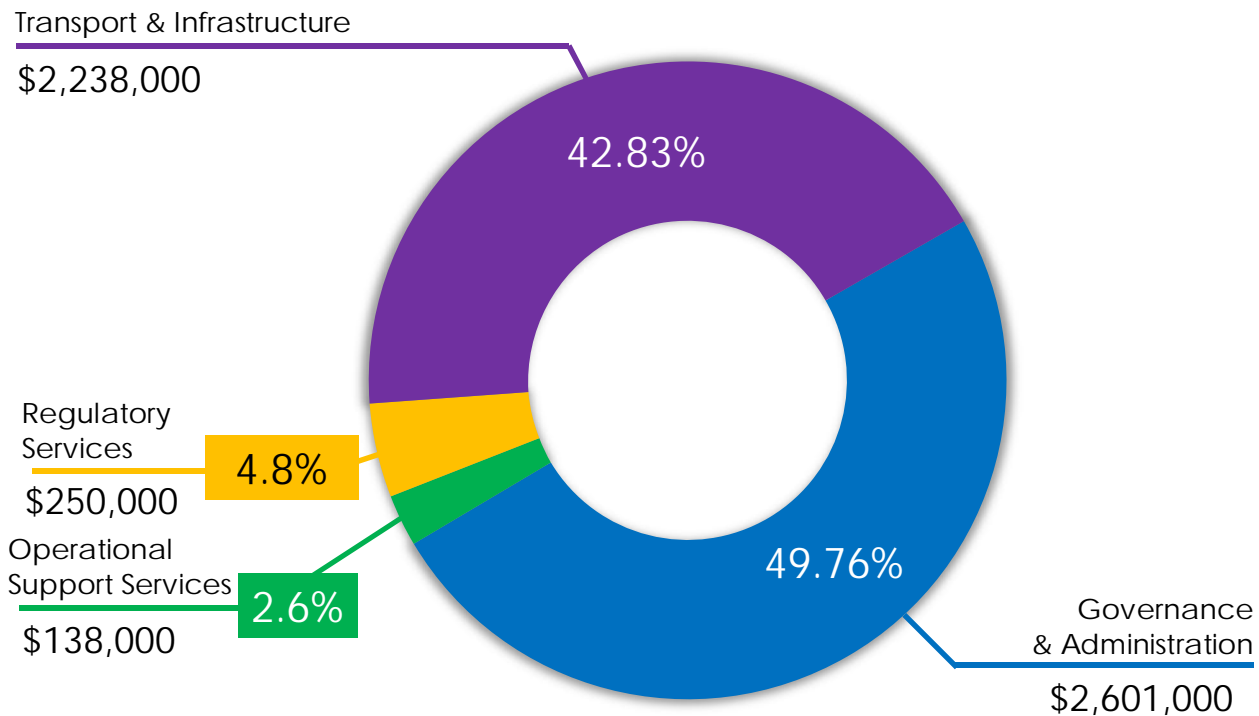
Council provides an extensive range of services to the Community. Some services are mandated due to Acts of Parliament, including the Local Government Act 1999 and are deemed a Statutory Service that Council must provide. In addition, Council also provides a variety of programs and services to the Community,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

Statutory Services

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

In 2021-22, Council plans to commit \$5.227 Million or 45.51% 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 \$2.679 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 2021-22 operational expenditure is planned.



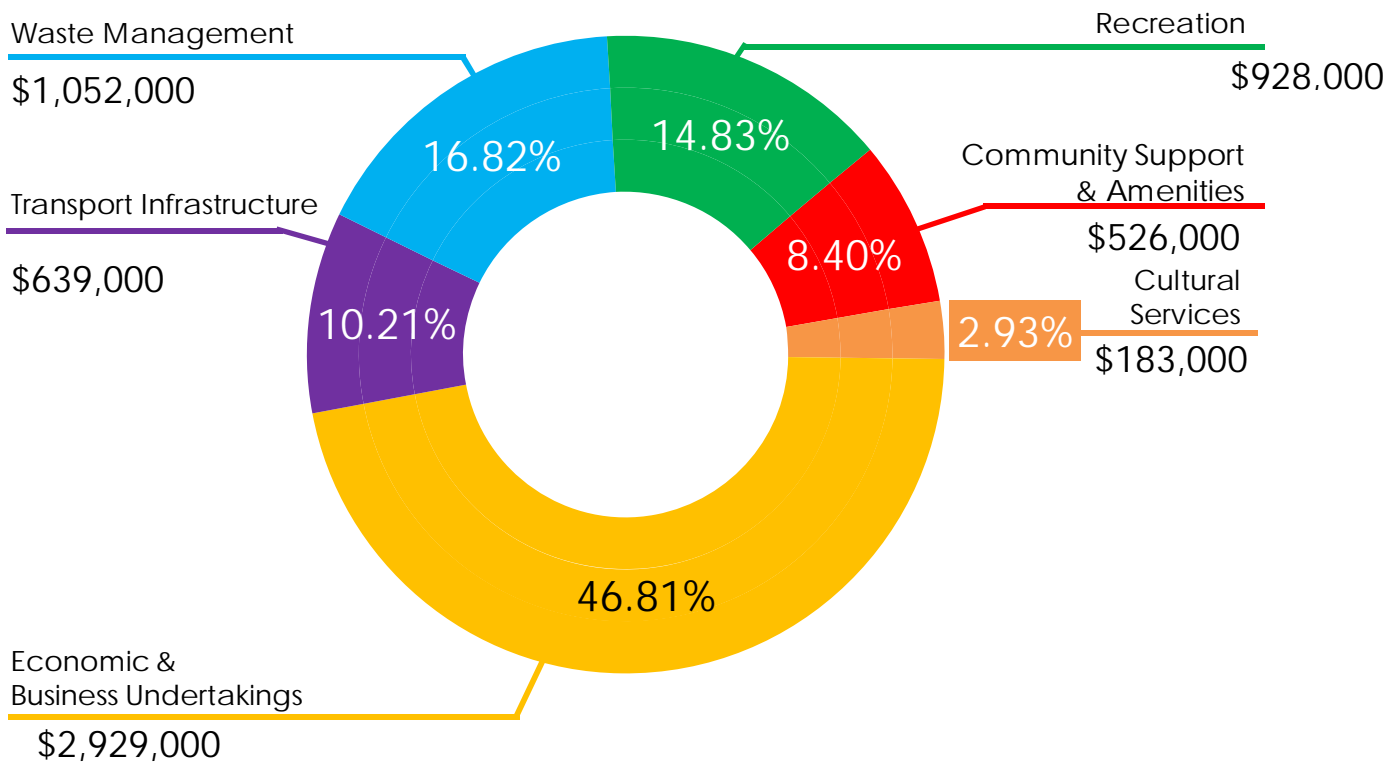
Discretionary Services

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 2021-22, Council plans to commit \$6.257 Million or 54.49% 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 \$3.051 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 2021-22 operational expenditure is planned.



2021-22 Key Projects

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

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

The 2021-22 Annual Business Plan has been developed in order to maintain the focus of the Strategic Goals and Strategic Actions contained in the Strategic Plan. Council plans to expend \$5.731 Million for constructing or purchasing of Capital Projects and the delivery of specific special operating projects during 2021-22.

Capital Renewal Projects for 2021-22

In 2021-22 Council plans to undertake Asset Renewal & Upgrading Projects to the value of \$4.823 Million. The following is a list of planned Asset Renewal Projects for 2021-22, along with the Strategic Plan goal/s each project can be referenced to.

Unsealed Roads Program - \$1,334,000 (1.2.2, 1.2.3, 1.8.1)

In 2021-22 Council has planned to re-sheet or re-shape 31km of rural unsealed roads.

Smoky Bay Wastewater Treatment Plant - \$1,079,000 (1.8.1, 2.2.1)

Council plans to replace the Smoky Bay Wastewater Treatment Plant during 2021-22.

Sealed Roads Program - \$843,000 (1.2.2, 1.2.3, 1.8.1)

In 2021-22 Council has planned to reseal 11.2km of sealed roads.

Public Toilet Construction - \$600,000 (1.3.1)

Council plans to replace five public toilets throughout the Council area with modern unisex public toilet facilities.

Plant Replacement Program - \$244,000 (1.8.1)

To meet our operational needs and enable effective delivery of services, Council plans to replace and/or refurbishment of current major plant at a cost of \$244,000.

Council Business System Upgrades - \$177,000 (4.5.2)

Council will continue with the upgrade of Council's business system and associated hosting and support services, through 2021-22. This project commenced 2020-21 and the funding for this project has carried over from the previous financial year.

Ceduna Aerodrome - \$145,000 (1.8.1, 1.6.2)

Council plans to undertake completion of upgrade to electrical and CCTV works at the Ceduna Aerodrome in 2021-22, long with correction works to unsealed runway 17/35.

Ceduna CWMS Infrastructure - \$125,000 (1.8.1, 2.2.1)

Council plans to replace 2 full pump stations along with replacement of pumps within the Wastewater Treatment Plant for the pumping of recycled effluent water.

Smoky Bay CWMS Infrastructure - \$99,000 (1.8.1, 2.2.1)

Council plans to upgrade CWMS pump stations to allow for remote telemetry connections to enable remote diagnostics.

Waste Management - \$85,000 (2.3.1)

Council plans to construct a replacement landfill cell at the Ceduna Landfill Site.

Directional Traffic Signage - \$60,000 (1.2.2)

Continued replacement of township and rural roadside directional signage.



Council plans to replace five existing Public Toilet facilities throughout the Council area and construct a further three new public toilets, utilising funding by Council, Federal and State Governments

New Capital Projects for 2021-22

In 2021-22 Council plans to undertake the construction and/or purchase of New Assets to the value of \$0.908 Million. The following is a list of planned New Asset Projects for 2021-22, along with the Strategic Plan goal/s each project can be referenced to.

Smoky Bay Revetment Wall - \$478,000 (1.8.1)

Council plans to construct a revetment wall along the Smoky Bay Esplanade with funding assistance from the SA Coastal Protection Board.

Public Toilet Construction - \$360,000 (1.3.1)

Council plans to construct three new public toilets throughout the Council area with the assistance of funding from the State Government.

Ceduna Cemetery - \$20,000 (1.8.1)

Council plans undertake works at the Ceduna Cemetery to clear minor vegetation to enable future expansion of the usable area of the cemetery

Open Spaces - \$18,000 (1.5.1)

Council plans to undertake installation of bollards around the Pinky Point lookout carpark and installation of an island median at the intersection of O'Loughlin Terrace and Kuhlmann Street, Ceduna

Ceduna Memorial Hall - \$17,000 (1.8.1)

Council plans to complete the connection of emergency backup generator to the Ceduna Memorial Hall, to enable the building to be used as an emergency refuge point during local/regional emergency events.

Plant Replacement Program - \$14,000 (1.8.1)

To meet operational needs and enable effective delivery of services, Council plans to purchase additional removable attachments to Council's current plant.

Council's Significant Operating Items

In 2021-22 Council plans to undertake \$0.338 Million in significant operating projects to assist in the delivery of Council's Strategic Plan. These operating items are included in Council's overall operating expenditure as discussed on page 15 of the Annual Business Plan.

The following is a list of planned operating projects for 2021-22, along with the Strategic Plan goal/s each project can be referenced to.

Ceduna Street Beat Contribution - \$150,000 (5.3.1)

Council plans to extend its commitment of \$150,000 per year towards the Ceduna Street Beat program.

Asset Management Plans and Asset Revaluations - \$100,000 (1.8.1)

Council plans to engage consultants to undertake asset condition assessments of several asset classes. Following condition assessments, Council then plans to engage consultants to assist Council staff and Elected Members in developing Council's Infrastructure Asset Management Plan.

Oysterfest Contribution (After Other Contributions) - \$50,000 (3.3.1)

Council plans to contribute \$50,000 towards the Ceduna Oysterfest.

Ceduna Foreshore Lawns - \$30,000 (1.5.1)

Council plans to undertake scarification of Ceduna Foreshore Lawns between the Ceduna Sailing Club and Foster Boat Ramp during 2021-22.

Traffic Management - \$8,000 (1.2.2)

Council plans to remove the existing small traffic median adjacent to the Ceduna Area School staff carpark on May Crescent to assist in traffic flows from the carpark.

How Will Council Fund the Annual Business Plan

As outlined earlier, the 2021-22 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 an Operating Deficit \$1.930 Million (before Capital Amounts), resulting from Total Operating Revenues of \$9.419 Million and Total Operating Expenses of \$11.350 Million.

In addition to the operational budget considerations, included within the 2021-22 Annual Business Plan is Capital Expenditure of \$5.731 Million (\$4.823 Million on replacing and renewing existing assets and \$0.908 Million for New and Upgraded Assets).

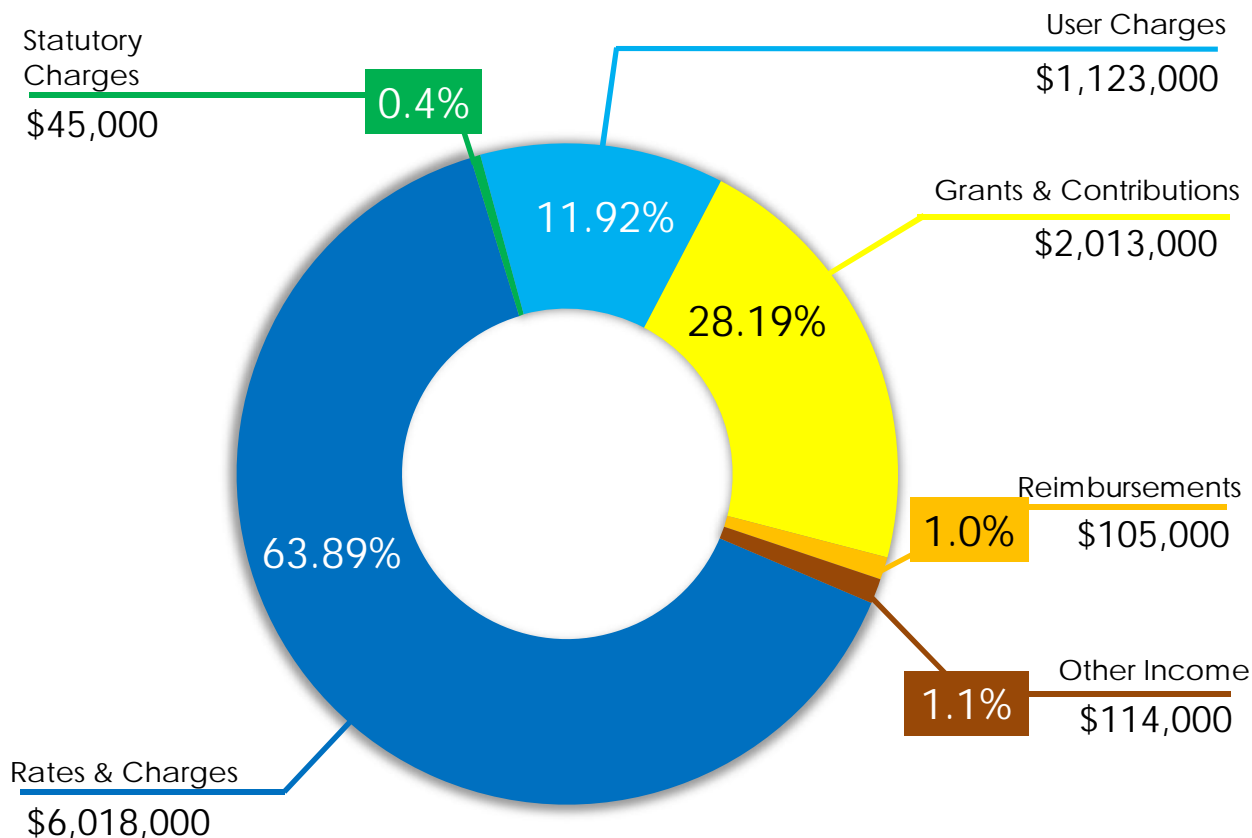
For further details of the Budgeted Annual Financial Statements refer to Appendix 1 of the Annual Business Plan.

Operating Income

Council has budgeted to receive reportable Operating Income of \$9.419 Million in 2021-22 which is a reduction of \$2.674 Million or 26.6% on Council's estimated 2020-21 operating income. The reasons for the significant reduction in revenue is due to 50% (estimated \$1.215 million) of Council's 2021-22 operating grants from the SA Grants Commission being paid in advance and additional operating grants received in June 2021 and therefore reportable in 2020-21 instead of 2021/22. In addition, Council also was in receipt of additional one off operating grants from the Federal government in 2020-21 as part of the government's COVID-19 stimulus package.

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 2021-22.

The following graph details the split in operating income categories for 2021-22.



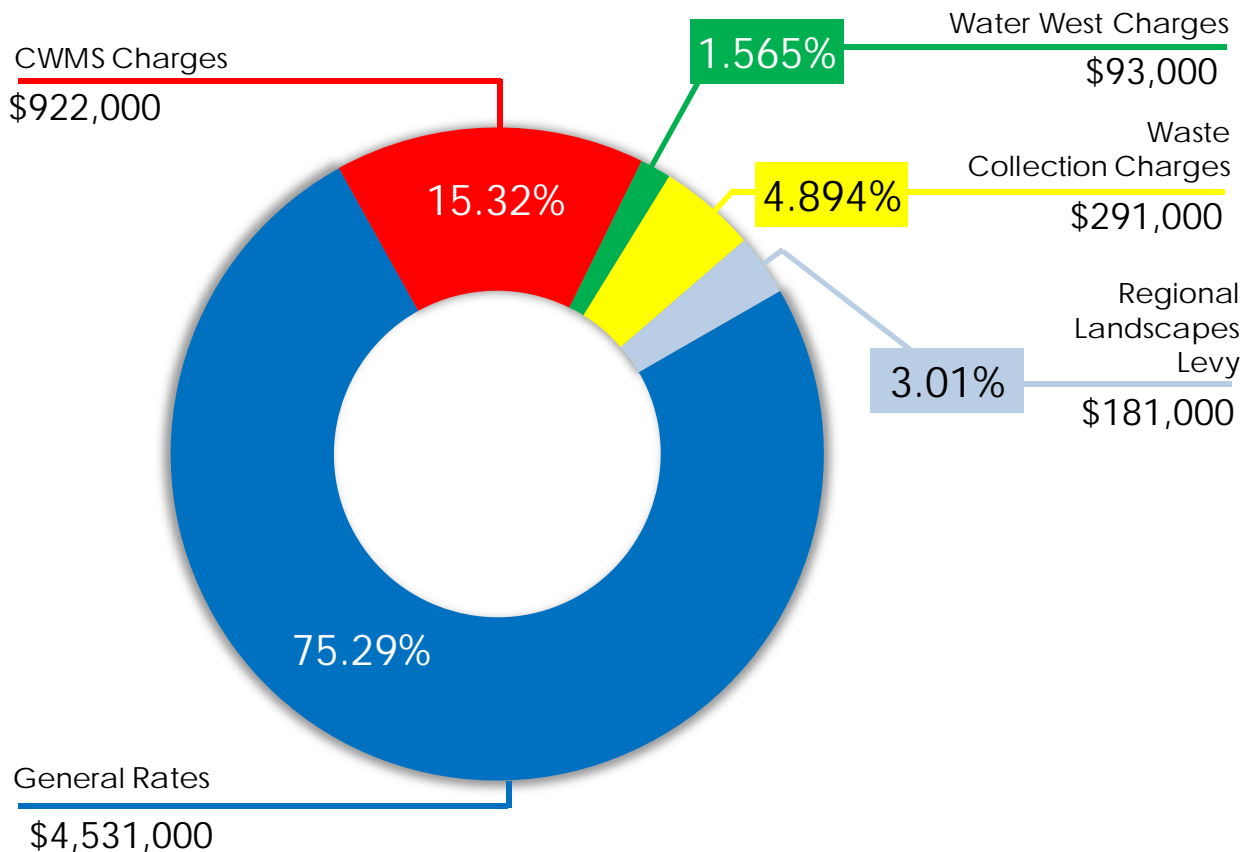
Rates and Service Charges

Council is planning to levy \$6.018 Million in total rates and service charges for 2021-22. The predominant portion of Council's total rate revenue is planned to be \$4.531 Million in general rate revenue.

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 2021-22.



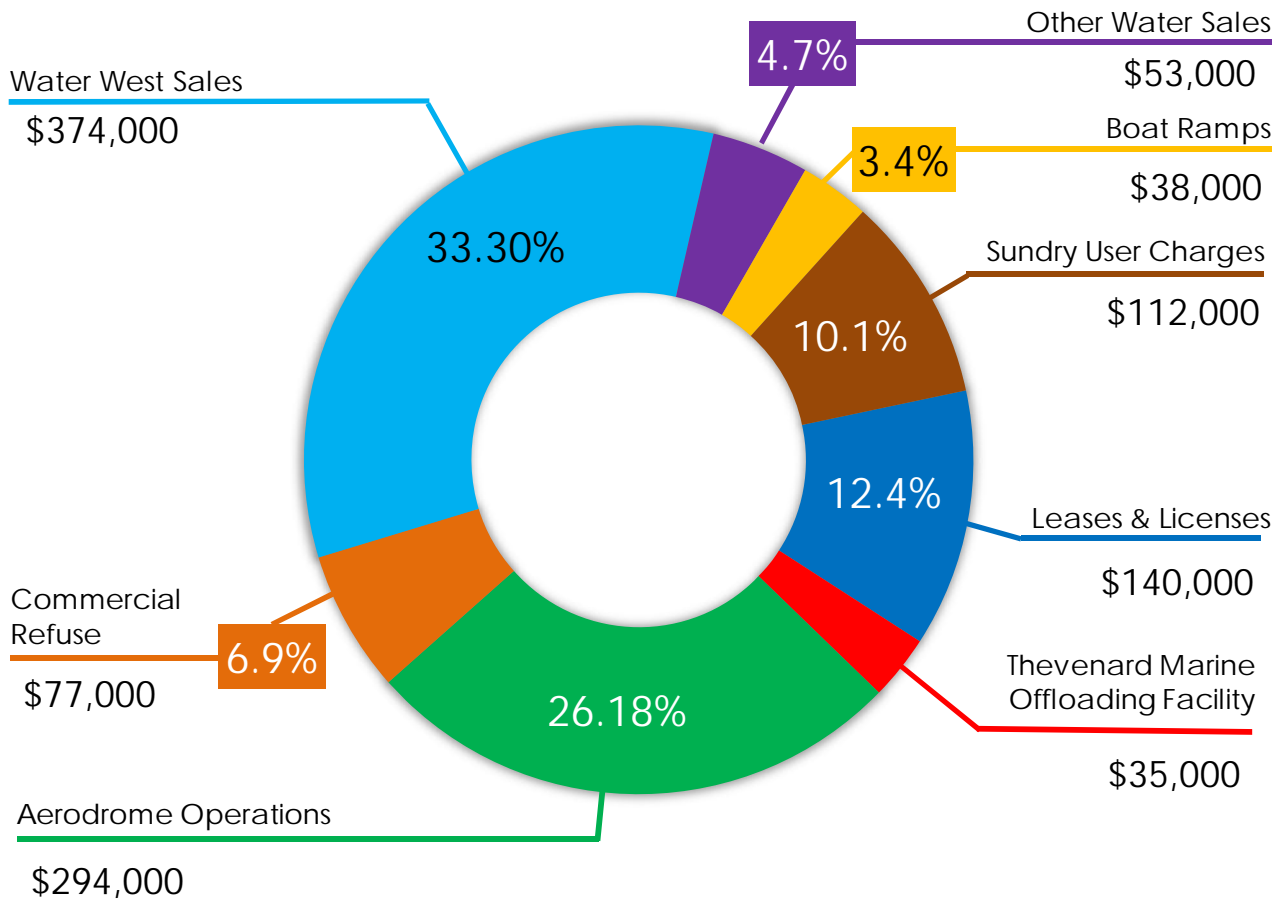
Details pertaining to Government and Council Rate Concessions, Rebates, provisions for assisting in cases of hardship in the payment of rates and Council's rights to sell land for the non-payment of rates can be found in Appendix 3 of this Annual Business Plan.

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 \$0.045 Million in Statutory Charges in 2021-22. 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 2021-22 Council is forecasting to generate \$1.123 Million from this income stream. The following graph details the revenue forecast to be received from the different user charges for 2021-22.



The following factors were considered when setting Council's user charges for 2021-22:

- 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 \$2.013 Million in operating grants for 2021-22 which is a reduction of \$3.012 Million on Council's 2020-21 reportable grants received (without accounting for advanced payments).

This significant difference is due to 50% (estimated \$1.215million) of Council's 2021-22 Financial Assistance Grants being paid in June 2021 and therefore reportable in 2020-21 when the funds are actually for use in 2021-22. In addition, Council was also in receipt of one-off operating grants in 2020-21 as a result of government stimulus funding in the form of Drought Communities Funding, Local Roads and Community Infrastructure Funding and additional Roads to Recovery funding.

Council receives operating grants and subsidies for the following areas:

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

Interest Income

Council has not budgeted any interest income for 2021-22. With Council's interest return on investments linked to the current Reserve Bank cash interest rate, 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 return.

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 2021-22 of \$0.105 Million.

Other

Other income consists of income generated Rebates and Distributions from Council's Insurance schemes and other sundry income from Council activities. For 2021-22 it is anticipated that this will amount to \$0.114 Million.

Capital Income

The 2021-22 Annual Business Plan includes income received for new and upgraded assets totalling \$0.504 Million, which includes capital income expected to be received through grants, contributions and sale of plant and machinery.

- South Australian Government Funding for Public Toilet Improvement Project \$0.129 Million,
- South Australian Government Funding for Smoky Bay Revetment Wall \$0.200 Million,
- Proceeds from Sale of Land, plant and equipment \$0.175 Million

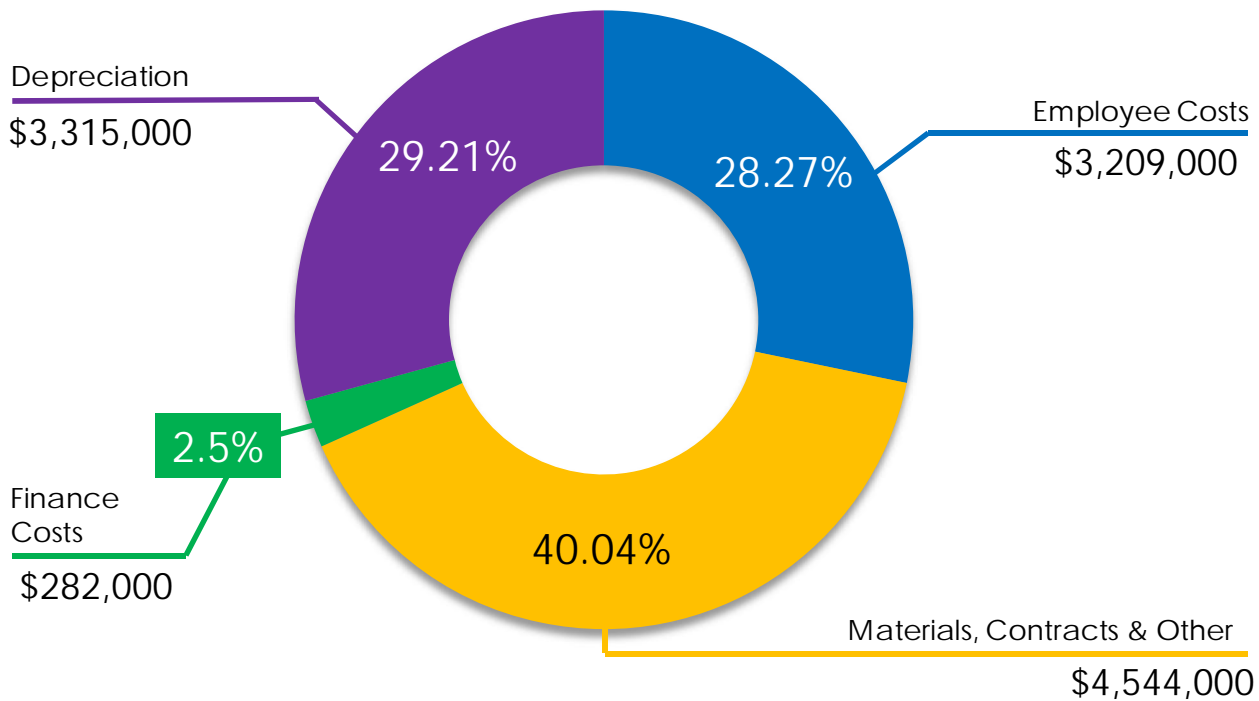
Loan Borrowings

In 2021-22 Council plans to borrow up to \$1.000 million for the upgrade of the Smoky Bay Wastewater Treatment Plant. Council also plans to make loan principal repayments \$0.454 Million in 2021-22 on existing loans.

Operating Expenditure

In 2021-22 Council has budgeted for operating expenditure of \$11.350 Million including depreciation of \$3.315 Million. This is a 8.9% or \$0.931 Million increase in Council's current budgeted operating expenditure from 2020-21.

The following graph separates Council's 2021-22 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 2021-22 of \$3.209 Million represents an increase of \$0.263 Million from 2020-21, on the following basis:

- Estimation in 2021-22 that all Council staff positions will be occupied for the full year. Council's 2020-21 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
- Lower 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 40% of the total operating expenditure, materials, contractors and other expenses is the largest portion of outgoings in Council operational expenditure budget. Included within this category are items such as:

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

Council's budgeted materials, contractors and other expenses of \$4.544 Million for 2021-22 is a \$0.218 Million (5.04%) increase from 2020-21.

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

Finance Costs

Council has budgeted for a total of \$0.282 Million in interest payments, which is an increase of \$0.130 Million compared to 2020-21 revised budget estimates, however Council's initial budgeted operating interest for 2020-21 was \$0.307 million.

Council staff will endeavour to continue with effective treasury management practices to minimise Council's interest expenses in 2021-22 like it has during previous financial years.

Depreciation

Council has budgeted a total of \$3.315 Million in depreciation for 2021-22 which is an increase of \$0.320 Million compared to 2020-21. 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 131% 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.

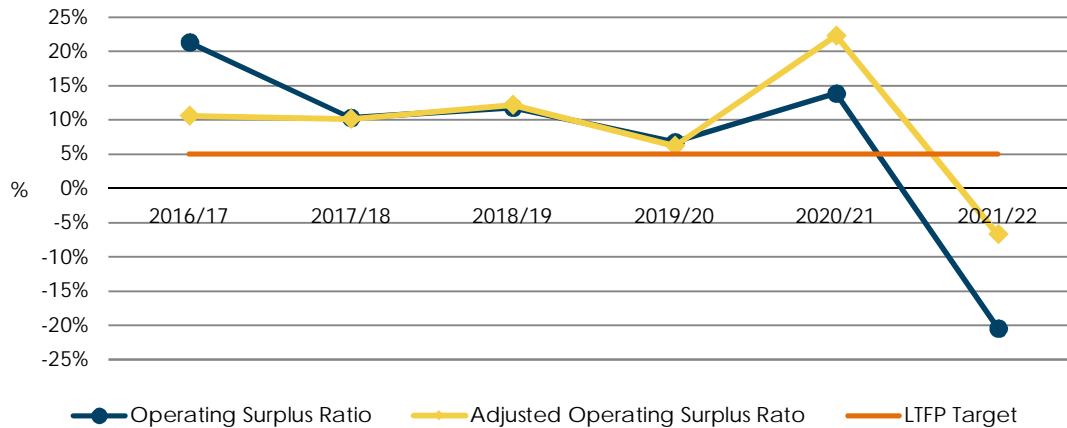
Council's current Strategic Targets for each of the Local Government Financial Indicators, adopted as part of Council's Long Term Financial Plan are:

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 2021-22 Annual Business Plan.

Operating Surplus Ratio

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

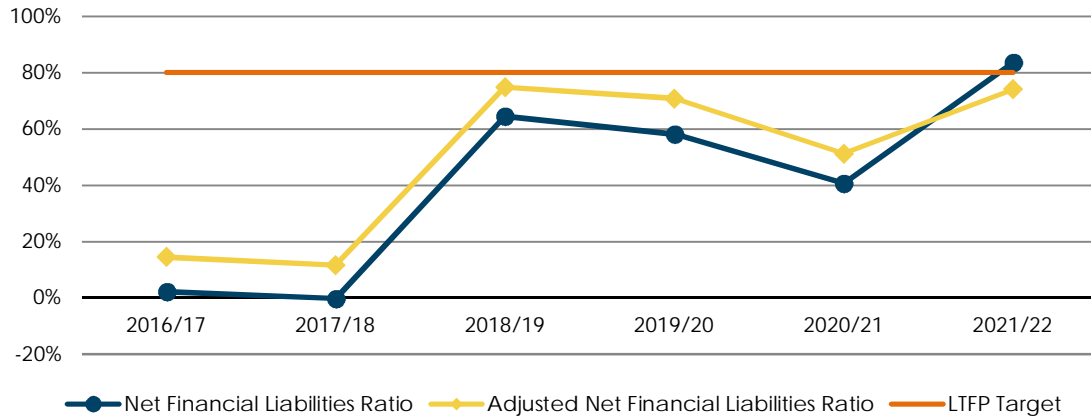


Council's projected 2021-22 adjusted operating surplus ratio is well below Council's strategic target due as a result of reductions in revenue projections for various key Council activities, along with four years of general rate revenue increases below Council's increases in operational costs.

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.

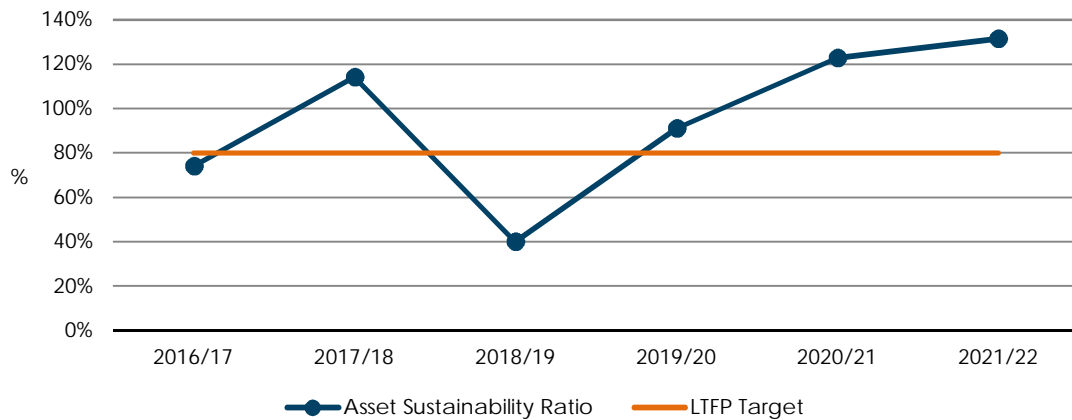


The construction of the Thevenard Marine Unloading Facility during 2018/2019 and 2019/2020 is the primary contributor to Council's increase in the Net Financial Liability Ratio compared with earlier years. Whilst Council's projected Net Financial Liabilities Ratio is close to Council's maximum acceptable value, 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 Sustainability Ratio

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



Council's 2021-22 projected asset renewal expenditure is 131% of Council's budgeted depreciation and is above Council's current target of 80%.

There are several areas of Council's operations which account for large portions of Council's overall depreciation that do not require consistent annual asset renewals which will fluctuate Council's Asset Sustainability Ratio year by year. Council must in these circumstances be mindful not to expend excessive amounts on New Assets if Council wishes to in the future have sufficient funds to be able to fund these Assets renewals if and when they fall due.

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

Council has resolved to improve its financial performance measured against all of the Local Government Financial Indicators over the next five (5) financial years.

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, Thevenard Marina and potentially the loss of key roads funding, 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 plans to commit \$4.823 million 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").

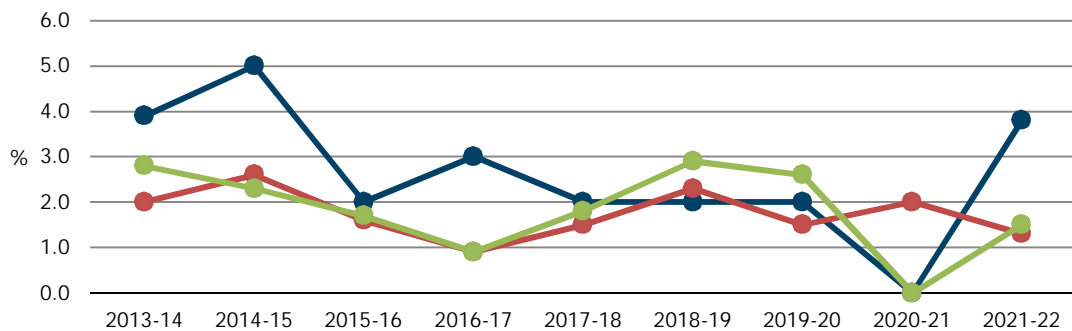
How Council Will Levy Rates and Charges

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.

In the context of these circumstances, Council plans a 3.8% increase in total General Rate Revenue on existing rateable assessments, relative to General Rate Revenue in 2020-21, 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 % Increase — Adelaide Consumer Price Index (CPI) — Local Government Price Index (LGPI)

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.

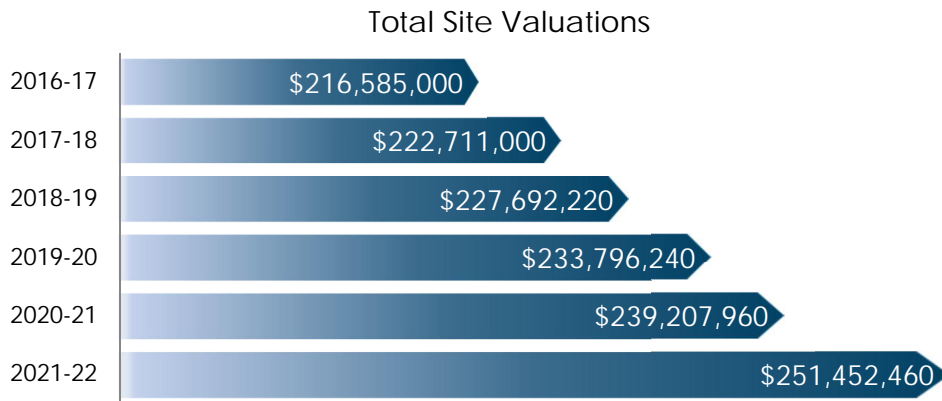
The use of differential rates is an equitable means of distributing the rate burden between ratepayers based upon levels of service and infrastructure provided in different areas of the district.

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 finishes in 2021-22. In 2020-21 the townships of Ceduna, Thevenard and Smoky Bay were all levied the same differential general rate and this Annual Business Plan plans one final additional increase in the Denial Bay differential general rate to match the other 3 townships from 2021-22.

Council is also planning to maintain Council’s Rural & Ceduna Waters differential rates at 10% lower than the “townships” differential general rate, to recognise the lower service levels offered within these locations.

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 5.11% to \$251.5m in 2021-22.



Site Valuations have noticeably increased within Council's Rural areas where they have an average increased by 13.76% from the previous year. Whilst Council's four townships have had minimal valuation movements, Ceduna Waters properties on average will experience a 3.78% reduction in their current valuations.

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

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
% Change in Ceduna Site Valuation	-3.64%	1.90%	0.53%	0.24%	0.04%	0.03%
% Change in Thevenard Site Valuation	-2.31%	-0.05%	0.01%	0.01%	1.39%	0.00%
% Change in Smoky Bay Site Valuation	-1.65%	0.00%	0.00%	0.00%	0.00%	0.34%
% Change in Denial Bay Site Valuation	-5.93%	0.00%	0.00%	-8.17%	0.00%	0.00%
% Change in Ceduna Waters Site Valuation	-6.79%	-6.96%	-10.29%	0.30%	-15.53%	-3.74%
% Change in Rural Site Valuation	-2.84%	8.01%	7.88%	7.83%	7.80%	13.66%
% Change in Industrial Site Valuation	0.00%	10.00%	0.00%	0.00%	0.00%	0.00%

Based on Council's planned 3.8% increase (plus growth from new assessments) in General Rate Revenue, changes in site valuation across the Council and the progressive adjustment of the Council's 4 township differential rates, the following table details the planned rates in the dollar applied to each of the rating differentials for 2021-22 for Council to achieve its intended rating strategy for 2021-22

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Ceduna "Rate in the \$"	1.4893	1.4658	1.4581	1.4479	1.40848	1.43234
Thevenard "Rate in the \$"	1.3235	1.3570	1.4040	1.4479	1.40848	1.43234
Smoky Bay "Rate in the \$"	1.1300	1.2006	1.2823	1.3335	1.40848	1.43234
Denial Bay "Rate in the \$"	0.9816	1.0661	1.1599	1.2260	1.31247	1.43234
Ceduna Waters "Rate in the \$"	1.3403	1.3192	1.3123	1.3039	1.26763	1.28911
Rural "Rate in the \$"	1.3403	1.3192	1.3123	1.3039	1.26763	1.28911
Industrial "Rate in the \$"	28.814	28.360	28.358	28.350	28.34250	28.3468

As a result of Council's 3.8% increase in General Rates (relative to 2020-21 assessments), changes in valuations and the above differential rates for 2021-22, 331 of the Council's existing rateable assessments (14.2%) will experience a reduction in the General Rates levied on their assessments relative to 2020-21, whilst a further 1503 of Council's existing rateable assessments (64.7%) will experience a general rate increase of 3.8% or less relative to 2020-21.

Further to this, as a result of increases in the valuations in the rural rating area 367 of existing rural assessments will experience increases of 10% or more relative to general rates levied in 2020-21. Additionally, as a result of changes to the differential general rates levied to Denial Bay, all 55 existing rateable assessments with Denial Bay will experience general rate increases of between 3.8% and 10% relative to 2020-21.

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 2020-21 fixed charge of \$700 per rateable property, which equates to 31.4% of Council's total general rate revenue.

General Rate Capping

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

Council will apply a Pensioner General Rate Cap of 8.8% 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 2021-22.

In addition, Council will apply a General Rate Cap of 13.8% to eligible properties (see Appendix 1 for eligible properties), to provide reasonable relief from significant valuation increases resulting in large increases in General Rates payable in 2021-22.

The application of both capping mechanisms will result in 294 assessments receiving general rate relief totalling \$31,771 as a result of significant valuation increases from the previous financial year. 269 of these assessments are within the Rural location where capping totalling \$30,284 is planned to be applied in 2021-22.

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 2021-22 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 2020-21 was \$166.70 per assessment. Following a review of Council's Service Charge modelling for Waste Collection, Council plans a Waste Collection Service Charge for 2021-22 of \$172.68 per assessment, which represents a 3.6% increase relative to the 2020-21 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 2021-22 Fees & Charges schedule for the planned Water Connection Fee).

The following table details the Water Service Charges per assessment planned for 2021-22.

Land Use	Category	Charge per meter	
		2020-21	2021-22
Residential, Vacant Land & Commercial	Connected	\$ 423.62	\$ 426.20
All Other Land Uses	Connected	\$ 724.04	\$ 728.40
All Land Uses	Unconnected	\$ 254.10	\$ 255.60

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 planning an increase of 7.94% per Occupied CWMS unit for 2021-22.

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 2021-22.

CWMS Service Charge Category	Charge per Unit	
	2020-21	2021-22
Occupied	\$ 484.90	\$ 523.30
Vacant	\$ 363.70	\$ 392.50

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 2021-22 will be \$181,019 for 2021-22 compared to \$180,379 in 2020-21.

The following table details the planned Regional Landscapes Levy Separate Rate for 2021-22.

Land Use	Rates per Land Use	
	2020-21	2021-22
Residential, Vacant Land & Other	\$ 79.15	\$ 79.43
Commercial & Industrial	\$ 118.72	\$ 119.14
Primary Production	\$ 158.30	\$ 158.86

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 2021-22



Ceduna Foreshore Playground recently constructed in 2021 is one of many Open Spaces that are maintained by Council.

Statement of Comprehensive Income

2019/20 Actuals	2020/21 Budget		2021/22 Budget
\$'000s	\$'000s	INCOME	\$'000s
4,342	4,361	General Rates	4,531
1,342	1,407	Other Rates	1,488
70	55	Statutory Charges	45
1,453	1,007	User Charges	1,123
3,271	5,025	Grants & Contributions	2,013
1	-	Investment Income	-
131	124	Reimbursements	105
149	114	Other Income	114
10,759	12,093	TOTAL INCOME	9,419
EXPENSES			
2,728	2,946	Employee Costs	3,209
4,067	4,326	Materials, Contracts & Other Expenses	4,544
182	152	Finance Costs	282
3,051	2,995	Depreciation	3,315
10,028	10,419	TOTAL EXPENSES	11,350
731	1,674	OPERATING SURPLUS/(DEFICIT)	(1,931)
(1,325)	114	Net Gain on Disposal	(128)
5,270	983	Amounts specifically for new or upgraded assets	329
4,676	2,771	NET OPERATING SURPLUS/(DEFICIT)	(1,730)
OTHER COMPREHENSIVE INCOME			
-	-	Physical resources received free of charge	-
-	-	Change in revaluation surplus	-
4,676	2,771	TOTAL COMPREHENSIVE INCOME	(1,730)

Balance Sheet

2019/20 Actuals	2020/21 Budget		2021/22 Budget
\$'000s	\$'000s	ASSETS	\$'000s
CURRENT ASSETS			
96	5,487	Cash & Cash Equivalents	2,741
1,263	1,000	Trade & Other Receivables	1,000
1,024	939	Inventories	529
		Other Financial Assets	-
2,383	7,426	TOTAL CURRENT ASSETS	4,270
NON-CURRENT ASSETS			
-	-	Financial Assets	-
100,121	117,868	Infrastructure, Property, Plant & Equipment	119,981
16,699	-	Other Non-Current Assets	-
116,820	117,868	TOTAL NON-CURRENT ASSETS	119,981
119,203	125,294	TOTAL ASSETS	124,251
LIABILITIES			
CURRENT LIABILITIES			
2,133	850	Trade & Other Payables	800
289	483	Borrowings	496
588	492	Provisions	692
3,010	1,825	TOTAL CURRENT LIABILITIES	1,988
NON-CURRENT LIABILITIES			
	-	Trade & Other Payables	-
4,251	8,760	Borrowings	9,293
355	351	Provisions	342
4,606	9,111	TOTAL NON-CURRENT LIABILITIES	9,635
7,616	10,936	TOTAL LIABILITIES	11,623
111,587	114,358	NET ASSETS	112,628
EQUITY			
34,927	37,698	Accumulated Surplus	35,968
76,660	76,660	Other Reserves	76,660
111,587	114,358	TOTAL EQUITY	112,628

Statement in Changes of Equity

2019/20 Actuals	2020/21 Budget		2021/22 Budget
\$'000s	\$'000s	ACCUMULATED SURPLUS	\$'000s
30,251	34,927	Balance at end of previous year	37,698
4,676	2,771	Net Surplus/(Deficit)	(1,730)
	-	Transfer From Reserves	-
	-	Transfer To Reserves	-
34,927	37,698	BALANCE AT END OF YEAR	35,968
ASSET REVALUATION RESERVE			
76,660	76,660	Balance at end of previous year	76,660
	-	Gain on revaluation of infrastructure, property, plant & equipment	-
	-	Transfer to Accumulated Surplus on sale of infrastructure, property, plant & equipment	-
76,660	76,660	BALANCE AT END OF YEAR	76,660

Cash Flow Statement

2019/20 Actuals	2020/21 Budget		2021/22 Budget
\$'000s	\$'000s		\$'000s
CASHFLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
5,734	5,900	Rates - general & other	6,019
151	55	Fees & other charges	45
1,486	1,139	User charges	1,123
1	-	Investment receipts	-
3,255	5,025	Grants utilised for operating purposes	2,013
140	124	Reimbursements	105
1,636	114	Other revenues	114
PAYMENTS			
(2,818)	(2,946)	Operating Payments to employees	(3,068)
(5,477)	(4,666)	Operating Payments to suppliers	(4,544)
(194)	(152)	Finance Payments	(282)
3,914	4,592	NET CASH PROVIDED BY (OR USED IN) OPERATING ACTIVITIES	1,525
CASHFLOWS FROM INVESTING ACTIVITIES			
RECEIPTS			
3,055	983	Amounts specifically for new or upgraded assets	329
-	51	Sale of Replaced Assets	55
63	-	Sale of Surplus Assets	120
PAYMENTS			
(6,368)	(1,211)	Expenditure on new or upgraded assets	(908)
(2,788)	(3,727)	Expenditure on renewed assets	(4,413)
(6,038)	(3,904)	NET CASH PROVIDED BY (OR USED IN) INVESTING ACTIVITIES	(4,817)
CASHFLOWS FROM FINANCING ACTIVITIES			
RECEIPTS			
-	4,703	Proceeds from Borrowings	1,000
PAYMENTS			
(2,295)	-	Repayment of Borrowings	(454)
(2,295)	4,703	NET CASH PROVIDED BY (OR USED IN) FINANCING ACTIVITIES	546
(4,419)	5,391	NET INCREASE (DECREASE) IN CASH HELD	(2,746)
4,515	96	CASH AT BEGINNING OF YEAR	5,487
96	5,487	CASH AT END OF YEAR	2,741

Uniform Presentation of Finances

2019/20 Actuals	2020/21 Budget		2021/22 Budget
\$'000s	\$'000s		\$'000s
10,759	-	Operating Revenue	9,419
(10,028)	(3,727)	<i>less Operating Expenses</i>	(11,350)
731	(3,727)	Operating Surplus/(Deficit) before Capital Amounts	(1,931)
LESS NET OUTLAYS ON EXISTING ASSETS			
2,788	-	Capital Expenditure on renewal and replacement of Existing Assets	4,823
(3,051)	-	less Depreciation, Amortisation and Impairment	(3,315)
-	1,211	less Proceeds from Sale of Replaced Assets	(55)
(263)	1,211	NET OUTLAYS ON EXISTING ASSETS	1,453
LESS NET OUTLAYS ON NEW AND UPGRADED ASSETS			
6,368	-	Capital Expenditure on New and Upgraded Assets	908
(5,270)	765	less Amounts specifically for New and Upgraded Assets	(329)
(63)	-	less Proceeds from Sale of Surplus Assets	(120)
1,035	765	NET OUTLAYS ON NEW AND UPGRADED ASSETS	459
(41)	(5,703)	NET LENDING/(BORROWING) FOR FINANCIAL YEAR	(3,843)

Financial Indicators

2019/20 Actuals	2020/21 Budget		2021/22 Budget
731	1,674	Operating Surplus/(Deficit) Being the Operating Surplus/(Deficit) before Capital Amounts	(1,931)
665	2,994	Adjusted Operating Surplus/(Deficit) Being the Operating Surplus/(Deficit) before Capital Amounts after accounting for advanced Financial Assistance Grants (FAG) Payments	(716)
6,257	4,449	Net Financial Liabilities Net Financial Liabilities are defined as Total Liabilities less financial assets	7,882
6.8%	13.8%	Operating Surplus Ratio <u>Operating Surplus divided by Total Operating Income</u> This ratio expresses the Operating Surplus as a percentage of Total Operating Revenue	-20.5%
6.2%	22.3%	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	-6.7%
58.2%	36.8%	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	83.7%
58.2%	36.8%	Adjusted Net Financial Liabilities Ratio <u>Adjusted Net Financial Liabilities divided by Adjusted Operating Revenue</u> This ratio expresses the Net Financial Liabilities as a percentage of Total Operating Revenue	74.1%
1.7%	1.3%	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	3.0%
91.0%	122.7%	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	131.5%

Appendix 2: Functions & Cost Centre Details



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

Operating Budget

Function	Cost Centre	Total
BUSINESS UNDERTAKINGS		
	Private Works	\$1,713
	Revenue	-\$9,379
	Expenditure	\$11,092
	Property Portfolio	\$91,416
	Revenue	-\$80,906
	Expenditure	\$172,322
	Sewerage/ STEDS	-\$40,783
	Revenue	-\$957,414
	Expenditure	\$916,631
	Water Supply - Domestic	\$249,652
	Revenue	-\$506,500
	Expenditure	\$756,152
	Jet A1 fuel sales	\$57,902
	Revenue	-\$112,946
	Expenditure	\$170,848
	Marine Offloading Facility	\$316,827
	Revenue	-\$36,500
	Expenditure	\$353,327
		\$676,727
COMMUNITY SERVICES		
	Crime Prevention	\$32,259
	Expenditure	\$32,259
	Other Fire Protection	\$24,668
	Expenditure	\$24,668
	Other Public Order and Safety	\$150,000
	Expenditure	\$150,000
	Other Health Services	-\$21,902
	Revenue	-\$77,250
	Expenditure	\$55,348
	Senior Citizens Facilities	\$14,671
	Expenditure	\$14,671
	Children and Youth Services	\$15,918
	Expenditure	\$15,918
	Other Community Support	\$16,932
	Revenue	\$0
	Expenditure	\$16,932
	Cemeteries/Crematoria	\$97,223
	Revenue	-\$15,000
	Expenditure	\$112,223
	Public Conveniences	-\$5,471
	Revenue	-\$129,146
	Expenditure	\$123,675
	Car Parking - Non-fee-paying	\$5,885
	Revenue	\$1,140
	Expenditure	\$4,745

Operating Budget (cont...)

Function	Cost Centre	Total
		\$330,183
CULTURE		
	Static Libraries	\$29,877
	Revenue	-\$1,427
	Expenditure	\$31,304
	Cultural Venues	\$137,485
	Revenue	-\$1,500
	Expenditure	\$138,985
	Heritage	\$3,010
	Expenditure	\$3,010
	Other Cultural Services	\$10,000
	Expenditure	\$10,000
		\$180,373
ECONOMIC DEVELOPMENT		
	Regional Development	\$37,891
	Expenditure	\$37,891
	Support to Local Businesses	\$0
	Expenditure	\$0
	Tourism	\$432,712
	Revenue	-\$60,000
	Expenditure	\$492,712
	Other Economic Development	\$18,150
	Expenditure	\$18,150
		\$488,753
ENVIRONMENT		
	Domestic Waste	\$133,240
	Expenditure	\$133,240
	Recycling	\$31,513
	Expenditure	\$31,513
	Waste Disposal Facility	\$277,601
	Revenue	-\$2,000
	Expenditure	\$279,601
	Other Waste Management	-\$300,354
	Revenue	-\$368,477
	Expenditure	\$68,122
	Coastal Protection	\$23,376
	Revenue	\$0
	Expenditure	\$23,376
	Stormwater and Drainage	\$50,631
	Revenue	-\$181,019
	Expenditure	\$231,650
	Street Cleaning	\$151,319
	Expenditure	\$151,319
	Street Lighting	\$131,270
	Revenue	\$0
	Expenditure	\$131,270
	Other Environment	\$2,344
	Expenditure	\$2,344

Operating Budget (cont...)

Function	Cost Centre	Total
		\$500,939
RECREATION		
	Jetties	\$58,989
		Expenditure \$58,989
	Other Marine Facilities	\$32,360
		Expenditure \$32,360
		Parks and Gardens \$765,538
		Revenue -\$13,339
		Expenditure \$778,877
	Swimming Centres - Outdoor	\$57,645
		Expenditure \$57,645
		\$914,531
REGULATORY SERVICES		
	Dog and Cat Control	\$70,056
		Revenue -\$24,000
		Expenditure \$94,056
	Building Control	\$9,500
		Revenue -\$8,000
		Expenditure \$17,500
	Town Planning	\$74,000
		Revenue -\$10,000
		Expenditure \$84,000
	Health Inspections	\$12,460
		Revenue -\$2,540
		Expenditure \$15,000
	Litter Control	\$4,935
		Revenue \$0
		Expenditure \$4,935
	Parking Control	\$9,871
		Revenue \$0
		Expenditure \$9,871
	Other Regulatory Services	\$0
		Revenue \$0
		Expenditure \$0

Operating Budget (cont...)

Function	Cost Centre	Total
		\$180,822
TRANSPORT		
	Aerodrome	\$252,134
		Revenue -\$295,137
		Expenditure \$547,271
	Footpaths and kerbing	\$155,136
		Expenditure \$155,136
	Roads - sealed	\$127,427
		Revenue -\$447,312
		Expenditure \$574,739
	Roads - formed	\$1,439,321
		Revenue \$0
		Expenditure \$1,439,321
	Roads - natural formed	\$1,785
		Revenue -\$4,680
		Expenditure \$6,465
	Traffic Management	\$62,768
		Expenditure \$62,768
	LGGC - roads (formula funded)	-\$458,000
		Revenue -\$458,000
	Other Transport	\$53,794
		Revenue -\$38,000
		Expenditure \$91,794
		\$1,634,365
PLANT HIRE & DEPOT COSTS		
	Plant hire & depot costs	\$237,398
		Revenue -\$713,038
		Expenditure \$950,436

Operating Budget (cont...)

Function	Cost Centre	Total
		\$237,398
COUNCIL ADMINISTRATION		
	Administration - other	\$139,234
	Revenue	-\$42,500
	Expenditure	\$181,734
	Elected Members	\$111,481
	Expenditure	\$111,481
	Organisational	\$248,586
	Expenditure	\$248,586
	Human Resources	\$106,300
	Revenue	\$0
	Expenditure	\$106,300
	Information Technology	\$260,227
	Expenditure	\$260,227
	Rates Administration	-\$4,429,855
	Revenue	-\$4,665,502
	Expenditure	\$235,647
	Occupancy	\$142,510
	Expenditure	\$142,510
	Other Support Services	\$1,314,148
	Revenue	\$0
	Expenditure	\$1,314,148
	LGGC - general purpose	-\$977,435
	Revenue	-\$977,435
		-\$3,084,804

Capital Budget

Function	Cost Centre	Account Description	Total
BUSINESS UNDERTAKINGS			
	Sewerage/ STEDS		\$1,302,936
		CAPITAL - Smoky Bay Wastewater Treatment	\$1,006,214
		CAPITAL - CWMS Pump Station Telemetry Upgrade	\$98,838
		CAPITAL - Pump Station 10	\$87,171
		CAPITAL - Smoky Bay STEDS	\$73,000
		CAPITAL - Pump Station 1A Replacement	\$37,713
			\$1,302,936
COMMUNITY SERVICES			
	Cemeteries/Crematoria		\$20,000
		CAPITAL - Ceduna Cemetery	\$20,000
	Public Conveniences		\$960,000
		CAPITAL - Public Toilets	\$960,000
			\$980,000
CULTURE			
	Cultural Venues		\$17,000
		CAPITAL - Ceduna Memorial Hall	\$17,000
			\$17,000
ENVIRONMENT			
	Waste Disposal Facility		\$85,000
		CAPITAL - Ceduna Landfill Cells	\$85,000
	Coastal Protection		\$478,380
		CAPITAL - Smoky Bay Foreshore Revetment	\$478,380
			\$563,380
RECREATION			
	Parks and Gardens		\$42,632
		CAPITAL - Town Street Bin Enclosures	\$20,000
		CAPITAL - Pinky Point Gabions	\$11,424
		CAPITAL - Minor Plant	\$11,208
			\$42,632

Capital Budget (cont.)

Function	Cost Centre	Account Description	Total
TRANSPORT			
	Aerodrome		\$145,321
		CAPITAL - Aerodrome Fencing	\$110,000
		CAPITAL - 17/35 Resurface	\$23,373
		CAPITAL - Runway Upgrade Investigation	\$11,947
	Roads - sealed		\$843,282
		CAPITAL - Resealing - Ceduna/Thevenard Streets	\$843,282
	Roads - formed		\$1,333,797
		CAPITAL - Rd#175 - Nunji Road (Kelshs Gate- Nunji Hill)	\$305,251
		CAPITAL - Rd #179 - Miltaburra Rd (Miltaburra)	\$268,593
		CAPITAL - Rd #59 - Oorla Tank Rd	\$194,660
		CAPITAL - Rd #175 - Nunji Rd	\$183,911
		CAPITAL - Rd #125 - Nurka Rd	\$151,423
		CAPITAL - Rd#139 - Dog Fence Rd	\$111,225
		CAPITAL - Rd #11 - Nielsens Rd	\$72,806
		CAPITAL - Denial Bay Road	\$45,928
	Traffic Management		\$66,652
		CAPITAL - Signs	\$59,937
		CAPITAL - O'Loughlin Tce/Kuhlmann St Intersection	\$6,714
			\$2,389,051
PLANT HIRE & DEPOT COSTS			
	Plant hire & depot costs		\$258,934
		CAPITAL - Purchase of Plant & Equipment	\$120,000
		CAPITAL - Replace Plant #203	\$101,057
		CAPITAL - Skidsteer Auger Drive and Attachments	\$14,484
		CAPITAL - Refurbish Plant #5	\$13,587
		CAPITAL - Replace Plant #250	\$9,807
			\$258,934
COUNCIL ADMINISTRATION			
	Information Technology		\$176,737
		CAPITAL - Business System Software & Implementatio	\$176,737
			\$176,737
			\$5,730,671

Appendix 3: Rating Policy (Concessions & Rebates) 2021-22



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

Remissions (Government Concessions)

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

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

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

Seniors concessions are granted to ratepayers who are holders of a current State Seniors card, eligible prior to 1 September 2021 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 8.8% above the 2020-21 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 2020.
- 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 13.8% above the 2020-21 general rates, for all property assessments where :
- 4.5.1 the general rates would have increased by more than 13.8% 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 2020.
- 4.6 Persons who or bodies which seek a discretionary rebate (other than eligibility under 4.5) will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

5. Applications

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

- 5.5 The Council may take into account other matters considered relevant by the Council including, but not limited to, the following –
- 5.5.1 why there is a need for financial assistance through a rebate;
 - 5.5.2 the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
 - 5.5.3 the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
 - 5.5.4 whether the applicant has made/intends to make applications to another Council;
 - 5.5.5 whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
 - 5.5.6 whether the applicant is a public sector body, a private not for profit body or a private for profit body;
 - 5.5.7 whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - 5.5.8 the desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
 - 5.5.9 consideration of the full financial consequences of the rebate for the Council;
 - 5.5.10 the time the application is received;
 - 5.5.11 the availability of any community grant to the person or body making the application;
 - 5.5.12 whether the applicant is in receipt of a community grant; and
 - 5.5.13 any other matters, and policies of the Council, which the Council considers relevant.
- 5.6 All persons or bodies who intend to apply to the Council for a rebate of rates must do so on or before 30th September 2021. 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 2021-22 Fees & Charges Schedule



Council undertook revetment works on the Ceduna Foreshore during 2020. Hard Revetment wall works are planned for Smoky Bay Foreshore with assistance from Coastal Protection grant funding.

District Council of Ceduna
Fees & Charges - Effective 1 July 2021

	2020-21 ex GST	2021-2022 ex GST	GST Inc
Administration Fees & Charges			
Photocopies			
Private			
All copies - black & white	0.18	0.18	0.20
All copies - colour			
A4	0.45	0.45	0.50
A3	0.64	0.64	0.70
A2	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			
Council Documents			
Council Minutes			
Per copy	3.50	3.50	Minutes can be accessed via Council Website for free No GST
Per annum paid in advance	35.00	35.00	Minutes can be accessed via Council Website for free No GST
Other (by size)			
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
Other Fees			
Administrative charge in relation to dishonoured cheque (in addition to bank fees)	40.00	40.00	No GST

District Council of Ceduna
Fees & Charges - Effective 1 July 2021

	2020-21 ex GST	2021-2022 ex GST	GST Inc
Dog & Cat Management Fees			
Registration Fees (subject to Ministerial approval)			
Non Standard Dog Annual Registration Fee	60.00	60.00	No GST
% rebate for desexed dog	-40%	-40%	No GST
% rebate for microchipped dog	-10%	-10%	No GST
Standard Dog Annual Registration Fee (Microchipped & Desexed)	30.00	30.00	No GST
% rebate for concession card holder	-50%	50%	
% rebate for racing greyhounds	N/A	N/A	No GST
Fee for working dogs	18.00	18.00	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%	+25%	No GST
% rebate for partial year registration - after 1 January	N/A	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
Cemetery Fees			
Lease/grant fee for burial site (99 year tenure)	285.00	286.00	No GST
Grave Digging/Filling - Monday-Friday 9am-4pm			
Adult	1354.55	1354.55	1490.00
Child (Under 10)	545.45	545.45	600.00
Other Times	+50%	+50%	
Additional Fees			
Extra Depth	+20%	+20%	
Oversize or rectangular casket	+50%	+50%	
Exhumation	Cost + 5%	Cost + 5%	
Re-interment after exhumation (in same site)	Cost + 5%	Cost + 5%	
Additional Human Remains Interment			
Application Fee	220.00	220.00	No GST
Site Works	1354.55	1354.55	1490.00
Grave Site Interning of Ashes			
Application Fee	220.00	220.00	No GST
Removal & Replacement of Concrete Top Site	556.36	556.36	612.00
Removal & Replacement of Blue Metal	113.64	113.64	125.00
Additional Specialist Costs (if Applicable) - Cost			
Niche Wall			
Lease - Tenure 99 years	182.00	182.00	No GST
In Ground Internment of Ashes	113.64	113.64	125.00
Interment fee including plaque placement	486.36	486.36	535.00
Plaque placement only (no ashes)	218.18	218.18	240.00
Ash Container	74.55	74.55	82.00
Small vases for Niche Wall			
Plaque placement only (no ashes)			

District Council of Ceduna
Fees & Charges - Effective 1 July 2021

	2020-21 ex GST	2021-2022 ex GST	GST Inc
Refuse Bin Collection Charges			
Commercial Refuse Pickup - Paid Annually in Advance (per pickup/collection)			
1 Bin	772.00	787.00	No GST
2 Bins	927.00	946.00	No GST
3 Bins	1067.00	1088.00	No GST
4 Bins	1184.00	1208.00	No GST
Per extra bin past 4 Bins	77.00	79.00	No GST
Commercial Refuse Pickup will only be undertaken if a written agreement has been received.			
Rural/Rural Living (non-designated collection area properties) - Paid annually in advance *			
1 Bin	166.70	172.68	No GST
Per extra bin past 1 Bin	166.70	172.68	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)			
	166.70	172.68	No GST
Collection of an additional domestic bin on collection day (One Day Only)			
	6.00	6.00	No GST
Ceduna Memorial Hall			
Western Foyer Only			
Full Day - All hirers - 4 days or less/day	45.45	45.45	50.00
Weekly Hire - 5 days			N/A
Eastern Foyer Only			
Full Day - All hirers - 4 days or less/day	45.45	45.45	50.00
Weekly Hire - 5 days	136.36	136.36	150.00
Poynton Street Office Only			
Full Day - All hirers - 4 days or less/day	45.45	45.45	50.00
Weekly Hire - 5 days	136.36	136.36	150.00
Entire Hall Hire			
Full Day - All hirers - 4 days or less/day	136.36	136.36	150.00
Weekly Hire - 5 days	318.18	318.18	350.00
Community Group Minimum Hire Fee - Not for profit hirers, charity groups, religious groups, sports groups etc.			
			N/A
Weddings, family functions, etc.			
			N/A
All other hirers -Businesses, Agencies, departmental groups(Gov & NGO's)			
			N/A
Minor Hirers - Less than 3 hours	27.27	27.27	30.00
Cleaning/hour	115.00	115.00	126.50
Western Foyer Kitchen			
Minor Usage per day	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 2021

	2020-21 ex GST	2021-2022 ex GST	GST Inc
Ceduna Airport			
Landing Charges: Regular passenger and charter flights - per head (unless covered by partnership agreement)	15.50	15.81	17.39
General Aviation			
Landing Fee - \$ charge/tonne for all aircraft (including helicopters)	15.50	15.81	17.39
Landing Only - minimum (chge per 1000kg)			
Landing Only - >5700kg (chge per landing)			
Area Rental			
Reserved Parking Areas - per car park space	713.00	727.26	799.99
Terminal Rental Space	891.00	908.82	999.70
Advertising Signs - Baggage Area - annual charge	171.00	174.42	191.86
Jet A1 Refuelling			
Business Hours - Processing Fee			
Business Hours - Refuelling Fee			
After Hours - Processing Fee			
After Hours - Refuelling Fee	136.00	138.72	152.59
Issue of Replacement Jet A1 Fuel Card			No GST
Visitor Identification Card (VIC)			
Issue of Visitor Identification Card	15.00	15.00	16.50
Supervision of VIC Holders (per Hour)	70.00	70.00	77.00
Advertising Signs			
Western Entrance - As per Policy 5.14	500.00	500.00	550.00

District Council of Ceduna
Fees & Charges - Effective 1 July 2021

	2020-21 ex GST	2021-2022 ex GST	GST Inc
Water Schemes - Water West & Smoky Bay Aquaculture Park			
Connection Charge (includes meter & meter box)			
20mm	2453.00	2453.00	No GST
25mm	3727.00	3727.00	No GST
50mm	7285.00	7285.00	No GST
Installation of Meter - new at request of land owner			
20mm	356.00	356.00	No GST
25mm	440.00	440.00	No GST
50mm	2026.00	2026.00	No GST
Repair or Replace damaged meter			
20mm	355.00	355.00	No GST
25mm	432.00	432.00	No GST
50mm	1926.00	1926.00	No GST
Meter Box			
20mm or 25mm	755.00	755.00	No GST
>25mm	2235.00	2235.00	No GST
Repair or replace fittings other than meters			
20mm	243.00	243.00	No GST
25mm	243.00	243.00	No GST
50mm	432.00	432.00	No GST
Installation of manifold with meter for each unit (eg party line)			
Fee per user			No GST
Disconnection of service from main pipe (not for non-payment)			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	4.07	4.15	No GST
Properties outside Council Boundary	4.42	4.51	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 2021

	2020-21 ex GST	2021-2022 ex GST	GST Inc
CWMS - Site Charges & Reclaimed Water Usage			
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
Boat Ramp Fees			
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
By Laws - Permit Fees			
By Law 3 - Local Government Land			
Trading - Clause 2.13 - per instance - not to apply to Street Stall Permits	100.00	100.00	No GST
Annual Street Stall Permit	100.00	100.00	No GST
Entertainers - Clause 2.14 - per instance			
Daily 9am-5pm	15.00	15.00	No GST
Weekly - Monday-Friday 9am-5pm or part thereof	40.00	40.00	No GST
Weddings & other not for profit events - Clause 2.22	50.00	50.00	No GST
By Laws - Expiations Fees			
Fines & Expiations in relation to Council By-Law 3(6)	50.00	50.00	No GST
Fines & Expiations in relation to All Other Council By-Laws	187.50	187.50	No GST
Car Impounding Fees			
Impounding Charges (inclusive of towing, labour and other incidental costs)	377.40	377.40	415.14
Depot Storage Costs/day	9.27	9.27	10.00
Thevenard Marina Facility			
Annual Marina Pen Lease			
30 Metre Pens	22727.27	22727.27	25000.00
17 Metre Pens	15000.00	15000.00	16500.00
Weekly Marina Pen Lease	500.00	500.00	550.00
Daily Marina Pen Lease			
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