

2023/2024 Annual Business Plan, Budget, and Long Term Financial Plan



Acknowledgement of Country

We acknowledge the Kurna and Ngadjuri Peoples as the Traditional Owners of the country that makes up the Light Regional Council. We respect their spiritual relationship to their country and acknowledge that as Traditional Custodians, their cultural heritage and beliefs are still as important today.

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GREENO
LIBRARY

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FROM THE MAYOR




Bill O'Brien
Mayor

A Message from the Mayor

On behalf of my Council colleagues, I am pleased to present this 2023-2024 Council Budget. Each year our budget aims to deliver on our Council Plan and its three strategic priorities of Community, Environment and Investment.

The Annual Business Plan (ABP) details the services, programs and projects Council intends to deliver in the 2023/2024 Financial Year and how it will be funded. It also includes a revised Long-Term Financial Plan (LTFP) for the period 2023/2024 to 2032/2033 financial years. The first four years of the LTFP incorporates the Four-Year Budget outlining Council's capital, operational strategies, and projects for that period.

This year's \$26.6m operating expenditure and \$9.1m capital expenditure budgets will ensure Council continues to provide expected key services and activities, maintenance and upgraded capital works programs and new initiatives, while concurrently focussing on emerging developments and residential housing growth across the region. Council's budget program continues to achieve financial sustainability during the life of the LTFP.

The ABP is aligned with the objectives and actions identified in Council's Strategic Management Plan under Community, Environment and Investment and considers the South Australian State Government's Strategic Plans, the Regional Development Association's Roadmap, and regional partners' strategic directions.

A significant project for Council in the 2023/2024 Budget and LTFP is the Roseworthy Water Scheme, also referred to as Bunyip 2 due to it being the second Public Private Partnership arrangement with Bunyip Water involving regional water infrastructure. Using \$4.9 million of Commonwealth and State Government grant funds, property developer contributions and cash advances from the Local Government Finance Authority, implementation of the initial stage of the scheme will deliver a discharge pathway for stormwater harvested from developments across the Roseworthy Township Expansion and Kingsford Regional Industrial Estate areas. The water will be stored and reused on open spaces within the Roseworthy Township Expansion as well as for viticulture use in the western Barossa Valley.

Council recognises that the State Valuer General (VG) annual revaluation process continues to result in significant changes (increases and reductions) to some property valuations, particularly in the Residential and Primary Production land use categories. Council acknowledges that the current economic climate and increased cost of living expenses may make it difficult for ratepayers to keep pace with changing circumstances such as, rising interest rates and high inflation and will offer rate 'relief' in 2023. Rate payers who experience a substantial property valuation increase, of greater than 10% and meet the eligibility criteria can apply for a partial rate rebate.

Some highlights in the budget this year will be:

- Continuity of core Council services
- Improvements in road and other infrastructure with a program of \$8.2 m
- Upgrades to community facilities \$0.6m
- New community projects, initiatives or events \$0.392m
- 45kms of unsealed roads resheeted
- 1,200km of road grading
- Other community programs

In the year ahead Council will provide services and programs that are responsive to the community needs and expectations, responsible, sustainable management of our intergenerational assets and support for growth investment across our region.

I would like to thank my fellow councillors for their input, and the council officers involved for their expertise and diligence in preparing this budget.

HOW THE PLAN WAS PREPARED

The Annual Business Plan and Budget process enables Council to review its annual and four (4) year detailed financial plans and Long-Term Financial Plan. The process includes the review and refinement of budgetary considerations concerning the cost and level of service provision; management of Council's assets; proposed infrastructure programs; economic development initiatives; and new initiatives raised by Business Case proposals. All initiatives and their expenditure impact are assessed against the financial impact on the community, ratepayers and Council.

Several economic and operational influences and assumptions were reviewed and revised to update existing financial plans.

Light Regional Council's suite of strategic plans, listed below, are the underpinning documents from which the 2023/2024 Annual Business Plan (ABP) and Budget are formulated:

- Strategic Plan 2021-2025
- Infrastructure and Asset Management Plan (IAMP)
- Long Term Financial Plan (LTFP) 2022-2031
- The detailed four (4) year Budget program.

This plan proposes the 2023/2024 budget allocation and advises of the projects and services that Council plans to deliver to the community over the next 12 months. Included in this plan are:

- A summary of Council's long term financial objectives
- An outline of Council's objectives for the 2023/2024 financial year, including activities that Council intends to undertake to achieve those objectives and the measures (financial and non-financial) that Council intends to use to assess the performance against its objectives over the financial year
- A summary of proposed operating expenditure, capital expenditure and sources of revenue, whilst considering the financial requirements of Council for the financial year
- The property rating structure and associated policies
- An assessment of the impact of the rates structure and policies on the community, based on analysis that has been undertaken by Council.

Following the public consultation process, Council reviews public feedback received and will consider the final plan at the 27 June 2023 Ordinary Council Meeting.

CEO FINANCIAL SUSTAINABILITY STATEMENT

Financial sustainability (FS) is where long-term financial performance and position is sustainable through planned long-term service and infrastructure levels and standards being met **without unplanned increases in rates or disruptive cuts to services**. Related to FS is the legislative obligation for council to take into account the financial effects on future generations in making any decision. It is clear that LRC's ratepayers expect minimal volatility in the annual general rates and service charges levied. Meeting this expectation has become far more difficult in recent years with extreme volatility in annual property valuations, a key ingredient in the determination of rates 'bills.'

Infrastructure assets

Councils are the custodians of a substantial investment in infrastructure assets. LRC analysis indicates that approximately **60%** of total capital and operating outlays are related to this infrastructure. LRC approves a long-term Infrastructure Asset Management Plan (IAMP) to ensure that it is aware of the need to develop and replace its infrastructure assets to meet the service delivery expectations of the community. The IAMP is integrated into the long-term financial plan (LTFP) which is amended each year. Council also monitors relevant key performance indicators (KPI) to keep abreast of its infrastructure developments and ambitions. For example, the required 'Asset Renewal Funding Ratio' is forecast, but also the relationship being depreciation expense (the measure of the annual consumption of assets) and annual asset renewal expenditure is monitored.

Funding of infrastructure expenditure

Funding is a fundamental component of the sustainability equation. Funding comprises 'internally generated funds' from operations (mainly sourced from Council rate revenue), grants from other governments, capital contributions from other sources (e.g. property developers), asset sales, and borrowing. A small surplus shown on Statement of Financial Performance 'budget', and a high level of rates and other debtors' collection, ensures that non-cash depreciation expense provides the funds to replace existing assets. The LTFP contains several funding elements that are carefully monitored to ensure medium and long-term financial sustainability including:

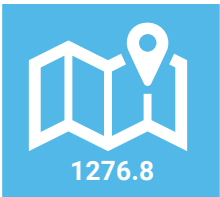
- A small 'operating' surplus, historically and into the future
- High levels of collection of revenue due
- Avoidance of borrowing for operating purposes, except cash flow variability
- Use of long-term borrowing only for the purpose of new community organisation assets, ratepayers fairly share in the costs and benefits of new infrastructure assets (i.e. long-lived assets are not funded in the short term) and ensuring that future generations are not left with borrowing liabilities from immediate asset consumption.

Although the long-term financial plan provides useful information for financial sustainability measurement the LRC also produces a strategic 10-year summary of capital expenditure 'outlays' and funding. This is a useful tool to ensure that capital outlays will be fully funded, effective management of short-term borrowing (cash advance debentures) and it highlights any annual volatility in borrowing needs for intergenerational assets. Refer table on page 34.

Population growth

Regional growth, especially in the area surrounding Roseworthy, including a substantial increase in population in the next decade. Residential subdivisions will result in a significant hand-over of infrastructure assets from developers for safekeeping, maintenance, and renewal. To ensure that this growth does not threaten financial sustainability, LRC management has several control mechanisms, including a task team to engage and monitor the developments and the service levels being produced, as well as regular financial forecasting to understand the impact on the LTFP of both operating and renewal expenditure but also understanding rate revenue growth.

SNAPSHOT OF THE REGION



Area of the Light Region



15,792
Residents



40 Years
Median Age



4,397
Families



Households with
internet connection
(ID Community,
2021)



Residents who live
in the region but
work outside of it.
(ABS, 2020)



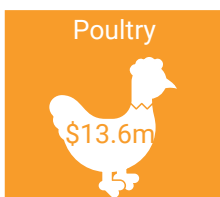
Households
renting
(ABS, 2020)



Median house
price affordability
(ID Community,
2021)



Gross Regional Product
(NIEIR FY 2019/2020)



2015-2016 Value of Production in the Region (ABS, 2017)

COMMUNITY SERVICES & PROGRAMS

What Light Regional Council does to make the region a great place to live, work and play.



Maintenance of Community Halls and Facilities

Includes: Town Institutes, Hewett Centre, Kapunda RSL, Men's Shed, Herald Printing office, Kapunda Kindergarten.



Services for the Aged and Disabled

Provide home maintenance and support services through The Barossa Region Home Assist Scheme.

Children and Youth Services

Providing programs and services for young people, self-development opportunities, immunisation program and youth sponsorship.



Community Transport

Services to assist those in the community who are transport disadvantaged, such as the aged and younger disabled residents without access to transport.



Library Services

Three branch libraries plus outreach locations.

Programs and resources to support lifelong learning, literacy, social connectivity, and skill development.



Community Development

Grant and sponsorship programs, community, advice, advocating for the health and wellbeing of the community.

Cultural and Heritage

Kapunda Museum and Community Art Gallery.

Grant funding under the Heritage Incentive Scheme to owners of local heritage places.



Parks, Gardens and Recreation Facilities

Planning, planting and maintenance of reserves, ovals, and gardens.

Maintenance of the Kapunda Swimming Pool.



Economic Development

Economic development plan, encouraging investment in the region, supporting the agribusiness and tourism industries.



Street Lighting

Maintaining 1,200 existing public lights and installing new lighting, including reserve lighting, sports field, court and car park lighting.



Public Health

Regulating food safety, vermin control, waste-water management in Kapunda, Freeling, Greenock, Roseworthy, and Neil Ave in Nuriootpa.



Infrastructure and Asset Management

Maintenance of bus shelters, cemeteries, footpaths on local streets, shared use paths, and sealed, unsealed, and unformed roads.

Tourism and Events

Kapunda Visitor Information Centre (accredited), visitor experience, event promotion, and website lightcountry.com.au



Planning and Development

Provision of planning and building related services, ensuring compliance with development legislation.



Compliance and Parking

Dog and cat management, nuisance, and litter control, permits for fires and burn offs, parking enforcement.



Emergency Planning

Provide advice to residents on fire risk management, local and zone emergency management plans.

Streetscaping

Planning, planting and maintenance of verges and streetscapes. Street tree planting, maintenance and weed control. Emptying of public bins.



Waste Management and Recycling

Domestic kerbside collection, hard rubbish, e-waste, litter control, illegal dumping, and street cleaning.



Stormwater Management

Stormwater drainage within the townships is monitored and maintained to prevent flooding.



Sustainability & Biodiversity

Maintaining and creating natural spaces that sustain local biodiversity.



HIGHLIGHTS FOR 2023/2024

Budget highlights:

- An increase in general rate revenue of approximately 3%
- An increase on general rate revenue and service charges significantly below inflation with increases in energy and construction costs absorbed within the budget
- A cap on valuation increases with a \$0.3m Rate 'relief' strategy providing a rebate for rate payers who experience substantial property valuation increase greater than 10%.
- A small budget surplus of \$0.042m
- Continuity of existing services
- \$0.39m funding available for new community initiatives
- Implementation of 'Bunyip 2' for water re-use project associated with the Roseworthy development.
- Infrastructure Capital Works Program (Appendix C) totalling \$ 8.2m that includes:
 - a road re-sheeting program \$2.6m
 - a Rural Road sealing program of \$1.4m
 - the upgrade of 4 township roads \$0.6m
 - 48kms of unsealed roads re-sheeted
 - 1,200km of road grading
- Completion of the upgrade and renewal of the Community Wastewater Management System (CWMS) to support population growth \$0.5m
- Angle Vale 'historic' Bridge – provision for restoration project undertaken by the City of Playford, subject to review of what can be achieved after the collapse of the bridge.
- Community facilities upgraded to ensure compliance, improve safety, wayfinding, and accessibility \$0.6m,
- Continue to implement the Reconciliation Strategy to support the actions and outcomes from Council's 'Reflect' Reconciliation Action Plan (RAP), including NAIDOC initiatives and developing partnerships with Kurna and Ngadjuri peoples.

MEASURING COUNCIL'S PERFORMANCE

Council's success measure is driven by the achievement of key financial and strategic objectives and performance indicators aligned to the 2021-2025 Strategic Plan, Long Term Financial Plan, Infrastructure and Asset Management Plan (IAMP) and supporting corporate documentation.

Financial Indicators

When evaluating activities undertaken during any given financial year, several factors are considered, one being the future financial sustainability (refer CEO Financial Sustainability Statement pg. 5). These measures are all 'long-term' so the trend over time is as important as the result or target for any individual financial year. Refer section 'Long Term ratios'. The LTFP demonstrate Council's financial sustainability and was prepared considering:

- The revenue and expenditure results for the past five years;
- Intergenerational equity to ensure future generations of ratepayers do not face overwhelming debt provided to the current generation;
- Provision of prioritise expenditure programs, both operating and capital aligned to Strategic Plans; and
- Rate revenue increases that are responsible and reflect the community's ability to pay.

A series of financial indicators, explained below, have been developed by the Local Government sector to assist in assessing whether a council is financially sustainable, or moving to a position of financial sustainability:

1. Operating Surplus Ratio – Desired level is between 0% and 5% on average.

Long-term financial sustainability is dependent upon ensuring that, on average over time, its operating income is higher than operating expenses (i.e. an operating surplus). The operating surplus ratio is the operating surplus (or deficit) expressed as a percentage of operating income. A positive ratio indicates the percentage of operating income available to help fund capital expenditure. A negative ratio indicates the percentage increase in operating income or the approximate decrease in operating expenses required to achieve a break-even operating result. Council's Operating Surplus Ratio over the life of the long-term financial plan indicates a continuing sustainable operating result.

2. Asset Renewal Funding Ratio - Desired level is greater than 90% but less than 110% on average.

Councils are the custodians of significant infrastructure assets that require renewal from time-to-time. The Infrastructure and Asset Management Plan (IAMP) provides a guide on when assets should be renewed. Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets and excludes new capital expenditure on the acquisition of additional assets. This ratio is calculated as capital expenditure on renewal of existing assets divided by renewal expenditure from the IAMP and current budget for those asset classes without a completed IAMP. The ratio in individual financial years can vary significantly from the long-term average due to the volatility of assets being renewed.

3. Net Financial Liabilities Ratio - Desired level is greater than 0% but no more than 100% on average.

Net Financial Liabilities are defined as total liabilities less non-equity financial assets. Total operating revenue excludes profit on disposal of non-current assets. This ratio is a measure of Council's total indebtedness.

Financial Ratios

Financial Ratios	Target	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Operating Surplus Ratio	0% - 10%	3.1%	5.8%	(1.8%)	(1.6%)	3.3%	1.2%
Asset Renewal Funding Ratio	90% - 110%	81%	125%	155%	63%	178%	151%
Net Financial Liabilities Ratio	0% to 100%	32%	28%	23%	55%	52%	59%

CLIMATE

Climate and weather have a number of different influences on LRC business planning and directly impacts organisational performance. The chart below presents monthly, annual and average (long term) rainfall statistics in the region, as being an aspect of climate that has the most influence. Influences include:

1. **Operations and asset management** – high rainfall can disrupt operations and damage road infrastructure, although reasonable rainfall can also assist with unsealed road maintenance. It is generally accepted that infrastructure construction activities are planned for lower rainfall months. Higher rainfall is an advantage to water recycle schemes.
2. **Economy** – rainfall is a fundamental input to the local economy heavily dependent on agriculture, not only directly but also indirectly to the businesses and services that support agriculture.
3. **Bushfire risk** – high rainfall results in higher-than-normal vegetation growth, which when dry later increases bushfire risk.

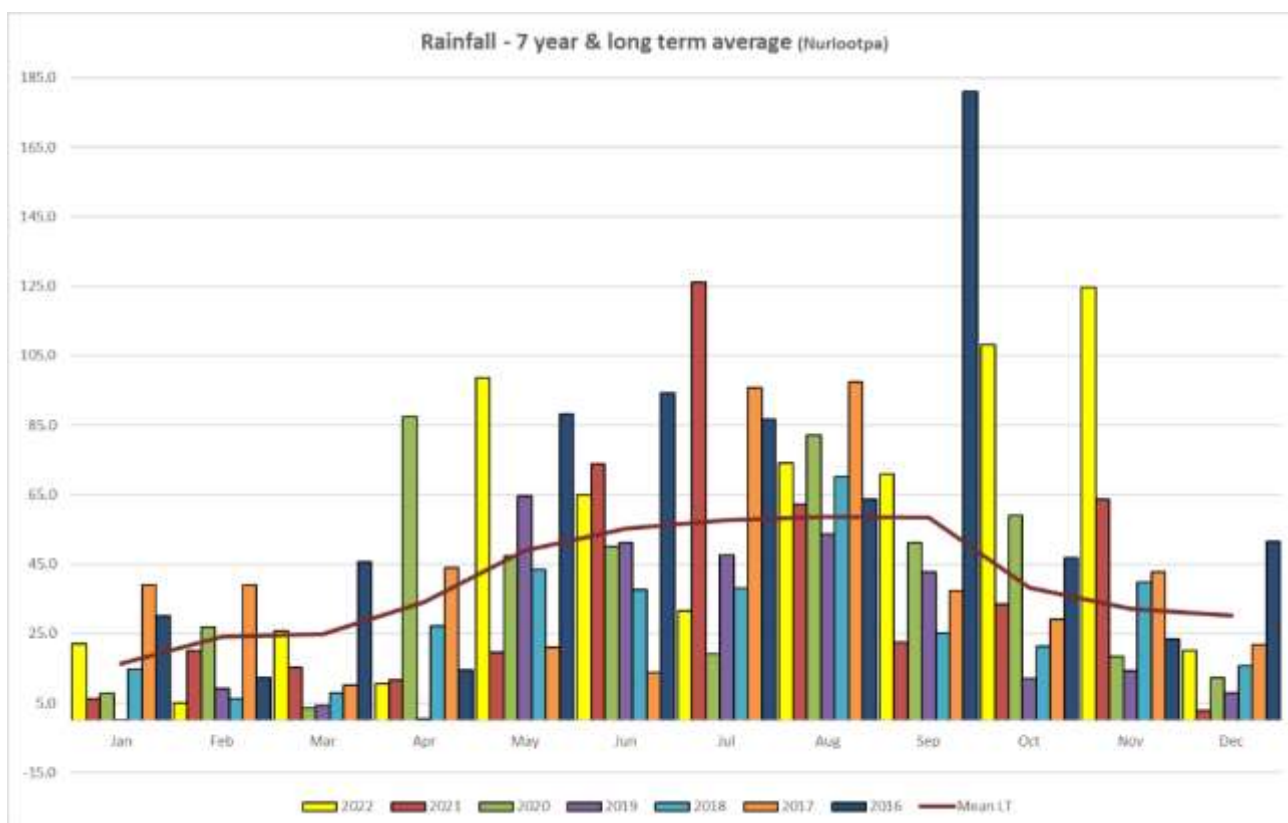
Business planning assumes average rainfall and seasonal patterns, but the workforce needs to be adaptive to high seasonal variability.

Analysis

2022 was a very high rainfall year, being 37% greater than the long-term average, with 8 months having rainfall greater than the long-term average for those months. 2022 was only eclipsed by the 2016 year when annual rainfall was 54% greater than the long-term average and 9 months of above-average rainfall. However, 2016 had an extraordinary September when over 181 millimetres of rain fell in that month. 2022 had heavy late season Spring rain with 108mm in October and 125mm in November, but also had heavy early-season rain with 99mm in May. The rainfall was particularly disruptive to LRC operations and caused significant infrastructure damage resulting in additional maintenance.

In the past 7 years there have been 3 years where rainfall was significantly greater than the long-term average rainfall and 2 years approximately equal to the long-term annual average. 2019 was the driest year with only 64% of the long-term average, and 2018 was 73%.

Rainfall	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2022	22.1	5.0	25.8	10.5	98.6	64.9	31.6	74.1	70.8	108.1	124.6	20.2	656.3
2021	6.2	20.2	15.2	11.5	19.7	73.9	126.1	62.1	22.5	33.5	63.6	2.8	457.3
2020	7.8	27.0	3.5	87.5	47.3	49.9	19.2	82.1	51.3	59.0	18.3	12.2	465.1
2019	0.2	9.2	4.3	0.4	64.6	51.2	47.6	53.6	42.6	12.0	14.3	8.0	308.0
2018	14.8	6.2	8.0	27.2	43.5	37.5	38.2	70.3	25.2	21.2	39.9	15.6	347.6
2017	39.1	39.0	10.2	44.0	21.1	13.8	95.6	97.3	37.4	29.0	42.7	21.8	491.0
2016	30.0	12.3	45.6	14.5	88.2	94.2	86.6	63.7	181.1	46.9	23.5	51.4	738.0
Mean LT	16.3	24.2	24.8	34.1	48.9	55.2	57.6	58.7	58.4	38.3	32.2	30.3	479.0



Source: BoM (Nuriootpa data)

STRATEGIC DIRECTION

Strategic Objectives

Light Regional Council's Strategic Plan 2021-2025 recognises the strategic priorities that sustain Council's vision over a four-year term. To achieve this, three goal areas have been identified, Community, Environment and Investment, each of which are underpinned by key objectives. In consideration of the community and business requirements within the Council area, the plan upholds the goals, objectives, and strategies of the United Nations, Commonwealth and State Governments, Regional Development Australia Barossa Gawler Light Adelaide Plains (RDA BGLAP), and neighbouring councils. A full list of Council's Strategic Goals and Objectives can be found on our website www.light.sa.gov.au

The 2023/2024 objectives and performance indicators are reported on a quarterly basis to Council. The final achievements will be communicated in the 2023/2024 Annual Report.

Strategic Goal 1

Community

Council supports the health and wellbeing of the community by assisting with initiatives that promote social interaction, provide access to services, and provision of services to improve quality of life of the community.

SP Obj. 2023/2024 Actions

Performance Indicators

1.1	Assist the South Australian Local Government Boundary Commission (SALGBC) with its inquiry into the Town of Gawler's 'Stage 2' Proposal as required	Responses provided within SALGBC timeframes.
1.2	Share Regional Development Australia Barossa Gawler Light Adelaide Plains, Legatus, Small Business Commissioner and Australian Small Business and Family Enterprise Ombudsman program opportunities.	Increased local business community awareness and participation in community leadership programs.
1.3	<p>Involvement with the Public Health Advisory Group under the Regional Public Health Plan.</p> <p>Leadership of assigned Regional 'lighthouse' project 1 - Community transport</p> <p>Implementation of actions outlined in the Disability Action and Inclusion Plan.</p>	<p>Attendance at Public Health Advisory Group meetings during 2023/2024 to contribute to regional planning.</p> <p>Leadership and management to guide the delivery of actions under Regional 'lighthouse' project 1.</p>
1.4	Share and promote Barossa Regional University Campus services and programs.	Increased awareness and participation in Barossa Regional University Campus services and programs.
1.5	Build on partnerships with organisations to provide inclusive and accessible training opportunities in the community.	Implementation of SKILL workshops facilitated by Purple Orange.
1.6	<p>Deliver ongoing improvements in technology to remain current, secure and ultimately improve service delivery.</p> <p>Establish and build Business Data Analytics capability and Information Services key dashboard reports leveraging real time data and analytics.</p> <p>Digital displays are implemented into the Light Country Visitor Information Centre (VIC) for inclusiveness.</p>	<p>Website Refresh is completed by the end of July 2024.</p> <p>Council's Word and PDF forms are migrated over to Nintex Workflow Cloud (SmartForms and Process Automation)</p> <p>Monitors and video are implemented to promote the Light Region and experiences at the VIC.</p>
1.7	Increase the promotion of library services and resources through accessible digital platforms.	Library website and media platform content is up-to-date and meets accessibility standards.

	Enhance community engagement and participation using digital platforms	Council website and media platform content is up-to-date and meets accessibility standards.
1.8	<p>Performance measurement strategy developed to measure outcomes against service delivery targets.</p> <p>Commencement of the review of Council's Strategic Plan</p> <p>Support an inclusive organisational Culture that invests in continuous improvement, learning and leadership to enhance service provision.</p> <p>Advancement of a Character Preservation Overlay in partnership with The Barossa Council to assist the State Planning Commission</p> <p>Implementation of Easy English components into corporate documentation and information to improve communication between Council and its diverse community.</p>	<p>Engage with the community and relevant stakeholder to review and develop the 2024-2029 Strategic plan.</p> <p>Strategic plans are reviewed and updated.</p> <p>Workforce Plan actions are implemented within agreed periods.</p> <p>Enterprise Bargaining negotiations are conducted within legislative framework.</p> <p>Liaise with the Barossa Council</p> <p>Council information is available to the community in Easy English.</p>
1.9	Evaluate service standards for new community public spaces vested to Council and compare to established communities service standards.	Awareness of service standards across Council's communities and options to implement generational equity of service standards.
1.10	Advocate for digital infrastructure to be included in new public design and housing developments.	Liaise with relevant agencies and stakeholders.
1.11	<p>Continue to develop Council's 'Reflect' Reconciliation Action Plan by informing this through further engagement with traditional owners.</p> <p>Continue to develop Council's 'Reflect' Reconciliation Action Plan by informing this through further engagement with traditional owners.</p>	<p>Further develop the draft 'Reflect' RAP through engagement with traditional owners.</p> <p>Community engagement on the RAP in early 2024.</p>
1.12	Council support for management of key facilities and programs in the region by the community for the community.	<p>Building and Structures 2023/2024 Program completed.</p> <p>Supporting new community empowerment opportunities as appropriate.</p>
1.13	Develop and implement innovative programs with a focus on promoting digital literacy, early childhood development and social inclusion.	<p>Community participation in the grant funded library programs and initiatives including 'VR for Seniors' and 'It Takes a Village'.</p> <p>Increase in the number of participants and programs offered through the library service.</p>

	Council's library facilities can support the delivery of the diverse range of programs and activities being delivered.	
1.14	Build effective partnerships with government and regional affiliates to assist with preparedness for emergency events.	<p>Continued representation and participation with regional initiatives and programs.</p> <p>Maintain accessible and up to date emergency information links for community access.</p> <p>Maintain Emergency Management plans and documents.</p>
1.15	Maintain direct engagement with regional emergency affiliates to build Council's depth in understanding of emergency management functions and preparedness.	<p>Represent Council and the community at regional emergency affiliate meetings and actively participate in defined objectives.</p> <p>Provide support to government agencies as requested during emergency events.</p>

Strategic Goal 2

Environment

Council supports the goal of creating a place that values its natural environment and manages environmental impacts by implementing practices that preserve areas of environmental biodiversity.

SP Obj. 2023/2024 Actions

Performance Indicators

2.1	Scope draft LRC operations environmental scorecard based on : Light Country Visitor Information Centre (VIC) completes STRIVE 4 Sustainability Scorecard with ECO Tourism Australia	STRIVE 4 Sustainability Scorecard activated for the VIC
2.2	Be aware of opportunities to enhance council's operations by applying affordable green technologies.	Identification and assessment of new opportunities as guided by the Sustainability Working Party and the Sustainability-Strategy-and-Action-Policy.pdf (light.sa.gov.au)
2.3	Explore placemaking opportunities, as identified in urban design frameworks adopted by Council.	Options for placemaking projects aligned to community and visitor needs identified and reported to Council.
2.4	Maintain Council's emergency management framework and associated documentation.	Review Council's Emergency Management Plan annually. Implement identified actions of the Emergency Management Plan.



Pengilly Scrub (Mudla Wirra Reserve), Molloy Rd, Wasleys

Strategic Goal 3

Investment

Council supports investment by assisting with initiatives that promote local agriculture and tourism industries, deliver quality infrastructure that is responsive to community needs, and investigates ways to strengthen the region's economy.

SP Obj. 2023/2024 Actions

Performance Indicators

3.1	<p>Progress the Roseworthy Water Scheme in accordance with partnership agreements.</p> <p>Engage with Government and Private Sector to identify pathways to implement the Drover's Encounter.</p> <p>Deliver Council's Capital Renewal Program and the approved components of the Light Stimulus Program, seeking opportunities for private contributions where appropriate.</p> <p>Continue to seek grant funding opportunities and deliver road infrastructure upgrades for tourism development that are consistent with the IAMP.</p>	<p>Roseworthy Water Scheme partnership obligations and milestones met or varied via agreement.</p> <p>Certain pathways for implementing the Drover's Encounter identified with Government and Private Sector.</p> <p>Secure funding support through partnerships where appropriate.</p>
3.2	<p>Proactively operate the Roseworthy Township Expansion Infrastructure Taskforce to: Facilitate growth that meets market demand; Maximises the opportunities to be realised from a coordinated approach to infrastructure augmentation; and Balances service levels with ongoing operating costs (after asset handover to Council).</p>	<p>Light Regional Council's approach to enabling Roseworthy Township Expansion seen by the Development Industry, SA Government and peers as 'best practice' among SA urban fringe growth Council's.</p>
3.3	<p>Engage with public and private stakeholders in accordance with policies and procedures to explore opportunities to deliver initiatives in support of community and economic outcomes.</p>	<p>Secure funding support through partnerships where appropriate, creating outcomes that would not be achieved through conventional means.</p>
3.4	<p>Monitor, activate and share National, State and Regional Agritourism plans, opportunities and information.</p> <p>Ongoing advocacy and support for suitable policy for regional agri-business success.</p>	<p>Increased awareness and activation of Agritourism.</p> <p>Advocacy for policy outcomes supporting regional agri-business success, such as through contributions to the development of the new 'Regional Plan' for 'Greater Adelaide' to be progressed by the State Government.</p>
3.5	<p>Continue to seek Grant Funding opportunities</p> <p>Deliver Road infrastructure upgrades that are consistent with the IAMP</p>	<p>Minimum of 1 application for every external grant funding program applicable to Council's infrastructure.</p> <p>100% delivery of the 2023/2024 capital program</p>
3.6	<p>Progress 'Year Two' actions of the Light Country Signs Business Case.</p>	<p>Light Country Signs Business Case Actions complete.</p>

	Continue to monitor and introduce and implement the Light Country brand to stakeholders and in marketing activities.	Light Country branding is visible and utilised in marketing.
3.7	<p>Continue to collaborate and liaise with State and Regional tourism bodies and industry groups.</p> <p>Communications and marketing strategies are activated that are consistent with State and Regional marketing themes and plans to build the Light Country brand and promote Light Region tourism offerings.</p> <p>Continue to monitor and evolve Agritourism and Ecotourism opportunities to promote sustainable tourism product to target markets.</p> <p>Event opportunities are explored and promoted relevant to target markets.</p>	<p>Relationships with State and Regional tourism bodies and groups are maintained.</p> <p>Content, communication and marketing plans and campaigns are developed that promote and encourage visitation to Light Region.</p> <p>Agritourism and Ecotourism products feature in marketing activities. Increased awareness of Agritourism and Ecotourism with tourism operators.</p> <p>Tourism events are promoted in marketing activities.</p>



SIGNIFICANT INFLUENCES & PRIORITIES

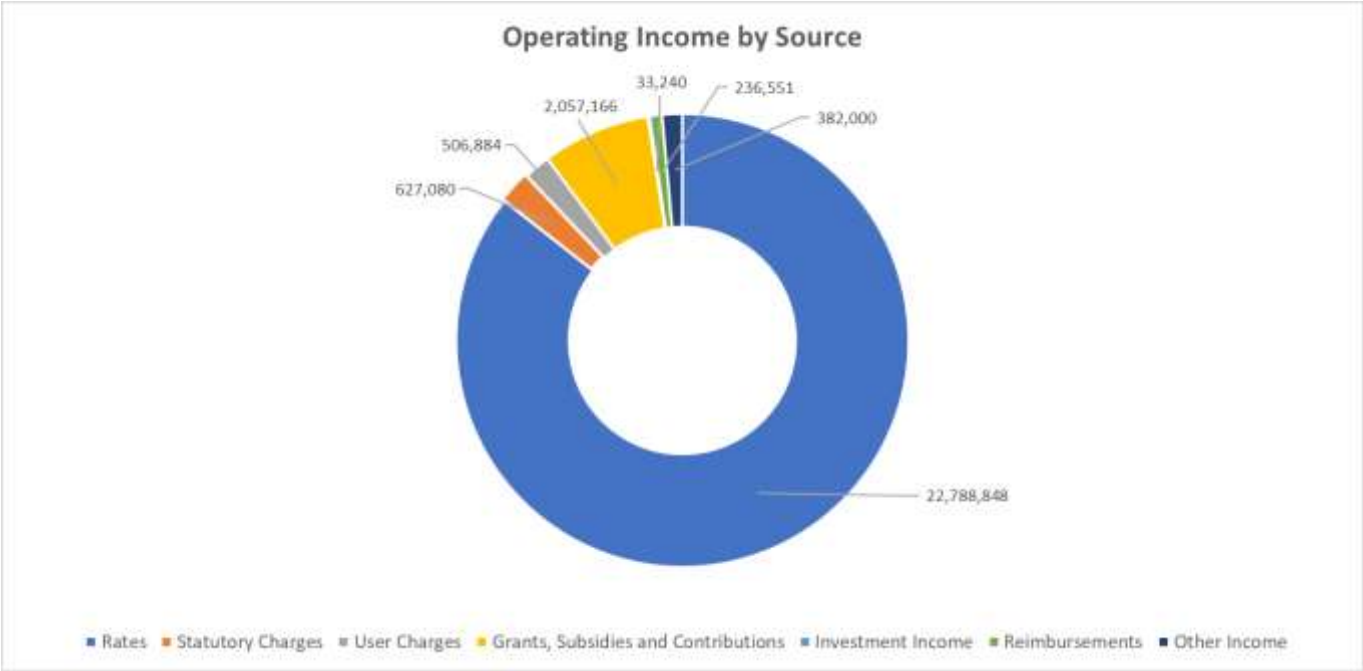
Council endorsed the following budget parameters and assumptions for the purpose of preparing the 2023/2024 ABP and Budget.

- The Recurrent Operating Budget be developed with reference to and within the framework of the adopted 2023-2033 updated LTFP; Infrastructure, Asset Management Plan; and the 4-year budget program
- Operating surplus 0-5% of revenue (sustainability rec. ratios)
- Material, Contracts and Other Expenses indexation be set at 3% in the absence of any other reliable way of estimating this expenditure group, excluding energy (fuel/electricity) and construction costs which are based on individual items.
- Wages and Salaries increase by 2%, aligned with existing Enterprise Agreements (2%) and 0.5% employee growth (note: 3% be applied in the 2024/2025 long term financial plan in line with Reserve Bank wage price index forecasts)
- Fees and charges not set by legislation be increased by 3% at a minimum
- New Capital Projects to be considered and approved within the constraints of the LTFP
- New services, increases in service levels and one-off projects to be funded through rate revenue increases or by expenditure savings
- Infrastructure Asset Management Plan (IAMP) forecasts, indexed for inflation after 2021, have been included in the long-term financial plan commencing from the 2023/2024 financial year
- Continue to participate in regionally significant projects and investigate shared resource opportunities where practicable
- Annual Business Plan objectives for 2023/2024 are aligned with the goals and objectives in Council's Strategic Management Plan 2021-2025
- Roseworthy Water Scheme –The *Bunyip 2* water scheme to, based on its forecast long term positive net present value.
- Northern and Yorke Landscape Board advised the landscape levy arrangements for the 2023/2024 year, with the application of the landscape levy equalisation process, will increase by 56% due to a change in the allocation methodology of the budget between member Councils.

ANNUAL BUDGET FOR OPERATIONAL SERVICES

Where Council’s Revenue Comes From

To fund Council operations and programs, Council collects revenue from sources such as general rates, fees and charges levied on services (Statutory Charges and User Charges), grants from State and Commonwealth Governments, interest income from investing excess cash in short-term investments, reimbursements, and other sundry revenue sources. The source of Council’s estimated **\$26.632m** revenue, for the 2023/2024 Financial Year, is outlined below.



Rates

Rates are the primary source of funding for the activities undertaken by Council. A projected total of \$22.788m (\$22.274m in 2022/2023) will be levied in 2023/2024 Financial Year, to fund essential services (non-discretionary) such as waste collection, management of basic infrastructure, public health and safety, as well as discretionary services such as Council’s libraries, community programs, and events. Rates revenue includes a separate rate income from the Roseworthy Water Scheme for the 2023/2024 financial year.

Statutory Charges

Statutory charges are fees and fines levied in accordance with legislation including development application fees, animal registrations, Health Act registrations, and parking fines. Council estimates that it will collect statutory charges of \$0.627m in 2023/2024, an increase over 2022/2023 budgeted statutory charges of \$0.572m due to Roseworthy Township Expansion.

User Charges

User charges relate to the recovery of service delivery costs through the charging of fees to users of Council's services. These include charges for the use of Council facilities, library printing and photocopy charges, Section 7 property searches etc. Council estimates user charges income of \$0.507m in 2023/2024, an expected decrease over 2022/2023 budgeted user charges of \$0.515m.

Grants, subsidies, and contributions

Grants, subsidies, and contributions income includes monies received from State and Commonwealth Government sources that fund the delivery of Council's services to ratepayers. Grants income for the 2023/2024 financial year has been budgeted based on both confirmed and estimated funding levels. The budget includes \$0.424m of Roads to Recovery funding (\$0.424m 2022/2023) and \$0.500m of South Australian Local Government Grants Commission roads funding. Further grant monies are provided by way of Financial Assistance Grants totalling \$0.740m in 2023/2024. Commonwealth and State Government grant contributions are expected towards the 'Bunyip 2' water scheme project in accordance with grant deeds.

The Government of South Australia allocates funds annually to support public libraries in South Australia, complementing the funding allocation by individual councils to public libraries. Light Regional Council anticipates \$0.114m of public libraries funding for the 2023/2024 financial year.

Investment Income

Council earns investment income primarily in the form of interest from the investment of cash surpluses throughout the financial year. The repayment of loans given to community organisations is also reflected as investment income. Investment income for 2023/2024 is forecast at \$0.033m; an increase on 2022/2023 at \$0.018m.

Reimbursements

During 2023/2024 Council anticipates it will seek reimbursement of \$0.221m compared to \$0.214m in 2022/2023 from through the provision of various services, such as private works.

Other Income

Other income relates to a range of unclassified items that do not fit within the main revenue categories. Council estimates that it will receive other income of \$0.382m in 2023/2024 financial year compared to \$0.780m budgeted in 2022/2023.

How Each Dollar of Revenue is Spent

A substantial amount of Council's expenditure is spent on delivering ongoing services such as libraries, and the maintenance of roads, parks, playgrounds, reserves, cemeteries, and economic development and township planning activities. In addition to the usual expected services, specific one-off programs and projects are undertaken (Operating Projects) to meet its strategic objectives.

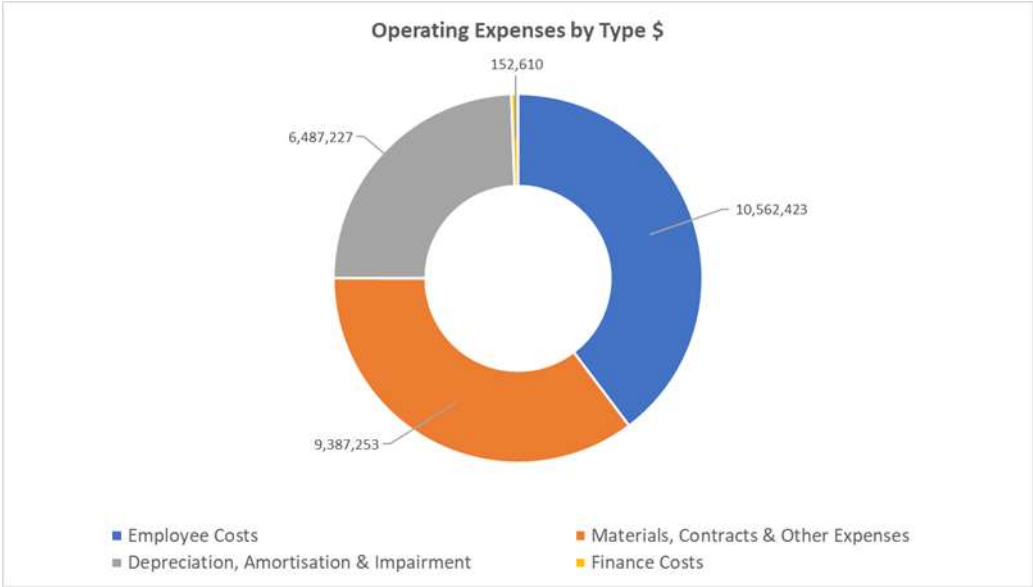
The following chart illustrates estimated 2023/2024 financial year Council expenditure of **\$26.59m** by the main expenditure categories.

Employee Expenses

Employee expenses include all labour related expenditure such as salaries, wages, allowances and on-costs (including Annual Leave, Long Service Leave, Superannuation, Workers Compensation Insurance etc.).

For the 2023/2024 financial year, employee costs are forecast at \$10.562m compared with a budgeted amount of \$10.139m in 2022/2023. The increase includes:

- the provisions in the Enterprise Bargaining Agreements
- graduate progression through classification levels
- resourcing levels that enable business obligations to be met, provide necessary community services, meet legislative requirements, and deliver significant infrastructure programs
- Estimated employee costs 'capitalised' to infrastructure construction projects



Post-Covid, as being experienced elsewhere, the level of staff turnover has increased and the 'vacancy-gap' until replacements are recruited diminishes service deliver capability. Another measure, widely used in other governments, has been introduced to accurately calculate the 'gap', and is known as 'paid FTE'. 'Paid FTE' is calculated by dividing the total amount of work hours paid (inclusive of any overtime) by the number of working hours in a year. Refer table below, which compares 'position' FTE with 'paid' FTE. 'Position' FTE is at a point in time (30 June), but 'paid FTE' is for the hours worked during the financial year. The 2023/2024 budget has been prepared based on 'paid' FTE acknowledging that staff turnover is expected to continue for the foreseeable future and the need to continue to deliver services with 'less'. 'Paid FTE' will be monitored carefully during the year to determine whether an additional staffing strategy is necessary.

Light Regional Council Total Staff (FTEs)			
Description	30 June 2022	30 June 2023	30 June 2024
Total Staff (FTE)	96	101	101
Paid Hours FTE	97	98	98

Materials, Contracts and Other Expenses

Materials include items such as electricity, water, fuel, civil construction materials, library books, printing, and stationery costs.

Contracts relate to the provision of council services by external providers and include items such as waste collection, security, leases and infrastructure repairs and maintenance.

Other Expenses relate to a range of items including contributions to community groups, advertising, insurances, motor vehicle registrations, payment of the Landscape Levy and other miscellaneous expenditure.

It is estimated that \$9.387m (exclusive of 'Bunyip 2' entity) will be spent on materials, contracts, and other expenses during the 2023/2024 financial year, compared to a budget of \$17.668m (estimated inclusive of advances to 'Bunyip 2' entity) in the 2022/2023 financial year.

Depreciation, Amortisation, and Impairment

Depreciation is an accounting charge that measures consumption of Council's property, plant and equipment (including infrastructure assets such as roads and drains) over the estimated effective useful life of the assets. Another measure of infrastructure sustainability is a comparison of the long-term average infrastructure renewal expenditure with the long-term average depreciation. The long-term financial plan includes estimates of depreciation for infrastructure assets 'handed over' by land developers. A review of asset condition and lives is being undertaken which may have an impact on depreciation.

The forecast amount of depreciation for 2023/2024 is \$6.487m compared with \$6.342m for 2022/2023, an increase of \$0.155m or 2.23%.

Finance Costs

Finance costs relate to interest charged by the Local Government Financing Authority on funds that have been borrowed. Interest costs have been estimated based on the current loan portfolio as of May 2023.

Interest costs for 2023/2024 are forecast at \$0.153m (\$0.620m in 2022/23) and reflect interest rates for variable loans and Cash Advance Debenture (CAD) borrowings during the 2023/2024 financial year.

Budgeted Statement of Comprehensive Income

The Statement of Comprehensive Income, which incorporates all operating income and expenses is provided below. A surplus operating result is forecast for the 2023/2024 financial year (surplus of \$0.042m).

The 'Bunyip 2' (Roseworthy Water Scheme) project involves commercial information of a confidential nature and was considered by Council 'in confidence' under the *Local Government Act, 1999* in April 2022. The details of this project will be released in due course. Council has approved the *Bunyip 2* water scheme to proceed subject to the receipt of State Government grants and the approval of loan funds, based on its forecast long term positive net present value.

The budgeted result for 2023/2024 varies favourably against the projected deficit of \$0.719m as reflected in the 2023-2032 Long Term Financial Plan adopted by Council in June 2022.

STATEMENT OF COMPREHENSIVE INCOME					
			A	B	C = A - B
	2022 Actual	2023 Adopted Budget	2024 Proposed Budget	2024 LTFP	Variance from LTFP
Operating Income					
Rates	22,750,000	22,273,777	22,788,848	23,956,432	(1,167,584)
Statutory Charges	613,000	571,710	627,080	631,164	(4,084)
User Charges	236,000	514,710	506,884	639,664	(132,780)
Grants, Subsidies and Contributions	2,466,000	6,698,303	2,057,166	2,564,686	(507,520)
Investment Income	17,000	18,440	33,240	16,530	16,710
Reimbursements	413,000	214,000	236,551	214,159	22,392
Other Income	520,000	780,300	382,000	308,300	73,700
Total Income	27,015,000	31,071,240	26,631,769	28,330,935	(1,699,166)
Operating Expenses					
Employee Costs	9,547,000	10,139,000	10,562,423	10,522,428	39,995
Materials, Contracts and Other Services	9,031,000	17,667,161	9,387,253	11,712,645	(2,325,392)
Depreciation, Amortisation & Impairment	6,329,000	6,341,744	6,487,227	6,500,288	(13,061)
Finance Costs	698,000	620,061	152,610	314,785	(162,175)
Net loss - Equity Accounted Council Businesses	26,000				
Total Expenses	25,631,000	34,767,966	26,589,513	29,050,146	(2,460,633)
Operating Surplus/(Deficit)	1,384,000	(3,696,726)	42,256	(719,211)	761,467
Asset Disposal & Fair Value Adjustments	(1,342,000)		-		-
Amounts Received Specifically for New or Upgraded Assets	6,711,000	6,000,408	2,360,000	-	2,360,000
Physical Resources Received Free of Charge	2,359,000		-		-
Net Surplus/(Deficit)	9,112,000	2,303,682	2,402,256	(719,211)	3,121,467
Other Comprehensive Income					
Changes in Asset Revaluation Surplus	(1,005,000)				
Equity Accounted Council Businesses	43,000				
Impairment (Expense)/Recoupments Offset to Asset Reval.	(1,205,000)				
Total Other Comprehensive Income	(2,167,000)	-	-	-	-
Total Comprehensive Income	6,945,000	2,303,682	2,402,256	(719,211)	3,121,467
<i>Excludes Bunyip 2 water scheme - refer LTFP</i>					

Measured against the projections for 2023/2024, adopted by Council in the 2023-2032 LTFP, the key variances making up the net result of \$0.042m include:

Revenue

- Expected allocation of financial assistance grant received over two financial years realising a reduction of \$0.507m
- 'Bunyip 2' separate rate applies for six (6) months only (originally budgeted for twelve months due to timing of the project commencement \$0.450m
- Rate rebate provision for properties with an increased valuation greater than 10%
- Reduced user charge due to reduction of some commercial activities \$0.133m

Expenditure

- Expected outlays for 'Bunyip 2' revised due to timing of the project commencement of \$2.665m
- Depreciation slightly less than forecast, \$0.013m

FOUR YEAR BUDGET

In addition to the LTFP, the 2023/2024 ABP details key projects, new initiatives, capital and operational works programs for the first four years of the LTFP, referred to as the Four-Year Budget (4YB).

The purpose of including the 4YB in addition to the LTFP and detailed financial and non-financial information for the 2023/2024 financial year is to:

- Communicate the medium-term strategies and outcomes for the next four (4) years
- Implement a systematic approach towards organisational planning and reviewing, prioritising, and monitoring strategies, projects and initiatives
- Support Council's budget deliberations by providing additional decision-making assistance
- Facilitate alignment to Council's suite of corporate documents, the Strategic Plan 2021-2025, LTFP 2023-2032 and IAMP.

In the 4YB Income Statement, Council forecasts a surplus operating position for 2023/2024 and for the duration of the 4 years. The first year of the 4YB includes several new initiatives and projects as outlined in the 4-Year Operating Projects Budget. Year 2 of the 4YB takes up the full year cost of new 2023/2024 initiatives and any incomplete 2022/2023 initiatives. The operating results forecast for year 4 of the 4YB are the result of a gradual increase in rates revenue over a considerable period and the reduction of finance costs associated with debt reduction from the finalisation of the 'Bunyip 1' water scheme. The forecast below excludes the 'Bunyip 2' water scheme, which is presented as a separate budget, but included further improves the operating surplus.

Light Regional Council						
INCOME STATEMENT - GENERAL FUND	Actuals	Current Year	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Scenario: Draft (excluding Bunyip2 water scheme)	2021/2022	2022/2023 *	2023/2024	2024/2025	2025/2026	2025/2027
	\$	\$	\$	\$	\$	\$
Income						
Rates	22,750,000	22,414,000	22,788,848	24,512,531	25,217,355	25,931,075
Statutory Charges	613,000	572,000	627,080	641,828	652,704	712,798
User Charges	236,000	629,000	506,884	644,746	649,957	655,298
Grants, Subsidies and Contributions	2,466,000	2,298,000	2,057,166	2,007,463	2,054,074	2,219,851
Investment Income	17,000	40,000	33,240	14,550	12,800	10,970
Reimbursements	413,000	1,229,000	236,551	218,354	218,520	218,688
Other Income	520,000	780,000	382,000	308,300	309,300	309,300
Total Income	27,015,000	27,962,000	26,631,769	28,347,772	29,114,710	30,057,981
Expenses						
Employee Costs	9,547,000	10,139,000	10,562,423	10,859,273	11,207,064	11,566,159
Materials, Contracts and Other Services	9,031,000	10,125,000	9,387,253	10,286,277	10,000,384	11,148,143
Depreciation, Amortisation & Impairment	6,329,000	6,342,000	6,487,227	6,662,795	6,829,365	7,000,099
Finance Costs	698,000	440,000	152,610	499,600	301,000	164,000
Net loss - Equity Accounted Council Businesses	26,000	-				
Total Expenses	25,631,000	27,046,000	26,589,513	28,307,944	28,337,813	29,878,400
Operating Surplus/(Deficit)	1,384,000	916,000	42,256	39,827	776,897	179,580
Asset Disposal & Fair Value Adjustments	(1,342,000)	-	-	1,980,000	720,000	2,500,000
Amounts Received Specifically for New or Upgraded Assets	6,711,000	2,707,000	2,360,000	2,440,000	3,700,000	1,196,000
Physical Resources Received Free of Charge (estimate)	2,359,000	-	-	-	-	-
Net Surplus/(Deficit)	9,112,000	3,623,000	2,402,256	4,459,827	5,196,897	3,875,580
Other Comprehensive Income						
Changes in Asset Revaluation Surplus	(1,005,000)					
Equity Accounted Council Businesses	43,000					
Impairment (Expense)/Recoupments Offset to Asset Reval.	(1,205,000)					
Total Other Comprehensive Income	(2,167,000)	-	-	-	-	-
Total Comprehensive Income	6,945,000	3,623,000	2,402,256	4,459,827	5,196,897	3,875,580

* 2022/23 Revised Budget May 2023

Operating Project Program

The Four-Year Income Statement shown above incorporates various existing and new initiatives. Refer to the table below for a description of the operating initiatives and page 30 for the capital initiatives.

Business Cases - Capital and Operating Expenditure					
Business case/concept projects	2022/2023 RB	Year 1 2023/2024	Year 2 2024/2025	Year 3 2025/2026	Year 4 2026/2027
Capital	\$	\$	\$	\$	
Greenock Institute landscaping	20,000				
Freeling Goods shed reserve seating	30,000				
Electric vehicle - trial	61,000				
Security Cameras Public Space	35,000	45,000	20,000	20,000	
Greenock park cricket nets	-	80,000			
Hewett Centre rainwater diversion	30,000	170,000			
Light country signs	143,900	140,400			
Enterprise System Upgrade	734,000	50,000			
Angle Vale bridge	110,000	490,000			
Ward Projects	150,000				
Total 'Capital' business cases/concepts	1,313,900	975,400	20,000	20,000	-
Operating					
Pines Conservation Reserve signs	6,000				
WHS resourcing	52,000				
Sustainability strategy	20,000	22,000	64,000	66,000	68,000
Reconciliation strategy	-	1,000	27,000	28,000	
Strategic Plan		25,000	10,000		
Review of Character Preservation		-	20,000	20,000	
Regional Public Health Plan Coordinator Contribution		13,250	26,250	27,050	27,850
Ward Projects *	100,000	392,000			
COVID Response 'provisions'	50,000				
Total 'Operating' business cases/concepts	228,000	453,250	147,250	141,050	95,850
Total Business Cases	1,541,900	1,428,650	167,250	161,050	95,850
Capital 'Works' Projects					
Site Stormwater Management Hill St. Precinct	37,000	123,000			
Freeling Childcare Carpark		130,000			
Light Stimulus Program *	1,860,408	-	2,027,000	2,027,000	2,027,000
Capital Asset Renewal Program	3,876,372	4,488,000	5,720,000	6,713,000	6,161,000
Capital Asset Upgrade Program	50,000	1,429,000	2,134,000	3,372,000	2,063,000
Capital Asset Upgrade Program - CWMS	3,047,000	1,016,000			
Capital Asset Renewal Program - CWMS	455,000	486,000	500,000	512,000	525,000
Vehicle/Plant Replacement & Renewal Program	690,300	497,000	880,000	854,000	875,000
Total Capital Project Costs	10,016,080	8,169,000	11,261,000	13,478,000	11,651,000
* Projects to be determined					

Operating

Sustainability Strategy

Budget allocated to the Sustainability Strategy would follow LRC's Environmental Sustainability Strategy and Action Plan. Actions that are undertaken include curbside waste investigations, audit of Councils operational greenhouse gas emissions, increase of renewable energy generation and to prepare and commence delivery of a sustainability communication and engagement plan. The funding is only an initial 'seed' amount and the investigations to be undertaken during 2023/2024 will enable robust future estimates to be included in the next budget.

Reconciliation Strategy

The council would undertake various actions outlined by its first Reconciliation Action Plan. This includes partnering with Kaurna and Ngadjuri peoples to incorporate Indigenous biocultural and water knowledge into Council's biodiversity management planning and supporting NAIDOC initiatives.

Strategic Plan

The council must undertake a comprehensive review of its strategic plan within 2 years after each general election of the Council (Local Government Act, 1999 - section 122 (4)). The council will review its strategic direction 'from the ground up' and develop its plan with external assistance to facilitate engagement, research and development of the strategic plan and contribute broader inputs to this process.

Review of Character Preservation

In January 2022, the Wine Arts Food Tourism Local Government Cluster Group (WAFTL) initiated a project called the Strategic Planning Review of the Barossa Character Area, working with Barossa Australia and The Barossa Council. Council's contribution helps to fund the resources to work towards a Code Amendment and potentially establishing a Design Panel under the Local Design Review Scheme.

Regional Public Health Plan Coordinator Contribution

The Adelaide Plains, Barossa, Light Regional and Gawler councils have collaborated to develop the region's second regional public health plan, pursuant to Section 51 of the South Australian Public Health Act 2011 (the Act). The Barossa, Light and Lower Northern Region Regional Public Health Plan 2022-2027 (the Plan) was adopted by the health minister in August 2022. A Plan Coordinator has been employed to project manage the development, review and reporting for the Plan.

Road maintenance

In accordance with the final budget approval an additional \$150,000 will also be reallocated to the road maintenance budget. The reallocation will be made at the first available budget review by Council.

Capital Projects Program

Light Regional Council is responsible for a large portfolio of assets with depreciation expense of \$6.487m projected for the 2023/2024 financial year. It is therefore critical for the long-term sustainability of assets that Council engages in practises that optimise assets useful lives for the benefit of the community.

The Four-Year Capital Project Budget is comprised of eight existing and new initiatives brought forward through business cases, plus, Council's Infrastructure and Asset Management Plan (IAMP) program is projected to cost \$45.573 m over four years.

In the 2023/2024 Financial Year, spending of \$9.145m (\$10.989m in 22/23) is proposed on its capital program of which \$4.488m will be spent on asset renewal. As highlighted in the table below, this includes \$1.016m and \$0.486m related to CWMS upgrade and renewal.

Project Name	Total 4yr Budget 2024-2027	Year 1 2023/2024	Year 2 2024/2025	Year 3 2025/2026	Year 4 2026/2027
	\$	\$	\$	\$	\$
Security Cameras Public Spaces (6 Year Program)	85,000	45,000	20,000	20,000	
Total Costs Business Cases 2018/2019 to 2025/2026	85,000	45,000	20,000	20,000	-
Capital Asset Renewal Program	23,082,000	4,488,000	5,720,000	6,713,000	6,161,000
Capital Asset Upgrade Program	8,998,000	1,429,000	2,134,000	3,372,000	2,063,000
Capital Asset Upgrade Program - CWMS	1,016,000	1,016,000			
Capital Asset Renewal Program - CWMS	2,023,000	486,000	500,000	512,000	525,000
Vehicle/Plant/Equipment Replacement and Renewal Program	3,106,000	497,000	880,000	854,000	875,000
Total Costs IAMP 2024-2027	38,225,000	7,916,000	9,234,000	11,451,000	9,624,000
Angle Vale bridge	490,000	490,000			
Enterprise System Upgrade	50,000	50,000			
Greenock park cricket nets	80,000	80,000			
Hewett Centre rainwater diversion	170,000	170,000			
Light country signs	140,400	140,400			
Site Stormwater Management Hill St. Precinct	123,000	123,000			
Freeling Childcare Carpark	130,000	130,000			
Light Stimulus Program *	6,081,000	-	2,027,000	2,027,000	2,027,000
Total Costs Business Cases 2023/2024	7,264,400	1,183,400	2,027,000	2,027,000	2,027,000
Total Capital Project Costs 2023/2024	45,574,400	9,144,400	11,281,000	13,498,000	11,651,000
* Specific projects to be determined					

Summary of Four-Year Capital Project Program

Significant ongoing projects adopted in previous years' budgets:

Security Cameras Public Spaces (six-year program)

To provide cameras at key sites within the region such as the Freeling Skate Park, Goods Shed Reserve / ANZAC Park Freeling, Lions Playground, Hewett Recreation Precinct, Kapunda Main Street, and Roseworthy Recreation Park. Security measures will provide renewed open spaces to enable opportunities for communities to connect and build relationships. The presence of cameras is hoped to deter vandalism and undesirable behaviour and provide the impression of a safer place to visit.

Hewett Centre Rainwater Tanks

The scope of this project will involve removing rusting and faulty rainwater tanks currently at the Hewett Centre and diverting rainwater to a catchment pond flowing into the North Para River. Decking, pathing and other landscaping will be constructed to improve the visual appearance of the Hewett Centre and overall usability as a function area, building on its success as a venue.

Light Country Signs

Gateway, town, and tourism signage to be upgraded and updated with Light Country and Light Regional Council brands. This is appropriate for identification, brand consistency and presentation across the region. Current signs have reached the end of their useful life and are due for replacement, therefore upgrading and replacing them to represent the Light Country brand is of benefit to Council and its plans to deliver proposed development actions to the region.

Angle Vale Bridge

The plan was developed on the basis that Light Regional Council would contribute \$490,000 to a restoration project. The bridge then had been deemed to be unsafe due to the faults of key structural components and was closed to all public access. As the bridge recently collapsed the funding in this business plan proposed for restoration works in conjunction with the City of Playford will be reviewed once an assessment is completed of the area and it is known what bridge elements can be recovered. Refer Council's website for further information.

Greenock Park Cricket Nets

Greenock Cricket Club have sought partnership with Council to renew and relocate the unsafe and unserviceable cricket nets from their present site. The scope of this project includes improving the overall landscape of the park, through new vegetation, irrigation, picnic settings and benches, and improving the health of a 100-year-old red gum which is the last surviving tree from the original site.

Business Enterprise System

The current business enterprise system was implemented in 2022. Further enhancement and refinement of the introduced programs is required to better achieve a more usable and integrated system. A suitable system solution is being procured that delivers both an enhanced customer experience and administrative efficiencies.

Site Stormwater Management – Hill Street Precinct

Site Stormwater Management will be undertaken in the Hill Street Precinct, Kapunda. These works are a continuation of the stormwater investigative works that have been taking place for four adjacent buildings owned by Council. As a result, additional works have been identified for these major buildings. The works require the use of specialized trades and equipment due to the age and heritage status of the buildings as well as the height, and terrain and uneven surface of the work area. Hire of equipment such as scaffolding is to be aligned between the sites for efficiencies with trades necessary to complete the tasks required.

Light Stimulus Program

A strategic program of works, under the State Government Local Government Infrastructure Partnership Program, which contributes to future economic growth of the region through infrastructure upgrades – e.g., Rural Road Seal Program.

Freeling Childcare Carpark

Upgrade to Freeling Childcare Centre carpark for shared use by neighbouring facilities.

Refer to Appendix C for details of Council's Capital Asset Renewal Program.

LOANS

New Long-term loans

No new loans are proposed in 2023/2024, or for the life of the long-term financial plan.

During the 2022/2023 financial year Council obtained Cash Advance Debentures (CADs) totalling \$12.5M for two (2) major projects. These projects, the 'Bunyip 2' Roseworthy Water Scheme and strategic land purchases, are subject to commercial arrangements and have been considered by Council 'in confidence' under the *Local Government Act, 1999*, with the details to be released in due course.

To support cashflow variability during the quarterly rate receipt cycle the cash advance debenture loans that have been previously approved will be utilised. The actual timing and the amount will be managed based on cash available from day-to-day by operations in line with Council's Treasury Management Policy.

Existing loans

The forecast balance of the unpaid loan principal at 1 July 2023 is \$2.4 million which include loans that support assets owned by community organisations on Council land and are repayable to Council by those organisations. These loans will be fully expired by 2029.

Loans specifically relating to the GWRS ('Bunyip 1' water scheme) totalling \$11.3m were 'paid out' during 2022/23 and the other proceeds will be partially used to repay other loans. Council has reviewed its CADs during the 2023/2024 budget 'process' and decided to retain current CADs until the 'Light Stimulus' project review is completed.

Borrowing strategy

The borrowing strategy explains that there are four (4) reasons for Council borrowing from the Local Government Finance Authority (LGFA):

1. Credit foncier (principal and interest) debentures made available to and repaid by community organisations (mainly sporting and recreational facilities) for the improvement of their assets.
2. Cash advance debentures for the purpose of cash flow management, mainly to take advantage of the benefits of operational 'during-year' surplus cash flow to minimise interest costs.
3. Cash advance debentures for projects where it is expected that there will be a repayment of the loan during or after the successful completion of the project. This approach is being used for the Bunyip 2 'water scheme'.
4. Credit foncier (principal and interest) debentures for infrastructure intergenerational assets to enable the cost of the asset to be (as best possible subject to the maximum loan length available) spread over the life of the asset meaning the ratepayer beneficiaries of the asset share in its cost. The policy requires that "the council should, in making any decision, take into account the financial effects of the decision on future generations". This principle includes that the Council should consider intergenerational fairness including that there should not be volatile shifts in rating levels as a consequence of expenditure on infrastructure assets.

Capital expenditure budget & funding	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Outlays		88,160	130,500							
New/upgraded assets (incl. WIP)	3,141	1,429	2,134	3,372	2,063	2,025	1,341	1,341	1,958	1,958
Renewal/replacement assets (Incl. WIP)	10,870	4,974	6,220	7,225	6,686	5,550	6,522	8,484	6,523	6,523
Light Stimulus	1,860	-	2,647	2,647	2,647	-	-	-	-	-
CWMS - upgrade & renewal *****	3,504	1,502	500	512	525	538	551	565	579	593
Appropriation to reserve (transfer) - CWMS	41	27	(8)	(22)	(37)	(54)	(71)	(90)	(108)	(128)
Strategic Land	-	4,500	-	-	-	-	-	-	-	-
Bunyip 1 water scheme	-	-	-	-	-	-	-	-	-	-
Bunyip 2 water scheme *	1,434	11,290	691	-	-	-	-	-	-	-
CADs repaid***	22,000	4,736	466	342	700	1,242	1,668	2,326	95	294
Total outlays:	42,850	28,458	12,650	14,076	12,584	9,301	10,011	12,626	9,047	9,240
Funded by:										
Grants - specific purpose for assets	(2,706)	(3,488)	(2,440)	(3,700)	(1,196)	(1,226)	(1,257)	(1,288)	(1,320)	(1,320)
Grant - CWMS	(1,387)	(462)	-	-	-	-	-	-	-	-
Grants - Bunyip 2	(300)	(4,400)	-	-	-	-	-	-	-	-
Contributions (developer Bunyip 2)	(341)	(374)	-	-	-	-	-	-	-	-
Sales of assets **	-	-	(1,980)	(720)	(2,500)	-	(500)	(800)	-	-
Reserve funds - CWMS	(1,662)	(554)	-	-	-	-	-	-	-	-
Bunyip 1 water scheme	(22,000)	-	-	-	-	-	-	-	-	-
Bunyip 2 water scheme * - rates	(300)	(450)	(900)	(900)	(900)	(900)	(900)	(11,000)	-	-
Internally generated funds - depreciation	(6,342)	(6,500)	(6,663)	(6,829)	(7,000)	(7,175)	(7,354)	(7,538)	(7,727)	(7,920)
Borrowing - CAD use (Bunyip 2)	(793)	(6,566)	(691)	-	-	-	-	8,000	-	-
Borrowing - CAD use (Strategic Land)	-	(4,500)	1,980	720	1,800	-	-	-	-	-
Borrowing - CAD use 'other' ****	(7,019)	(1,164)	(1,956)	(2,647)	(2,788)	-	-	-	-	-
Total funds:	(42,850)	(28,458)	(12,650)	(14,076)	(12,584)	(9,301)	(10,011)	(12,626)	(9,047)	(9,240)
Net outlays/funds	-	-	-	-	-	-	-	-	-	-
Accumulated net outlays/(funds)	-	-	-	-	-	-	-	-	-	-
Net change in CAD balances used	14,188	(7,494)	(201)	(1,585)	(288)	1,242	1,668	10,326	95	294
* Bunyip 2 is not LRC capex (advances/loan to Bunyip Water), but treated as such for funding purposes										
** Includes strategic land sales										
*** subject to Light Stimulus project review										
**** Light Stimulus CAD in 23/24 to 26/27										
***** CWMS - Freeling Wastewater - spend	3,049	1,016								
***** CWMS - Freeling Wastewater - grant	1,387	462								

LONG TERM FINANCIAL PLAN

2023-2033

Background

Section 122 (1a) of the Local Government Act requires councils to develop and adopt:

- (a) a Long-Term Financial Plan (LTFP) for a period of at least 10 years; and
- (b) an Infrastructure and Asset Management Plan (IAMP), relating to the management and development of infrastructure and major assets by the council for a period of at least 10 years (and these plans will also be taken to form part of the council's strategic management plans).

Section 122(4)(a)(i) of the Act requires that the LTFP should be *reviewed* as soon as practical after the adoption of the ABP. However, Section 122(4)(b) of the Act specifies that the council must undertake a comprehensive review of its Long-Term Financial Plans within 2 years after each general election of the council.

The purpose of a Council's LTFP is to express, in financial terms, the activities that it proposes to undertake over the medium to longer term to achieve its stated objectives. It is like, but usually less detailed than, the annual budget. Just like the budget, it is a guide for future action although its preparation requires Council to think about not just one year but the longer-term impact of revenue and expenditure proposals. The aggregation of future strategic plans, business initiatives and their intended outlays and anticipated revenues, enables the accumulating overall financial and economic implications to be readily identified and, if warranted, future activities to be revised. The LTFP should specify and take account of:

- Expected expenses and capital outlays for each year of the plan
- Expected revenues for each year and their source
- Any variations in net debt required because of expected cash flow needs
- Performance measures to enable assessment of Council's financial sustainability over the period of the plan.

Long Term Financial Objective of the Light Regional Council

The Long-Term Financial Objective of Light Regional Council is to be "a Council that delivers on its strategic objectives by managing its financial resources in a sustainable and equitable manner by incremental growth and service cost containment to reduce the operating deficit over time; as opposed to burdening the ratepayers of the Council with short-term excessive increases to their annual Council rate bill".

Financial sustainability means having a financial position capable of meeting long-term service and infrastructure levels and standards, acceptable to the community, without substantial increases in rates or cuts to services. The Long-Term Financial Plan has been developed based on the following budget principles:

Principle 1: Breakeven Budget

Annual cost of Council's services and programs, including depreciation of assets, are fully funded by the current ratepayers, who are the consumers of those services, programs and assets.

Principle 2: Rate Stability

Annual rate collections are fair and equitable for the ratepayers with the aim to keep rate revenue increases stable over the medium term.

Principle 3: Infrastructure and Asset Management

Maintain Infrastructure and Assets in line with the Council's Infrastructure Asset Management Plans.

Principle 4: Prudent Debt Management

Prudent use of debt to invest in new, long-term assets to ensure intergenerational equity between current and future users.

Assumptions used in the preparation of Long-Term Financial Plan 2023/2024 to 2032/2033

The LTFP provides the financial projections and budget framework to guide the development of the detailed annual budget and provide a level of assurance to elected members and the community on the sustainability of Council operations. A 10-year LTFP summarises the financial impacts of Council's strategic directions and provides an indication of the sustainability of those plans. By evaluating financial strategies over a planning horizon of 10 years Council can determine how decisions made now and for the 2023/2024 budget will impact on the future and ensure the impact of rates is spread equitably across generations of ratepayers, so that planned service standards over the long term and infrastructure levels can be met without unplanned increases in rates or cuts to services. The LTFP is prospective information. Actual results are likely to vary from the information presented. Consequently, the information presented is prepared based on best estimate assumptions as to future events that Council expects are likely to take place. These estimates arise from information known as of 24 April 2023 (at week 43).

Assumptions used in preparation of the 2023/2024 Budget & 10-year LTFP	
Description	Assumptions
General Rates	2023/2024 total rates revenue increases are estimated at 3.0% achieved by an average rate in-the-dollar decrease of 2.8%, a minimum rate at \$925 (from \$900 in 2022/2023), average assessment valuation increase of existing rateable assessments and growth provided by new assessments, and an estimate for successful rebate applications for general rates payable increases of >10%.
CWMS Charge	\$600 per CWMS unit from 2022/2023 at \$580.
Refuse Collection Charges	3% per annum (p.a.) average over the LTFP (and assume ratio of 3-bin and 2-bin 'service' level remains the same). Hard waste service availability increased by 20% in 2022/2023
Landscape Levy (formally NRM Levy)	4% p.a. average over the LTFP
Minimum Rates	2.8% p.a. in 2023/2024 to \$925, and 2% over the LTFP (from year two).
Statutory Charges	3% p.a. average over the LTFP (where set by Council)
User Charges	3% p.a. average over the LTFP
Grants, Subsidies & Contributions	Based on confirmed grant funding for 2023/2024 and conservatively estimated over the LTFP
Investment Income	Nominal average over the LTFP based on minimal invested funds. Surplus cash used to minimise cash advance debenture balances.
Reimbursements	2% p.a. average over the LTFP
Other Income	2% p.a. average over the LTFP
Employee Costs	2% p.a. average over the first year and 3% p.a. average over the remaining nine years
Materials, Contracts & Other Expenses	3% p.a. average over the LTFP. Reserve Bank suggesting 3 to 3.5% in 2023/2024
Depreciation, Amortisation & Impairment	As per LTFP model based on capital expenditure and useful lives by asset category.
Finance Costs	Actual interest payable on existing loans and the estimated cost of cash advance debenture utilisation

Long Term Financial Statements

Council forecasts surplus operating budgets for the financial year 2023/2024 through to 2032/2033. However, this is not taking into consideration the net expenditure of Bunyip2 which is identified separately. The grants and advances related to Bunyip 2 have a net impact on the operating result of \$310,000 (surplus) in 2023/2024. Refer page 45.

Current financial modelling indicates that over the 10-year LTFP the operating results of Light Regional Council continue to be sustainable. Over time the additional projects noted above will impact the LTFP, however a sustainable financial outcome remains.

Council's Long Term Financial Plan financial statements and financial ratio information are included on the following pages.

Light Regional Council											
10 Year Financial Plan for the Years ending 30 June 2033											
STATEMENT OF COMPREHENSIVE INCOME - GENERAL FUND	Projected Years										
Scenario: Base Plan excluding Bunyip 2 water scheme	2022/23 RB	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/2033
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income											
Rates	22,414,000	22,788,848	24,512,531	25,217,355	25,931,075	26,829,860	27,730,888	28,641,336	29,561,384	30,408,315	31,168,523
Statutory Charges	572,000	627,080	641,828	652,704	712,798	724,114	735,656	747,430	759,438	775,687	795,079
User Charges	629,000	506,884	644,746	649,957	655,298	661,070	666,690	672,453	678,363	681,288	698,320
Grants, Subsidies and Contributions	2,298,000	2,057,166	2,007,463	2,054,074	2,219,851	2,268,822	2,319,018	2,370,468	2,423,205	2,477,260	2,539,192
Investment Income	40,000	33,240	14,550	12,800	10,970	9,070	7,100	5,060	2,950	760	779
Reimbursements	1,229,000	236,551	218,354	218,520	218,688	218,860	219,036	219,215	219,398	219,584	225,074
Other Income	780,000	382,000	308,300	309,300	309,300	309,300	309,300	309,300	309,300	309,300	317,033
Net gain - equity accounted Council businesses	-	-	-	-	-	-	-	-	-	-	-
Total Income	27,962,000	26,631,769	28,347,772	29,114,710	30,057,981	31,021,097	31,987,689	32,965,262	33,954,038	34,872,194	35,743,999
Expenses											
Employee Costs	10,139,000	10,562,423	10,859,273	11,207,064	11,566,159	11,936,921	12,319,732	12,715,058	13,123,157	13,544,325	13,882,933
Materials, Contracts & Other Expenses	10,125,000	9,387,253	10,286,277	10,000,384	11,148,143	10,878,697	11,356,190	12,529,769	12,930,588	12,843,804	13,164,899
Depreciation, Amortisation & Impairment	6,342,000	6,487,227	6,662,795	6,829,365	7,000,099	7,175,101	7,354,479	7,538,341	7,726,799	7,919,969	8,117,968
Finance Costs	440,000	152,610	499,600	301,000	164,000	74,000	118,000	143,000	143,000	143,000	143,000
Net loss - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	27,046,000	26,589,513	28,307,944	28,337,813	29,878,400	30,064,719	31,148,401	32,926,168	33,923,544	34,451,097	35,308,800
Operating Surplus / (Deficit)	916,000	42,256	39,827	776,897	179,580	956,378	839,288	39,094	30,494	421,096	435,199
Asset Disposal & Fair Value Adjustments	-	-	1,980,000	720,000	2,500,000	-	500,000	800,000	-	-	-
Amounts Received Specifically for New or Upgraded Assets	2,707,000	2,360,000	2,440,000	3,700,000	1,196,000	1,225,900	1,256,548	1,287,961	1,320,160	1,320,160	1,320,160
Physical Resources Received Free of Charge	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	3,623,000	2,402,256	4,459,827	5,196,897	3,875,580	2,182,278	2,595,836	2,127,055	1,350,655	1,741,257	1,755,359

Light Regional Council											
10 Year Financial Plan for the Years ending 30 June 2033											
STATEMENT OF FINANCIAL POSITION - GENERAL FUND											
Scenario: Base Plan excluding Bunyip 2 water scheme	2022/23RB	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	-	-	-	-	-	-	-	-	-	-	-
Trade & Other Receivables	2,536,000	2,331,184	2,331,184	2,344,123	2,447,496	2,433,751	2,507,840	2,590,928	2,680,910	2,758,307	2,815,651
Inventories	25,000	16,588	16,588	15,068	14,241	16,251	15,476	16,332	18,312	17,746	18,190
Total Current Assets	2,561,000	2,347,772	2,347,772	2,359,191	2,461,737	2,450,002	2,523,316	2,607,260	2,699,222	2,776,053	2,833,841
Non-Current Assets											
Financial Assets	525,000	467,995	467,995	417,542	365,326	311,281	255,341	197,435	137,491	75,433	29,659
Equity Accounted Investments in Council Businesses	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000	2,224,000
Infrastructure, Property, Plant & Equipment	241,608,000	240,633,106	240,633,106	242,244,077	244,547,949	247,125,337	248,838,532	250,160,217	253,938,933	257,447,459	260,828,375
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Other Non-Current Assets	1,231,000	1,243,502	1,243,502	1,255,937	1,268,496	1,281,181	1,293,993	1,306,933	1,320,002	1,333,202	1,346,534
Total Non-Current Assets	245,588,000	244,568,603	244,568,603	246,141,556	248,405,771	250,941,799	252,611,866	253,888,585	257,620,426	261,080,094	264,428,568
TOTAL ASSETS	248,149,000	246,916,375	246,916,375	248,500,747	250,867,508	253,391,801	255,135,182	256,495,845	260,319,648	263,856,147	267,262,409
LIABILITIES											
Current Liabilities											
Trade & Other Payables	5,214,000	4,021,807	4,021,807	3,835,686	3,761,245	4,118,372	4,060,520	4,250,885	4,612,623	4,588,972	4,716,032
Borrowings	527,000	200,996	200,996	222,829	221,883	235,680	235,607	221,910	252,167	228,350	141,830
Provisions	2,382,000	2,441,000	2,502,000	2,565,000	2,629,000	2,695,000	2,762,000	2,831,000	2,902,000	2,975,000	3,049,000
Total Current Liabilities	8,123,000	6,663,803	6,724,803	6,623,515	6,612,128	7,049,052	7,058,127	7,303,795	7,766,790	7,792,322	7,906,862
Non-Current Liabilities											
Cash Advance Debenture	7,838,000	7,450,040	9,437,213	4,666,213	260,408	1,499,939	1,239,341	181,683	1,979,451	4,040,143	5,854,258
Borrowings	2,065,000	2,209,680	2,117,415	1,966,746	1,744,863	1,549,757	1,510,089	1,305,111	1,165,678	937,328	795,497
Provisions	273,000	280,000	287,000	294,000	301,000	309,000	317,000	325,000	333,000	341,000	350,000
Other Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	10,176,000	9,939,720	11,841,628	6,926,959	2,306,271	3,358,696	3,066,430	1,811,794	3,478,129	5,318,471	6,999,755
TOTAL LIABILITIES	18,299,000	16,603,523	18,566,431	13,550,474	8,918,399	10,407,748	10,124,557	9,115,589	11,244,919	13,110,793	14,906,617
Net Assets	229,850,000	230,312,852	228,349,944	234,950,273	241,949,109	242,984,053	245,010,625	247,380,256	249,074,729	250,745,354	252,355,792
EQUITY											
Accumulated Surplus	54,491,000	54,926,852	52,971,944	53,700,841	53,846,422	54,782,801	55,618,089	55,670,183	55,729,678	56,197,775	56,604,974
Asset Revaluation Reserves	173,730,000	173,730,000	173,730,000	179,623,432	186,513,687	186,666,252	187,928,536	190,336,073	192,079,051	193,409,579	194,667,818
Other Reserves	1,629,000	1,656,000	1,648,000	1,626,000	1,589,000	1,535,000	1,464,000	1,374,000	1,266,000	1,138,000	1,083,000
Total Equity	229,850,000	230,312,852	228,349,944	234,950,273	241,949,109	242,984,053	245,010,625	247,380,256	249,074,729	250,745,354	252,355,792

Light Regional Council												
10 Year Financial Plan for the Years ending 30 June 2033												
STATEMENT OF CASH FLOWS - GENERAL FUND	Projected Years											
Scenario: Base Plan excluding Bunyip 2 water scheme	2022/23 RB	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates Receipts	22,414,000	23,888,124	24,489,956	25,188,743	25,902,102	26,793,374	27,694,311	28,604,377	29,524,035	30,373,934	31,133,282	31,133,282
Statutory Charges	572,000	628,966	641,433	652,302	710,576	723,696	735,230	746,994	758,994	775,086	794,463	794,463
User Charges	629,000	635,044	644,558	649,764	655,101	660,857	666,483	672,240	678,145	681,180	698,209	698,209
Grants, Subsidies and Contributions (operating purpose)	2,298,000	2,852,148	2,025,109	2,005,759	2,306,312	2,265,906	2,316,029	2,367,404	2,420,064	2,475,261	2,537,143	2,537,143
Investment Receipts	40,000	16,568	14,589	12,835	11,006	9,108	7,139	5,101	2,992	804	824	824
Reimbursements	1,229,000	214,156	218,271	218,516	218,685	218,857	219,033	219,211	219,394	219,580	225,070	225,070
Other Revenue	780,000	325,753	308,300	309,263	309,300	309,300	11,309,300	309,300	309,300	309,300	317,033	317,033
Payments:												
Payments to Employees	(10,117,000)	(10,515,122)	(10,849,539)	(11,197,014)	(11,555,782)	(11,926,207)	(12,308,670)	(12,703,635)	(13,111,364)	(13,532,153)	(13,870,457)	(13,870,457)
Payments for Materials, Contracts & Other Expenses	(11,176,000)	(12,939,516)	(10,860,434)	(10,175,689)	(11,182,615)	(11,040,493)	(22,407,640)	(12,641,812)	(12,612,836)	(12,779,269)	(13,098,750)	(13,098,750)
Finance Payments	(440,000)	(152,610)	(499,600)	(301,000)	(164,000)	(74,000)	(118,000)	(143,000)	(143,000)	(143,000)	(143,000)	-
Net Cash provided (or used in) Operating Activities	6,229,000	4,953,511	6,132,643	7,363,479	7,210,685	7,940,398	8,113,215	7,436,180	8,045,724	8,380,723	8,593,817	8,736,817
Cash Flows from Investing Activities												
Receipts:												
Amounts Received Specifically for New/Upgraded Assets	2,707,000	2,360,000	2,440,000	3,700,000	1,196,000	1,225,900	1,256,548	1,287,961	1,320,160	1,320,160	1,353,164	1,353,165
Sale of Replaced Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Surplus Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Non Current Assets "Held for Sale"	-	1,980,000	720,000	2,500,000	-	-	500,000	800,000	-	-	-	-
Repayments of Loans by Community Groups	23,000	55,549	57,456	50,453	52,216	54,045	55,940	57,906	59,944	62,058	63,609	63,610
Distributions Received from Equity Accounted Council Businesses		-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	22,000,000	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Expenditure on Renewal/Replacement of Assets	(11,777,000)	(4,203,888)	(7,241,718)	(7,423,236)	(7,530,061)	(6,751,358)	(7,373,177)	(9,835,583)	(9,855,326)	(9,886,885)	(10,134,057)	(10,134,057)
Expenditure on New/Upgraded Assets	(5,010,000)	(1,060,000)	(945,000)	(1,710,000)	(1,999,000)	(1,941,000)	(1,285,000)	(1,346,000)	(1,380,000)	(1,414,000)	(1,449,350)	(1,449,350)
Purchase of Investment Property		-	-	-	-	-	-	-	-	-	-	-
Loans Made to Community Groups	(250,000)	-	-	-	-	-	-	-	-	-	-	-
Capital Contributed to Equity Accounted Council Businesses		-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	7,693,000	(868,339)	(4,969,262)	(2,882,783)	(8,280,845)	(7,412,413)	(6,845,689)	(9,035,716)	(9,855,222)	(9,918,667)	(10,166,634)	(10,166,632)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from CAD	-	-	-	-	1,299,894	-	-	1,844,186	2,061,664	1,766,294	1,806,876	1,663,877
Proceeds from Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayments of CAD	(13,654,000)	(3,549,745)	(947,497)	(4,257,867)	-	(292,304)	(1,030,864)	-	-	-	-	-
Repayments of Borrowings	(740,000)	(449,108)	(131,753)	(136,844)	(142,134)	(147,633)	(153,350)	(159,293)	(165,470)	(139,489)	(142,976)	(142,976)
Repayment of Principal Portion of Lease Liabilities	(88,000)	(86,319)	(84,131)	(85,985)	(87,600)	(88,048)	(83,312)	(85,357)	(86,696)	(88,861)	(91,083)	(91,083)
Repayment of Bonds & Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(14,482,000)	(4,085,172)	(1,163,381)	(4,480,696)	1,070,160	(527,985)	(1,267,526)	1,599,536	1,809,498	1,537,944	1,572,817	1,429,815
Net Increase/(Decrease) in Cash & Cash Equivalents	(560,000)	-	-	-	-	-	-	-	-	-	-	-
plus: Cash & Cash Equivalents - beginning of year	560,000											
Cash & Cash Equivalents - end of the year	-	-	-	-	-	-	-	-	-	-	-	-

Light Regional Council										
10 Year Financial Plan for the Years ending 30 June 2034										
STATEMENT OF CHANGES IN EQUITY - GENERAL FUND										
Scenario: Base Plan	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	228,726,000	233,826,429	231,559,521	237,950,273	244,949,109	245,984,053	248,010,625	250,380,256	249,074,729	250,745,354
Net Surplus / (Deficit) for Year	7,780,195	3,106,824	7,069,835	1,108,944	2,101,573	2,446,631	1,773,472	1,751,626	1,693,436	1,415,359
Other Comprehensive Income										
- Gain (Loss) on Revaluation of I,PP&E	-	-	-	-	-	-	-	-	-	-
- Available for Sale Financial Instruments: change in fair value	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-
- Transfer to Accumulated Surplus on Sale of I,PP&E	-	-	-	-	-	-	-	-	-	-
- Transfer to Acc. Surplus on Sale of AFS Financial Instruments	-	-	-	-	-	-	-	-	-	-
- Share of OCI - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-
- Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-
- Other Movements	1,479,640	(5,373,731)	(679,083)	5,889,893	(1,066,630)	(420,059)	596,159	(3,057,153)	(22,811)	(125,334)
Other Comprehensive Income	1,479,640	(5,373,731)	(679,083)	5,889,893	(1,066,630)	(420,059)	596,159	(3,057,153)	(22,811)	(125,334)
Total Comprehensive Income	3,620,789	3,106,824	7,069,835	1,108,944	2,101,573	2,446,631	1,773,472	1,751,626	1,693,436	1,735,772
Transfers between Equity	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	233,826,429	231,559,521	237,950,273	244,949,109	245,984,053	248,010,625	250,380,256	249,074,729	250,745,354	252,355,792

[illegible]

Light Regional Council											
10 Year Financial Plan for the Years ending 30 June 2033											
STATEMENT OF COMPREHENSIVE INCOME - GENERAL FUND											
Scenario: Base Plan + Bunyip 2 water scheme											
		Projected Years									
	2022/23 RB	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/2033
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income											
Rates	22,414,000	23,238,848	25,412,531	26,117,355	26,831,075	27,729,860	28,630,888	29,541,336	30,011,385	30,408,315	31,168,523
Statutory Charges	572,000	627,080	641,828	652,704	712,798	724,114	735,656	747,430	759,438	775,687	795,079
User Charges	629,000	506,884	644,746	649,957	655,298	661,070	666,690	672,453	678,363	681,288	698,320
Grants, Subsidies and Contributions	2,298,000	6,831,105	2,007,463	2,054,074	2,219,851	2,268,822	2,319,018	2,370,468	2,423,205	2,477,260	2,539,192
Investment Income	40,000	33,240	14,550	12,800	10,970	9,070	7,100	5,060	2,950	760	779
Reimbursements	1,229,000	236,551	218,354	218,520	218,688	218,860	219,036	219,215	219,398	219,584	225,074
Other Income	780,000	382,000	308,300	309,300	309,300	309,300	309,300	309,300	11,309,300	309,300	317,033
Net gain - equity accounted Council businesses	-	-	-	-	-	-	-	-	-	-	-
Total Income	27,962,000	31,855,708	29,247,772	30,014,710	30,957,981	31,921,097	32,887,689	33,865,262	45,404,039	34,872,194	35,743,999
Expenses											
Employee Costs	10,139,000	10,562,423	10,859,273	11,207,064	11,566,159	11,936,921	12,319,732	12,715,058	13,123,157	13,544,325	13,882,933
Materials, Contracts & Other Expenses	10,125,000	9,447,253	10,286,277	10,000,384	11,148,143	10,878,697	11,356,190	12,529,769	13,005,588	12,843,804	13,164,899
Depreciation, Amortisation & Impairment	6,342,000	6,487,227	6,662,795	6,829,365	7,000,099	7,175,101	7,354,479	7,538,341	7,726,799	7,919,969	8,117,968
Finance Costs	440,000	388,610	803,600	538,000	404,000	314,000	358,000	383,000	483,000	483,000	483,000
Net loss - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	27,046,000	26,885,513	28,611,944	28,574,813	30,118,400	30,304,719	31,388,401	33,166,168	34,338,544	34,791,097	35,648,800
Operating Surplus / (Deficit)	916,000	4,970,195	635,828	1,439,897	839,580	1,616,378	1,499,288	699,094	11,065,495	81,097	95,199
Asset Disposal & Fair Value Adjustments	-	-	1,980,000	720,000	2,500,000	-	500,000	800,000	-	-	-
Amounts Received Specifically for New or Upgraded Assets	2,707,000	2,360,000	2,440,000	3,700,000	1,196,000	1,225,900	1,256,548	1,287,961	1,320,160	1,320,160	1,320,160
Physical Resources Received Free of Charge	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	3,623,000	7,330,195	5,055,828	5,859,897	4,535,580	2,842,278	3,255,836	2,787,055	12,385,656	1,401,257	1,415,359

Scenario: Base Plan + Bunyip 2 water scheme	2022/23RB	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	-	-	-	-	-	-	-	-	-	-	-
Trade & Other Receivables	2,536,000	2,331,184	2,331,184	2,344,123	2,447,496	2,433,751	2,507,840	2,590,928	2,680,910	2,758,307	2,815,651
Inventories	25,000	16,588	16,588	15,068	14,241	16,251	15,476	16,332	18,312	17,746	18,190
Non-current assets classified as "Held for Sale"	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	2,561,000	2,347,772	2,347,772	2,359,191	2,461,737	2,450,002	2,523,316	2,607,260	2,699,222	2,776,053	2,833,841
Non-Current Assets											
Financial Assets	525,000	11,467,995	11,467,995	11,417,542	11,365,326	11,311,281	11,255,341	11,197,435	137,491	75,433	29,659
Equity Accounted Investments in Council Businesses	2,224,000	2,280,000	2,337,000	2,395,000	2,455,000	2,516,000	2,579,000	2,643,000	2,709,000	2,777,000	2,846,000
Infrastructure, Property, Plant & Equipment	241,608,000	240,633,106	240,633,106	242,244,077	244,547,949	247,125,337	248,838,532	250,160,217	253,938,933	257,447,459	260,828,375
Other Non-Current Assets	1,231,000	1,243,502	1,243,502	1,255,937	1,268,496	1,281,181	1,293,993	1,306,933	1,320,002	1,333,202	1,346,534
Total Non-Current Assets	245,588,000	255,624,603	255,681,603	257,312,556	259,636,771	262,233,799	263,966,866	265,307,585	258,105,426	261,633,094	265,050,568
TOTAL ASSETS	248,149,000	257,972,375	258,029,375	259,671,747	262,098,508	264,683,801	266,490,182	267,914,845	260,804,648	264,409,147	267,884,409
LIABILITIES											
Current Liabilities											
Cash Advance Debenture	-	-	-	-	-	-	-	-	-	-	-
Trade & Other Payables	5,214,000	4,021,807	4,021,807	3,835,686	3,761,245	4,118,372	4,060,520	4,250,885	4,612,623	4,588,972	4,716,032
Borrowings	527,000	200,996	200,996	222,829	221,883	235,680	235,607	221,910	252,167	228,350	141,830
Provisions	2,382,000	2,441,000	2,502,000	2,565,000	2,629,000	2,695,000	2,762,000	2,831,000	2,902,000	2,975,000	3,049,000
Total Current Liabilities	8,123,000	6,663,803	6,724,803	6,623,515	6,612,128	7,049,052	7,058,127	7,303,795	7,766,790	7,792,322	7,906,862
Non-Current Liabilities											
Cash Advance Debenture	8,962,000	14,936,463	17,227,636	12,666,213	8,260,408	9,499,939	9,239,341	8,181,683	1,979,451	4,040,143	5,854,258
Borrowings	2,065,000	2,209,680	2,117,415	1,966,746	1,744,863	1,549,757	1,510,089	1,305,111	1,165,678	937,328	795,497
Provisions	273,000	280,000	287,000	294,000	301,000	309,000	317,000	325,000	333,000	341,000	350,000
Other Non-Current Liabilities	-	56,000	113,000	171,000	231,000	292,000	355,000	419,000	485,000	553,000	622,000
Total Non-Current Liabilities	11,300,000	17,482,143	19,745,051	15,097,959	10,537,271	11,650,696	11,421,430	10,230,794	3,963,129	5,871,471	7,621,755
TOTAL LIABILITIES	19,423,000	24,145,946	26,469,854	21,721,474	17,149,399	18,699,748	18,479,557	17,534,589	11,729,919	13,663,793	15,528,617
Net Assets	228,726,000	233,826,429	231,559,521	237,950,273	244,949,109	245,984,053	248,010,625	250,380,256	249,074,729	250,745,354	252,355,792
EQUITY											
Accumulated Surplus	53,367,000	58,467,429	56,200,521	56,697,841	56,806,422	57,688,801	58,453,089	58,415,183	55,366,678	55,706,775	56,058,974
Asset Revaluation Reserves	173,730,000	173,730,000	173,730,000	179,623,432	186,513,687	186,666,252	187,928,536	190,336,073	192,079,051	193,409,579	194,667,818
Other Reserves	1,629,000	1,629,000	1,629,000	1,629,000	1,629,000	1,629,000	1,629,000	1,629,000	1,629,000	1,629,000	1,629,000
Total Equity	228,726,000	233,826,429	231,559,521	237,950,273	244,949,109	245,984,053	248,010,625	250,380,256	249,074,729	250,745,354	252,355,792

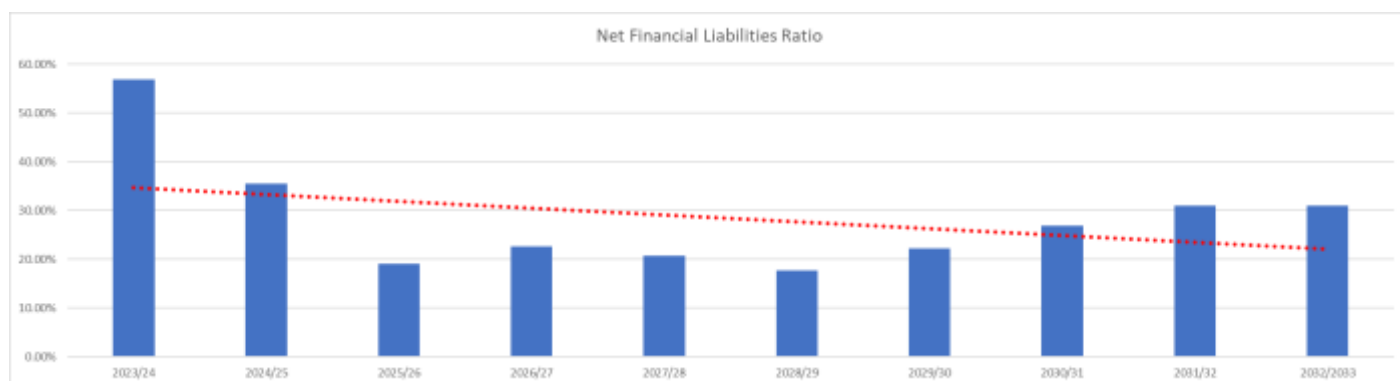
Long Term Financial Ratios

The following figures show the long-term financial ratios as recommended by Local Government Financial Management Regulation 2011 over the life of the 2023-2033 LTFP.

Financial Sustainability Information Paper 9 of the LGA recommended an Operating Surplus Ratio of between 0% and 5% on average over long term. Council's estimate of operating results for the long term does not include the likelihood of future new initiatives and programs impacting future returns. Council's LTFP forecasts sustainable operating results from years 1 to 10. Reduction in 2030 relates to the end of the Bunyip 2 separate rate.



Financial Sustainability Information Paper 9 of the LGA recommended an Asset Renewal Funding Ratio of greater than 90% but less than 110% on average over long term. Information contained in its Infrastructure and Asset Management Plan (IAMP) has been used to inform and calculate the asset renewal funding ratio, for the term of the current IAMP. Beyond the horizon of the current IAMP (2031), future annual depreciation estimates are used to calculate the asset renewal funding ratio. Estimates of Asset Sustainability beyond year 5 of the LTFP fall outside of the current IAMP and these will be updated in the future revision of the LTFP accordance with a review and update of the IAMP.



Financial Sustainability Information Paper 9 of the LGA recommended a Net Financial Liabilities Ratio of greater than zero but no more than 100% of total operating revenue on average over long term.

APPENDIX A - RATING STRUCTURE & POLICY

In proposing its rates for the 2023/2024 Financial Year, Council has considered the Strategic Management Plan 2021-2025, the current economic climate (including the lasting effects of Covid-19), the budget requirements for the 2023/2024 financial year and the impact of rates on the community. Land use categories as provided in the Local Government (General) Regulations 1999 are used as the basis of Council's general rate calculation. Section 147 of the Local Government Act 1999 provides Council with the power to rate all land within Light Regional Council – except for land specifically exempted, such as Crown land and land occupied by Council.

Council use the capital value determined by the State Valuation Office as the basis for valuing land and calculating rates, as it is felt this method provides the fairest and most efficient method of distributing the rate burden across all rate payers. If a property owner is dissatisfied with a property valuation, then an objection may be made to the Valuer-General in writing, within 60 days of receiving notice of the valuation, explaining the basis for the objection. It is important to note that Council has no role in the valuation process.

During 2022/23 Council approved a Rate Revenue Policy – refer Council's website for details.

Objections

If a ratepayer believes that a particular property has been wrongly classified by Council as to its land use, then they may object (to Council) to that land use within 60 days of being notified. For further information on this matter, ratepayers may contact Council's Rates Assessment Officer.

Impact of Rates

In the 2023/2024 budget, Council proposes to collect \$19.303m of **general rate revenue** in a total operating revenue budget of \$26.616m. The final value of general rates revenue will be based on the final Valuer General's Light region valuation on or around 30 June 2023.

Income also includes separate charges for Refuse Collection and Community Wastewater Management Systems, and Council acts as a collection agent on behalf of the State Government regarding the collection of income for the Regional Landscape Boards.

The following four tables summarise general rates forecasts used to formulate the 2023/2024 ABP and Budget. This information is prepared at Week 43 (April 2023) of the valuation cycle. The total capital valuation of the region has increased **13.54%** (rateable property has increased **13.62%**) between 1 July 2022 and the date of the valuation data used to formulate the 2023/2024 budget. Further minor changes will be made before the approval of the budget and the rates declaration.

The table below expands the information above and provide comparative assessment, valuation, and rating data by Land Use Code.

Comparative Assessment and Valuation Data

Land Use	2022-23 Financial Year		2023-24 Financial Year (as at Week 43)		
			Total Assessments		
	No. of Assessments	Total District Valuation	No. of Assessments	Total District Valuation \$	% Increase Over 2022-23
Residential	4,904	1,931,959,106	5,010	2,230,718,161	15.46%
Commercial Shop	64	20,124,962	67	23,089,707	14.73%
Commercial Office	11	3,246,250	11	3,603,350	11.00%
Commercial Other	276	120,005,514	278	132,914,858	10.76%
Industrial Light	24	7,826,900	24	8,624,824	10.19%
Industrial Other	39	125,494,779	39	129,667,429	3.32%
Primary Production	2,342	1,872,577,888	2,371	2,108,283,618	12.59%
Vacant Land	350	54,393,338	381	71,166,767	30.84%
Other	93	85,386,701	93	87,810,544	2.84%
Total Rateable	8,103	4,221,015,438	8,274	4,795,879,258	13.62%
Non-Rateable	410	64,285,582	407	69,856,701	8.67%
Total Assessments	8,513	4,285,301,020	8,681	4,865,735,959	13.54%

Rate in the \$ by Land Use

Land Use	2024	2023	Change Value	Change %
Residential	0.0040000	0.0043420	-0.00034	-7.88%
Commercial Shop	0.0070000	0.0075990	-0.00060	-7.88%
Commercial Office	0.0070000	0.0075990	-0.00060	-7.88%
Commercial Other	0.0080000	0.0086840	-0.00068	-7.88%
Industrial Light	0.0110000	0.0119410	-0.00094	-7.88%
Industrial Other	0.0110000	0.0119410	-0.00094	-7.88%
Primary Production	0.0031200	0.0033430	-0.00022	-6.67%
Vacant Land	0.0070000	0.0075990	-0.00060	-7.88%
Other	0.0040000	0.0043420	-0.00034	-7.88%

Average Rates payable by Land Use

Land Use	Average Rate		
	2024	2023	% increase
Residential	\$ 1,768	\$ 1,722	2.66%
Commercial Shop	\$ 2,436	\$ 2,474	-1.54%
Commercial Office	\$ 2,328	\$ 2,279	2.14%
Commercial Other	\$ 3,951	\$ 3,822	3.36%
Industrial Light	\$ 3,920	\$ 3,894	0.66%
Industrial Other	\$ 36,884	\$ 38,424	-4.01%
Primary Production	\$ 2,757	\$ 2,683	2.78%
Vacant Land	\$ 1,348	\$ 1,238	8.92%
Other	\$ 4,043	\$ 4,249	-4.87%

All rates modelling incorporates the overall rating and its impact using average valuations. Rate changes for individual assessments will likely vary from average amounts used for modelling purposes.

Differential General Rates

A differential rate is applied to industrial, primary production commercial properties and vacant land. This additional amount is based on the principle that industrial and commercial properties are a greater burden on infrastructure and achieve direct benefits from parking and health regulations, events and tourism etc. For vacant land, the differential rate discourages holding vacant property and encourages development.

Every resident benefit in some part from the general amenity of the area, whether that is at the present time or in the future. The amenity includes the local economy, general Council operations and the ability to use facilities.

Council rating is a system of taxation against property prescribed by the Local Government Act 1999. However, Council has assessed that the level of differential rating imposed is governed in part by the ability to pay, the potential for income tax deduction and the perception of accessibility or useability of council services by the residents and consumers.

It has previously been decided that:

Commercial Properties

Commercial properties generally have available to them, their employees, and customers, the same services as other ratepayers. However, in most cases commercial users have a greater impact on the main services such as road maintenance and generally derive a greater benefit from the services provided.

Industrial Properties

Industrial properties generally have available to them, their employees, and customers, the same services as other ratepayers. However, in most cases industrial users have a greater impact on the main services such as road maintenance and generally derive a greater benefit from the services provided, particularly where, for example, large amounts of raw or unrefined product are delivered to site for processing, utilising Council's infrastructure.

Primary Production Properties

Primary Production properties tend to be more remote from some of the services provided by Council. In terms of infrastructure adjacent to their properties they may not have sealed or formed roads, footpaths, or street lighting. However, they do have capacity to enjoy the formed roads, footpaths or street lighting and enjoy the same level of amenity as other residents of the Council area.

Minimum Rate

A council may impose a minimum amount payable by way of rates if it has not imposed a fixed charge. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer. Where a council imposes a minimum rate, it must not apply to more than 35% of properties in the council area.

In 2023/2024 Council proposes to levy a minimum rate of **\$925** (\$900 in 2022/2023) which will affect 606 of rateable properties (588 in 2022/23). It is appropriate that all rateable properties make a base level contribution to the cost of administering Council's activities and to the cost of creating and maintaining the physical infrastructure that supports each property. The minimum rate will apply to residential assessments valued at less than \$231,250.

Regional Landscape Board Levies (formally the Natural Resource Management Board (NRM))

The whole of the Council area is located within the boundaries of the Northern and Yorke Landscape Board. Contributions are sought in 2023/2024 totalling \$0.552m.

Council is operating as a revenue collector for the Regional Landscape Board in this regard. It does not retain this revenue or determine how the revenue is spent.

Service Charges

Council provides a Community Wastewater Management System to residential and commercial properties in Kapunda, Freeling, Greenock, and Roseworthy. The estimated full cost of service for the 2023/2024 financial year is \$1.735m. Council recovers this cost through various means including the imposition of a service charge of **\$600** per unit (\$580 in 2022/2023) for all properties where the service is available. Where the service is provided to land (an assessment) to which a rate rebate applies, a CWMS service charge is levied against the land.

The provision of CWMS is a regulated service and the Essential Services Commission of SA has issued a price determination and guidelines for councils to follow regarding the pricing of CWMS. The guidelines and price determination result from work done at the Commonwealth Government level, and adopted by State and Territory Governments, to ensure that the full cost of providing water and sewerage services is recovered from users. This approach ensures the sustainability of service provision over time. The proposed increases are reviewed annually and are adjusted in accordance with the costs of the scheme at that time.

A refuse collection service inclusive of recycling collections is provided within the townships of Kapunda, Freeling, Hewett, Greenock, Roseworthy, and Wasleys. The service is also provided to those ratepayers in Council's area that can access the service along the designated collection routes. The full cost of service for 2023/2024 is budgeted to be \$1.809m. Council proposes to recover this cost through a service charge of **\$335** (\$323 in 2022/2023) for each property within the designated 3 bin service area (i.e., collection of domestic, recyclable and green organic refuse); and through a service charge of **\$225** (\$218 in 2022/2023) for each property within the designated 2 bin service area (i.e. collection of domestic and recyclable refuse only). Where the service is provided to land (an assessment) to which a rate rebate applies, a refuse collection service charge is levied against the land.

Payment of Rates

Under Section 181 of the Local Government Act 1999, Council must provide the opportunity for all ratepayers to pay rates by quarterly instalments. Council payment dates for the 2023/2024 Financial Year will be 1 September 2023, 1 December 2023, 1 March 2024 and 7 June 2024.

Late Payment of Rates

The Local Government Act 1999 provides that councils impose an initial penalty of 2% on any payment for rates, whether by instalment or otherwise, that is received late. A payment that continues to be late is then charged an interest rate, set each year according to a formula in the Act, for each month it continues to be late. A further three (3) working days is allowed after the due date for payment as a 'grace' period. Thereafter late payment penalties are applied in accordance with the Local Government Act 1999.

Appropriate delegations are made by Council to the Chief Executive Officer and other staff to undertake collection action on behalf of Council.

A final notice is issued when rates are overdue, i.e. unpaid by the due date. Should rates remain unpaid more than 21 days after the issue of the final notice, then the debt will be referred to a debt collection agency for collection.

The debt collection agency charges collection fees that are recoverable from the ratepayer. All costs incurred by Council in the recovery of outstanding rates and fines are payable by the ratepayer. When payment by the ratepayer is received for overdue rates, the money received is applied as follows:

- i. firstly – in payment of any costs awarded to, or recoverable by, the Council in any court proceedings undertaken for the recovery of the rates
- ii. secondly – in satisfaction for any liability for interest
- iii. thirdly – in payment of any fine
- iv. fourthly – in satisfaction of liabilities for rates in the order in which those liabilities arose in payment of rates, in date order of their imposition (starting with the oldest account first).

Remission and Postponement of Rates

Postponement of Rates – Hardship

Section 182 of the Local Government Act 1999 permits Council, on the application of the ratepayer, to remit rates partially or wholly or to postpone rates, based on hardship. Where a ratepayer is suffering hardship in paying rates, they are invited to contact Council's Rates Assessment Officer, on (08) 8525 3200 to discuss the matter. Such enquiries are treated confidentially.

Relief from rapid increases in property valuations

For 2023/2024 the Council is considering introducing a rebate for relief of rapid increases in property valuations greater than 10% since 2022/2023, but subject to certain conditions. These conditions *may* include (subject to final Council approval when the rates are declared) that the rebate:

- Applies to 'all' land use categories
- Is based on an application process (within 60 days of first rates notice)
- Is unavailable for improved (>\$40,000) property since the last valuation
- Is unavailable for property sold since the last valuation
- Is unavailable for property where the land use has changed since the last valuation

Seniors Rate Postponement

Section 182A of the Local Government Act provides the option for State Senior Card holders to apply to postpone part of their Council rates on a long-term basis. The deferred amount is subject to monthly interest charge, with the accrued debt being payable on the disposal or sale of the property. Postponement is like a reverse mortgage by relying on the equity in the property. A ratepayer who has a State Seniors Card may apply for postponement of a portion of the Council rates payable on property they own if it is their principal place of residence and if no other person other than their spouse has an interest as owner of the property and there is appropriate equity in the property. Further information can be obtained from Council's Senior Rates Assessment Officer on (08) 8525 3200.

Rebate of Rates

The Local Government Act 1999 makes it mandatory for Councils to rebate the rates for certain land uses. This includes 100% rate rebates on places of worship, public cemeteries, hospitals, and land occupied by universities; and 75% rate rebates on educational facilities (subject to some qualifications).

Discretionary rebates may be applied by Council under Section 166 of the Act. Council annually considers many applications for rate rebates and has in the past, and is again for the 2023/2024 financial year, proposing to rebate rates charged to various district community and sporting organisations.

Sale of Land for Non-Payment of Council Rates

The Local Government Act 1999 provides that a council may sell any property where the rates have been in arrears for three years (3) or more. The principal ratepayer and the landowner must be notified (if not the same person) of the intention to sell the land and provide the details of the outstanding amounts. If payment of the outstanding amount is not received within one month the property may be sold. Except in extraordinary circumstances, Council enforces the sale of land for arrears of rates.

APPENDIX B - STATEMENTS ON EXPECTED RATE REVENUE

Statement on Expected Rate Revenue

Please note: These amounts represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budget (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the ABP&B.

Expected Rates Revenue

	2022/23 (as adopted)	2023/24 (estimated)	Change	Comments
General Rates Revenue				
General Rates (existing properties)	\$18,704,999	\$19,501,497 (a)	3.8%	General rates revenue (existing) includes estimate for 'rapid valuation' increase rebate applications.
General Rates (new properties)	\$294,904	\$225,000 (b)		
General Rates (GROSS)	\$18,999,903	\$19,726,497 (c)		
Less: Mandatory Rebates	(\$548,458)	(\$500,000) (d)		
General Rates (NET)	\$18,451,445	\$19,226,497 (e)	4.2%	
(e)=(c)+(d)				
Other Rates (inc. service charges)				
Regional Landscape Levy	\$349,177	\$551,988 (f)	The Regional Landscape Levy is a State tax, it is not retained by council.	
Waste collection	\$1,802,000	\$1,811,777 (g)	Including property growth	
CWMS	\$1,670,000	\$1,750,800 (i)	Including property growth	
Separate and Special Rates	\$1,350,000	\$900,000 (j)	Water re-use schemes	
	\$5,171,177	\$5,014,565		
Less: Discretionary Rebates	(\$746,114)	(\$642,000) (l)	Incl. \$450k for water scheme in 2023/24 (half year)	
Expected Total Rates Revenue	\$22,527,331	\$23,047,074 (m)	2.3%	Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates
(m)=(e)+(g)+(h)+(i)+(j)+(k)+(l)				

Estimated growth in number of rateable properties

Number of rateable properties:	8,265	8,267 (n)	0.0%
	<i>Actual</i>	<i>Estimate</i>	
'Grow th' is defined in the regulations as where new properties have been created which has added rateable properties to Council's ratepayer base. Grow th can also increase the need and expenditure related to infrastructure, services and programs which support these properties and			

Estimated average General Rates per rateable property

Average per rateable property	\$2,232	\$2,326	(o)	4.2%
$(o)=(c)/(n)$				
Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area). General Rates received from rateable properties will equal the amount adopted in the budget.				

Notes

- (d) Councils are **required** under the Local Government Act to provide a rebate to qualifying properties under a number of categories:
- | | | |
|----------------------------------|-----------------------------------|---|
| Health Services - 100 per cent | Religious purposes - 100 per cent | Royal Zoological Society of SA - 100 per cent |
| Community Services - 75 per cent | Public Cemeteries - 100 per cent | Educational purposes - 75 per cent |
- The rates which are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).
- (e) Presented as required by the *Local Government (Financial Management) Regulations 2011* reg 6(1)(ea)
- Please Note:** The percentage figure in (e) relates to the change in the total amount of General Rates revenue to be collected from all rateable properties, not from individual rateable properties (ie. individual rates will not necessarily change by this figure).
- (f) Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's
- (i) Community Wastewater Management Systems
- (l) A council **may** grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who
- (m) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.
- (n) 'Grow th' as defined in the *Local Government (Financial Management) Regulations 2011* reg 6(2)

Statement on Expected Rate Revenue

Please note: These figures represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budget (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the ABP&B.

Expected Rates Revenue

	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$
	2022/23	2023/24	Change	2022/23	2023/24	2022/23	2023/24	Change	2023/24
Land Use (General Rates - GROSS)									
Residential	\$8,316,973	\$8,968,218	8%	4,894	5,010	\$1,699	\$1,790 (p)	\$91	0.4000
Commercial - Shop	\$161,285	\$163,597	1%	67	65	\$2,407	\$2,517 (p)	\$110	0.7000
Commercial - Office	\$26,968	\$25,643	-5%	12	11	\$2,247	\$2,331 (p)	\$84	0.7000
Commercial - Other	\$1,037,173	\$1,076,959	4%	278	278	\$3,731	\$3,874 (p)	\$143	0.8000
Industry - Light	\$86,177	\$94,873	10%	22	24	\$3,917	\$3,953 (p)	\$36	1.1000
Industry - Other	\$1,447,838	\$1,426,341	-1%	39	39	\$37,124	\$36,573 (p)	-\$551	1.1000
Primary Production	\$6,357,692	\$6,552,845	3%	2,374	2,366	\$2,678	\$2,770 (p)	\$92	0.3120
Vacant Land	\$621,243	\$541,393	-13%	485	381	\$1,281	\$1,421 (p)	\$140	0.7000
Other	\$396,096	\$376,628	-5%	94	93	\$4,214	\$4,050 (p)	-\$164	0.4000
Total Land Use	\$18,451,445	\$19,226,497	4.2%	8,265	8,267	\$2,232	\$2,326 (p)	\$94	
Locality (General Rates - GROSS)									
Not applicable	\$0	\$0							
Not applicable	\$0	\$0							
Total Locality	\$0	\$0		0	0		(p)	\$0	
GRAND TOTAL (GROSS)	\$18,451,445	\$19,226,497	4.2%	8,265	8,267	\$2,232	\$2,326 (p)	\$93	

2023/24 expected revenue inclusive of new properties and exclusive of estimated rebates (including proposed 10% valuation increase cap).

Fixed Charge

	Total expected revenue			Charge		
	2022/23	2023/24	Change	2022/23	2023/24	Change
Fixed Charge	\$0	\$0		\$0	\$0 (q)	\$0

Not applicable to Light Regional Council.

Minimum Rate

	No. of properties to which rate will apply		Rate		
	2023/24	% of total rateable properties	2022/23	2023/24	Change
Minimum Rate	616	7.5%	\$900	\$925 (r)	\$25

Rate revenue policy refers to the number of assessments being approximately 10%, but significant valuation increases have increased many more properties above the minimum valuation threshold.

Adopted valuation method

Capital Value/Site Value/Annual Value

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:

Capital Value – the value of the land and all improvements on the land;

Site Value – the value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements (Note: Site Value ceases to be an option from 1 Sept 2023); or

Annual Value – a valuation of the rental potential of the property.

Light Regional Council uses adopted Capital Valuation.

Notes

(p) Average per rateable property calculated as General Rates for category, including a minimum rate but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.

(q) Light Regional Council does not apply a fixed charge.

(r) Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable.

APPENDIX C - CAPITAL ASSET RENEWAL PROGRAM

The adopted Asset Management Plan 2020—2030 and is included in the LTFP. Council's four year Asset Renewal Program is summarised below.

4 Year Capital Works Budget 2023-2027					
Asset Type	Description	Year 1	Year 2	Year 3	Year 4
		FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027
Transport	Rural Sealed Renewal + Acquisition	\$1,249,189	\$1,950,699	\$1,900,000	\$1,059,431
	Town Sealed Renewal + Acquisition	\$603,811	\$1,352,301	\$3,213,000	\$2,449,569
Sheeted Roads	Renewal + Acquisition	\$2,600,000	\$2,490,000	\$2,553,000	\$2,616,000
Footpaths	Acquisition	\$100,000	\$142,000	\$523,000	\$545,000
	Renewal	\$40,000	\$0	\$185,000	\$287,000
Bridges And Floodways	Bridges, Culverts & Floodways	\$294,000	\$296,000	\$0	\$0
Stormwater	Renewal + Acquisition	\$138,000	\$362,000	\$819,000	\$588,000
Buildings	Renewal + Acquisition	\$604,000	\$621,000	\$637,000	\$653,000
Open Space	Renewal + Acquisition	\$288,000	\$640,000	\$255,000	\$26,000
CWMS	Renewal	\$486,000	\$500,000	\$512,000	\$525,000
Council Contribution		\$6,403,000	\$8,354,000	\$10,597,000	\$8,749,000
Potential External Funding		\$5,488,092	\$6,904,000	\$3,540,000	\$2,540,000
Total Capital Works Program		\$11,891,092	\$15,258,000	\$14,137,000	\$11,289,000

Note: The amounts provided for years 2 to 4, may be adjusted following the outcome of the transport assets condition audit and revaluation process that is scheduled for completion during the development of the 2023/2024 Annual Business Planning & Budget process.

Details of the proposed four year program comprised of sealing unsealed township and rural roads, re-sheeting rural roads, footpath upgrades, building upgrades, stormwater upgrades and bridge renewal and is provided below.

Rural Sealed Road Program

2023-2024				
Road Name	Nature of Works	From	To	Estimated Project Cost
Roseworthy Road	Heavy Vehicle Productivity Program Funding approved. Total project cost \$917,505	Thiele Hwy	Sturt Highway	\$183,501 (carry forward 2022-2023 remaining works)
Belvidere Road	Reseal & shoulders Funding TBC Heavy Vehicle Safety & Productivity Programme Application - \$1,550,000 of work	Council Boundary	Truro Road	\$310,000
Seppeltsfield Road	Re-Seal and K&G Funding TBC Special Local Roads total project value of \$2.1m	Gerald Roberts Road	Peter Seppelt Road	\$700,000
Prescott Crescent	Re-seal	Bernard Court	End of Road	\$419,189
Bernard Court	Re-seal	Smith Road	End of Road	
Smith Road	Re-seal	Thiele Highway	End of Road	
<i>To be reallocated at first budget review after project grant funding confirmed</i>				(\$180,000)
				\$1,249,189
2024-2025 Year 2				
Mudla Wirra Road	Heavy Vehicle Productivity Program. Total works budget \$3,380,000	Redbanks Road	Currie Road	\$676,000
Argent Road	Heavy Vehicle Productivity Program Spray Seal with 300mm cement treated stabiliser. Total works budget \$1,250,000	Thiele Highway	Sturt Highway	\$250,000
Linda Street	AC 10 @ 40mm	Ahrens Road	End of Road	\$1,024,699
William Street	Re-Seal (Spray Seal)	Ahrens Road	End of Road	
Peppermint Drive	Re-Seal (Spray Seal)	Edward Road	End of Road	
Old Two Wells Road	Re-Seal (Spray Seal)	Two Wells Road	End of Road	
Roediger Road	Re-Seal (Spray Seal)	Two Wells Road	End of Road	
Fairbanks Road	Re-Seal	Roediger Road	End of Road	
Dixon Road	Re-Seal	Roediger Road	End of Road	
Hart Road	Re-Seal	Two Wells Road	End of Road	
Old Mallala Road	Spray Seal	Redbanks Road	End of Road	
Weaver Road	Spray Seal	Weaver Road DIT	End of Road	
Kentish Road	Re-Seal (Spray Seal)	Parkers Road	Lange Road	

Parkers Road	Spray Seal	Clancy Road	Kentish Road	
Fenn Place	AC @ 40mm	Parkers Road	End of Road	
Mendrin Road	Spray Seal	Clancy Road	Heyworth Road	
Heyworth Road	Spray Seal	Mendrin Road	End of Road	
Wingate Road	Spray Seal	Two Wells Road	River	
Holland Road	Spray Seal	Turretfield Road	End of Seal	
Rosedale Road	Spray Seal	Turretfield Road	North Para River	
Roseworthy Road	100mm intersections to 60mm AC with modified binder	Horrocks Highway	476m from Flett Road	
Bethel Road	Re-Seal (Spray Seal)	Thiele Highway	Bethel Road Bridge	
			Total	\$1,950,699
2025-2026 Year 3				
Samuel Road	Special Local Roads Funding - Pavement construction and new sea	Sir Condor Laucke Road	Seppeltsfield Road	\$400,000
Mattschoos Road	Re-Seal	Start of Seal	End of Seal	
North Terrace	Re-Seal	Marrabel Road	End of Seal	
Boundary Road	Re-Seal	Two Wells Road	Gawler River Road	
Leitch Road	Re-Seal AC	Roseworthy Road	Haahsy Circuit South	\$492,000
Haahsy Circuit	Re-Seal AC	Leitch Road North	Leitch Road South	
To be defined using latest asset condition report data and created in the 2024-2028 Capital Program				\$1,008,000
			Total	\$1,900,000
2026-2027 Year 4				
To be defined using latest asset condition report data and created in the 2024-2028 Capital Program				\$1,059,431
			Total	\$1,059,431

Township Sealed Road Program

2023-2024 Year 1

Road Name	Nature of Works	From	To	Estimated Project Cost
Rogers Street	Reconstruct and Seal	Borrow Street	Hanson Street	\$603,811
Blackwell Street	Re-seal	Crane Street	South Terrace	
Peake Street	Re-seal	Clarke Street	Shepherd Street	
Bagot Street	Re-seal	Branson Crescent	Hogan Street	
			Total	\$603,811

2024-2025 Year 2

Chapel Street	Re-seal in addition to Kerb & Gutter	Branson Cres	Whittaker Street	\$1,352,301
White Street	Re-seal	Crane Street	Chapel Street	
Hanisch Street	Re-seal in addition to Kerb & Gutter	Road Closure	Hanson Street	
Hamilton Street	Re-seal in addition to Kerb & Gutter	Hanisch Street	View Street	
Crimson Court	Re-seal	Shamrock Way	End of Road	
Jemalong Crescent	Re-seal	Shamrock Way North	Shamrock Way South	
Meadow Lane	Re-seal	Shamrock Way	End of Road	
Shamrock Way	Re-seal	Gartrell Street	End of Road	
Railway Terrace	Re-seal	Gartrell Street	Clode Street	
Elizabeth Street	Re-seal plus kerb and gutter replacement	Railway Terrace	End of Road	
Queen Street	Re-seal plus kerb and gutter replacement	Railway Terrace	Wright Street	
Clode Street	Re-seal	Railway Terrace	Horrocks Highway	
Railway Road	Re-seal in addition to Kerb & Gutter	Railway Parade	Coghill Street	
			Total	\$1,352,301

2025-2026 Year 3

Mill Street	Re-seal in addition to Kerb & Gutter	Murray Street	End of Road	\$2,002,651
Koncke Street	Re-seal	Adelaide Road	Branson Street	
Osprey Parade	Re-seal	Kestrel Road	Kingfisher Drive	
Goldfinch Way	Re-seal	Kingfisher Drive	Wren Place	
Wren Place	Re-seal	Goldfinch Way	End of Road	
Kapunda Street	Re-seal	High Street	Maxwell Street	
Kapunda Street	Re-seal in addition to Kerb & Gutter	Clare Road	High Street	
Nash Street	Re-seal	Mildred Street	Shannon Street	
Maxwell Street	Re-seal	Mildred Street	West Terrace	
West Terrace	Re-seal	Clare Road	Maxwell Street	

Coghill Street	Re-seal	Montefiore Street	Main Street	
James Street	Re-seal	Hancock Road	Coghill Street	
Beck Street	Re-seal	Main Street	End of Road	
Murray Street South	Re-seal	Princess Street	Main North Road	
Signs				\$20,000
To be defined using latest asset condition report data and created in the 2024-2028 Capital Program				\$1,210,350
Total				\$3,233,001
2026-2027 Year 4				
Annie Terrace	Re-seal	Mudla Wirra Road	Harris Road	
Fisher Street	Re-seal	Forster Street	Jane Terrace	
Oldham Street	Re-seal	Forster Street	Jane Terrace	
Goss Road	Re-seal in addition to Kerb & Gutter	Annie Terrace	End of Road	
Forster Street	Re-seal in addition to Kerb & Gutter	Annie Terrace	End of Road	
Jane Terrace	Re-seal in addition to Kerb & Gutter	Annie Terrace	Pratt Road	
Pratt Road	Re-seal in addition to Kerb & Gutter	Jane Terrace	Mudla Wirra Road	\$1,410,138
Macdonnell Street	Re-seal	Elizabeth Street	End of Seal	
Shannon Street	Re-seal	Maxwell Street	Nash Street	
Wheatley Street	Re-seal	Maxwell Street	North Terrace	
Perry Road	Re-seal	Adelaide Road	260m from Adelaide Road	
Johnson Road	Re-seal	Perry Road	End of Road	
Mellor Place	Re-seal	Johnson Road	End of Road	
Signs				
To be defined using latest asset condition report data and created in the 2024-2028 Capital Program				\$1,39,430
Total				\$2,449,568

Rural Sheeted Roads Program

2023-2024 Year 1

Road Name	Nature of Works	From	To	Estimated Project Cost
John Eden Road	New Seal Funding TBC Heavy Vehicle Safety & Productivity Programme Application - Total budget \$1,060,115	Tremlett Road	Best Road	\$188,523
		Thiele Highway	Tremlett Road	
Tremlett Road	Re-Sheeting	John Eden Road	Job Road	\$2,411,477
Gawler River Road	Re-Sheeting	Wilkinson Road	Two Wells Road	
Haydon Road	Re-Sheeting	Boundary Road	Mudla Wirra Road	
Bagot Well Road	Re-Sheeting	Truro Road	Thiele Highway	
Hazel Road	Re-Sheeting	450m from Range Road	Helston Road	
Helston Road	Re-Sheeting	Hazel Road	Trevena Road	
Harris Road	Re-Sheeting	650m from Public Road (1534	Hawkers Creek Road	
Fords Road	Re-Sheeting	Gap Road	Thiele Highway	
		Gap Road	Bend in Road	
Research Road	Re-Sheeting	Pipeline Road	Start of Seal	
		Roehr Road	Public Road	
Golflinks Road	Re-Sheeting	Gomersal Road	Pioneer Avenue	
Nitschke Road	Re-Sheeting	Seppeltsfield Road	Roefeldt Road	
			Total	\$2,600,000

2024-2025 Year 2

2024-2025 Year 2				
Bethel Road	New Construction - Special Local Roads Program \$3.6m	Horrocks Highway	Pine Creek Road	\$1,200,000
		Pine Creek Road	Peltz Road	
		Peltz Road	Church Road	
		Church Road	Deep Creek Road	
		Deep Creek Road	Charles Hill Road	
		Charles Hill Road	Watson Road	
		Watson Road	Wiese Road	
		Wiese Road	Weichert Road	
		Weichert Road	Hill Drive	
		Hill Drive	Hawkers Creek Road	
		Hawkers Creek Road	Fords Road	

		Fords Road	321m from Fords Road	
Schneider Road	Re-sheeting	Ebenezer Road	Roehr Road	
		Roehr Road	Truro Road	
Hentschke Road	Re-sheeting	Braunack Road	Rowland Flat	
		Rowland Flat	Schiller Road	
		Schiller Road	Gomersal Road	
Lienert Road	Re-sheeting	Sturt Highway	Heinjus Road	
		Heinjus Road	Edward Road	
		Edward Road	Gomersal Road	
Moppa Road	Re-sheeting	Golf Course Road	Moppa Springs Road	
		Moppa Springs Road	Hughes Road	
		Hughes Road	Carrara Hill Road	
		Carrara Hill Road	Schrapel Road	
		Schrapel Road	Truro Road	
		Truro Road	850m from Truro Road	\$1,290,000
Hawker Creek Road	Re-sheeting	Bethel Road	Hazel Road	
		Hazel Road	Trevena Road	
		Kernich Road	Gneil Road	
		Gneil Road	700m from Gneil Road	
Muster Road	Re-sheeting	Kernich Road	Gneil Road	
		Gneil Road	700m from Gneil Road	
		700m from Gneil Road	Green Road	
		Green Road	Stockport Road	
		Stockport Road	Start of Seal	
		End of Seal	Neldner Road	
Carrarra Hill Road	Re-sheeting	Marble Quarry Road	Heintze Road	
		Schultz Road	Belvidere Road	
		Belvidere Road	864m Belvidere Road	
		Research Road	Schneider Road	
			Total	\$2,490,000

2025-2026 Year 3

Forrest Road	Heavy Vehicle Safety Productivity Program Year 1 of two year project. (Total cost \$3.6m)	Owen Road	Coleman Road	\$360,000
To be developed after asset evaluation and condition audit.				\$2,193,000
				\$2,553,000

2026-2027 Year 4

Forest Road	Heavy Vehicle Safety Productivity Program Year 2 of two-year project. (Total cost \$3.6m)	Coleman Road		\$300,000
Wasleys Road	Special Local Roads Funded Project (Total Project Cost \$1,050,000)	Woolsheds Road	Start of Seal	\$350,000
To be developed after asset evaluation and condition audit.				\$2,616,000
			Total	\$3,326,000

Footpath Acquisition

2023-2024 Year 1

Project Name	Scope/Comments	Allocation
Peake Street	Connecting paths to main street precinct	
Rogers Street	Connecting paths to main street precinct	
Total		\$100,000

2024-2025 Year 2

Chapel Street	Footpath constructed on Southern side of road linking Kapunda Musical Society and Senior Citizens	
Hanisch Street	Footpath in conjunction with road upgrade works	
Hamilton Street	Footpath in conjunction with road upgrade works	
		\$142,000

2025-2026 Year 3

Not defined at this time, to be developed as part of the 2024-2028 program		
		\$523,000

2026-2027 Year 4

Not defined at this time, to be developed as part of the 2024-2028 program		
		\$545,000

Footpath Program Renewal programs

Project Name	Scope/Comments	Allocation
2023-2024 Year 1		
Adelaide Road Kapunda	Footbridge to be upgraded	\$40,000
		\$40,000
2024-2025 Year 2		
Not defined at this time. To be developed as part of the 2024-2028 Capital Program		
Total		\$185,000
2025-2026 Year 3		
Not defined at this time. To be developed as part of the 2024-2028 Capital Program		
Total		\$287,000
2026-2027 Year 4		

Building & Structures Program

2023-2024 Year 1

Project Name	Scope/Comments	Allocation
Wasleys Institute & Supper Hall	Upgrade and repairs of external waterproofing measures including flashings and gutters.	
Kapunda Museum	Waterproofing measures including new roofing and gutters for towers with general upgrade.	
Kapunda Institute	Upgrade of stormwater management including flashings, gutters, downpipes. External surface treatments	
Bagot's Fortune Building	Improvements to waterproofing, light and ventilation including upgrade of stormwater system, including flashings, gutters, downpipes.	
Miscellaneous furniture renewal	within community and operational buildings as required	
Total		\$604,000

2024-2025 Year 2

Kapunda Institute	Internal works including main hall wall resurfacing	
Freeling Institute	Renewal – general upgrade	
Greenock Centenary Park	Grandstand, canteen renewal and pavilion canteen and shelter renewal	
Greenock Institute	Renewal-main Hall supper room.	
Miscellaneous furniture renewal	within community and operational buildings as required	
Total		\$621,000

2025-2026 Year 3

Kapunda Senior Citizens	Renewal – general upgrade of main hall, surface treatments	
Thomson Building	Renewal - general upgrade including flashings, gutters, windows etc	
Kapunda RSL/Craft Shop	Renewal - general upgrade including flashings, gutters, windows etc	
Miscellaneous furniture renewal	within community and operational buildings as required	
Total		\$637,000

2026-2027 Year 4

Kapunda Pool	Changeroom toilet facilities, chemical storage shed	
TBC	Likely to include Kapunda Pool facility upgrade, chemical storage shed, and solar installation to community buildings	
Total		\$653,000

Floodways & Bridges Program

2022-2023 Year 1

Project Name	Scope/Comments	Allocation
Berriman Road	Floodway renewal required after 2022 storm event	
Old Anlaby Road	Culvert renewal (three locations) following storm events	
Flagstaff Hill Road	Floodway asset renewal	
Stockport Road Floodway	Floodway surface renewal	
Schneider Road	Floodway renewal required following flood damage	
		\$294,000

2023-2024 Year 2

Ayliffe Road Bridge	Potential for-investment with Clare and Gilbert Council (pending approval)	\$100,000
To be determined from bridge and floodway asset renewal data		\$196,000
Total		\$296,000

2024-2025 Year 3

Rosedale Bridge	To be determined from bridge and floodway asset renewal data	
Total		\$0

2025-2026 Year 4

Hawkers Creek Bridge	Scope of works to be determined. No budget allocation at this stage.	
Total		\$0

Stormwater Upgrade Program

2023-2024 Year 1

Project Name	Scope/Comments	Allocation
Cliff Road	Culverts and SEP Construction (Localised Flooding)	
Henry Turton	Pumping System/Water Re-Use/Flood mitigation	
Multiple Stormwater Cross pipes (rural road network)		
		\$138,000

2024-2025 Year 2

Hanisch Street Stormwater Upgrade	Stormwater Management Plan Priority Listing	\$362,000
Total		\$362,000

2025-2026 Year 3

Dommenz Road Stormwater Basin	Basin on the Northern side of Dommenz Road and diversion of water down Victor Road	\$223,000
To be developed in the 2024-2028 Capital program from the Stormwater Management Plan Priority Listing		\$596,000
		\$819,000

2026-2027 Year 4

Wasley Township Stormwater Management Priority in conjunction with township road upgrades		\$588,000
Total		\$588,000

CWMS Program

2023-2024 CWMS Program

Project Name	Scope/Comments	Allocation
CWMS Pump Stations	Hanson St pump station upgrade including emergency storage tank Kirchner St pump station upgrade including chamber and non-return valve. Various pump station lid replacements throughout region	
WWTP	Spare pumps for contingency x 4 (Kapunda and Roseworthy) Aerator x 1 (Kapunda) Dewatering pump (Kapunda)	
Reticulation Pipework and Manhole	Upgrade pipework and manholes (x 6 locations Freeling and Kapunda) Progressive upgrade of pipework approx. 500metres per year	
Recycled Water	Freeling wetland pump station structure and fencing renewal	
Total		\$486,000