

# 2022/2023 Annual Business Plan, Budget, and Long Term Financial Plan



## Acknowledgement of Country

We acknowledge the Kurna, Ngadjuri and Peramangk 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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Mayor Bill O'Brien giving the closing speech at the Ngadjuri NAIDOC event, held in Clare, on behalf of the councils, whose regions include the Traditional Lands of the Ngadjuri People.



# FROM THE MAYOR

## A Message from the Mayor



A stylized, handwritten signature of Bill O'Brien in black ink.

**Bill O'Brien**  
Mayor

Welcome to Light Regional Council's 2022/2023 Annual Business Plan.

This year's \$34.8m expenditure budget includes the delivery of ongoing services, programs and new initiatives while ensuring Council has the capacity needed to deal with new development growth in our region. Council's budget program aims to continue to stimulate employment opportunities through our region as the community transitions out of the coronavirus (COVID-19) pandemic.

The Annual Business Plan (ABP) details the services, programs and projects Council intends to deliver in the 2022/2023 Financial Year. It also includes a revised sustainable Long-Term Financial Plan (LTFP), for the period 2022/2023 to 2031/2032 financial years. The first four years of the LTFP comprises the Four-Year Budget detailing Council's capital, operational strategies and projects for that period.

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 financial impact on the 2022/23 Budget and LTFP is the conclusion of the 'Bunyip 1' water re-use scheme. With Bunyip Water exercising the option to 'buy the scheme' for \$22m, it allows \$11.3 million of Council's long-term borrowing to be repaid, and the initiation of the 'Bunyip 2' scheme using \$4.9 million of Commonwealth and State Government grant funds, as well as property developer contributions, for improved stormwater infrastructure.

Council recognises that the State Valuer General (VG) revaluation process in 2022 has resulted in significant changes (increases and reductions) to some property valuations, particularly in the Residential land use category. 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 have introduced a Rate 'relief' strategy for rate payers who experience a substantial property valuation increase.

Upgrades to community infrastructure across the region make up \$10.989m of the Capital Works Program, with key highlights being:

- Upgrade and renewal of the Community Wastewater Management System (CWMS) to support population growth \$3.88m
- Light Stimulus Program \$1.86m
- 20% increase in the community 'Hard Waste' collection program
- Upgrade of the Greenock Centenary Park cricket nets \$0.080m
- Kapunda Swimming Pool \$0.100m
- Hewett Centre rainwater diversion \$0.144m

A new initiative for 2022/2023 will include the implementation of the Reconciliation Strategy, supporting the actions and outcomes from Council's 'Reflect' Reconciliation Action Plan (RAP), building on relationships with the Kurna and Ngadjuri peoples and supporting NAIDOC events.

In the year ahead Council will provide services and programs that are responsive to the needs of the community, strive to enhance liveability for current residents and future generations, and encourage increased visitation and new investment to our growing region.

# 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 foundation documents from which the 2022/2023 Annual Business Plan (ABP) and Budget are formulated:

- Strategic Plan 2021-2025
- Infrastructure and Asset Management Plan (IAMP)
- Long Term Financial Plan (LTFP) 2021-2030
- The detailed four (4) year Budget program.

This plan proposes the 2022/23 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 2022/23 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 rates structure and 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 and approve the final plan at the June 2022 Ordinary Council Meeting.

# SNAPSHOT OF THE REGION



15,626  
Residents  
(ABS, 2021)



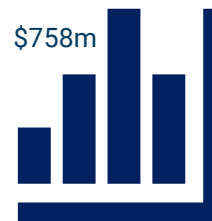
39 Years  
Median Age  
(ABS, 2021)



4,088  
Families  
(ABS, 2020)



Area of the Light Region  
(ABS, 2021)



Gross Regional Product  
(NIEIR FY 2019/2020)



82.2%  
Households with internet  
connection  
(ID Community, 2021)



70%  
Residents who live in  
the region but work  
outside of it.  
(ABS, 2020)



14.5%  
Households renting  
(ABS, 2020)



\$390,000  
Median house price  
affordability  
(ID Community, 2021)



\$48.3m  
Pigs



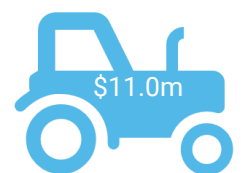
\$15.7m  
Wine Grapes



\$14.5m  
Wheat



\$13.6m  
Poultry



\$11.0m  
Hay

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](http://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.



### Corporate Services

Financial and risk management, HR, organisational development, technology, records management, Council and committee support.



# HIGHLIGHTS FOR 2022/2023

The following is a selection of the key programs and projects to be achieved:

- \$3.88m Upgrade and renewal of the Community Wastewater Management System (CWMS) to support population growth.
- Introduction of a Rate 'relief' strategy for rate payers who experience a substantial property valuation increase.
- 20% increase in the community 'Hard Waste' collection program.
- Under the 'Bunyip 1' agreement \$22m will be received enabling:
  - \$11.3m of loans that part-funded the scheme to be repaid, significantly reducing long term debt.
  - Initiation of 'Bunyip 2' for water re-use associated with the Roseworthy development.
- Complete the Capital Works Program (Appendix C) including a road re-sheeting program totalling 56km, a Rural Road sealing program of 9km, the upgrade of 6 township roads, plus 17km of road construction as part of the Light Stimulus Program.
- \$0.627m to procure a suitable business enterprise system that delivers both an enhanced customer experience and administrative efficiencies.
- \$0.284m to procure Light Country wayfinding signage to strengthen the promotion of a local tourism brand and grow our visitor economy.
- Additional funding opportunities to support community projects with the introduction of the Ward Projects fund totalling \$0.250m.
- Sustainability Strategy implemented to support actions and outcomes of Council's Environmental Sustainability Strategy and Action Plan including, curb side waste analysis, and an increase in renewable energy generation e.g., solar power.
- Hewett Centre rainwater diversion of water from rusted tanks to a catchment pond flowing into the North Para River, totalling \$0.200m over a two-year period.
- Community facilities upgraded to ensure compliance, improve safety, wayfinding, and accessibility, including:
  - Upgrade of the Greenock Centenary Park cricket nets \$0.080m
  - Freeling Goods Shed Reserve Seating \$0.030m
  - Kapunda Swimming Pool \$0.100m
  - Installation of security cameras in public spaces \$0.020m
- Reconciliation Strategy implemented to support the actions and outcomes from Council's 'Reflect' Reconciliation Action Plan (RAP), including NAIDOC initiatives and developing partnerships with Kaurna and Ngadjuri peoples.

# MEASURING COUNCIL'S PERFORMANCE

The measure of Council's success 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. 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'.

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 10% on average over the long term.

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 over the long term.

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 over the long term.

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.

Long term financial Ratios

Financial Ratios	Target	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Operating Surplus Ratio	0% - 10%	6.6%	3.1%	5.8%	(1.8%)	(1.6%)	(11.9%)
Asset Renewal Funding Ratio	90% - 110%	230%	81%	125%	155%	63%	178%
Net Financial Liabilities Ratio	0% to 100%	6%	32%	28%	23%	55%	52%

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

The 2022/2023 objectives and performance indicators are reported on a quarterly basis to Council. The final achievements will be communicated in the 2022/2023 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.	2022/2023 Objectives	Performance Indicators
1.1	Engagement in Boundary Reform matters as required, including any Inquiry instigated by the South Australian Local Government Boundaries Commission (SALGBC).	Responsive submissions and/or assistance to the SALGBC as required.
1.2	Increase community awareness and participation in the 2022 Local Government election.	Actively promoted the opportunities associated with the Local Government elections.
	Continuing to offer support to local education providers to enable students to participate in youth leadership development opportunities.	Expanded opportunities for participation in youth leadership development programs.
1.3	Demonstrating leadership as the local public health authority.	Implementation of the Regional Public Health Plan and the Disability Access and Inclusion Plan.
1.4	Encouraging the connection between secondary, tertiary, and training education facilities in the region to provide clear pathways for community members.	Be mindful of opportunities that seek to encourage connection between providers to broaden local education pathway opportunities.
1.5	Provide targeted programs to support literacy and learning needs within the community.	Provide ongoing delivery of programs and workshops aimed at meeting the needs of the community.
1.6	Deliver ongoing improvements in technology to remain current, secure and ultimately improve service delivery.	Implementation of Councils Enterprise Program.  Digitisation of, and access to, the Birth, Death and Marriages collections and local history resources.
1.7	Enhance community engagement and participation using digital platforms	Council website and media platform content is up-to-date and meets accessibility standards.  Electronic Direct Mail platform researched, implemented and metrics evaluated.  Using SmartForms and Workflow

		Automation to improve customer experience
<b>1.8</b>	Ongoing commitment to best practice in terms of governance, review of policy, review of plans and resourcing to discharge our legislative functions.	<p>Workforce planning review completed and implemented.</p> <p>Review and implement Governance internal controls.</p> <p>Awareness and adaptation to legislative amendments as required.</p>
<b>1.9</b>	Integration of new communities through the promotion of Hewett Centre as a community hub in partnership with Belgravia Leisure.	Increased awareness of the centre and its services measured by community use.
<b>1.10</b>	Advocate for digital infrastructure to be included in new public design and housing developments.	Liaise with relevant agencies and stakeholders.
<b>1.11</b>	Progress the development of a Reconciliation Action Plan (RAP).	Council's reconciliation journey continues, guided by an endorsed "Reflect" RAP.
<b>1.12</b>	Council support for management of key facilities and programs in the region by the community for the community.	<p>Building and Structures 2022/2023 Program completed.</p> <p>Supporting new community empowerment opportunities as appropriate.</p>
<b>1.13</b>	Innovative programs are developed and implemented to promote literacy and social connectivity.	Implementation of Council's 'It takes a Village (Community)' early childhood program in addition to other established programs in partnership with community stakeholders.
<b>1.14</b>	Continue to work with emergency mitigation, planning, response and recovery organisations and stakeholders to limit the impacts of disasters on Council and its community.	<p>Annual fire prevention inspections undertaken.</p> <p>Up to date community information available for preparedness.</p>
<b>1.15</b>	Continued engagement with the regional emergency affiliates, including Zone Emergency Management Committee (ZEMC), Zone Emergency Support Team (ZEST) and the Local Government Functional Support Group (LGFSG).	<p>Representation at meetings as required.</p> <p>Council supports regional emergency affiliates as needed during an emergency event.</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.	2022/2023 Actions	Performance Indicators
2.1	Implement actions from the 'Environmental Sustainability Strategy and Action Plan' (subject to Council endorsement of this strategy in late 2021/22 financial year).	2022/23 actions implemented within allocated budget and timeframes.
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.
2.3	Advance place management and placemaking opportunities where possible which includes within the Roseworthy Township Expansion and other opportunities across the region, in addition to council's ongoing maintenance and renewal program.	<p>Opportunities identified for place-making projects based on community needs, community engagement and available funding.</p> <p>Place-management initiatives are aligned to community and visitor needs.</p>
2.4	Implement identified actions from Stormwater Plans, securing co-investment from Stormwater Management Authority wherever possible, as part of hazard management.	Actions completed within approved budget.



## 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. 2022/2023 Actions

Performance Indicators

3.1	Continue to seek grant funding opportunities and deliver road infrastructure upgrades for tourism development that are consistent with the IAMP.	Market processes for investment attraction aligned with funding opportunities that may arise in response to Government policy, the LRC Economic Development Plan and IAMP have commenced.
	Facilitate and coordinate project delivery through 'private/public partnerships' in accordance with policy and procedures.	Refer to the performance indicator at 3.3.
	Deliver Council's Capital Renewal Program and the approved components of the Light Stimulus Program.	Completion of the 22/23 Capital Renewal Program and approved Light Stimulus Program components.
3.2	Ongoing support from the Roseworthy Township Expansion Taskforce	Maintain and adapt the Council's Roseworthy Township Expansion Taskforce to emerging opportunities and challenges following annual review.
3.3	Engage with public and private stakeholders as appropriate to explore opportunities to deliver initiatives in support of community and economic outcomes.	Secure funding support through partnerships where appropriate.
3.4	Ongoing advocacy and support for suitable policy for regional agri-business success.	Advocate for policy which enables suitable value-adding opportunities for rural agri-business enterprises when liaising with State Government
3.5	Continue to seek grant funding opportunities and deliver road infrastructure upgrades that are consistent with the IAMP.	Successful grant funding application and upgrades commenced.
3.6	Prepare and adopt an implementation plan for the Light Country destination brand.	Implementation plan is prepared, adopted and funded with early actions completed.
3.7	Provide support and guidance to businesses seeking grant funding to enhance and grow the visitor economy.	Increased support and guidance provided to businesses.
	Prepare and adopt an Events Strategy.	Events Strategy is developed and adopted for implementation.



# SIGNIFICANT INFLUENCES & PRIORITIES

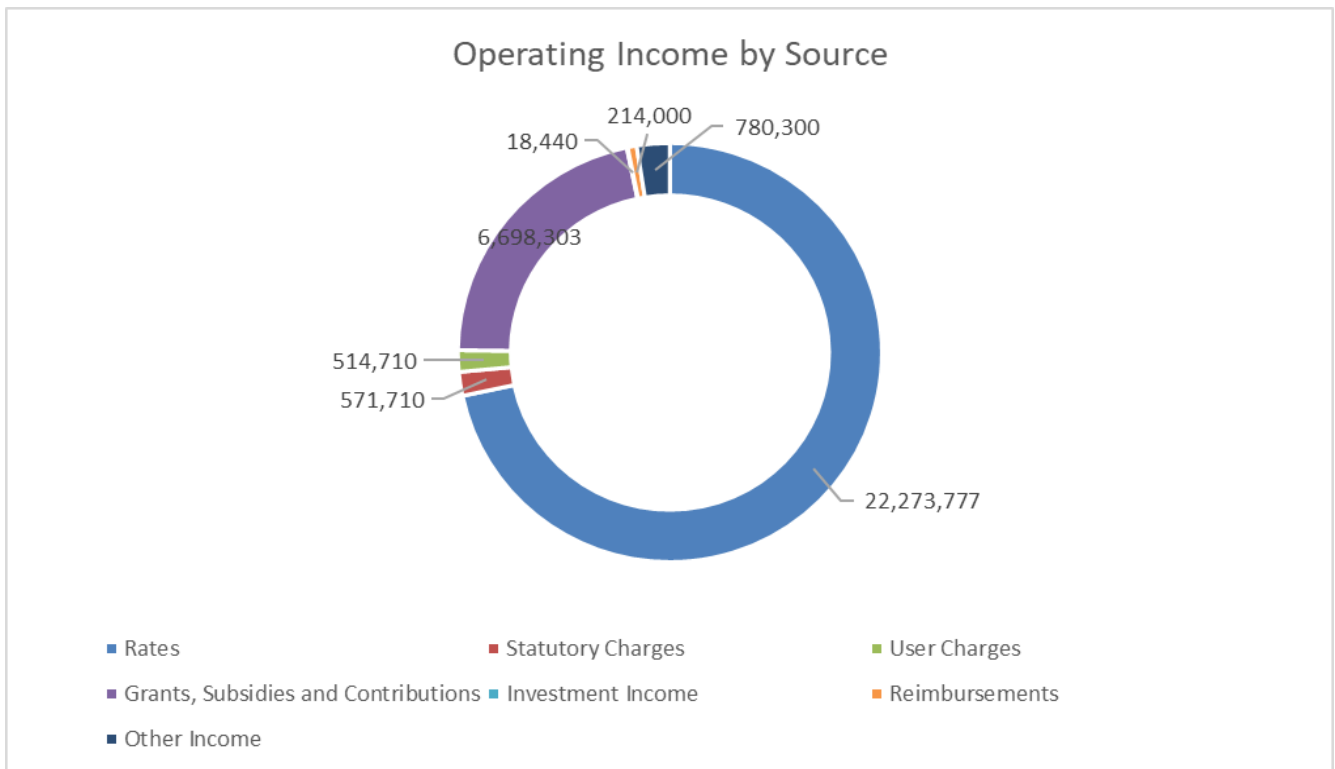
Council endorsed the following budget parameters and assumptions for the purpose of preparing the 2022/2023 ABP and Budget.

- The Recurrent Operating Budget be developed with reference to and within the framework of the adopted 2021-2030 updated LTFP; Infrastructure, Asset Management Plan; and the 4-year budget program
- Material, Contracts and Other Expenses indexation be set at 2.5% in the absence of any other reliable way of estimating this expenditure group
- Wages and Salaries increase by 2.5%, aligned with existing Enterprise Agreements (2%) and 0.5% employee growth
- Fees and charges not set by legislation be increased by 2% 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 after the 2022/23 financial year
- Continue to participate in regionally significant projects and investigate shared resource opportunities where practicable
- Annual Business Plan objectives for 2022/2023 are aligned with the goals and objectives in Council's Strategic Management Plan 2021-2025
- Light Stimulus Program - a strategic program of works, under the State Government's Local Government Infrastructure Partnership Program, that contributes to future economic growth of the region through infrastructure upgrades
- Roseworthy Water Scheme – 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.

# 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 **\$31.071m** revenue, for the 2022/2023 Financial Year, is outlined below.



### Rates

Rates are the primary source of funding for the activities undertaken by Council. A projected total of \$22.274m (\$22.689m in 2021/2022) will be levied in 2022/2023 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, assistance to community programs, and events. Rates revenue includes a reduced separate rate income from the Gawler Water Reuse Scheme (GWRS) with the effect that overall rates income is less than the 2021/22 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 \$0.571m in 2022/2023, an increase over 2021/2022 budgeted statutory charges of \$0.529m 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 \$0.515m in 2022/2023, a small increase over 2021/2022 budgeted user charges of \$0.496m due to a reclassification of income under reimbursements.

## 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 2022/2023 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 2021/2022) and \$0.602m of South Australian Local Government Grants Commission roads funding. Further grant monies are provided by way of Financial Assistance Grants totalling \$0.327m in 2022/2023. 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 \$0.112m of public libraries funding for the 2022/2023 financial year, being the same amount as the previous financial year as it has not been indexed.

Light Regional Council anticipates that 21.6% or \$6.7m of its proposed 2022/2023 revenue will be in the form of grants, subsidies, and contributions.

## 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 2022/2023 is forecast at \$0.018m; like the previous year.

## Reimbursements

During 2022/2023 Council anticipates it will seek reimbursement of \$0.214m compared to \$0.209m in 2021/2022 from through the provision various services such as private works.

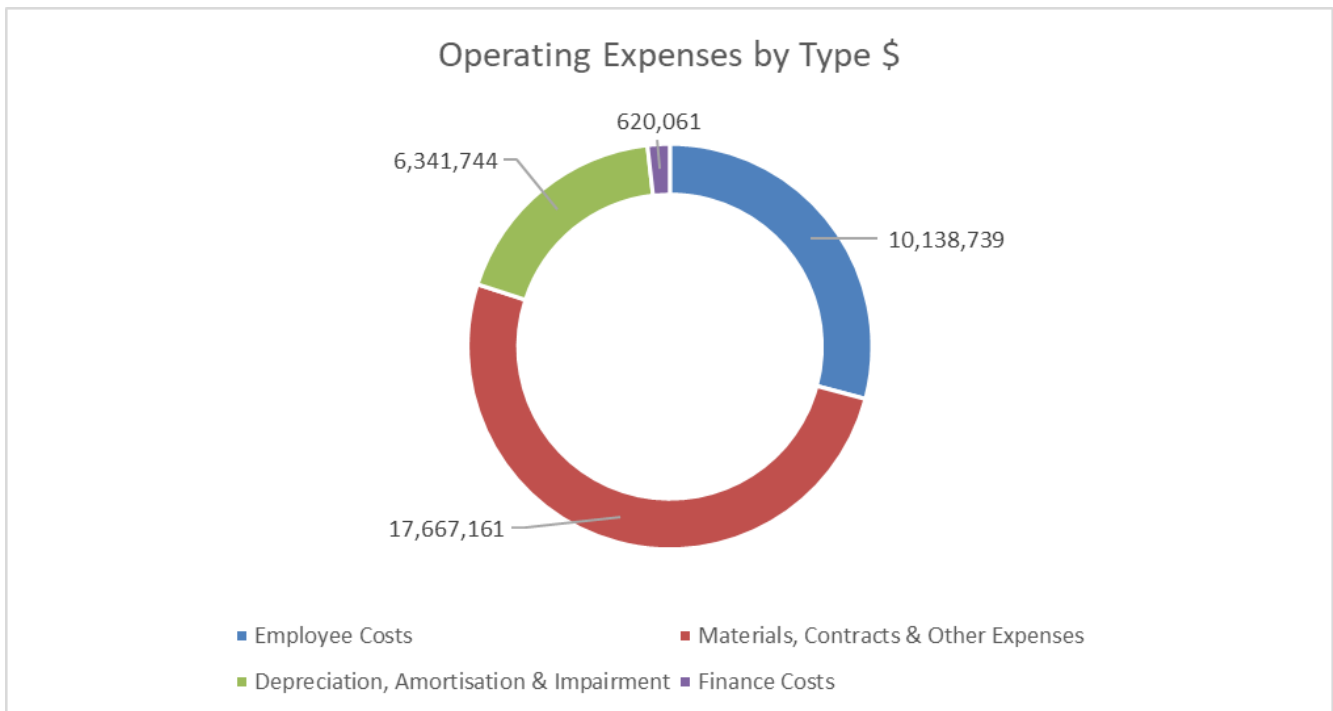
## Other Income

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 \$0.780m in 2022/2023 financial year compared to \$0.302m budgeted in 2021/2022.

## 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 meets its strategic objectives.

The following chart illustrates estimated 2022/2023 financial year Council expenditure of \$34.737m 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 2022/2023 financial year, employee costs are forecast at \$10.139m compared with a budgeted amount of \$9.740m in 2021/2022. The increase includes:

- the provisions in the Enterprise Bargaining Agreements
- increase in the superannuation statutory contribution minimum
- graduate progression through classification levels
- resourcing levels that enable council to meet business obligations, provide necessary community services, meet legislative requirements, and deliver significant infrastructure programs
- Estimated employee costs ‘capitalised’ to infrastructure construction projects

The following illustrates Light Regional Council’s staff levels on a full-time equivalent (FTE) basis at the end of each financial year for the past three years up to and including current staff numbers.

Description	30 June 2020	30 June 2021	30 June 2022
Total Staff (FTE)	91.45	95.83	101.0

*\*Note: 30/06/21 are actual staff numbers and does not include vacant positions, 30/06/22 refers to estimated staff numbers.*

## 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 \$17.668m will be spent on materials, contracts, and other expenses (inclusive of advances to 'Bunyip 2' entity) during the 2022/2023 financial year, compared to a budget of \$10,701m in the 2021/2022 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.

The forecast amount of depreciation for 2022/2023 is \$6.342m compared with \$6.187m for 2021/2022, an increase of \$0.155m or 2.50%. Depreciation expense increases due to new infrastructure expenditure.

## 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 2022.

Interest costs for 2022/2023 are forecast at \$0.620m (\$0.833m in 2021/22) and reflect interest rates for variable loans and Cash Advance Debenture (CAD) borrowings during the 2022/2023 financial year. The forecast reduction is associated with the repayment of the Bunyip 2 CADs.

## Budgeted Statement of Comprehensive Income

The Statement of Comprehensive Income, which incorporates all operating income and expenses is provided below. A deficit operating result is forecast for the 2022/2023 financial year (**deficit of \$3.696m**).

This deficit is a consequence of the 'Bunyip 2' (Roseworthy Water Scheme) project and without this, the operating result would be an **underlying surplus of \$0.060m**.

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 2022/2023 varies favourably against the projected deficit of \$0.753m as reflected in the 2022-2031 Long Term Financial Plan adopted by Council in June 2021.

STATEMENT OF COMPREHENSIVE INCOME					
			A	B	C = A - B
	2021 Actual	2022 Adopted Budget	2023 Proposed Budget	2023 LTFF	Variance from LTFF
<b>Operating Income</b>					
Rates	20,175,000	20,888,708	21,823,777	22,345,974	(522,197)
Separate Rate - GWRS	1,800,000	1,800,000	450,000	450,000	-
Special Rate - Bunyip 2	-	-	-	-	-
Statutory Charges	688,000	529,147	571,710	538,773	32,937
User Charges	441,000	495,927	514,710	508,098	6,612
Grants, Subsidies and Contributions	1,893,000	1,478,692	1,855,303	1,481,207	374,096
Grants, Subsidies and Contributions - Bunyip 2	-	-	4,843,000	-	4,843,000
Investment Income	28,000	18,360	18,440	17,098	1,342
Reimbursements	305,000	369,040	214,000	330,520	(116,520)
Reserves					
Other Income	317,000	301,528	780,300	340,203	440,097
<b>Total Income</b>	<b>25,647,000</b>	<b>25,881,402</b>	<b>31,071,240</b>	<b>26,011,873</b>	<b>5,059,367</b>
<b>Operating Expenses</b>					
Employee Costs	8,905,000	9,740,152	10,138,739	10,040,322	98,417
Materials, Contracts and Other Services	8,679,000	8,943,249	9,067,161	9,533,606	(466,445)
Materials, Contracts and Other Services - Bunyip 2	-	-	8,600,000	-	8,600,000
Gawler Water Reuse Scheme	-	560,830	-	140,208	(140,208)
Depreciation, Amortisation & Impairment	5,895,000	6,187,067	6,341,744	6,488,553	(146,809)
Finance Costs	774,000	845,711	620,061	562,501	57,560
Net loss - Equity Accounted Council Businesses	29,000	-	-	-	-
<b>Total Expenses</b>	<b>24,282,000</b>	<b>26,277,009</b>	<b>34,767,705</b>	<b>26,765,190</b>	<b>8,002,515</b>
<b>Operating Surplus/(Deficit)</b>	<b>1,365,000</b>	<b>(395,607)</b>	<b>(3,696,465)</b>	<b>(753,317)</b>	<b>(2,943,148)</b>
<i>Net Impact of Bunyip 2</i>	-	-	(3,757,000)	-	(3,757,000)
<b>Operating Surplus/(Deficit) Adjusted for Bunyip 2</b>	<b>1,365,000</b>	<b>(395,607)</b>	<b>60,535</b>	<b>(753,317)</b>	<b>813,852</b>
Asset Disposal & Fair Value Adjustments	(1,719,000)	-	-	-	-
Amounts Received Specifically for New or Upgraded Assets	3,243,000	2,401,000	6,000,408	-	6,000,408
Physical Resources Received Free of Charge (estimate)	3,255,000	1,724,696	-	5,073,989	(5,073,989)
<b>Net Surplus/(Deficit)</b>	<b>6,144,000</b>	<b>3,730,089</b>	<b>2,303,943</b>	<b>4,320,672</b>	<b>(2,016,729)</b>
<b>Other Comprehensive Income</b>					
Changes in Asset Revaluation Surplus	115,000	4,082,879	-	4,209,448	(4,209,448)
Equity Accounted Council Businesses	36,000	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>151,000</b>	<b>4,082,879</b>	<b>-</b>	<b>4,209,448</b>	<b>(4,209,448)</b>
<b>Total Comprehensive Income</b>	<b>6,295,000</b>	<b>7,812,968</b>	<b>2,303,943</b>	<b>8,530,120</b>	<b>(6,226,177)</b>



Measured against the projections for 2021/2022, adopted by Council in the 2022-2031 LTFP, the key variances making up the net result of (\$3.696 million) include:

### Revenue

- Additional grants expected of \$0.374 million
- Bunyip 2 grants, developer contributions and advances, resulting in a net impact on the operating result of \$3.757 million

### Expenditure

- Less materials and contracts (excluding Bunyip2) of \$0.466 million
- Depreciation less than forecast of \$0.147 million

# FOUR YEAR BUDGET

In addition to the LTFP, the 2022/2023 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 2022/2023 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 2022-2031 and IAMP.

In the 4YB Income Statement, Council forecasts a deficit operating position for 2022/2023 and 2023/2024 followed by a modest surplus for 2024/2025 and for the final year of the 4YB. 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 2022/23 initiatives and any incomplete 2021/2022 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 anticipated from 2022/2023, at which time LGFA loans related to the GWRS and Accelerated Infrastructure Program are to be repaid.

Light Regional Council INCOME STATEMENT - GENERAL FUND Scenario: 1st Draft Inclusive of Bunyip 2	Actuals 2020/21	Current Year 2021/22	YEAR 1 2022/23	YEAR 2 2023/24	YEAR 3 2024/25	YEAR 4 2025/26
	\$	\$	\$	\$	\$	\$
<b>Income</b>						
Rates	21,975,000	22,688,708	22,273,777	23,956,432	24,512,531	25,217,355
Statutory Charges	688,000	529,147	571,710	631,164	641,828	652,704
User Charges	441,000	495,927	514,710	639,664	644,746	649,957
Grants, Subsidies and Contributions	1,893,000	2,778,725	6,698,303	2,564,686	2,007,463	2,054,074
Investment Income	28,000	16,848	18,440	16,530	14,550	12,800
Reimbursements	305,000	209,040	214,000	214,159	218,354	218,520
Other Income	317,000	301,528	780,300	308,300	308,300	309,300
Net gain - equity accounted Council businesses	-	-	-	-	-	-
<b>Total Income</b>	<b>25,647,000</b>	<b>27,019,923</b>	<b>31,071,240</b>	<b>28,330,934</b>	<b>28,347,771</b>	<b>29,114,710</b>
<b>Expenses</b>						
Employee Costs	8,905,000	9,740,153	10,138,739	10,522,428	10,859,273	11,207,064
Materials, Contracts & Other Expenses	8,679,000	10,700,775	17,667,161	11,712,645	10,639,277	10,055,384
Depreciation, Amortisation & Impairment	5,895,000	6,187,067	6,341,744	6,500,288	6,662,795	6,829,365
Finance Costs	774,000	832,542	620,061	314,785	239,603	153,063
Net loss - Equity Accounted Council Businesses	29,000	-	-	-	-	-
<b>Total Expenses</b>	<b>24,282,000</b>	<b>27,460,537</b>	<b>34,767,705</b>	<b>29,050,145</b>	<b>28,400,947</b>	<b>28,244,875</b>
<b>Operating Surplus / (Deficit)</b>	<b>1,365,000</b>	<b>(440,614)</b>	<b>(3,696,465)</b>	<b>(719,211)</b>	<b>(53,176)</b>	<b>869,835</b>
<i>Net Impact of Bunyip 2</i>	-	<b>(657,000)</b>	<b>(3,757,000)</b>	<b>(2,257,000)</b>	<b>(857,000)</b>	143,000
<b>Operating Surplus / (Deficit) Adjusted for Bunyip 2</b>	<b>1,365,000</b>	<b>216,386</b>	<b>60,535</b>	<b>1,537,789</b>	<b>803,824</b>	<b>726,835</b>
Asset Disposal & Fair Value Adjustments	<b>(1,719,000)</b>	-	-	1,980,000	720,000	2,500,000
Amounts Received Specifically for New or Upgraded Assets	3,243,000	6,986,332	6,000,408	2,360,000	2,440,000	3,700,000
Physical Resources Received Free of Charge (estimate)	3,255,000	-	-	-	-	-
<b>Net Surplus/(Deficit)</b>	<b>6,144,000</b>	<b>6,545,718</b>	<b>2,303,943</b>	<b>3,620,789</b>	<b>3,106,824</b>	<b>7,069,835</b>
<b>Other Comprehensive Income</b>						
Changes in Asset Revaluation Surplus	115,000	5,061,000	-	-	-	-
Equity Accounted Council Businesses	36,000	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>151,000</b>	<b>5,061,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>6,295,000</b>	<b>11,606,718</b>	<b>2,303,943</b>	<b>3,620,789</b>	<b>3,106,824</b>	<b>7,069,835</b>

## 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 each initiative.

<b>Business Cases - Capital and Operating Expenditure</b>				
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
<b>Business case/concept projects</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
<b>Capital</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Greenock Institute landscaping	20,000			
Freeling Goods shed reserve seating	30,000			
Electric vehicle - trial	61,000			
Greenock park cricket nets	80,000			
Hewett Centre rainwater diversion	150,000	50,000		
Light country signs	143,900	140,400		
Angle Vale bridge		600,000		
Ward Projects	150,000			
<b>Total 'Capital' business cases/concepts</b>	<b>634,900</b>	<b>790,400</b>	<b>-</b>	<b>-</b>
<b>Operating</b>				
Pines Conservation Reserve signs	6,000			
WHS resourcing	52,000			
Sustainability strategy	60,000			
Reconciliation strategy	25,000	26,000	27,000	28,000
Ward Projects	100,000			
COVID Response 'provisions)	50,000			
<b>Total 'Operating' business cases/concepts</b>	<b>293,000</b>	<b>26,000</b>	<b>27,000</b>	<b>28,000</b>
<b>Total Business Cases</b>	<b>927,900</b>	<b>816,400</b>	<b>27,000</b>	<b>28,000</b>
<b>Capital Projects</b>				
Security Cameras Public Space	20,000	20,000	20,000	20,000
Enterprise System Upgrade	627,000			
Light Stimulus Program	1,860,408			
Capital Asset Renewal Program	3,876,372	3,947,608	6,017,400	6,061,900
Capital Asset Upgrade Program	50,000	463,674	255,000	240,000
Capital Asset Upgrade Program - CWMS	2,627,000			
Capital Asset Renewal Program - CWMS	455,000	467,000	479,000	491,000
Vehicle/Plant Replacement and Renewal Program	790,600	335,606	745,318	870,336
<b>Total Capital Project Costs</b>	<b>10,306,380</b>	<b>5,233,888</b>	<b>7,516,718</b>	<b>7,683,236</b>

### Significant ongoing projects adopted in previous years' budgets:

#### *Western Barossa Conservation Area*

Maintenance and materials costs associated with the acquisition of land in the Western Barossa, an historic parcel of land to be preserved and enhanced by a community conservation group under a management agreement.

#### *F.A.R.M Centre as a Community Refuge Centre*

Subject to successfully securing a grant of at least 40% of project costs, it is proposed that Council funds up to 60% of the project cost to modify the F.A.R.M Centre switchboard and purchase a generator to ensure that the F.A.R.M Centre can fully power-up (including all air conditioners) during any power outage. These changes would help to establish the space as a community refuge centre during extreme weather events.

### *Light and Adelaide Plains Economic Development Authority*

The newly established Authority being an initiative between both Light Regional and Adelaide Plains Councils to identify and facilitate key infrastructure projects and promote the region as an important and emerging economic area for South Australia. The budget is a contribution to provide for experienced and qualified practitioners for the membership on the inaugural Board and, from time to time, the services of consultants. Contributions to the Authority will be in association with Adelaide Plains Council.

### **Significant initiatives and projects recommended during the 2022/2023 budget process:**

#### *Reconciliation Strategy*

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.

#### *Ward Projects*

To allow Elected Members to closely liaise with their wards and identify smaller projects the community wish to undertake on a more personal service delivery level. This enables a more hands on approach and involvement from Elected Members to ventures their wards and community wish to embark on.

#### *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 2022/23 will enable robust future estimates to be include in eth next budget.

# Capital Projects Program

Light Regional Council is responsible for a large portfolio of assets with depreciation expense of \$6.342m projected for the 2022/2023 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 ten existing and new initiatives brought forward through business cases, plus, Council's Infrastructure and Asset Management Plan (IAMP) program is projected to cost \$32.337m over four years.

In the 2022/2023 Financial Year, spending of \$10.989m (\$10.057m in 21/22) is proposed on its capital program of which \$3.876m will be spent on asset renewal. As highlighted in the table below, this includes \$2.627m and \$0.455m related to CWMS upgrade and renewal.

Project Name	Total 4yr Budget 2023-2026	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026
	\$	\$	\$	\$	\$
Bus Stop Shelters (6 year program)	30,000	15,000	15,000		
Recreational Parks & Gardens - Shelters (6 Year Program)	45,000	15,000	15,000	15,000	
<b>Total Costs Business Cases 2018/2019 continuing</b>	<b>75,000</b>	<b>30,000</b>	<b>30,000</b>	<b>15,000</b>	<b>-</b>
Hardware Refresh (non-lease component)	90,640	16,706	41,674	32,260	
<b>Total Costs Business Cases 2020/2021 continuing</b>	<b>90,640</b>	<b>16,706</b>	<b>41,674</b>	<b>32,260</b>	<b>-</b>
Libraries Furniture	6,000	2,000	2,000	2,000	
Security Cameras Public Spaces (6 Year Program)	80,000	20,000	20,000	20,000	20,000
<b>Total Costs Business Cases 2021/2022 continuing</b>	<b>86,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>20,000</b>
Capital Asset Renewal Program	19,903,280	3,876,372	3,947,608	6,017,400	6,061,900
Capital Asset Upgrade Program	1,008,674	50,000	463,674	255,000	240,000
Capital Asset Upgrade Program - CWMS	2,627,000	2,627,000			
Capital Asset Renewal Program - CWMS	1,892,000	455,000	467,000	479,000	491,000
Vehicle/Plant Replacement and Renewal Program	2,741,860	790,600	335,606	745,318	870,336
<b>Total Costs IAMP 2023-2026</b>	<b>28,172,814</b>	<b>7,798,972</b>	<b>5,213,888</b>	<b>7,496,718</b>	<b>7,663,236</b>
Angle Vale bridge	600,000		600,000		
Electric vehicle - trial	61,000	61,000			
Enterprise System Upgrade	627,000	627,000			
Freeling Goods shed reserve seating	30,000	30,000			
Greenock Institute landscaping	20,000	20,000			
Greenock park cricket nets	80,000	80,000			
Hewett Centre rainwater diversion	200,000	150,000	50,000		
Light country signs	284,300	143,900	140,400		
Light Stimulus Program	1,860,408	1,860,408			
Ward Projects	150,000	150,000			
<b>Total Costs Business Cases 2022/2023</b>	<b>3,912,708</b>	<b>3,122,308</b>	<b>790,400</b>	<b>-</b>	<b>-</b>
<b>Total Capital Project Costs 2022/2023</b>	<b>32,337,162</b>	<b>10,989,986</b>	<b>6,097,962</b>	<b>7,565,978</b>	<b>7,683,236</b>

## Summary of Four-Year Capital Project Program

Significant ongoing projects adopted in previous years' budgets:

### *Bus Stop Shelters (six-year program)*

Program of providing shelters for residents who utilise local bus services (private or public) for transport to school, work or for general travelling to and from home during day-to-day activities.

### *Recreational Parks and Gardens – Shelters (six-year program)*

The provision of new or additional shelters within recreational areas, parks and gardens in the six major townships of Light Regional Council – Roseworthy, Wasleys, Greenock, Hewett, Kapunda and Freeling. A program has been developed for the shelters following review of suitable locations, with installation to be rolled out over a six-year period with an annual allocation of \$15,000.

### *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.

#### *Business Enterprise System*

The current business enterprise system was implemented in 2004 and has now reached its end-of-life as it is no longer supported by the vendor. With technological advancement and changing customer demands, procure a suitable system is being procured that delivers both an enhanced customer experience and administrative efficiencies.

#### *Light Stimulus Program*

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

### Significant initiatives and projects recommended during the budget process:

#### *Angle Vale Bridge*

A State Heritage Place, Angle Vale Bridge has deteriorated and now has significant defects and decay. In conjunction with City of Playford, who will manage the project, the budget will be used for the refurbishment and conservation of the bridge. The cost of this will be \$1.2m, with Light Regional Council contributing \$600,000 to the project. The current condition of the bridge is unsafe for public access due to the faults of key structural components – it is currently closed to all public access.

#### *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.

#### *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.

# LOANS

## New Long-term loans

Council resolved during the 2021/2022 financial year to apply for new Cash Advance Debentures totalling \$12.5M for key projects. Presently 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 2022 is \$24.0 million which include loans that support assets owned by community organisations and are repayable to Council by those organisations. These loans will be fully expired by 2029.

Loans specifically relating to the GWRS ('Bunyip 1') total \$11.3m. It is expected that these loans will be 'paid out' during 2022/2023 and the other proceeds will be partially used to repay other loans.

Other Cash Advance Debenture loans relate to the Accelerated Infrastructure Program totalling \$12m. These amounts are not considered long-term borrowing given the intention to repay them from proceeds derived from the planned sale of the water scheme assets.

# LONG TERM FINANCIAL PLAN

## 2022-2032

### 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 2022/2023 to 2030/2032

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 2022/2023 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 20 May 2022 (at week 45).

#### Assumptions used in preparation of the 2022/2023 Budget & 10-year LTFP

Description	Assumptions
General Rates	2022/2023 total rates revenue increases are estimated at 4.39% achieved by an average rate in-the-dollar <b>decrease</b> of 2.8%, a minimum rate at \$900 (from \$875 in 2021/22), 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 >11%.
CWMS Charge	\$580 per CWMS unit from 2021/2022 at \$570. LTFP further progresses the recommendations from the CWMS financial review, which seeks to recover the full cost of service of Council's CWMS over ten-years.
Refuse Collection Charges	2% per annum (p.a.) average over the LTFP (and assume ratio of 3-bin and 2-bin service remains the same). Hard waste service increased by 20%
Landscape Levy (formally NRM Levy)	4% p.a. average over the LTFP
Minimum Rates	2.5% p.a. in 2022/2023 rounded to \$900, and 2% over the LTFP (from year two). Rating policy review may consider a Fixed Charge approach in future years based on a balance between taxation and service charge.
Statutory Charges	2% p.a. average over the LTFP (where set by Council)
User Charges	2% p.a. average over the LTFP
Grants, Subsidies & Contributions	Based on confirmed grant funding for 2022/2023 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	2.5% p.a. average over the first three years and 2.75% p.a. average over the remaining seven years
Materials, Contracts & Other Expenses	2.5% 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.

### Long Term Financial Statements

Council forecasts deficit operating budgets for the financial years 2022/2023 and 2024/2025 and then a return to surplus from 2025/2026. However, this is after taking into consideration the net expenditure of Bunyip2. The grants and advances related to Bunyip 2 have a net impact on the operating result of \$3.757 million in 2022/23, which is funded by a cash advance debenture. The **'underlying' surplus** is forecast to be \$0.060 million.

The operating surpluses forecast in year's four (4) to ten of the LTFP reflect the revenue and expenditure assumptions outlined in in the previous table.

Key influences during the life of the 2022-2031 LTFP include the offset of loans associated with the GWRS (Bunyip 1) project and Accelerated Infrastructure Program in the 2022/2023 financial year. Council's annual interest expenditure is significantly reduced from 2022/2023 as a result. Forecast rates revenue growth provides the potential for increasing the district's infrastructure service levels and this is reflected in a nominal increase in the level of depreciation from year five of the LTFP. The assumptions applied in formulation of the LTFP were updated through the revision of Council's Infrastructure and Asset Management Plan. Roseworthy Township Expansion growth and associated revenues and expenditures is, for the first time, adopted in the LTFP.

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 2032												
STATEMENT OF COMPREHENSIVE INCOME - GENERAL FUND												
Scenario: Base Plan	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income</b>												
Rates	21,975,000	22,688,708	22,273,777	23,956,432	24,512,531	25,217,355	25,931,075	26,829,860	27,730,888	28,641,336	29,561,385	30,408,315
Statutory Charges	688,000	529,147	571,710	631,164	641,828	652,704	712,798	724,114	735,656	747,430	759,438	775,687
User Charges	441,000	495,927	514,710	639,664	644,746	649,957	655,298	661,070	666,690	672,453	678,363	681,288
Grants, Subsidies and Contributions	1,893,000	2,778,725	6,698,303	2,564,686	2,007,463	2,054,074	2,219,851	2,268,822	2,319,018	2,370,468	2,423,205	2,477,260
Investment Income	28,000	16,848	18,440	16,530	14,550	12,800	10,970	9,070	7,100	5,060	2,950	760
Reimbursements	305,000	209,040	214,000	214,159	218,354	218,520	218,688	218,860	219,036	219,215	219,398	219,584
Other Income	317,000	301,528	780,300	308,300	308,300	309,300	309,300	309,300	309,300	309,300	309,300	309,300
Net gain - equity accounted Council businesses	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>25,647,000</b>	<b>27,019,923</b>	<b>31,071,240</b>	<b>28,330,934</b>	<b>28,347,771</b>	<b>29,114,710</b>	<b>30,057,981</b>	<b>31,021,097</b>	<b>31,987,689</b>	<b>32,965,262</b>	<b>33,954,039</b>	<b>34,872,194</b>
<b>Expenses</b>												
Employee Costs	8,905,000	9,740,153	10,138,739	10,522,428	10,859,273	11,207,064	11,566,159	11,936,921	12,319,732	12,715,058	13,123,157	13,544,325
Materials, Contracts & Other Expenses	8,679,000	10,700,775	17,667,161	11,712,645	10,639,277	10,055,384	11,475,143	10,927,697	11,532,190	12,929,769	12,530,589	12,843,804
Depreciation, Amortisation & Impairment	5,895,000	6,187,067	6,341,744	6,500,288	6,662,795	6,829,365	7,000,099	7,175,101	7,354,479	7,538,341	7,726,799	7,919,969
Finance Costs	774,000	832,542	620,061	314,785	239,603	153,063	103,637	105,705	91,204	96,583	142,029	190,821
Net loss - Equity Accounted Council Businesses	29,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>24,282,000</b>	<b>27,460,537</b>	<b>34,767,705</b>	<b>29,050,145</b>	<b>28,400,947</b>	<b>28,244,875</b>	<b>30,145,037</b>	<b>30,145,424</b>	<b>31,297,605</b>	<b>33,279,751</b>	<b>33,522,574</b>	<b>34,498,918</b>
Operating Surplus / (Deficit)	1,365,000	(440,614)	(3,696,465)	(719,211)	(53,176)	869,835	(87,056)	875,673	690,084	(314,489)	431,466	373,276
Net Impact of Bunyip 2	(657,000)	(3,757,000)	(2,257,000)	(857,000)	143,000	(739,000)	261,000	261,000	(739,000)	261,000	261,000	261,000
<b>Operating 'underlying' Surplus / (Deficit) Adjusted for Bunyip 2</b>	<b>1,365,000</b>	<b>216,386</b>	<b>60,535</b>	<b>1,537,789</b>	<b>803,824</b>	<b>726,835</b>	<b>651,944</b>	<b>614,673</b>	<b>429,084</b>	<b>424,511</b>	<b>170,466</b>	<b>112,276</b>
Asset Disposal & Fair Value Adjustments	(1,719,000)	-	-	1,980,000	720,000	2,500,000	-	-	500,000	800,000	-	-
Amounts Received Specifically for New or Upgraded Assets	3,243,000	6,986,332	6,000,408	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
Physical Resources Received Free of Charge	3,255,000	-	-	-	-	-	-	-	-	-	-	-
Operating Result from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	<b>6,144,000</b>	<b>6,545,718</b>	<b>2,303,943</b>	<b>3,620,789</b>	<b>3,106,824</b>	<b>7,069,835</b>	<b>1,108,944</b>	<b>2,101,573</b>	<b>2,446,631</b>	<b>1,773,472</b>	<b>1,751,626</b>	<b>1,693,436</b>
<b>Other Comprehensive Income</b>												
Amounts which will not be reclassified subsequently to operating result												
Changes in Revaluation Surplus - I,PP&E	115,000	5,061,000	-	-	-	-	-	-	-	-	-	-
Share of Other Comprehensive Income - Equity Accounted Council Businesses	36,000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>151,000</b>	<b>5,061,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>6,295,000</b>	<b>11,606,718</b>	<b>2,303,943</b>	<b>3,620,789</b>	<b>3,106,824</b>	<b>7,069,835</b>	<b>1,108,944</b>	<b>2,101,573</b>	<b>2,446,631</b>	<b>1,773,472</b>	<b>1,751,626</b>	<b>1,693,436</b>

Light Regional Council												
10 Year Financial Plan for the Years ending 30 June 2032												
STATEMENT OF FINANCIAL POSITION - GENERAL FUND												
Scenario: Base Plan												
	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	764,000	-	-	-	-	246,592	-	-	325,317	-	-	-
Trade & Other Receivables	2,404,000	2,332,975	2,535,945	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
Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	6,000	15,155	25,021	16,588	15,068	14,241	16,251	15,476	16,332	18,312	17,746	18,190
Other Current Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>3,174,000</b>	<b>2,348,129</b>	<b>2,560,966</b>	<b>2,347,772</b>	<b>2,359,191</b>	<b>2,708,329</b>	<b>2,450,002</b>	<b>2,523,316</b>	<b>2,932,577</b>	<b>2,699,222</b>	<b>2,776,054</b>	<b>2,833,840</b>
<b>Non-Current Assets</b>												
Financial Assets	21,827,000	21,859,000	11,525,451	11,467,995	11,417,542	11,365,326	11,311,281	11,255,341	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	2,224,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	212,966,000	231,161,519	241,607,155	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	6,280,000	1,219,000	1,231,190	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
<b>Total Non-Current Assets</b>	<b>243,297,000</b>	<b>256,463,519</b>	<b>256,587,796</b>	<b>255,568,603</b>	<b>257,141,556</b>	<b>259,405,771</b>	<b>261,941,799</b>	<b>263,611,866</b>	<b>253,888,585</b>	<b>257,620,426</b>	<b>261,080,094</b>	<b>264,428,568</b>
<b>TOTAL ASSETS</b>	<b>246,471,000</b>	<b>258,811,648</b>	<b>259,148,762</b>	<b>257,916,375</b>	<b>259,500,747</b>	<b>262,114,099</b>	<b>264,391,801</b>	<b>266,135,182</b>	<b>256,821,162</b>	<b>260,319,647</b>	<b>263,856,148</b>	<b>267,262,409</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Cash Advance Debenture	-	-	-	-	-	-	-	-	-	-	-	-
Trade & Other Payables	3,150,000	3,699,607	5,214,339	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	771,000	827,409	526,519	200,996	222,829	221,883	235,680	235,607	221,910	252,167	228,350	141,830
Provisions	2,451,000	2,381,896	2,381,896	2,381,896	2,381,896	2,381,896	2,381,896	2,381,896	2,381,896	2,381,896	2,381,896	2,381,896
Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>6,372,000</b>	<b>6,908,912</b>	<b>8,122,754</b>	<b>6,604,699</b>	<b>6,440,411</b>	<b>6,365,023</b>	<b>6,735,949</b>	<b>6,678,023</b>	<b>6,854,691</b>	<b>7,246,686</b>	<b>7,199,218</b>	<b>7,239,759</b>
<b>Non-Current Liabilities</b>												
Cash Advance Debenture	21,692,000	22,408,428	8,754,276	5,366,707	4,159,213	-	992,939	732,341	-	1,472,451	3,533,143	5,347,258
Trade & Other Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	3,180,000	2,591,486	2,064,966	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	204,000	273,104	273,104	273,104	273,104	273,104	273,104	273,104	273,104	273,104	273,104	273,104
Other Non-Current Liabilities	-	-	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>25,076,000</b>	<b>25,273,018</b>	<b>22,092,347</b>	<b>18,757,225</b>	<b>17,399,062</b>	<b>13,017,967</b>	<b>13,815,800</b>	<b>13,515,533</b>	<b>1,578,214</b>	<b>2,911,232</b>	<b>4,743,575</b>	<b>6,415,859</b>
<b>TOTAL LIABILITIES</b>	<b>31,448,000</b>	<b>32,181,930</b>	<b>30,215,101</b>	<b>25,361,925</b>	<b>23,839,473</b>	<b>19,382,990</b>	<b>20,551,749</b>	<b>20,193,556</b>	<b>8,432,905</b>	<b>10,157,918</b>	<b>11,942,793</b>	<b>13,655,617</b>
<b>Net Assets</b>	<b>215,023,000</b>	<b>226,629,718</b>	<b>228,933,661</b>	<b>232,554,450</b>	<b>235,661,274</b>	<b>242,731,109</b>	<b>243,840,052</b>	<b>245,941,626</b>	<b>248,388,257</b>	<b>250,161,729</b>	<b>251,913,355</b>	<b>253,606,791</b>
<b>EQUITY</b>												
Accumulated Surplus	42,225,000	48,770,718	53,574,661	57,195,450	60,302,274	67,372,109	68,481,052	70,582,626	73,029,257	74,802,729	76,554,355	78,247,791
Asset Revaluation Reserves	168,669,000	173,730,000	173,730,000	173,730,000	173,730,000	173,730,000	173,730,000	173,730,000	173,730,000	173,730,000	173,730,000	173,730,000
Available for Sale Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Reserves	4,129,000	4,129,000	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
<b>Total Equity</b>	<b>215,023,000</b>	<b>226,629,718</b>	<b>228,933,661</b>	<b>232,554,450</b>	<b>235,661,274</b>	<b>242,731,109</b>	<b>243,840,052</b>	<b>245,941,626</b>	<b>248,388,257</b>	<b>250,161,729</b>	<b>251,913,355</b>	<b>253,606,791</b>

Light Regional Council												
10 Year Financial Plan for the Years ending 30 June 2032												
STATEMENT OF CASH FLOWS - GENERAL FUND												
Scenario: Base Plan	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates Receipts	22,075,000	22,525,050	22,290,621	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
Statutory Charges	694,000	617,297	570,136	628,966	641,433	652,302	710,576	723,696	735,230	746,994	758,994	775,086
User Charges	458,000	546,634	514,015	635,044	644,558	649,764	655,101	660,857	666,483	672,240	678,145	681,180
Grants, Subsidies and Contributions (operating purpose)	1,893,000	2,714,016	6,589,825	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
Investment Receipts	28,000	19,442	18,408	16,568	14,589	12,835	11,006	9,108	7,139	5,101	2,992	804
Reimbursements	322,000	236,793	213,901	214,156	218,271	218,516	218,685	218,857	219,033	219,211	219,394	219,580
Other Revenue	1,789,000	340,009	290,596	325,753	308,300	309,263	309,300	309,300	11,309,300	309,300	309,300	309,300
<b>Payments:</b>												
Payments to Employees	(8,852,000)	(9,494,786)	(10,117,106)	(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)
Payments for Materials, Contracts & Other Expenses	(10,079,000)	(5,284,983)	(16,231,804)	(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)
Finance Payments	(774,000)	(832,542)	(620,061)	(314,785)	(239,603)	(153,063)	(103,637)	(105,705)	(91,204)	(96,583)	(142,029)	(190,821)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>7,554,000</b>	<b>11,386,931</b>	<b>3,518,533</b>	<b>4,791,334</b>	<b>6,392,640</b>	<b>7,511,416</b>	<b>7,271,048</b>	<b>7,908,692</b>	<b>8,140,009</b>	<b>7,482,597</b>	<b>8,046,696</b>	<b>8,332,903</b>
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Amounts Received Specifically for New/Upgraded Assets	3,243,000	6,986,332	6,000,408	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
Sale of Replaced Assets	54,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Surplus Assets	120,000	-	-	-	-	-	-	-	-	-	-	-
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	30,000	-	-	55,549	57,456	50,453	52,216	54,045	55,940	57,906	59,944	62,058
Distributions Received from Equity Accounted Council Businesses	36,000	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	22,000,000	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Expenditure on Renewal/Replacement of Assets	(2,671,000)	(3,237,622)	(10,869,972)	(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)
Expenditure on New/Upgraded Assets	(7,202,000)	(16,083,964)	(5,917,408)	(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)
Loans Made to Community Groups	-	-	(250,000)	-	-	-	-	-	-	-	-	-
Capital Contributed to Equity Accounted Council Businesses	(36,000)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(6,426,000)</b>	<b>(12,335,254)</b>	<b>10,963,028</b>	<b>(868,339)</b>	<b>(4,969,262)</b>	<b>(2,882,783)</b>	<b>(8,280,845)</b>	<b>(7,412,413)</b>	<b>(6,845,689)</b>	<b>(9,035,716)</b>	<b>(9,855,222)</b>	<b>(9,918,667)</b>
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from CAD	-	716,428	-	-	-	-	992,939	-	-	1,472,451	2,060,692	1,814,114
Proceeds from Borrowings	-	250,000	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayments of CAD	-	-	(13,654,152)	(3,387,570)	(1,207,494)	(4,159,213)	-	(260,599)	(732,341)	-	-	-
Repayments of Borrowings	(402,000)	(691,389)	(740,108)	(449,108)	(131,753)	(136,844)	(142,134)	(147,633)	(153,350)	(159,293)	(165,470)	(139,489)
Repayment of Principal Portion of Lease Liabilities	(99,000)	(90,716)	(87,301)	(86,317)	(84,131)	(85,985)	(87,600)	(88,048)	(83,312)	(85,357)	(86,696)	(88,861)
Repayment of Bonds & Deposits	(12,000)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>(513,000)</b>	<b>184,323</b>	<b>(14,481,561)</b>	<b>(3,922,995)</b>	<b>(1,423,378)</b>	<b>(4,382,042)</b>	<b>763,206</b>	<b>(496,279)</b>	<b>(969,002)</b>	<b>1,227,801</b>	<b>1,808,526</b>	<b>1,585,764</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>615,000</b>	<b>(764,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246,592</b>	<b>(246,592)</b>	<b>-</b>	<b>325,317</b>	<b>(325,317)</b>	<b>-</b>	<b>-</b>
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	<b>149,000</b>	<b>764,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246,592</b>	<b>-</b>	<b>-</b>	<b>325,317</b>	<b>-</b>	<b>-</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>764,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246,592</b>	<b>-</b>	<b>-</b>	<b>325,317</b>	<b>-</b>	<b>-</b>	<b>-</b>

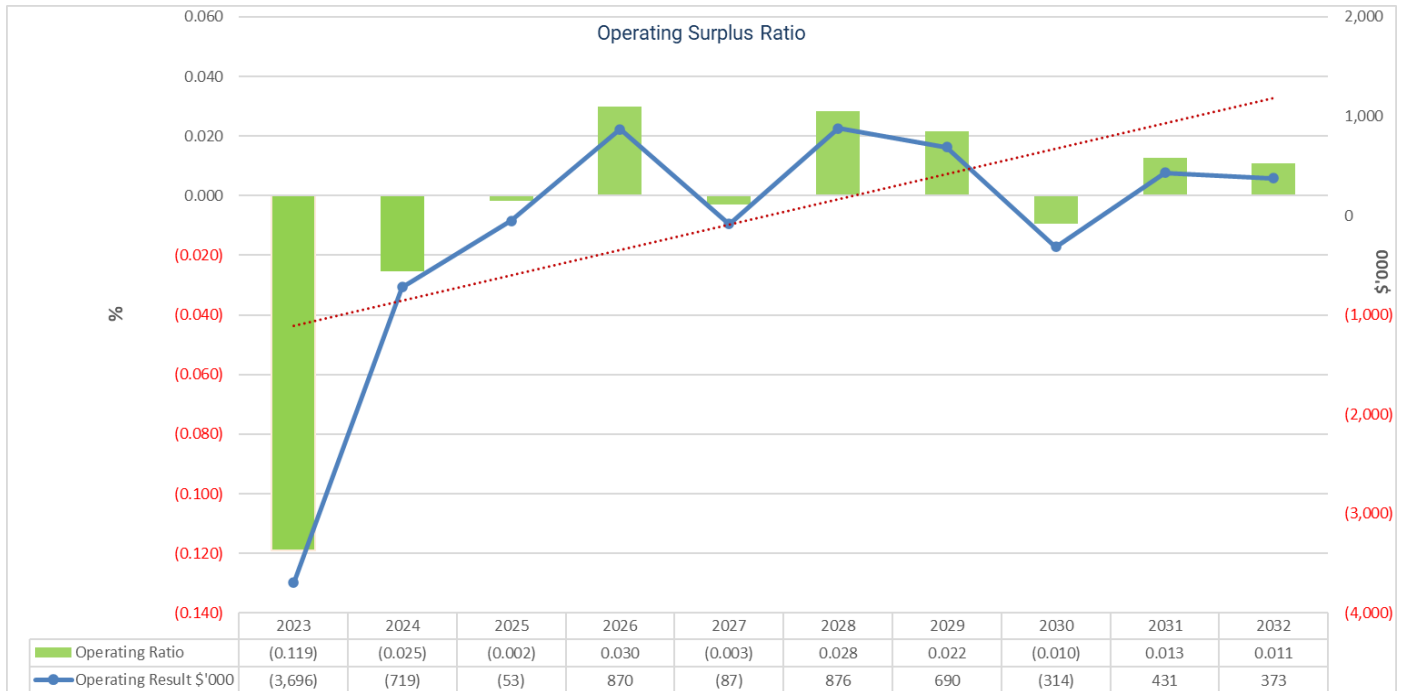
<b>Light Regional Council</b>												
<b>10 Year Financial Plan for the Years ending 30 June 2032</b>												
<b>STATEMENT OF CHANGES IN EQUITY - GENERAL FUND</b>												
<b>Scenario: Base Plan</b>	<b>Actuals</b>	<b>Current Year</b>	<b>Projected Years</b>									
	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Opening Balance</b>	208,728,000	215,023,000	226,629,718	228,933,661	232,554,450	235,661,274	242,731,109	243,840,052	245,941,626	248,388,257	250,161,729	251,913,355
Net Surplus / (Deficit) for Year	6,144,000	6,545,718	2,303,943	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
Other Comprehensive Income												
- Gain (Loss) on Revaluation of I,PP&E	115,000	5,061,000	-	-	-	-	-	-	-	-	-	-
- 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	36,000	-	-	-	-	-	-	-	-	-	-	-
- Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>151,000</b>	<b>5,061,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>6,295,000</b>	<b>11,606,718</b>	<b>2,303,943</b>	<b>3,620,789</b>	<b>3,106,824</b>	<b>7,069,835</b>	<b>1,108,944</b>	<b>2,101,573</b>	<b>2,446,631</b>	<b>1,773,472</b>	<b>1,751,626</b>	<b>1,693,436</b>
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>215,023,000</b>	<b>226,629,718</b>	<b>228,933,661</b>	<b>232,554,450</b>	<b>235,661,274</b>	<b>242,731,109</b>	<b>243,840,052</b>	<b>245,941,626</b>	<b>248,388,257</b>	<b>250,161,729</b>	<b>251,913,355</b>	<b>253,606,791</b>

Light Regional Council												
10 Year Financial Plan for the Years ending 30 June 2032												
UNIFORM PRESENTATION OF FINANCES - GENERAL FUND												
	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Scenario: Base Plan	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Activities</b>												
Income	25,647,000	27,019,923	31,071,240	28,330,934	28,347,771	29,114,710	30,057,981	31,021,097	31,987,689	32,965,262	33,954,039	34,872,194
less Expenses	(24,282,000)	(27,460,537)	(34,767,705)	(29,050,145)	(28,400,947)	(28,244,875)	(30,145,037)	(30,145,424)	(31,297,605)	(33,279,751)	(33,522,574)	(34,498,918)
<b>Operating Surplus / (Deficit)</b>	<b>1,365,000</b>	<b>(440,614)</b>	<b>(3,696,465)</b>	<b>(719,211)</b>	<b>(53,176)</b>	<b>869,835</b>	<b>(87,056)</b>	<b>875,673</b>	<b>690,084</b>	<b>(314,489)</b>	<b>431,466</b>	<b>373,276</b>
<b>Capital Activities</b>												
<b>less (Net Outlays) on Existing Assets</b>												
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,671,000)	(3,237,622)	(10,869,972)	(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)
add back Depreciation, Amortisation and Impairment	5,895,000	6,187,067	6,341,744	6,500,288	6,662,795	6,829,365	7,000,099	7,175,101	7,354,479	7,538,341	7,726,799	7,919,969
add back Proceeds from Sale of Replaced Assets	54,000	-	-	-	-	-	-	-	-	-	-	-
<b>(Net Outlays) on Existing Assets</b>	<b>3,278,000</b>	<b>2,949,445</b>	<b>(4,528,228)</b>	<b>2,296,400</b>	<b>(578,923)</b>	<b>(593,871)</b>	<b>(529,962)</b>	<b>423,743</b>	<b>(18,698)</b>	<b>(2,297,242)</b>	<b>(2,128,527)</b>	<b>(1,966,916)</b>
<b>less (Net Outlays) on New and Upgraded Assets</b>												
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(7,202,000)	(16,083,964)	(5,917,408)	(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)
add back Amounts Received Specifically for New and Upgraded Assets	3,243,000	6,986,332	6,000,408	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
add back Proceeds from GWRS (Bunyip 1 'paid out')	120,000	-	22,000,000	-	-	-	-	-	-	-	-	-
<b>(Net Outlays) on New and Upgraded Assets</b>	<b>(3,839,000)</b>	<b>(9,097,632)</b>	<b>22,083,000</b>	<b>1,300,000</b>	<b>1,495,000</b>	<b>1,990,000</b>	<b>(803,000)</b>	<b>(715,100)</b>	<b>(28,452)</b>	<b>(58,039)</b>	<b>(59,840)</b>	<b>(93,840)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>804,000</b>	<b>(6,588,801)</b>	<b>13,858,307</b>	<b>2,877,188</b>	<b>862,900</b>	<b>2,265,963</b>	<b>(1,420,019)</b>	<b>584,317</b>	<b>642,933</b>	<b>(2,669,770)</b>	<b>(1,756,901)</b>	<b>(1,687,480)</b>

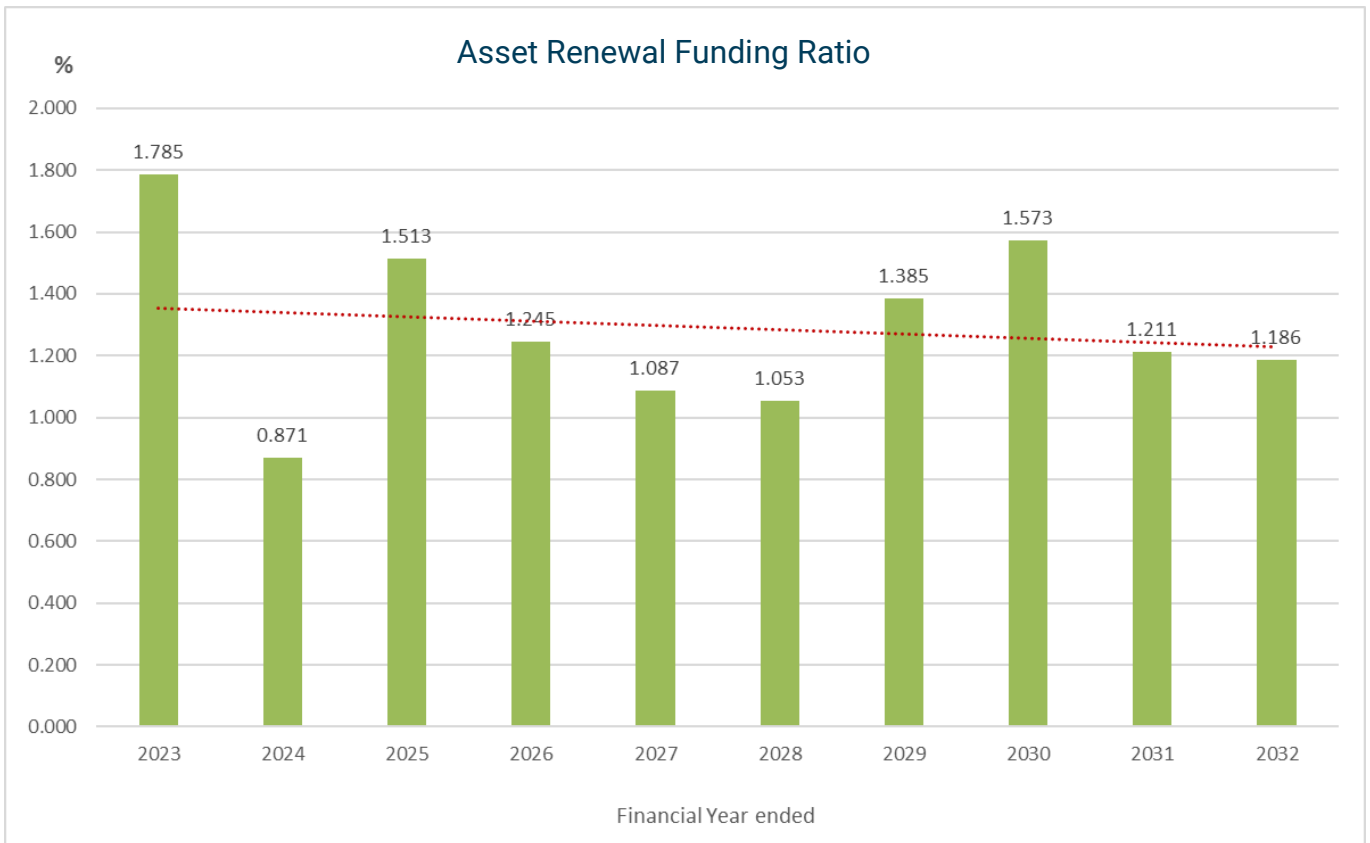
## Long Term Financial Ratios

The following figures show the long-term financial ratios as recommended by Local Government Financial Management Regulation 2011 over the life of the 2022-2032 LTFP.

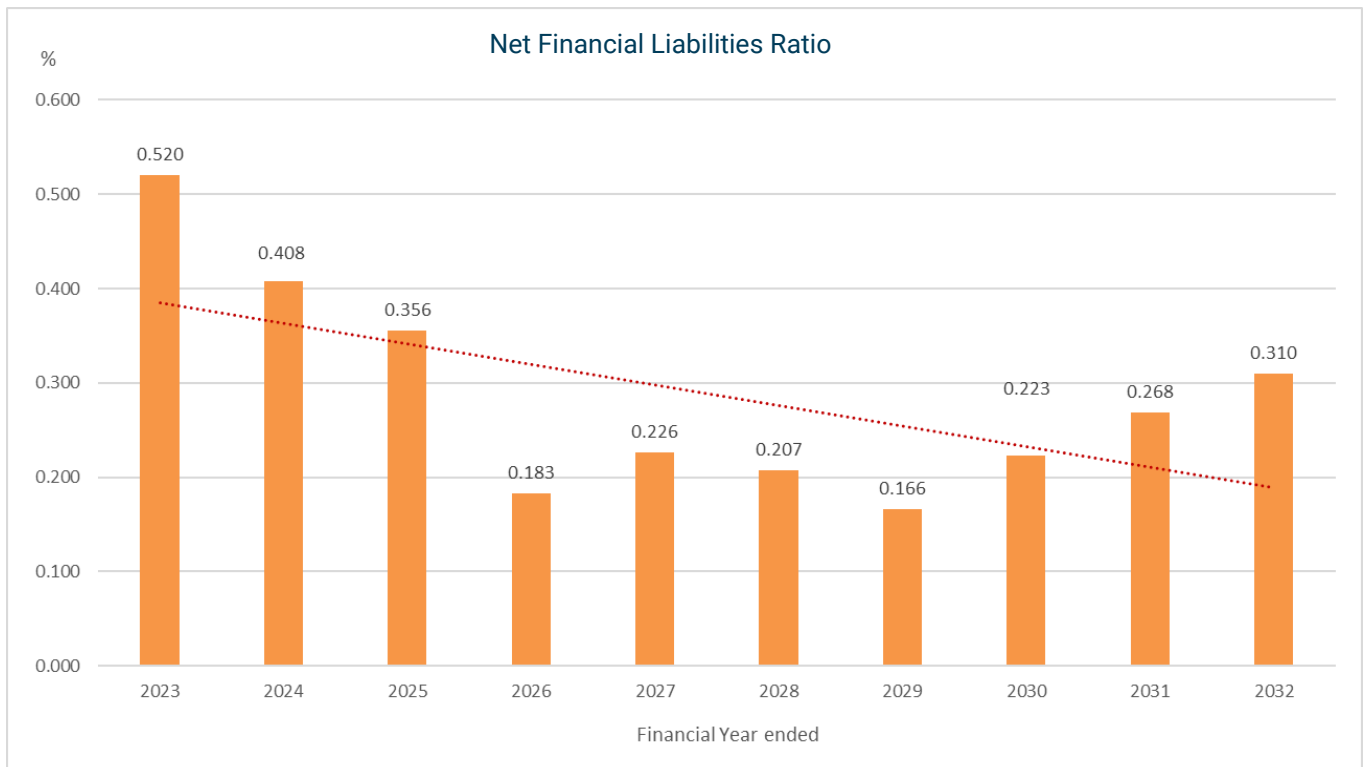
Financial Sustainability Information Paper 9 of the LGA recommended an Operating Surplus Ratio of between 0% and 10% on average over long term. Council's estimate of operating results for the long term does not include the likelihood of future new initiatives and programs impacting future returns. Council's LTFP forecasts sustainable operating results from years 3 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 4 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 2022/2023 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 2022/2023 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.

## 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 2022/2023 budget, Council proposes to collect \$18.551m of general rate revenue in a total operating revenue budget of \$31.071m. The final value of general rates revenue will be based on the final Valuer General's Light region valuation on or around 30 June 2022.

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 below four tables summarise general rates forecasts used to formulate the 2022/2023 ABP and Budget. This information is prepared at Week 44 (19 May 2022) of the valuation cycle. The total capital valuation of the region has increased **7.38%** (rateable property has increased 7.41%) between 1 July 2021 and the date of the valuation data used to formulate the 2022/2023 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	2021-22 Financial Year		2022-23 Financial Year (as at Week 46)		
	No. of Assessments	Total District Valuation	Total Assessments		
			No. of Assessments	Total District Valuation \$	% Increase Over 2021-22
Residential	4,783	1,701,422,515	4,894	1,923,389,106	13.05%
Commercial Shop	68	20,092,008	67	20,342,962	1.25%
Commercial Office	12	3,378,900	12	3,496,250	3.47%
Commercial Other	279	114,766,089	278	117,968,937	2.79%
Industrial Light	22	6,979,773	22	7,216,900	3.40%
Industrial Other	40	119,417,220	39	121,751,779	1.95%
Primary Production	2,361	1,838,367,748	2,374	1,895,980,965	3.13%
Vacant Land	499	74,664,772	485	78,924,338	5.70%
Other	94	82,005,250	94	85,452,701	4.20%
<b>Total Rateable</b>	<b>8,158</b>	<b>3,961,094,275</b>	<b>8,265</b>	<b>4,254,523,938</b>	<b>7.41%</b>
Non-Rateable	409	60,938,245	410	64,135,582	5.25%
<b>Total Assessments</b>	<b>8,567</b>	<b>4,022,032,520</b>	<b>8,675</b>	<b>4,318,659,520</b>	<b>7.38%</b>

Rate in the \$ by Land Use

Land Use	2023	2022	Change Value	Change %
Residential	0.004342	0.00448	-0.00014	-3.07%
Commercial Shop	0.007599	0.00784	-0.00024	-3.06%
Commercial Office	0.007599	0.00784	-0.00024	-3.06%
Commercial Other	0.008684	0.00896	-0.00027	-3.07%
Industrial Light	0.011941	0.01232	-0.00038	-3.06%
Industrial Other	0.011941	0.01232	-0.00038	-3.06%
Primary Production	0.003343	0.00336	-0.00002	-0.49%
Vacant Land	0.007599	0.00784	-0.00024	-3.06%
Other	0.004342	0.00448	-0.00014	-3.07%

Average Rates payable by Land Use

Land Use	Average Rates payable		
	2023	2022	% increase
Residential	\$ 1,718	\$ 1,608	6.87%
Commercial Shop	\$ 2,407	\$ 2,407	0.02%
Commercial Office	\$ 2,247	\$ 2,235	0.56%
Commercial Other	\$ 3,639	\$ 3,726	-2.34%
Industrial Light	\$ 3,917	\$ 3,908	0.23%
Industrial Other	\$ 37,278	\$ 36,785	1.34%
Primary Production	\$ 2,674	\$ 2,626	1.83%
Vacant Land	\$ 1,262	\$ 1,217	3.68%
Other	\$ 4,214	\$ 4,165	1.16%

Property assessments/Rates/charges revenue summary estimates as at 20 May 2022

Property assessment number & revenue change as at 20 May 2022				
Category	2021/2022 \$	Change	2022/23 \$	Change %
Total Capital Valuation	4,022,032,520	296,627,000	4,318,659,520	7.4%
Capital valuation - Rateable	3,961,094,275	293,429,663	4,254,523,938	7.4%
<b>Rateable assessments</b>				
Residential	4,783	111	4,894	2.3%
Commercial Shop	68	(1)	67	(1.5%)
Commercial Office	12	0	12	0.0%
Commercial Other	279	(1)	278	(0.4%)
Industrial Light	22	0	22	0.0%
Industrial Other	40	(1)	39	(2.5%)
Primary Production	2,361	13	2,374	0.6%
Vacant Land	499	(14)	485	(2.8%)
Other	94	0	94	0.0%
	<b>8,158</b>	<b>107</b>	<b>8,265</b>	<b>1.3%</b>
Total General Rate Revenue	17,676,233	775,212	18,451,445	4.4%
Refuse Collection and Disposal Service Fee	1,690,000	112,000	1,802,000	6.6%
CWMS Service Fee	1,640,000	30,000	1,670,000	1.8%
Regional Landscape Board Levy (formally NRM)	369,336	7,664	377,000	2.1%
Other Rate Income	129,891	(17,291)	112,600	-13.3%

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 benefits 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 2022/2023 Council proposes to impose a minimum rate of **\$900** (\$875 in 2021/2022) which will affect 588 (7.1%) of rateable properties (696 in 2021/22). 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 \$207, 278.

## 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 2022/2023 totalling \$0.349m.

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 2022/2023 financial year is \$1.640m. Council recovers this cost through various means including the imposition of a service charge of **\$580** per unit (\$570 in 2021/2022) 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.

In 2018, a review of Light Regional Council's CWMS services costs and charges identified that the revenue is not recovering the full cost of its CWMS, and that the separate rate charged for this service will need to be increased. Given that the disparity between the current rate and full cost recovery is significant it is proposed that increases be phased in over an appropriate time frame. The proposed increases are reviewed annually and are adjusted in accordance with the costs of the scheme at that time.

Council also provides a refuse collection service inclusive of recycling collections 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 2022/2023 is budgeted to be \$1.690m. Council proposes to recover this cost through a service charge of **\$323** (\$317 in 2021/2022) 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 **\$218** (\$214 in 2021/2022) 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 2022/2023 Financial Year will be 2 September 2022, 2 December 2022, 3 March 2023 and 2 June 2023.

## 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 2022/23 the Council is considering introducing a rebate for relief of rapid increases in property valuations greater than 11% since 2021/22, but subject to certain conditions. These conditions may include 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

### 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 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 2022/2023 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 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

	2021/22 (as adopted)	2022/23 (estimated)	Change	Comments
<b>General Rates Revenue</b>				
General Rates (existing properties)	\$17,382,329	\$18,156,541 (a)		General rates revenue (existing) includes estimate for 'rapid valuation' increase rebates.
General Rates (new properties)	\$291,874	\$294,904 (b)		
<b>General Rates (GROSS)</b>	<b>\$17,674,203</b>	<b>\$18,451,445 (c)</b>	<b>4.4%</b>	
Less: Mandatory Rebates	(\$359,113)	(\$548,458) (d)		
<b>General Rates (NET)</b>	<b>\$17,315,090</b>	<b>\$17,902,987 (e)</b>	<b>3.4%</b>	
	(e)=(c)+(d)			
<b>Other Rates (inc. service charges)</b>				
Regional Landscape Levy	\$340,661	\$349,177 (f)		The Regional Landscape Levy is a State tax, it is <b>not retained</b> by council.
Waste collection	\$1,680,298	\$1,802,000 (g)		Including property growth
Water supply				(h) Not applicable
CWMS	\$1,656,420	\$1,670,000 (i)		Insert relevant comments
Separate and Special Rates	\$1,800,000	\$1,350,000 (j)		Water re-use schemes
Electricity Supply				(k) Not applicable
	\$5,477,379	\$5,171,177		
Less: Discretionary Rebates	(\$185,518)	(\$746,114) (l)		
<b>Expected Total Rates Revenue</b>	<b>\$22,266,290</b>	<b>\$21,978,873 (m)</b>	<b>-1.3%</b>	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

<b>Number of rateable properties:</b>	<b>8,158</b>	<b>8,265 (n)</b>	<b>1.3%</b>	
	<i>Actual</i>	<i>Estimate</i>		
<p>'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</p>				

### Estimated average General Rates per rateable property

<b>Average per rateable property:</b>	<b>\$2,166</b>	<b>\$2,232 (o)</b>	<b>3.0%</b>	
	(o)=(c)/(n)			
<p>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). The total General Rates paid by all rateable properties will equal the amount adopted in the budget</p>				

#### 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 \$	
	2021/22	2022/23	Change	2021/22	2022/23	2021/22	2022/23	Change	2022/23	
	<b>Land Use (General Rates - GROSS)</b>									
Residential	\$7,690,884	\$8,316,973	8%	4784	4894	\$1,612	\$1,718	(p)	\$106	0.4342
Commercial - Shop	\$163,652	\$161,285	-1%	68	67	\$2,410	\$2,407	(p)	-\$3	0.7599
Commercial - Office	\$26,819	\$26,968	1%	12	12	\$2,235	\$2,247	(p)	\$12	0.7599
Commercial - Other	\$1,038,711	\$1,037,173	0%	279	278	\$3,723	\$3,639	(p)	-\$84	0.8684
Industry - Light	\$85,979	\$86,177	0%	22	22	\$3,908	\$3,917	(p)	\$9	1.1941
Industry - Other	\$1,471,392	\$1,447,838	-2%	40	39	\$37,667	\$37,278	(p)	-\$389	1.1941
Primary Production	\$6,200,219	\$6,357,692	3%	2361	2374	\$2,618	\$2,674	(p)	\$56	0.3343
Vacant Land	\$604,997	\$621,243	3%	498	485	\$1,179	\$1,262	(p)	\$83	0.7599
Other	\$391,551	\$396,096	1%	94	94	\$4,233	\$4,214	(p)	-\$19	0.4342
<b>Total Land Use</b>	<b>\$17,674,203</b>	<b>\$18,451,445</b>	<b>4.4%</b>	<b>8,158</b>	<b>8,265</b>	<b>\$2,166</b>	<b>\$2,232</b>	(p)	<b>\$66</b>	
<b>Locality (General Rates - GROSS)</b>										
Not applicable	\$0	\$0								
Not applicable	\$0	\$0								
<b>Total Locality</b>	<b>\$0</b>	<b>\$0</b>		<b>0</b>	<b>0</b>			(p)	<b>\$0</b>	
<b>GRAND TOTAL (GROSS)</b>	<b>\$17,674,203</b>	<b>\$18,451,445</b>	<b>4.4%</b>	<b>8,158</b>	<b>8,265</b>	<b>\$2,166</b>	<b>\$2,232</b>	(p)	<b>\$66</b>	

2022/23 expected revenue inclusive of new properties and exclusive of rebates.

### Fixed Charge

	Total expected revenue			Charge			
	2021/22	2022/23	Change	2021/22	2022/23	Change	
<b>Fixed Charge</b>	\$0	\$0		\$0	\$0	(q)	\$0

Not applicable to Light Regional Council.

### Minimum Rate

	No. of properties to which rate will apply		Rate			
	2022/23	% of total rateable properties	2021/22	2022/23	Change	
<b>Minimum Rate</b>	477	5.8%	\$875	\$900	(r)	\$25

### 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 will cease to be an option from 1 Sept 2023); or

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

Light Regional Council has 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 by the ratepayer.

# APPENDIX C - CAPITAL ASSET RENEWAL PROGRAM

Council's annual Asset Renewal Program includes sealing unsealed township and rural roads, re-sheeting rural roads, footpath upgrades, building upgrades, stormwater upgrades and bridge renewal:

## Rural Sealed Road Program

Road Name	Nature of Works	From	To	Estimated Project Cost
<b>2022-2023 Year 1</b>				
Belvidere Road	Reseal & shoulders (Council contribution towards a Heavy Vehicle Safety & Productivity Programme Application - \$1,550,000 of works)	Council Boundary	Truro Road	\$310,000
Roseworthy Road	Heavy Vehicle Productivity Program Spray Seal with 300mm cement treated stabiliser. Total project cost \$750,000.	Thiele Hwy	Sturt Highway	\$150,000
			<b>Total</b>	<b>\$480,000</b>
<b>2023-2024 Year 2</b>				
Mudla Wirra Road	Heavy Vehicle Productivity Program Spray. Seal with 300mm cement treated stabiliser. Total works budget \$1,000,000	Redbanks Road	Currie Road	\$500,000
			<b>Total</b>	<b>\$500,000</b>
<b>2024-2025 Year 3</b>				
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	\$80,000
Prescott Crescent	60mm AC modified binder	Bernard Court	End of Road	\$40,000
Bernard Court	60mm AC modified binder	Smith Road	End of Road	\$120,000
Smith Road	60mm AC modified binder	Thiele Highway	End of Road	\$120,000
William Street	Re-Seal (Spray Seal)	Ahrens Road	End of Road	\$85,000
Peppermint Drive	Re-Seal (Spray Seal)	Edward Road	End of Road	\$43,000
Old Two Wells Road	Re-Seal (Spray Seal)	Two Wells Road	End of Road	\$15,000
Roediger Road	Re-Seal (Spray Seal)	Two Wells Road	End of Road	\$23,000
Fairbanks Road	Re-Seal	Roediger Road	End of Road	\$11,000
Dixon Road	Re-Seal	Roediger Road	End of Road	\$11,000

Hart Road	Re-Seal	Two Wells Road	End of Road	\$24,000
Old Mallala Road	Spray Seal	Redbanks Road	End of Road	\$15,000
Weaver Road	Spray Seal	Two Wells Road	End of Road	\$15,000
Kentish Road	Re-Seal (Spray Seal)	Parkers Road	Lange Road	\$30,000
Parkers Road	Spray Seal	Kentish Road	Clancy Road	\$55,000
Fenn Place	AC @ 40mm	Parkers Road	End of Road	\$28,001
Mendrin Road	Spray Seal	Clancy Road	Heyworth Road	\$26,000
Heyworth Road	Spray Seal	Mendrin Road	End of Road	\$10,000
Wingate Road	Spray Seal	Two Wells Road	River	\$60,000
Holland Road	Spray Seal	Holland Road	North Para River	\$26,000
Roseworthy Road	100mm intersections to 60mm AC with modified binder	Horrocks Highway	476m from Flett Road	\$320,000
Bethel Road	Re-Seal (Spray Seal)	Thiele Highway	Bethel Road Bridge	\$75,000
Map the Miner Car Park	Re-Seal (Spray Seal)			\$30,000
			<b>Total</b>	<b>\$1,577,001</b>

#### 2025-2026 Year 4

Seppeltsfield Road	Re-Seal and K&G Special Local Roads Funding Application \$700,000 Council Contribution (with a total project value of 2.1m)	Gerald Roberts Road	Robert Steele Road	\$700,000
Mattschoos Road	Re-Seal	Start of Seal	End of Seal	\$10,000
North Terrace	Re-Seal	Marrabel Road	End of Seal	\$10,000
Boundary Road	Re-Seal	Gawler River Road	Two Wells Road	\$220,000
Leitch Road	Re-Seal AC	Roseworthy Road	Hahesy Circuit South	\$142,000
Hahesy Circuit	Re-Seal AC	Leitch Road North	Leitch Road South	\$110,000
			<b>Total</b>	<b>\$1,192,000</b>

## Township Sealed Road Program

Road Name	Nature of Works	From	To	Estimated Project Cost
<b>2022-2023 Year 1</b>				
Havelock Street	Re-seal	Stirling Street	Carey Street	\$41,000
Rees Street	Re-seal	Maxwell Street	Stirling Street	\$42,000
White Street	Re-seal	South Terrace	Chapel Street	\$60,000
Mattiske Street	Re-seal in addition to Kerb & Gutter	Schuster Street	Shanahan Street	\$130,000
Shanahan Street	Re-seal in addition to Kerb & Gutter	Gray Street	Mattiske Street	\$130,000
Gray Street	Special Local Roads Funding for township entry, kerb and gutter and reseal. (Total project works \$990,000)	Hanson Street	Thiele Highway	\$330,000
			<b>Total</b>	<b>733,000</b>
<b>2023-2024 Year 2</b>				
Stirling Street	Re-seal in addition to Kerb & Gutter	Maxwell Street	High Street	\$249,000
Rogers Street	Re-seal in addition to pavement construction	Hanson Street	Borrow Street	\$50,000
Blackwell Street	Re-seal	Cruse Street	South Terrace	\$55,848
			<b>Total</b>	<b>\$354,848</b>
<b>2024-2025 Year 3</b>				
Bagot Street	Re-seal	Hogan Street	Chapel Street	\$60,000
Chapel Street	Re-seal in addition to Kerb & Gutter	Bagot Street	Whittaker Street	\$180,000
Hanisch Street	Re-seal in addition to Kerb & Gutter	Hanson Street	Road Closure	\$135,235
Hamilton Street	Re-seal in addition to Kerb & Gutter	Hanisch Street	View Street	\$152,580
Peake Street	Re-seal in addition to Kerb & Gutter	Clarke Street	Shepherd Street	\$166,220
Crimson Court	Re-seal	Shamrock Way	End of Road	\$23,296
Jemalong Crescent	Re-seal	Shamrock Way North	Shamrock Way South	\$112,320
Meadow Lane	Re-seal	Shamrock Way	End of Road	\$32,760
Shamrock Way	Re-seal	Gartrell Street	End of Road	\$114,465
Railway Terrace	Re-seal	Clode Street	Gartrell Street	\$66,986
Elizabeth Street	Re-seal	Railway Terrace	End of Road	53,924
Queen Street	Re-seal	Railway Terrace	Wright Street	25,397
Clode Street	Re-seal	Railway Terrace	Horrocks Highway	\$46,628
Railway Road	Re-seal in addition to Kerb & Gutter	Railway Parade	Coghill Street	\$375,490
			<b>Total</b>	<b>\$1,545,302</b>
<b>2025-2026 Year 4</b>				

Mill Street	Re-seal	Sir Condor Laucke Way	End of Road	\$340,000
Kroncke Street	Re-seal	Adelaide Road	Branson Street	\$169,999
Osprey Parade	Re-seal	Kestrel Road	Kingfisher Drive	\$220,385
Goldfinch Way	Re-seal	Kingfisher Drive	Wren Place	\$94,068
Wren Place	Re-seal	Goldfinch Way	End of Road	\$16,146
Kapunda Street	Re-seal	High Street	Maxwell Street	\$75,816
Kapunda Street	Re-seal in addition to Kerb & Gutter	Clare Road	High Street	\$280,000
Nash Street	Re-seal	Shannon Street	Mildred Street	\$36,036
Maxwell Street	Re-seal	Mildred Street	West Terrace	\$126,641
West Terrace	Re-seal	Maxwell Street	Clare Road	\$172,809
Coghill Street	Re-seal	James Street	Main Street	\$181,210
James Street	Re-seal	Coghill Street	Hancock Road	\$85,504
Beck Street	Re-seal	Main Street	End of Road	\$61,217
Murray Street South	Re-seal	Princess Street	Main North Road	\$122,820
			<b>Total</b>	<b>\$339,798</b>

## Rural Re-sheeted Roads Program

Road Name	Nature of Works	From	To	Estimated Project Cost
<b>2022-2023 Year 1</b>				
Gramp Road	Re-Sheeting	Kuhlmann Road	450m from Kuhlmann Road	\$19,952
Kuhlmann Road	Re-Sheeting	Daveyston Road	Gramp Road	\$43,312
Black Hill Road	Re-Sheeting	Anlaby Road	400m from Anlaby Road	
Black Hill Road	Re-Sheeting	400m Anlaby Road	Obrien Road	\$143,363
Black Hill Road	Re-Sheeting	Obrien Road	River Road	
Obrien Road	Re-Sheeting	Black Hill Road	650m from Black Hill Road	\$23,400
Cornvale Road	Re-Sheeting	Council Boundary	Hester Road	
Cornvale Road	Re-Sheeting	1105 From Hester Road	173M from Hester Road	\$88,471
Cornvale Road	Re-Sheeting	Hester Road	1105 From Hester Road	
Graetz Road	Re-Sheeting	Wehr Road	Dahlenberg Road	
Graetz Road	Re-Sheeting	Dahlenberg Road	Les Dunkley Road	\$97,321
Wehr Road	Re-Sheeting	Sturt Highway	Graetz Road	\$43,000
Charles Hill Road		440m Doecke Lane	Charles Drive	\$62,000
Charles Hill Road	Re-Sheeting	Charles Drive	Bethel Road	
Schumaker Road	Re-Sheeting	Doecke Lane	Bethel Road	\$69,000
Schmidt Road	Re-Sheeting	1100m from Weichert Road	Bethel Road	\$21,000
Dawkins Road	Re-Sheeting	Boundary Road	Goodger Road	
Dawkins Road	Re-Sheeting	Goodger Road	Wilkinson Road	\$72,000
John Eden Road	New Construction (Council contribution towards a Heavy Vehicle Safety & Productivity Programme Application - \$600,000 of works).	Tremlett Road	Best Road	\$120,000
John Eden Road		Thiele Highway	Tremlett Road	
Tremlett Road	Re-Sheeting	John Eden Road	Job Road	\$24,000
Parkers Road	Re-Sheeting	Goodger Road	Wilkinson Road	
Parkers Road	Re-Sheeting	Wilkinson Road	Woods Road	
Parkers Road	Re-Sheeting	Woods Road	Wards Belt Road	\$220,000
Parkers Road	Re-Sheeting	Wards Belt Road	Leak Road	



Parkers Road	Re-Sheeting	Leak Road	Nottle Road	
Richards Road	Re-Sheeting	Nurse Road	Dee Road	
Richards Road	Re-Sheeting	Wandel Road	Nurse Road	\$110,000
Richards Road	Re-Sheeting	Dee Road	Kuhlmann Road	
McCabe Road	Re-Sheeting	Forrest Road	Jarmyn Road	
McCabe Road	Re-Sheeting	Jarmyn Road	Patterson Road	\$140,000
McCabe Road	Re-Sheeting	Patterson Road	Coleman Road	
St Kitts West Road	Re-Sheeting	Truro Road	Hawker Hill Road	
St Kitts West Road	Re-Sheeting	Hawker Hill Road	Steinert Road	\$79,000
Old Anlaby Road	Re-Sheeting	Kings Bridge Road	Hansberry Road	
Old Anlaby Road	Re-Sheeting	Hansberry Road	Siebers Road	
Old Anlaby Road	Re-Sheeting	Siebers Road	Public Road	
Old Anlaby Road	Re-Sheeting	Public Road 384	Public Road 423	\$151,000
Old Anlaby Road	Re-Sheeting	Public Road 423	409m from Public Road 423	
Kelly Road	Re-Sheeting	Marrabel Road	Public Road	\$39,000
Duff Road	Re-Sheeting	Thiele Highway	Goodfellow	\$23,000
Rockbrook Road	Re-Sheeting	Truro Road	Public Road 330	\$50,000
Vogt Road	Re-Sheeting	Tarlee Road	Orchard Road	
Vogt Road	Re-Sheeting	Orchard Road	Scotty's Grave Road	\$117,000
Vogt Road	Re-Sheeting	Scotty's Grave Road	Marrabel Road	
Jenke Road	Re-Sheeting	Hentley Farm Entrance	To 857m from Hentley Farm Entrance	
Jenke Road	Re-Sheeting	To 857m from Hentley Farm Entrance	Neldner Road	\$113,000
Jenke Road	Re-Sheeting	Neldner Road	Alm Road	
Jenke Road	Re-Sheeting	Alm Road	Start of Seal	
Marble Quarry Road	Re-Sheeting	Carrara Hill Road	300m from Carrara Hill Road	\$18,000
Marble Quarry Road	Re-Sheeting	Moppa Road	Carrara Hill Road	
			<b>Total</b>	<b>\$1,944,666</b>
<b>2023-2024 Year 2</b>				
Gawler River Road	Special Local Road Funding to Seal Road with Wilkinson Road (Total Project Cost \$390,000)	Heaslip Road	Wilkinson Road	\$130,000

Gawler River Road	Re-Sheeting	Wilkinson Road	Spencer Road	\$57,375
Gawler River Road	Re-Sheeting	Spencer Road	Two Wells Road	\$105,570
Gawler River Road	Re-Sheeting	End of Seal	Wilkinson Road	\$93,330
Wilkinson Road	Special Local Road Funding to Seal Road with Gawler River Road (Total Council Cost \$750,000)	Two Wells Road	Hayman Road	\$250,000
Wilkinson Road		Hayman Road	Gawler River Road	
Haydon Road	Re-Sheeting	Boundary Road	Redbanks Road	\$124,295
Haydon Road	Re-Sheeting	Callahan Road	Mudla Wirra Road	\$85,410
Haydon Road	Re-Sheeting	Redbanks Road	Boundary Road	\$116,415
Bagot Well Road	Re -Sheeting (windfarm application)	Camel Farm Road	Public Road 335	\$132,600
Bagot Well Road		Public road 335	Weaver Road	\$76,440
Bagot Well Road		Weaver Road	Public Road 342	\$46,800
Bagot Well Road		Public Road 342	Teagle Road	\$31,200
Bagot Well Road		Teagle Road	Khiyam Road	\$31,200
Bagot Well Road		Khiyam Road	Brennan Road	\$50,440
Bagot Well Road		Brennan Road	Thiele Highway	\$89,440
Golflinks Road	Re-Sheeting	Gomersal Road	Lehmann Road	\$10,147
Golflinks Road	Re-Sheeting	Lehman Road	Schiller Road	\$90,500
Golflinks Road	Re-Sheeting	Schiller Road	Koch Road	\$37,583
Golflinks Road	Re-Sheeting	Koch Road	Pioneer Avenue	\$35,854
Hazel Road	Re-Sheeting	450m From Range Road	Quarry Flat Road	\$5,889
Hazel Road	Re-Sheeting	Quarry Flat Road	Harris Road	\$22,347
Hazel Road	Re-Sheeting	Harris Road	Helston Road	\$45,903
Helston Road	Re-Sheeting	Hazel Road	Trevena Road	\$45,006
Fords Road	Re-Sheeting	Gap Road	Chapel Corner Road	\$82,947
Fords Road	Re-Sheeting	Chapel Corner Road	Jas Ryan Road	\$56,329
Fords Road	Re-Sheeting	Jas Ryan Road	Thiele Highway	\$41,542
Fords Road	Re-Sheeting	Gap Road	Bend in Road	\$9,100
Bridge Road	Re-Sheeting	Black Joes Road	Scottys Grave Road	\$9,100
			<b>Total</b>	<b>\$1,912,760</b>

2024-2025 Year 3

Les Dunkley Road	Special Local Roads Funded Project (Total Project Cost \$640,000)	Gomersal Road	Sturt Highway	\$320,000
Linenert Road	Re-Sheeting	Sturt Highway	Heinjus Road	\$45,357
Linenert Road	Re-Sheeting	Heinjus Road	Edward Road	\$45,240
Linenert Road	Re-Sheeting	Edward Road	Gomersal Road	\$6,708
Moppa Road	Re-Sheeting	Heintze Road	Moppa Springs Road	\$14,040
Moppa Road	Re-Sheeting	Moppa Springs Road	Hughes Road	\$50,388
Moppa Road	Re-Sheeting	Hughes Road	Carrara Hill Road	\$10452
Moppa Road	Re-Sheeting	Carrara Hill Road	Schrapel Road	\$34,242
Moppa Road	Re-Sheeting	Schrapel Road	1290m from Murphy Track	\$37,323
Moppa Road	Re-Sheeting	Truro Road	850m from Truro Road	\$33,150
Bethel Road	Re-Sheeting	Horrocks Highway	Pine Creek Road	\$69,564
Bethel Road	Re-Sheeting	Pine Creek Road	Peltz Road	\$105,332
Bethel Road	Re-Sheeting	Peltz Road	Church Road	\$57,188
Bethel Road	Re-Sheeting	Church Road	Deep Creek Road	\$70,516
Bethel Road	Re-Sheeting	Deep Creek Road	Charles Hill Road	\$48,892
Bethel Road	Re-Sheeting	Charles Hill Road	Watson Road	\$79,084
Bethel Road	Re-Sheeting	Watson Road	Wiese Road	\$88,944
Bethel Road	Re-Sheeting	Wiese Road	Weichert Road	\$72,080
Bethel Road	Re-Sheeting	Weichert Road	Hill Drive	\$90,304
Bethel Road	Re-Sheeting	Hill Drive	Hawkers Creek Road	\$101,388
Bethel Road	Re-Sheeting	Hawkers Creek Road	Fords Road	\$42,432
Bethel Road	Re-Sheeting	Fords Road	321m from Fords Road	\$21,828
Hawkers Creek Road	Re-Sheeting	Bethel Road	Hazel Road	\$41,796
Hawkers Creek Road	Re-Sheeting	Hazel Road	Trevena Road	\$41,436
Muster Road	Re-Sheeting	Kemich Road	Gneil Road	\$26,988
Muster Road	Re-Sheeting	Gneil Road	700m from Gneil Road	\$27,495
Muster Road	Re-Sheeting	700m from Gneil Road	Green Road	\$19,578
Carrarra Hill Road	Re-Sheeting	Green Road	Stockport Road	\$45,513
Research Road	Re-Sheeting	Stockport Road	Start of Seal	\$27,768

Hazel Road	Re-Sheeting	End of Seal	Neldner Road	\$29,874
Research Road	Re-Sheeting	Pipeline Road	Carrara Hill Road	\$45,591
Research Road	Re-Sheeting	Carrara Hill Road	Ebenezer Road	\$45,552
Research Road	Re-Sheeting	Ebenezer Road	Start of Seal	\$39,546
Research Road	Re-Sheeting	Roehr Road	Truro Road	\$46,917
Research Road	Re-Sheeting	Truro Road	Public Road	\$16,887
Carrarra Hill Road	Re-Sheeting	Marble Quarry Road	Heintze Road	\$45,825
Carrarra Hill Road	Re-Sheeting	Schultz Road	Belvidere Road	\$46,098
Carrarra Hill Road	Re-Sheeting	Belvidere Road	864m from Belvidere Road	\$33,696
Carrarra Hill Road	Re-Sheeting	Research Road	Schneider Road	\$45,825
			<b>Total</b>	<b>\$2,070,837</b>
<b>2025-2026 Year 4</b>				
Wasleys Road	Special Local Roads Funded Project (Total Project Cost \$1,050,000)	Lines Road	Woolsheds Road	\$350,000
Forest Road	Heavy Vehicle Safety Productivity Program Year 1 of two-year project. (Total cost \$3.0m)	Owen Road	Coleman Road	\$300,000
To be developed in the 2023-2027 4 Year capital program				\$1,318,043
			<b>Total</b>	<b>\$1,968,043</b>

## Pavement Program

Project Name	Scope/Comments	Allocation
<b>2023-2024 Year 2</b>		
Rogers Street	New Pavement in conjunction with sealing and kerb and gutter construction	\$50,000
Stirling Street	New Pavement in conjunction with sealing and kerb and gutter construction	\$50,000
<b>Total</b>		<b>\$100,000</b>
<b>2024-2025 Year 3</b>		
Chapel Street	New Pavement in conjunction with sealing and kerb and gutter construction	\$50,000
Hanisch Street	New Pavement in conjunction with sealing and kerb and gutter construction	\$50,000
<b>Total</b>		<b>\$100,000</b>
<b>2025-2026</b>		
Kapunda Street	New Pavement in conjunction with sealing and kerb and gutter construction	\$75,000
Mill Street	New Pavement in conjunction with sealing and kerb and gutter construction	\$75,000
<b>Total</b>		<b>\$150,000</b>

## New Footpath Program

Project Name	Scope/Comments	Allocation
<b>2023-2024 Year 2</b>		
Chapel Street	Footpath constructed on Southern side of road linking Kapunda Musical Society and Senior Citizens	\$65,000
	Remaining allocation to be determined in 2023-2027 Capital Program	\$55,000
	<b>Total</b>	<b>\$120,000</b>
<b>2024-2025 Year 3</b>		
	Not defined at this time. To be developed as part of the 2023-2027 Capital Program	\$120,000
	<b>Total</b>	<b>\$120,000</b>
<b>2025-2026</b>		
	Not defined at this time. To be developed as part of the 2023-2027 Capital Program	\$120,000
	<b>Total</b>	<b>\$120,000</b>

\*Years 2,3 & 4 Footpath Upgrade Program to be developed as part of the 2023-2027 program (Total three (3) year program \$340,000)

## Building & Structures Program

Project Name	Scope/Comments	Allocation
<b>2022-2023</b>		
Kapunda Institute	Stage 2 - minor refurbishment of stage, flooring, kitchen / Bar, meeting space	\$130,000
Kapunda Pool	General renewal for compliance	\$100,000
Total		<b>\$230,000</b>
<b>2023-2024</b>		
Wasleys Institute & Supper Hall	Renewal- genal upgrade including flashings, gutters, windows etc	\$100,000
Lions Playground	Senior play area renewal	\$130,000
Total		<b>\$230,000</b>
<b>2024-2025</b>		
Roseworthy Recreation Park	Renewal of play equipment and court surfacing	\$180,000
Greenock Centenary Park	Grandstand and canteen renewal	\$180,000
Wasleys Recreation Park	Renewal of court surfacing	\$90,000
Total		<b>\$230,000</b>
<b>2025-2026</b>		
Kapunda Chambers	Air conditioning unit replacement	\$60,000
Greenock Institute	Renewal – general upgrade	\$70,000
Freeling Institute	Renewal – general upgrade	\$180,000
Kapunda Senior Citizens	Renewal – general upgrade of main hall	\$140,000
Total		<b>\$450,000</b>

## Floodways & Bridges Program

Project Name	Scope/Comments	Allocation
<b>2022-2023 Year 1</b>		
Lyndoch Road Bridge	LRC contribution only (Total project cost \$1.5m - subject to Barossa Council agreement and Grant funding approval)	\$150,000
Total		<b>\$150,000</b>
<b>2023-2024 Year 2</b>		
Ayliffe Road Bridge	LRC contribution only (Total project cost \$400,000 - subject to CGVC agreement and Grant funding approval)	\$100,000
Total		<b>\$100,000</b>
<b>2024-2025 Year 3</b>		
Rosedale Bridge	LRC contribution only (Total project cost \$1.0m – subject to Barossa Council agreement and Grant funding approval)	\$100,000
Total		<b>\$100,000</b>
<b>2025-2026 Year 4</b>		
Hawkers Creek Bridge	Upgrade of existing bridge condition	\$100,000
Total		<b>\$100,000</b>



## Stormwater Upgrade Program

Project Name	Scope/Comments	Allocation
<b>2022-2023 Year 1</b>		
Gartrell Street	Installation of side entry pit and soakage trench at failed segment of road	\$20,000
Total		<b>\$20,000</b>
<b>2023-2024 Year 2</b>		
Day Street Stormwater works	Connecting of stormwater pipes to Kapunda Street	\$210,000
Total		<b>\$210,000</b>
<b>2024-2025 Year 3</b>		
Hanisch Street Stormwater Upgrade	Stormwater Management Plan Priority Listing	\$120,000
Total		<b>\$120,000</b>
<b>2024-2025 Year 3</b>		
Dommenz Road Stormwater Basin	Stormwater Management Plan Priority Listing with possible funding opportunity	\$120,000
Total		<b>\$100,000</b>