



Annual Business Plan 2023-24



CITY OF
Port Adelaide Enfield

Contents

Kaurna Acknowledgement.....	3
Mayor's Message.....	4
Strategic Management Framework	5
Measuring Our Performance.....	5
City Plan 2030 Vision.....	6
Our Organisational Values	6
Listening to Our Community.....	6
Opportunities and Challenges	7
Major Projects	8
Highlights 2023–24	10
Your Rates at Work.....	11
Our Services	12
Funding the Annual Business Plan.....	14
Appendices:	
1. Statement of Financial Position.....	20
2. Statement of Changes in Equity.....	21
3. Statement of Cash Flows	22
4. Uniform Presentation of Finances.....	23
5. Capital Works Program 2023–24.....	24
6. Valuation and Rating Policy	32



Kaurna Acknowledgment

We acknowledge and pay respect to the Traditional Owners of the land on which we stand, the Kaurna people of the Adelaide Plains. It is upon their ancestral lands that the Port Adelaide Enfield Council meets. It is also the Place of the Kardi, the Emu, whose story travels from the coast inland.

We pay respect to Elders past, present and emerging.

We respect their spiritual beliefs and connections to land which are of continuing importance to the living Kaurna people of today. We further acknowledge the contributions and important role that Aboriginal and Torres Strait Islander peoples continue to play within our shared community.

Mayor's Message

Welcome to the City of Port Adelaide Enfield's Annual Business Plan 2023-24, which sets out the strategic direction and major initiatives that will guide our work for the coming 12 months.

This year will be an important one for all of us. We are investing in projects and activities that will improve our City both now and into the future. Through this plan, we have committed to an extensive capital works program that will progress the City of Port Adelaide Enfield (PAE) and bring benefits for the community and our economy.

The City of PAE is filled with landscapes and places that are of significance to the local Kaurna community. During 2023-24, we will begin construction of Yitpi Yartapuultiku, the much-anticipated Aboriginal Cultural Centre, at Western Region Park. With a name meaning "Soul of Port Adelaide", this authentic and unique community space will be a place for Aboriginal and non-Aboriginal people to learn, experience and be immersed in Aboriginal culture. As Yitpi Yartapuultiku takes shape in the Port, the preservation of our heritage will be a focus right around the City, and we will develop Heritage Conservation Management Plans to guide this work.

We know that the care of our environment is crucial for our health, social wellbeing and economic future. The implementation of our Net Zero Emissions Plan will lower our corporate greenhouse gas emissions as we switch to low-emission technologies and as we continue to invest in renewable energy, energy efficiency and low emission vehicles. The replacement of 6,200 streetlights with energy-efficient LEDs will also reduce energy consumption across PAE. There will also be improvements to our waste management program with new recycling initiatives and our commitment to the circular economy.



An average rate increase contained to 8.6%, in line with Adelaide CPI, will enable us to carry out this important work while delivering high-quality services that meet community need.

In all that we do – from delivering major projects, building and repairing local infrastructure, and providing community, development, health and waste services, we are committed to making the City of PAE a great place to be. On behalf of the Members and Staff, we are excited to continue working with you, our community, to help our City thrive.

Mayor Claire Boan

Strategic Management Framework

Our Strategic Management Framework demonstrates how our plans deliver on our vision.

The City Plan 2030 captures our vision and aspirations for PAE, and is underpinned by strategic, financial and asset management plans.

You can find a full list of our plans at: www.cityofpae.sa.gov.au/council/corporate-documents/plans

Each financial year we develop an Annual Business Plan to show how we use your rates contributions to pay for services and programs that benefit the whole community.



Measuring Our Performance

A key part of our Strategic Management Framework is monitoring our performance.

We track our progress and report back to our community through quarterly reviews. In addition, at the end of each year our Annual Report presents a summary of what we have achieved.

Corporate Indicators help us show how we have achieved our objectives.

Indicator	How This Is Measured
Service Excellence	Monthly community feedback from Voice of PAE survey (rating out of 5)
Employee Engagement	Monthly survey using Teamgage (combined summary)
Net Zero Emissions Target Progress	Annual progress report (% reduction CO2)
Delivery of Our Capital Plan	Quarterly progress reporting (% complete)
Asset Renewal Funding Ratio	Annual reporting (% actual expenditure to planned expenditure)

City Plan 2030 Vision

'A city that values its diverse community and embraces change through innovation, resilience and community leadership.'

Economy

We are a thriving economy and a business-friendly City

Community

We are a safe, vibrant, inclusive and welcoming City for our residents, businesses and visitors alike

Environment & Heritage

We are a low carbon, water sensitive and climate resilient City and our built heritage is protected, embraced and celebrated

Placemaking

We are a unique and distinctive collection of active places, created and cared for through strong partnerships

Leadership

We are an innovative, collaborative and high performing leader within local government

Our Organisational Values

Our organisational values guide how we work together to deliver well for our community.

Make a Difference	Grow & Improve	Better Together
We serve our community well	We improve our work every day	We collaborate & create to deliver meaningful outcomes

Listening to Our Community

Council's engagement on the Draft Annual Business Plan was extensive and provided opportunities for the community to provide feedback resulting in 19 community responses being submitted.

Community feedback this year was generally more directed at the contents of the plan. Key projects of particular interest to respondents (>50% support) included: LED Street Lighting, Improve Waste Management program, Heritage Conservation Management Plans development, Yitpi Yartapuultiku, Eastern Precinct Social Infrastructure, and Net Zero Emissions Plan implementation.

Of the written responses received, three respondents commented explicitly on the proposed rate increase.

Whilst recognising the proposed increase in rates will impact some ratepayers more than others, the cost of delivering key projects and services for the community continues to rise. Council has sought to achieve a balance between financial sustainability and meeting the diverse needs of the community.

The Annual Business Plan presents our commitment to deliver strategic priorities, including essential services and infrastructure while remaining financially sustainable.

Opportunities and Challenges

Each year as we develop our Annual Business Plan, we consider the possible impact of the external environment on our City and the organisation.

The Economy

- Adelaide's inflation rate was recorded at 8.6% in December 2022 — the highest level since 1990. The surge in inflation began in 2022 and was primarily due to strong post-pandemic consumer demand, war in Ukraine and natural disasters, but it is expected to continue. Indeed, electricity costs have already skyrocketed in 2023. As a result, the cost of delivering services has increased substantially.
- Over the last six months, the Reserve Bank of Australia has rapidly raised interest rates in response to the increasing rate of inflation. Consequently, rising mortgage repayments and rental costs are increasing the costs of living for people who were already struggling to cover their grocery and electricity costs.
- We will need to remain sensitive to this, keeping our rates affordable, looking for ways to deliver our projects and services within our means, and finding ways to operate as efficiently as possible.

Climate Change

- South Australians are already feeling the effects of climate change, such as warming temperatures, declining winter rainfall and a higher number of days each year when bushfires are a risk. Projected temperature rises make it vital for us to accelerate programs that address urban cooling. We must also respond to the more frequent floods and coastal inundation that are expected to result from extreme weather events.
- Adaptation to climate change continues to be a priority at PAE, and we are committed to taking action to reduce our carbon footprint, while reducing costs and stimulating a local low carbon economy.

Waste Management and the Circular Economy

- Community expectations around waste management and the waste sector's contribution to the economy are rapidly changing. While the City of PAE has taken a leading role in waste recovery across South Australia, we still have much to do, particularly in promoting waste management practices that minimise or eliminate waste or its consignment to landfill.
- A significant component of our waste service is bin collection, and we are continuing to look at opportunities to address community concerns about this.

Technology

- In the last few years, we have seen how advances in technology and big data affect not only service delivery and decision making but also democratic processes. As we continue to lay the foundation for a digital future in our City through a collaborative process with the City of Charles Sturt, we will need to change how we work and deliver cost-effective services to the community.
- Cyber security also continues to be a real threat, which we proactively manage through system controls and staff training.

Major Projects

Yitpi Yartapuultiku

The Aboriginal Cultural Centre, which we will be building beside the Port River in Port Adelaide, has been officially given the Kaurna name Yitpi Yartapuultiku, meaning the 'Soul of Port Adelaide'. Yitpi Yartapuultiku will be a culturally safe place for Aboriginal and non-Aboriginal people to connect with each other, land and nature.

This exciting new public place will deliver:

- Immersive Aboriginal cultural experiences that connect community, culture and Country
- Indoor and outdoor activity spaces for arts, performances, conferences and events
- Accessible public amenities, including a Changing Places facility, welcoming multipurpose community spaces and meeting rooms
- A stunning landscape that offers cultural spaces, views to the Port River, opportunities for nature play and a picnic area with lawns
- Improvements in the ecological health of the shoreline and in the water quality of the river
- Increases in the number of people visiting the PAE region

Our approach to this project allowed for cultural exchange within the design process, offering an example of a working method that is collaborative and respectful. Yitpi Yartapuultiku has been recognised as an outstanding example of authentic and collaborative planning and design with Aboriginal and Torres Strait Islander people, winning the Planning with Country award for South Australia in the 2022 Planning Institute Australia Awards.

We are excited to share our plans for Yitpi Yartapuultiku. Design work is complete, following a two-year collaborative co-design process with Custodians. Construction will begin in 2023–24.



Major Projects

Inclusive Sports Facilities Program

We will continue to upgrade our community sports facilities to support increased and diverse participation in sports. This year we will continue our construction work at Greenacres and T K Shutter Reserves and we will begin to work on detailed designs for Largs, Klemzig and Duncan Fraser Reserve facilities.

Wauwa Street, Port Adelaide and Victoria Street, Queenstown Streetscape

We will upgrade the streetscapes at Wauwa and Victoria Streets to increase the amount of open space in these areas, using water-sensitive and environmentally sustainable designs.

LED Lighting

We will replace over 6,200 streetlights with energy-efficient LEDs. As power prices continue to rise, LEDs will reduce our City's power bills while improving street visibility and safety.

Net Zero Emissions Plan Implementation

We are committed to reducing our 2021 corporate greenhouse gas emissions — to begin with by at least 30% by 2025 and then by at least 60% by 2030. This program will include purchasing renewable energy, improving energy and water efficiencies, and switching to low emission alternatives to reduce our carbon footprint.

Improve Waste Management Program

Several activities in this program enable us to improve our waste management services, as well as to reduce our greenhouse gas emissions. Our Materials Recovery Facility is now fully operational, and we will continue our work on waste diversion modelling and auditing. We will also introduce a hard waste voucher system and a mattress recycling program.

Dockside Festival

In 2022–23, we hosted this inaugural three-day summer festival in Port Adelaide, celebrating community, sport and culture. We will return in 2023–24 with a program that is sure to have something for everyone in our community.

Grants and Sponsorships for the Arts, Culture and Activation

With our grants and sponsorships program, we will continue to help create an innovative, resilient and empowered community by fostering diversity and inclusion within the arts, not-for-profit and business sectors.

Eastern Precinct Social Infrastructure

We will continue to review the services that our libraries, community centres and community halls provide by building a case for improving social infrastructure on the eastern side of our City. This will build on the work we have already undertaken during 2022–23.

Heritage Conservation Management Plans Development

These plans will provide direction and action plans for the work we will do in the future to conserve, reuse and develop the heritage buildings that we own and maintain on behalf of our community.

I Highlights 2023–24

Each year we conduct regular work to maintain, renew and develop our assets, which include our roads and footpaths, our stormwater system, our buildings, and our parks and gardens. For more details of our capital plan, see Appendix 5, page 24.

The following table lists the priorities for 2023–24 which we will deliver alongside our regular work schedule.

	City Plan 2030 Theme	New or Continuing	Relevant Plans
Yitpi Yartapuultiku	Community	Continuing	City Plan 2030
Inclusive Sports Facilities Program	Community	Continuing	Inclusive Sports Facilities Assessment Project
Eastern Precinct Social Infrastructure	Community	Continuing	City Plan 2030
Largs Foreshore Inclusive Play Space	Community	Continuing	Inclusive Communities Plan 2019–2024
LED Lighting Program	Economy	New	City Plan 2030
Economic Development and Visitor Economy Strategy and Activities	Economy	Continuing	City Plan 2030
Net Zero Emissions Plan Implementation	Environment & Heritage	New	Net Zero Emissions Plan
Improve Waste Management Program	Environment & Heritage	New	Waste Management Strategy 2018–2023
Heritage Conservation Management Plans Development	Environment & Heritage	New	Built Heritage Strategy 2022
Wauwa Street, Port Adelaide and Victoria Street, Queenstown streetscape	Placemaking	New	Open Space Strategy
Dockside Festival	Placemaking	Continuing	City Plan 2030
Grants and Sponsorship for Arts, Culture and activation	Placemaking	Continuing	Arts and Culture Strategy
Community Engagement and Scoping for Semaphore Foreshore Master Plan, E P Nazer/John Hart Reserve, and Thomas Turner Reserve	Placemaking	Continuing	Open Space Strategy
Reserve Signage Upgrade	Placemaking	Continuing	Open Space Strategy
Digital Future Program	Leadership	Continuing	City Plan 2030
Brand and City Plan Review and Development	Leadership	New	Communications and Engagement Framework, and City Plan 2030

Your Rates at Work

How every \$100 of rates payment is spent

\$29.37



Environment, Stormwater
and Waste Management

\$22.54



Road and Footpath
Infrastructure

\$22.70



Sporting Facilities,
Parks and Recreation

\$10.20



Community Safety
and Support Services

\$6.37



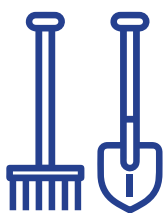
Libraries, Community
Centres, Culture
and Heritage

\$3.83



Building, Planning
and Health Services

\$2.21



Depot Operations

\$1.47



Tourism and Economic
Development

\$1.31



Council Governance

Our Services

We provide a broad range of services and facilities to the community in response to the needs and priorities of our local residents, businesses and visitors to our City.

We will continue to deliver:

- Street infrastructure such as roads, footpaths and kerbing
- Development and building assessments
- Urban development planning and policy
- Animal management
- Environmental health such as food safety, litter and nuisance requirements, and immunisation
- Emergency planning and response
- Parks and gardens, playgrounds and skate parks, walking and cycling network
- Sporting grounds and facilities, and club support
- Environmental management and leadership, including waste and recycling, stormwater, coastal protection, wetlands and landcare
- Libraries and community/recreational centres
- Arts and cultural activities and events
- Community development and capacity building
- Public health services, youth and disability services and community transport services
- Economic and tourism development programs, business support and the Visitor Information Centre
- Customer experience and community engagement

Helping us deliver for our community, the organisation has a number of corporate services.

- Financial Management
- Procurement
- Information and Communications Technology
- Marketing and Communications
- Strategic Planning and Insights
- Risk and Audit
- Governance
- People and Culture
- Fleet Management
- Project Management





Funding the Annual Business Plan

The 2023-24 budget has been prepared bearing in mind the following principles:

- Delivering against the City Plan 2030 and the priorities of our community
- Sustainable, accurate and timely asset management
- Delivering major new assets and projects for the community for the longer term
- Keeping it affordable

The budget has been structured to ensure that Council remains within key financial indicator benchmarks and ensure Council's financial sustainability into the future.

Your Rates in 2023–24

The Annual Business Plan 2023–24 is based on an average rate increase for existing properties of 8.6%. In addition, the number of rateable properties in the Council area has grown by approximately 1.2%.

At the time of preparing the budget for 2023–24, the latest available Adelaide CPI data was for the 12 months to 31 December 2022. Cost pressures experienced during 2022–23 exceed the rate of CPI. However, Council recognises that the cost of living pressures on the community are significant and has set a rate increase in line with CPI with this in mind.

Rates account for 86% of Council's operating revenue. Other sources of revenue include fees, charges and government grants.

In comparison to other Adelaide metropolitan Council's, PAE will continue to levy the lowest average residential rates in metropolitan Adelaide by a significant margin. In 2022-23, the average residential rate across the six most comparable Councils in Adelaide was \$1,623, compared to PAE at \$1,124. This relative benefit of nearly \$500 per year for PAE residents will be maintained 2023-24.

While the average rate increase will be 8.6%, it should be noted that actual rates payable by a rate payer will vary according to individual property valuations, the attributed land use, and whether there has been any new development or capital improvement on the land.

Reconciliation to Draft Annual Business Plan 2023-24

There have been some changes made to the budget since the Draft Annual Business Plan was released for public consultation:

Operating surplus (Draft)		\$1.1m
Grants reclassified from capital	\$1.4m	
Other grants & reimbursements	\$0.3m	
School play space (carry-over from FY23)	(\$0.4m)	
Recycling gate fee increase	(\$0.1m)	
Interest on borrowings (debt level + rate changes)	(\$0.9m)	
Subsidiary net deficit reduction	\$0.7m	
Minor changes to expenditure (net)	(\$0.2m)	\$0.8m
Operating Surplus (Final)		\$1.9m

Capital Expenditure (Draft)		\$78.3m
Purchase of land for reserve	\$2.7m	
Changeroom upgrades (additional budget)	\$0.4m	
Victoria St Queenstown (additional budget)	\$0.4m	
Net capital carry-overs year-on-year	\$0.9m	
Minor changes to capital program (net)	(\$0.3m)	\$4.1m
Capital Expenditure (Final)		\$82.4m

Property Valuations

Council uses Capital Value as the basis for valuing land within the Council area. Capital Value is the value of the land and all of the improvements on the land. Council will adopt capital valuations distributed by the Valuer-General for all properties in 2023–24. Valuations are adopted with a value date of 1 January in the rating year.

For 2023–24, property valuations provided by the Valuer-General are expected to reflect general market movements in real estate pricing across metropolitan Adelaide in the past year. However, this does not mean your Council rates will increase by this amount. In setting rates for 2023–24, the applicable rate-in-the-dollar has been adjusted to ensure rates payable increase by 8.6% on average.

Differential Rating

Council uses a differential rating system to raise revenue based upon its land use to ensure fairness and equity in the distribution of rates. The anticipated level of rate revenue to be raised by each differential factor for 2023–24 is set out in the table overleaf:

Net Rate Revenue by Differential Factor	2022–23 Projected (\$m)	2023–24 Budget (\$m)	2023–24 Budget (%)
Residential	65.48	71.80	54.6%
Commercial - Shop	7.52	8.27	6.3%
Commercial - Office	1.43	1.53	1.2%
Commercial - Other	18.25	21.52	16.4%
Industry - Light	2.18	2.29	1.7%
Industry - Other	18.41	18.67	14.2%
Primary Production	0.02	0.02	0.0%
Vacant Land	3.61	4.12	3.1%
Other	3.53	4.03	3.1%
Marina Berths	0.07	0.08	0.0%
Separate Rate - Regional Landscape Levy	3.00	3.34	2.5%
Separate Rate - New Haven Village Wastewater	0.05	0.05	0.0%
	123.54	135.72	
LESS Mandatory Rebates	-3.29	-3.58	-2.7%
	120.25	132.14	
LESS Discretionary Rebates & Remissions	-0.40	-0.53	-0.4%
	119.85	131.61	

Separate Rates

New Haven Village Wastewater

Council sets a separate rate for the purpose of supporting the New Haven housing development that trialled new technology in energy efficiency, environmentally friendly materials and on site treatment and reuse of domestic wastewater that is considered to be of benefit to the land and occupiers of the land. A separate rate is declared in respect to each allotment contained within Deposit Plan No. 42580 comprising the New Haven Village at North Haven. The revenue is for the purpose of providing a wastewater and storm water treatment service. There are 62 assessments within the Village area.

Regional Landscape Levy

The Landscape South Australia Act 2019 is the framework for managing the State's water, pest animals, plants and biodiversity. The Green Adelaide Board has been specifically created in this legislation, in recognition of the unique environmental challenges faced in urban areas. The levy is collected by Council on behalf of State Government. Revenue from this levy is not retained by the Council, nor does the Council determine how the revenue is spent.

The Green Adelaide Board has advised this levy will increase by 8.4% for 2023–24.

Budget Overview

The Annual Budget contains five principal accounting statements namely:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Uniform Presentation of Finances

The Statements comply with the requirements of the Local Government Act 1999, relevant Regulations and Accounting Standards.

Our expenditure focuses on the prioritisation of core community and civic services, initiatives that support the City of PAE's cultural and economic development, and projects that maintain and upgrade infrastructure within the local area.

Budget Highlights for 2023–24

The Budget has been structured to ensure that we responsibly remain within key financial indicator benchmarks, ensuring Council's financial sustainability going forward.

Some of the financial statistics of the budget include:

- Operating Expenditure of \$151.7 million
- Operating Surplus Ratio of 1.2%
- Capital Expenditure of \$82.4 million
- Total Assets at 30 June 2023 of \$1.7 billion
- Total Liabilities at 30 June 2023 of \$93.6 million
- Net Financial Liabilities Ratio at 30 June 2023 of 58%
- Asset Renewal Funding Ratio of 131.7%

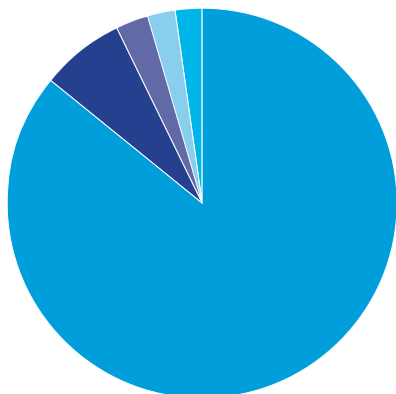
Statement of Comprehensive Income

	2022–23 Projected (\$m)	2023–24 Budget (\$m)
Income		
Rates	117.2	128.5
Regional Landscape Levy *	2.8	3.0
Statutory Charges	4.3	4.8
User Charges	3.2	3.2
Grants, Subsidies and Contributions	9.0	11.3
Investment Income	0.1	0.1
Reimbursements	2.8	2.6
	139.5	153.6
Expenses		
Employee Costs	51.3	56.4
Materials, Contracts & Other Expenses	53.5	55.7
Finance Expenses	0.5	1.8
Depreciation	35.9	37.5
Net Loss - Equity Accounted Council Businesses	0.2	0.3
	141.3	151.7
Operating Surplus / (Deficit)	(1.8)	1.9
Asset Disposal & Fair Value Adjustments	0.0	0.0
Grants Specifically for New or Upgraded Assets	14.2	1.9
Physical Resources Received Free of Charge	0.0	0.0
Net Surplus / (Deficit)	12.4	3.8
Other Comprehensive Income	0.0	0.0
Total Comprehensive Income	12.4	3.8

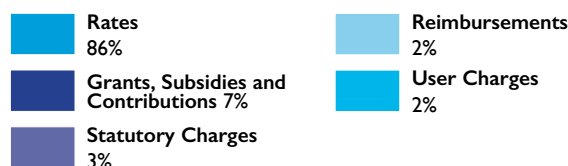
* Regional Landscape Levy is a tax collected on behalf of the State Government

Operating Revenue

Council's total operating revenue for 2023–24 (before capital revenues) is anticipated to be \$153.6 million. Council's main source of income is rate revenue, representing 86% of Council's total revenue. Other sources include government grants, reimbursements, user and statutory charges.



Grants Subsidies and Contributions



Includes grants and subsidies from all sources, but excludes grants and subsidies specifically for new/upgraded assets. Major funding anticipated for 2023–24 relates to the maintenance of assets, community services and related activities.

Investment Income

Represents interest earned on cash reserves and surplus cash on hand during the period not immediately required. This is predicted to be negligible in 2023–24.

Statutory Charges

Represents income received for regulatory services. The fees are associated with regulating the Planning, Development and Infrastructure Act 2016, the Dog & Cat Management Act 1995, Food Act 2001 and South Australian Public Health Act 2011. Under these Acts, fees are applicable to registering dogs, assessing planning and building applications, granting of permits and licences and compliance audits. Most of these fees are determined by the State Government and are reviewed annually.

User Charges

Relate to the recovery of service delivery costs associated with the use of Council facilities. They include hire of community facilities such as ovals, halls, community centre services, and golf courses. These charges are determined by Council annually as part of the Annual Business Planning process.

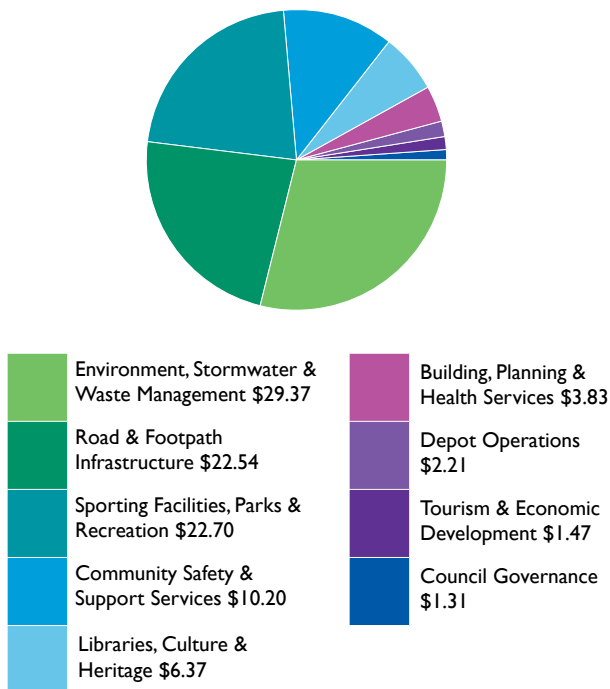
Reimbursements

Represents amounts received as payment for work done by Council acting as an agent for other government bodies, property owners, organisations and individuals. It also includes contributions received for joint undertakings.

Operating Expenditure

Council's total expenditure for 2023–24 is anticipated to be \$234.1 million. This includes operating expenditure of \$151.7 million and capital expenditure of \$82.4 million.

2023–24 Expenditure for every \$100 spent



Employee Costs

Employees are responsible for the provision of Council's key services, including the ongoing maintenance of open space areas, roads, libraries, sporting and community facilities, and health and community care, as well as many other services. Employee costs include all labour related expenses such as salaries, wages and on-costs, leave entitlements, employer superannuation and workers compensation insurance. However, the cost of temporary/agency staff is not included here.

In 2023–24, employee costs are projected to be \$5.1 million higher than 2022–23 due to the following factors:

- Enterprise Agreement increase (costed at 5.0%)
- Superannuation Guarantee increase from 10.5% to 11.0% from 1 July 2023
- Prudent management of staff vacancies during 2022–23
- Additional contract and permanent roles to deliver priority Council projects and services in 2023–24

Materials

Council's materials budget includes payments for physical goods such as office consumables, water, fuel, electricity, safety equipment, and infrastructure maintenance materials. Electricity costs have increased by 75% from January 2023.

Contractors

Contractor expenditure includes payments for the provision of external services. Major areas of anticipated contractor expenditure for Council in 2023–24 include, but are not limited to: waste management, maintenance of infrastructure and building assets, temporary/agency staff, specialist resources/consultants.

Capital Expenditure

The City of PAE owns and manages a large and diverse community infrastructure portfolio with an approximate value of \$1.7 billion. These assets, including roads, footpaths, stormwater drains, community buildings, parks, reserves, plant and fleet, play a vital role in the quality of life for the local community. Council invests in the renewal and upgrade of these assets to service the community for current and future generations. Council also receives 'gifted' or 'donated' assets from developers. These assets attract ongoing operational and maintenance costs over their lifetime.

In 2023–24, we will be delivering a total capital works program of \$82.4 million, including \$45.7 million on renewal/replacement of existing assets and \$36.7 million on new/upgraded assets. The following table summarises Council's planned Capital Works Program:

Capital Expenditure	2023–24 Budget (\$m)
Street Lighting	3.4
Footpaths	3.5
Roads	18.7
Stormwater	9.1
Pump Stations	1.0
Parks & Gardens	15.8
Buildings	17.8
Yitpi Yartapuultiku	15.1
Waste Management	0.1
Major Plant & Fleet	5.6
Minor Plant	0.5
Furniture & Equipment	1.1
Master Plans	0.7
Carry Over Provision	(10)
	82.4

Financing the Budget

The City of PAE is currently in a very strong financial position, with capacity to invest in intergenerational asset renewal and upgrades. However, in the interests of intergenerational equity, it is important that each generation of ratepayers meets the cost of the services and community assets they consume. Borrowings are a very effective tool to deliver intergenerational equity across long-lived assets and infrastructure.

Council has historically restricted borrowing to capital expenditures and this principle is reflected in Council's Treasury Management Policy. In accordance with this policy, Council aims to manage its finances holistically. This means that Council will:

- Not retain or quarantine money for a particular future purpose
- Borrow funds in accordance with the projections set out in its Long-Term Financial Plan and
- Apply any funds not immediately required to meet approved expenditure to reduce its level of borrowings or to defer and/or reduce the level of new borrowings that would otherwise be required

In order to achieve continued investment in Council's assets, and in accordance with Council's Treasury Management Policy, the budget proposes an additional drawdown of its cash advance debenture facility (CAD) to the value of \$40 million for the 2023–24 financial year.

The following schedule is a summary of budgeted movements in borrowings:

Borrowings	2023–24 Budget (\$m)
Fixed Debenture Loans:	
Projected Opening Balance	0.0
New Loans	0.0
Principal Repayments	0.0
Projected Closing Balance 30 June 2024	0.0
Cash Advance Debenture Facility (CAD):	
Projected Opening Balance	25.2
Net Drawdowns	40.0
Net Repayments	0.0
Projected Closing Balance 30 June 2023	65.2
Total Projected Borrowings 30 June 2023*	65.2

* excludes lease liabilities

Financial Ratios

To assist Council in meeting its objective of financial sustainability, a series of financial indicators endorsed by the Local Government Association of South Australia are maintained. The following table details these financial indicators.

Ratio	Target Range*	2022–23 Projected	2023–24 Budget
Operating Surplus Ratio	0%-15%	-1.3%	1.2%
Net Financial Liabilities Ratio	35%-100%	35.0%	58.0%
Asset Renewal Funding Ratio	100%	103.0%	131.7%
Interest Payment Ratio	1%-5%	0.3%	1.1%

* Target as per LTFP 2023-32 and/or Treasury Management Policy

All financial ratios are forecast to be within their 'conservative' target ranges for 2023–24.

Operating Surplus Ratio = Operating Surplus divided by Total Operating Revenue

The extent to which the current generation of ratepayers is meeting the costs of services they are consuming. The larger the ratio the more revenue is available to fund infrastructure expenditure and/or repay borrowings.

Net Financial Liabilities Ratio = Net Financial Liabilities divided by Total Operating Revenue

Indicates the extent to which net financial liabilities of Council can be met out of a single year's operating revenue.

Asset Renewal Funding Ratio = Asset Renewal Expenditure divided by Asset Management Plan (AMP) Renewal Expenditure

Indicates the extent to which infrastructure assets are being renewed in line with AMP's, thereby maintaining service levels to the desired standard.

Interest Payment Ratio = Annual Interest Payments divided by Annual Operating Revenue

Ensures the Council only borrows to a level that results in interest costs that are reasonably manageable in relation to the Council's level of operating revenue.

Appendix I

Statement of Financial Position

	2022–23 Projected (\$m)	2023–24 Budget (\$m)
Assets:		
Current Assets		
Cash & Cash Equivalents	0.5	0.5
Trade & Other Receivables	4.2	4.0
Inventories	0.3	0.3
Other Current Assets	0.0	0.0
	5.0	4.8
Non-Current Assets		
Financial Assets	0.0	0.0
Equity Accounted Investments in Council Businesses	1.6	1.3
Infrastructure, Property, Plant & Equipment	1,677.6	1,721.9
Other Non-Current Assets	0.0	0.0
	1,679.2	1,723.3
Total Assets	1,684.2	1,728.1
Liabilities		
Current Liabilities		
Trade & Other Payables	13.0	13.6
Borrowings	0.8	0.8
Short-Term Provisions	12.9	13.1
	26.7	27.5
Non-Current Liabilities		
Long-Term Borrowings	26.0	65.2
Long-Term Provisions	0.8	0.8
	26.8	66.0
Total Liabilities	53.5	93.6
Net Assets	1,630.7	1,634.5
Equity		
Accumulated Surplus	882.6	896.8
Asset Revaluation Reserve	734.4	734.4
Other Reserves	13.7	3.3
Total Equity	1,630.7	1,634.5

Appendix 2

Statement of Changes in Equity

	Accumulated Surplus (\$m)	Asset Revaluation Reserve (\$m)	Other Reserves (\$m)	Total Equity 2023–24 (\$m)
Opening Balance	882.6	734.4	13.7	1,630.7
Net Surplus / (Deficit) for Year	3.8	0.0	0.0	3.8
Other Comprehensive Income	0.0	0.0	0.0	0.0
Transfers between Reserves	10.4	0.0	(10.4)	0.0
Balance at End of Period	896.8	734.4	3.3	1,634.5

Appendix 3

Statement of Cash Flows

	2022–23 Projected (\$m)	2023–24 Budget (\$m)
Cash Flows from Operating Activities		
Receipts		
Operating Receipts	139.7	153.7
Investment Receipts	0.1	0.1
Payments		
Operating Payments to Suppliers & Employees	(100.3)	(111.3)
Finance Payments	(0.5)	(1.8)
	39.0	40.7
Cash Flows from Investing Activities		
Receipts		
Grants Specifically for New or Upgraded Assets	3.7	1.9
Sale of Replaced Assets	1.3	0.5
Sale of Surplus Assets	0.0	0.0
Sale of Non-Current Assets Held for Sale	0.0	0.0
Payments		
Expenditure on Renewal / Replacement of Assets	(33.9)	(45.7)
Expenditure on New / Upgraded Assets	(27.7)	(36.7)
Capital Contributed to Equity Accounted Council Businesses	0.0	0.0
	(56.5)	(79.9)
Cash Flows from Financing Activities		
Receipts		
Proceeds from LGFA Cash Advance Debenture	16.2	40.0
Proceeds from New Borrowings	0.0	0.0
Payments		
Repayments of LGFA Cash Advance Debenture	(1.1)	0.0
Repayments of Borrowings	0.0	(0.8)
	15.1	39.2
Net Increase/(Decrease) Cash Held	(2.5)	0.0
Cash & Cash Equivalents at Beginning of Period	3.0	0.5
Cash & Cash Equivalents at End of Period	0.5	0.5

Appendix 4

Uniform Presentation of Finances

	2022–23 Projected (\$m)	2023–24 Budget (\$m)
Operating Surplus / (Deficit) before Capital Amounts		
Operating Revenues	139.5	153.6
Less Operating Expenses	(141.3)	(151.7)
	(1.8)	1.9
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(33.9)	(45.7)
Add back Depreciation, Amortisation and Impairment	35.9	37.5
Add back Proceeds from Sale of Replaced Assets	1.3	0.5
	3.2	(7.7)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(27.7)	(36.7)
Capital Contributed to Equity Accounted Council Businesses	0.0	0.0
Add back Amounts received specifically for New and Upgraded Assets	3.7	1.9
Add back Proceeds from Sale of Surplus Assets	0.0	0.0
	(23.9)	(34.8)
Net Lending / (Borrowing) for Financial Year	(22.5)	(40.5)
Closing Borrowings (Includes Leases)	(26.8)	(66.0)

Appendix 5

Capital Works Plan 2023–24

SCHEDULE OF STREET LIGHTING WORKS

LED StreetLights Phase I

\$3,380,000

SCHEDULE OF FOOTPATH WORKS

Birkenhead - Darton St (Workman St to May St)
 Birkenhead - Fletcher Rd (Hughes St to Hilton St)
 Birkenhead - Maintenance by Suburb
 Dry Creek - Churchill Rd North Stage 3 of 3 (Railway Tce to Cormack Rd)
 Dudley Park - Janice Jensen Reserve (Bike path) Stage 1 of 2 and Star Ave (Talbot Rd to East end)
 Enfield - Centre Pde (Enfield Library to driveway)
 Enfield - Kensington Cr (Barrington Ave to Whittington St)
 Gepps Cross - Waldaree St (Boulderstone Rd to Kenworth Rd)
 Gilles Plains - Sudholz Rd (Sir Ross Smith Bvd to Grand Junction Rd)
 Gillman - Bedford St Stage 2 (Bus Stop 36A to Maritime Ct)
 Gillman - Railway Reserve Gillman
 Greenacres - Bridgeford St (Wingate St to Berryman St)
 Greenacres - Esther Binks Ave (Birdwood Rd to Floriedale Rd)
 Greenacres - Karoomba Ave (Wooten St to Muller Rd)
 Hillcrest - Delhi St (Patricia Ave to Beatty Ave)
 Hillcrest - Ray Norton Reserve
 Klemzig - OG Rd (First St to North East Rd) Stage 2 of 3
 Largs North - Kolapore Ave (Mimosa Ct to Carnarvon Tce)
 Lightsview - various locations
 North Haven - Arcadia Ct
 North Haven - Schroder Ct
 Northfield - Grand Junction Rd (Cox Tce to Fosters Rd)
 Northfield - Hampstead Rd (Folland Ave to East Parkway)
 Oakden - Harry Wierda Reserve Stage 2
 Ottoway - Agnes St (Arnold St to Henry St)
 Port Adelaide - Access improvements and wayfinding signage associated with Port Dock Railway Station Project
 Port Adelaide - Commercial Rd (Providence Rd to Grand Junction Rd) Streetscape
 Port Adelaide - Timpson St (McLaren Pde to Divett St)
 Queenstown - Old Port Rd (Tapleys Hill Rd to Webb St)(Kings Ct to Council Boundary)
 Queenstown - Westport Reserve
 Rosewater - Bowyer St (Canning St to Clancy St)
 Rosewater - Canning St (Short St to Lincoln St)
 Rosewater - Lambert St (Lincoln St to Grand Junction Rd)
 Rosewater - Lincoln St (Russell St to Buxton St)
 Rosewater - Newcastle St (Judith St to Dundas St, Starr St to Chad St, Tapp St to Bollmeyer Lane, Bowyer St to Grand Junction Rd)
 Valley View - Nelson Rd (Down Dr to Access Rd)
 Various Locations - Adhoc Customer Requests
 Various locations - Bus Stop Upgrades and DDA Compliance including pedestrian ramps and crossings

\$3,494,500

SCHEDULE OF ROAD WORKS

Reconstruction Program

Gilles Plains - Bracken Ave (Lurline Ave to Mckinlay Ave)
Gilles Plains - Grant Ave (Kopoola Cres to McKinlay Ave)
Oakden - Acorn Pde (Sir Ross Smith Bvd to End)
Oakden - Hardwick St (Saltram Pde to Acorn Pde)
Oakden - Victoria Dr (Hanbury Ct to End)
Oakden - Woodland Dr (Conservatory Cct to Sir Ross Smith Bvd)
Port Adelaide - Wauwa St Streetscape upgrade
Queenstown - Victoria St Streetscape upgrade
Windsor Gardens - Dicksons Rd (Lyons Rd to Longview Rd)
Windsor Gardens - Kingswood Rd (Palmerston Rd to Dicksons Rd)

Deep Lift Program

Gilles Plains - Wandana Ave (Grand Junction Rd to North East Rd)
Port Adelaide - Bedford St (Either Side of Rail Lines)

Reseal Program

Clearview - Milton Ave (Kent Ave to Hampstead Rd)
Clearview - Tennyson St (Milton Ave to Gordon Ave)
Enfield - Eddy St (Coles St to Swindon St)
Enfield - Park Tce (Darlington St to Eddy St)
Gilles Plains - Dally Rd (Blacks Rd to Lurline Ave)
Gilles Plains - Edwards Ct (Swanson Ave to End)
Gilles Plains - Grant Ave (McKinlay Ave to Milbank Ave)
Gilles Plains - Hendry Ct (End to End)
Gilles Plains - Karratta St (Carona Ave to Wandana Ave)
Gilles Plains - Kopoola Cres (Wandana Ave to Lurline Ave)
Gilles Plains - McKinlay Ave (Lurline Ave to Grant Ave)
Gilles Plains - Milbank Ave (Cameron Ave to End)
Gilles Plains - Powell St (McKinlay Ave to Hendry Ct)
Gilles Plains - Swanson Ave (Blacks Rd to Lurline Ave)
Hampstead Gardens - Dyott Ave (Lyll Ave to Kirby Ave)
Hampstead Gardens - Frome Ave (The Parkway to End)
Hampstead Gardens - The Parkway (Dyott Ave to Dyott Ave)
Holden Hill - Andrew Ave (Dundee Ave to Tarton Rd)
Holden Hill - Baird Ave (Rosyth Rd to Tarton Rd)
Holden Hill - Dundee Ave (Andrew Ave to Tarton Rd)
Holden Hill - Gaelic Ave (Aberdeen Ave to Tarton Rd)
Holden Hill - Rosyth Rd (Andrew Ave to Dundee Ave)
Klemzig - Andrea Way (Spring Gr to River St)
Klemzig - Marty Gr (Second Ave to Andrea Way)
Klemzig - Parkwood Gr (Second Ave to Stacey Cres)
Klemzig - Price Ave (OG Rd to End)
Klemzig - Spring Gr (Second Ave to Andrea Way)
Klemzig - Stacey Cres (Price Ave to Parkwood Gr)
Klemzig - Tregoweth Ct (OG Rd to End)
Klemzig - Yvonne St (Second Ave to End)
Largs North, Strathfield Tce - new footpath adjacent Fort Largs Development
Manningham - Benjamin St (Hampstead Rd to Ways Rd)

Manningham - Heath Ave (Romily Ave to Templewood Ave)
 Manningham - Lorraine Ave (Hampstead Rd to Willow Ave)
 Manningham - Romily Ave (Hampstead Rd to Ways Rd)
 Manningham - Templewood Ave (Hampstead Rd to Willow Ave)
 Manningham - Willow Ave (Benjamin St to North East Rd)
 North Haven - Hutley Rd (Macedonia St to Railway Tce)
 North Haven - Railway Tce (Marmora Tce to Northern End)
 Northfield - Brown St (Stirling St to Holt St)
 Northfield - Cogdell Ct (Neville St to End)
 Northfield - Harrington Gr (Norton St to Jolly Ave)
 Northfield - Holt St (Stirling St to End)
 Northfield - Hoods Rd (Briens Rd to Strawson Rd)
 Northfield - James Ave (Laing St to Neville St)
 Northfield - Jolly Ave (Norton St to Strawson Rd)
 Northfield - Laing St (James Ave to Briens Rd)
 Northfield - Neville St (Stirling St to End)
 Northfield - Norton St (Stirling St to Strawson Rd)
 Northfield - Stirling St (Grand Junction Rd to Norton St)
 Northfield - Strawson Rd (Norton St to Hoods Rd)
 Northfield - Thompson Ave (Briens Rd to Hoods Rd)
 Northfield - Wicklow St (Grand Junction Rd to End)
 Oakden - Brookside St (Fosters Rd to Thorngate Ct)
 Oakden - Dovecote St (Victoria Dr to Acorn Pde)
 Oakden - Elmgate Dr (Brookside St to Sir Ross Smith Bvd)
 Oakden - Emmett Pl (Part Tce to End)
 Oakden - Farnborough St (Woodland Dr to Ashdown St)
 Oakden - Hilltop Dr (Antony St to Victoria Dr)
 Oakden - Park Tce (Saltram Pde to End)
 Oakden - Petworth St (Saltram Pde to Benthall Ave)
 Oakden - Scotney Ct (Sir Ross Smith Bvd to Sir Ross Smith Bvd)
 Oakden - Thorngate Ct (End to End)
 Oakden - Westwood Ct (Acorn Pde to End)
 Osborne - Barunga St (Malwa St to Koombana Tce)
 Osborne - Koombana Tce (Woodhall Rd to Northolt Rd)
 Osborne - Maloja St (Morea St to Malwa St)
 Osborne - Malwa St (Marmora Tce to Moldavia Walk)
 Osborne - Manoora St (Malwa St to Northolt Rd)
 Osborne - Manunda St (Marmora Tce to Woodhall Rd)
 Osborne - Marmora Tce (Marmora Tce to Manunda St)
 Osborne - Medina St (Northolt Rd to Moldavia Walk)
 Osborne - Morea St (Marmora Tce to Moldavia Walk)
 Osborne - Northolt Rd (Military Rd to Barunga St)
 Osborne - Pinner Rd (Koombana Tce to Military Rd)
 Osborne - Woodhall Rd (Malwa St to Military Rd)
 Queenstown - Laneway (Webb St to Portland Rd)
 Windsor Gardens - Beaverdale Ave (Pittwater Dr to Brookvale Rd)
 Windsor Gardens - Brookvale Rd (Beaverdale Ave to Greenbank Dr)
 Windsor Gardens - Cadell St (Mckay Ave to End)
 Windsor Gardens - Cressy Ave (Kingswood Rd to Dicksons Rd)
 Windsor Gardens - Kambula St (North East Rd to Cadell St)
 Windsor Gardens - Kilde Ave (Brookvale Dr to Lothian Ave)
 Windsor Gardens - Knox St (Cadell St to Morphet St)

Windsor Gardens - Lagonda Rd (OG Rd to End)
Windsor Gardens - Lowan Rd (Longview Dr to Greenbank Dr)
Windsor Gardens - Morphett St (End to End)

Rejuvenation Program

Road Program - Rejuvenation Treatment of roads

Traffic Management

All Traffic Control Hazardous Locations
Holden Hill, Klemzig, Windsor Gardens Local Area Traffic Management
Integrated Transport Strategy
Manningham / Hampstead Gardens / Hillcrest / Gilles Plains Local Area Traffic Management - Continuation of Stage 1, Review of Stage 2
Narrow Streets implementation
Port Adelaide Local Area Traffic Management
Walking and Cycling Plan
Way to Go Program and school safety improvements

\$18,700,500

SCHEDULE OF STORMWATER WORKS

Aquifer Storage and Recovery upgrades - Water reuse and water quality works (design and Investigation)
Barker Inlet Central - Construction of upgrades Short St/Frederick St/John St
Construction of upgrades in Talbot Rd, Croydon Park Stage 1
Lefevre - Lulu Jetty Rd Main Upgrade Design
Lefevre - Mersey Pump Station - Detailed Design of drainage upgrades
Lefevre - Review of soakage catchments in the Semaphore Area and options study to look at ways to better manage flooding
Lefevre Peninsula Stormwater Management Plan - Kolapore Ave - Construction of Basin and Lateral Drain
New and Upgrades of Soakage Pits as required
North Arm East - Localised Flooding review and design
North Arm East - Railway reserve to Grand Junction Rd - Upgrade concrete channel
Port Adelaide - Hack St - Lateral Drain Upgrade
Port River East - Portland Rd - Design of Lateral Drains
Port River East - Wellington St Main - Detailed Design
Port River East - Lefevre College St /Providence Place Lateral Drain Upgrade Construction
Torrens Rd - Eastern Pde - Channel upgrade
Various Locations - Design and construction outside of maintenance budget
Various Locations - Stormwater Asset condition rating and CCTV
Water Sensitive Urban Design streetscape projects
Works identified from various Urban Stormwater Management Plan Studies

\$9,068,800

SCHEDULE OF PUMP STATION WORKS

Carlisle Pump Station Manifold Coating
Hart Pump Station North - Replace Manifold
Jetty Rd Largs Bay Drainage Construction - Pump Station Upgrade Design
Lulu St - Replace pump and valves #2 and #6
Port River East - Design of Port Centre East Pump Station
Wellington Street Upgrade Pump Station & GPT Design

\$1,023,400

SCHEDULE OF PARKS & GARDENS WORKS

Sport & Recreation (Active)

Alan Iversen Athletics Reserve - High Jump and Long Jump Resurfacing
 Alberton Oval - Irrigation Pump upgrade
 Branson Ave Reserve - Tennis Sports Lighting Design
 Cornell Ave Reserve - Playspace Rubber Softfall and Half Court Replacement
 Eastern Pde - Fitness Equipment
 Fulton Reserve - Playspace Rubber Softfall Replacement
 George Crawford Reserve - New Playground Design & Consultation & Sports Lighting Replacement
 Gepps Cross Reserve - Replace Cricket Nets Artificial Grass Surface with Additional Lane
 John Hart Reserve - Netball Sports Lighting Upgrade
 Largs Reserve - Northern Tennis Courts Upgrade
 Laurie Knight Reserve - Playspace Rubber Softfall Replacement
 Lefevre Recreation Reserve - Fitness Rubber Softfall Replacement
 Lion Kevin Bob Dyer Reserve - Playspace Rubber Softfall Replacement
 Lois Bell Reserve - Irrigation Upgrade
 Lois Bell Reserve - Playspace Rubber Softfall Replacement
 Port Adelaide Reserve - Football Oval Irrigation Design
 Port Adelaide Reserve - Link Path and Lighting
 Port Adelaide Reserve - Rugby Interchange Benches
 Port Adelaide Reserve - Sports Lighting Replacement
 Regency Park Oval - New Irrigation
 Regency Park Oval - Sports Netting, Turf and Walkway
 Regency Park Reserve - Pond Construction Design
 Rushworth Reserve - Carpark Reconstruction and New Warm Up Area
 St Albans Reserve - Playspace Rubber Softfall Replacement
 Taperoo Reserve - Soccer Net Replacement (Taller Structure)
 Thomas Turner Reserve - Irrigation Design (Central & East), Sports Lighting Replacement (Scope & Design) & Central Soccer Net Replacement
 TK Shutter Reserve - Sports Lighting Design
 Vickers Vimy Reserve - Playspace, Shade Sail and Half Court Upgrade

Sport & Recreation (Passive)

Barton St Reserve - Irrigation Upgrade Design
 Bayer Ave Reserve - Playspace Rubber Softfall Replacement
 Bennett Reserve - Irrigation Design
 Betty Preston Reserve - Playspace Upgrade
 Bond St Reserve - Playspace Rubber Softfall Replacement
 Bristol Terrace - Irrigation Upgrade
 Purchase of Land for reserve
 Commercial Rd - Landscape Upgrade
 Folland Ave Streetscape - Design Landscape Upgrade
 GE Hunter Reserve - Playspace and Fitness Rubber Softfall Replacement
 Joyce Snadden Reserve - Reserve Detailed Design and Consult
 Koombana Reserve - Playspace Upgrade
 Leopold Conrad Reserve - Irrigation Upgrade
 Leopold Conrad Reserve - Replace Boardwalk
 Linear Park - Bridge Replacement and Refurbishment
 Linear Park - Public Lighting Upgrade Stage 4
 LJ Lewis Reserve - Pond Reconstruction
 Mclauchlan Rd Reserve - New Playground Design and Consult
 Multiple Passive Reserves - Signage Upgrade
 Parri Cres and Yelta Ct Reserve (New Port Quays) - Landscape and Irrigation Upgrade Stage 3

Port Rd Median - Irrigation Upgrade Stage 2
 Roundabout Intersection Bower Rd and Military Rd - Landscaping
 Roy Amer Reserve - Bank Stabilisation
 Stockade Botanic Park - Waterfall Upgrade & Memorial
 Strathfield Tce Median Largs North - Landscape Upgrade
 White Hollow Reserve - Design Walkway and Retaining
 Yongala St Reserve - Playspace Removal and Remediation

Foreshore

Largs Foreshore - Fitness Upgrade (Union-Walcot), Inclusive Playspace & Shade Sail Upgrade (Union-Walcot), Irrigation Upgrade Stage 2 (Everard - Anthony)
 Semaphore Foreshore - Shared Use Path Lighting (Anthony-Union), Dune Fence Replacement Stage 2 (Jervois-Hart), Replace Viewing Deck Surface x 2, Replace Railway Fencing, (Bower-Hart)
 Taperoo Foreshore - Header Tank and Irrigation Upgrade
 Taperoo Foreshore (Strathfield - Moldavia) - Shared Use Path Lighting, Taperoo Foreshore (Strathfield - Moldavia) - Fencing & Retaining Wall Design

Golf Facilities

Glanville Golf Course - Repair Irrigation bores
 Regency Park Golf Course - Irrigation Design, Replace Netting

\$15,843,300

SCHEDULE OF BUILDING WORKS

Civic Centre - Building A Roof Replacement
 Civic Centre - Short Term Minor Fitout Projects
 Company Square Toilet Relocation (Construct)
 Council Buildings Access System Replacement
 Duncan Fraser Reserve - New Toilet (Detailed design)
 Duncan Fraser Reserve - Upgrade Changerooms (Detailed design)
 Dynamic Gym Ottoway - Airconditioning Replacement
 Enfield City Soccer Clubrooms - Painting, Glass Replacement, Tiles & Repairs (Rushworth Reserve)
 Enfield Community Centre - Remediate Kitchen Floor Movement & Wall Cracking
 Enfield Library - Replace Glass Wall with Fire Rated Wall
 Enfield Library - Roof replacement
 Gilles Plains and Hampstead RSL - Airconditioning Replacement
 Green Buildings Projects - Net Zero Emissions Strategy
 Greenacres Reserve New Club Rooms - (Construct)
 Klemzig Reserve - Upgrade Changerooms (Detailed design)
 Largs Bay Sailing Clubrooms - Paint Repairs and Bathroom Refurbishment
 Largs Foreshore Public Toilet (Construct)
 Largs Reserve - Upgrade Changerooms (Detailed design)
 Lights Community and Recreation Centre - installation of fixed basketball rings
 Linear Park Windsor Grove - New Toilet (Construct)
 North Torrens Rugby Clubrooms - External Refurbishment and Bathroom Improvements
 Pauls Drive Reserve - New Toilet (Construct)
 Port Adelaide Basketball Stadium - Roof Repairs
 Port Adelaide Cricket Club - Shed Replacement
 Port Adelaide Library - Glass Replacement

Port Adelaide Library - Lift Upgrade and Upstairs Refurbishment (Construct)
 Port Adelaide Visitor Information Centre renewal works
 Rellum Rd Depot - Replace Shed Building, replace storage bunkers
 175 St Vincent Street - Roof Replacement
 TK Shutter Club/Change Room Upgrade (Construct)
 Town Hall - Solar Panels
 Yitpi Yartapuultiku

\$32,827,400

SCHEDULE OF OTHER CAPITAL EXPENDITURE

Waste Management Equipment

New Waste Bins
 New Green Waste Bins
 New Recycling Bins

Major Plant and Fleet

Major Plant & Fleet Replacement

Minor Plant

Minor Capital Purchases

Furniture & Other Equipment

Furniture & Equipment

Master Planning

EP Nazer / John Hart Reserve - Master Plan Scope and Engage
 Semaphore Master Plan - Scope and Engage
 Thomas Turner Reserve - Master Plan Scope and Engage

\$8,025,800

Provision for Carry Over Works (\$10,000,000)

\$82,363,700

Appendix 6

Valuation & Rating Policy

1 Valuation Methodology and Adoption

- 1.1 Council uses Capital Value as the basis for valuing land within the Council area. Capital Value is the value of the land and all of the improvements on the land. The Council will adopt the capital valuations distributed by the Valuer-General for all properties. Valuations are adopted as at 1st of January in the rating year.

2 Differential General Rates

- 2.1 All land within the council area, except for land specifically exempt under Section 147 (2) of the Local Government Act 1999 ('the Act') is rateable. The Act provides for a council to raise revenue through a general rate, which applies to all rateable land, or through differential general rates, which differentially apply to classes of rateable land. Council uses a differential rating system to raise revenue based upon Land Use to ensure a fair and equitable distribution of rates within the City of Port Adelaide Enfield. In applying this approach Council will take into consideration all prevailing economic conditions and changes and adjust its differential rates accordingly, to ensure an appropriate and fair equalisation of rates across all land use categories.
- 2.2 The differential general rate Land Use categories are as follows:
 - Category 1 - Residential
 - Category 2 - Commercial – Office
 - Category 3 - Commercial – Shop
 - Category 4 - Commercial – Other
 - Category 5 - Industry – Light
 - Category 6 - Industry – Other
 - Category 7 - Primary Production
 - Category 8 - Vacant
 - Category 9 - Other
 - Category 10 - Marina Berths

These differential rates will be used to determine the rates in the dollar for all properties within the City of Port Adelaide Enfield area for the financial year. These rates will be specified in Council's rate declaration for each financial year.

3 Minimum Rate

- 3.1 A minimum amount payable by way of general rates is determined to apply to the whole of an allotment (including land under a separate lease or licence) and only one minimum amount is payable in respect of two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. The Minimum Rate to apply to properties within the City of Port Adelaide Enfield will be detailed in Council's rate declaration for each financial year.

4 Regional Landscape Levy

- 4.1 The Council, under the Landscape South Australia Act 2019, is required to collect this levy. It does so by imposing a separate rate for all rateable properties within the Council area. For each financial year, the levy for each property will be determined by using the calculation below:

Total Capital Value divided by the Total Amount Required (set for the financial year by the Green Adelaide Board). This determines an appropriate rate in the dollar, and this rate in the dollar will then be applied to each property.

The Council does not retain any of the revenue raised by way of the separate rate or determine how the Board spends the funds.

5 Payment of Rates

- 5.1 The due date for payment of rates will be detailed in Council's rate declaration for each financial year. Typically, these will be by four instalments, due on 1 September, 1 December, 1 March and 1 June. However, the total amount of rates may be paid in full at any time.

- 5.2 Council has determined that rates may be paid by the following methods:
- Internet - Council's home page www.cityofpae.sa.gov.au
 - BPAY - Telephone or internet payments
 - Centrepay - Deductions directly from Centrelink payments
 - Direct Debit - Direct from either a Cheque or Savings account
 - In person - At Council Offices
 - Australia Post - Post Office, Telephone, or Internet
 - Telephone - 8405 6600
 - By Mail - City of Port Adelaide Enfield, PO Box 110, Port Adelaide 5015

6 Late Payment of Rates

- 6.1 Council imposes an initial penalty (a fine) of 2% as prescribed under the Act on any instalment that is received after the due date. A further interest charge (at the prescribed interest rate) will be applied at the end of each month thereafter on any balance (including fines and interest) that remains unpaid.
- 6.2 When the Council receives a payment in respect of overdue rates the Council applies the money received in the order set out below in accordance with Section 183 of the Act:
- First - to satisfy any costs awarded in connection with court proceedings;
 - Second - to satisfy any interest costs;
 - Third - in payment of any fines imposed;
 - Fourth - in payment of rates, in chronological order (starting with the oldest debt first).

7 Mandatory Rebates

- 7.1 Council will grant mandatory rate rebates at the prescribed rate in accordance with Sections 160 to 165 of the Act:
- S160 – Health Services 100% Rebate
 - S161 – Community Services (Including Housing Associations) 75% Rebate
 - S162 – Religious Purposes 100% Rebate
 - S163 – Public Cemeteries 100% Rebate
 - S164 – Royal Zoological Society of SA 100% Rebate
 - S165 – Educational Purposes 75% Rebate

- 7.2 Where the Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, the Council will grant the rebate accordingly. Where the Council is not satisfied based upon the information in its possession or otherwise does not hold relevant information it will require the person or body to provide evidence to confirm their eligibility for a rate rebate.

- 7.3 Where a person or body is entitled to a mandatory rebate of 75 percent, the Council may, pursuant to Section 159 (4) of the Act, and at Council's absolute discretion, increase the rebate to greater than 75 percent. The Council may grant a higher rebate upon application, or on its own merit. In either case, the Council will take into account those matters set out in this policy and other matters considered relevant to the application.

8 Discretionary Rebates

- 8.1 A discretionary rate rebate may be granted by the Council at its absolute discretion up to and including 100 percent relief pursuant to Section 166 of the Act.
- 8.2 Any person or body seeking a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any additional information the Council may reasonably require. First time applicants can request a form via email or on Council's website.
- 8.3 The Council will advise an applicant for a rebate of its determination of that application in due course, after receiving the application and receiving all information requested by Council. The advice will state:
- If the application has been granted, the amount of the rebate; or
 - If the application has not been granted, the reasons why.

- 8.4 Consideration of discretionary rebates will examine matters relevant including, but not limited to:
- Whether the applicant is public sector body, a private not-for-profit body, or a private for-profit body;
 - The specific sub-section of the Act under which an application is made;
 - Why there is a need for financial assistance in the form of a rates rebate;
 - The level of rebate being sought and why it is appropriate;
 - Whether the applicant is in receipt of or is eligible for a community grant;
 - Consideration of the full financial consequences of the rebate for Council;
 - The community need that is being met by activities carried out on the land;
 - The extent to which activities provide assistance to the relief of disadvantaged persons;
 - The range of community services the applicant is providing within the Council area;
 - Services and/or facilities provided by groups being open for broad community use and not restricted to individuals or small groups;
 - The ratepayer's ability to pay and fairness of rates distribution that ensures an equitable approach is taken with the community;
 - The financial position of the applicant;
 - The extent of financial assistance, if any, being provided to the applicant and in respect of the land by Commonwealth or State agencies;
 - Any other matters and policies of the Council, which the Council considers relevant.
- 8.5 All persons or bodies wishing to apply to the Council for a discretionary rebate of rates must do so on or before 1 May in the financial year for which the rebate is sought.
- 8.6 The Council may grant a rebate of rates on such conditions as the Council thinks fit.

9 Lapse of Entitlement for Rebates

- 9.1 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.
- 9.2 Where an entitlement to a rebate of rates ceases

or no longer applies during the course of a financial year, the Council will recover rates at a proportionate amount relating to the remaining part of the financial year as entitled under the Act and provide the applicant with a revised Rates Notice and letter advising of action taken.

10 Eligibility Review

- 10.1 Council will periodically issue a questionnaire survey to rebate recipients to confirm the applicant still meets the eligibility criteria. Should the questionnaire not be returned, the rebate for the following year may no longer be provided, at Council's discretion.

11 Rate Remission or Postponement (Hardship)

- 11.1 Council may postpone or remit rates in whole or part under Section 182 (1) of the Act if satisfied on the application of a ratepayer that payment would cause hardship.
- 11.2 The Council has an absolute discretion to:
- Allow or decline postponement, remission of rates, service charges or a payment arrangement; and
 - Determine the amount of any such postponement, remission of rates, service charges or a payment arrangement.
- 11.3 A ratepayer experiencing financial hardship may submit an application in writing to the Council's Team Leader Property & Rating, with sufficient information to enable an objective assessment of the individual circumstances. The supporting information will need to substantiate the ratepayer is currently experiencing financial hardship. The Council treats any such information confidentially.
- 11.4 The amount of any rate remission granted will not be greater than the difference between the minimum rate and the amount of rates raised. The Regional Landscape Levy is payable in full.

12 Rate Postponement (Seniors)

- 12.1 An application may be made to Council by ratepayers who meet the criteria required for qualification for postponement of rates under Section 182A of the Act. The following criteria applies:
- the person is a prescribed ratepayer, or is the

domestic partner of a prescribed ratepayer; and

- the rates are payable on land that is the principal place of residence of the prescribed ratepayer; and
- the land is owned by:
 - the prescribed ratepayer; or
 - the prescribed ratepayer and his or her domestic partner (and no other person has an interest, as owner, in the land); and
- the application must be made in the prescribed form and be accompanied by such information as the Council may reasonably require; and
- the account must be current (i.e. there are no arrears).

12.2 Where a postponement of rates is granted, the postponement will only apply to the value of annual rates more than \$500. The first \$500 of annual rates must be paid in accordance with Section 182A of the Act.

12.3 Interest will still accrue on postponed amounts at the prescribed interest rate. However, fines will not be imposed, if the terms of the arrangement are honoured by the ratepayer.

13 Deceased Estates

13.1 Council will remit fines and interest for a period of twelve (12) months from the 'date of death' recorded on the death certificate, except in the circumstances where a property is held jointly with a person(s) or body.

13.2 Council are unable to obtain the death certificate on behalf of a ratepayer. On this basis, the death certificate must be provided to Council by the Executor of the Estate before the remission can take place. Extensions over the initial 12 month period may be granted upon receipt of a written request from the Executor, and will be considered on its merits.

14 Sale of Land for Non-Payment of Rates

14.1 Section 184 of the Act provides that a Council may sell any property where the rates have been in arrears for three (3) years or more and a payment plan is not in place or is not being adhered to. Where Council has followed its debt treatment plan and determines, as a last resort, to pursue the sale of a property due to

non-payment of rates, Council will notify the land owner of its intentions if payment of the outstanding amount is not received within one month.

14.2 Council recognises that there are circumstances where property owners are unable to make rate payments. This may include but not be limited to:

- Health or social issues;
- Financial hardship;
- The owner is awaiting sale or settlement of the property.

14.3 Where Council is satisfied there are legitimate circumstances for the non-payment of rates, action to sell a property in accordance with Section 184 of the Act may be paused or discontinued at the absolute discretion of Council.

15 Elected Member Communication

15.1 Elected Members will be provided appropriate notification when Section 184 is enacted by the Chief Executive Officer, to ensure transparency in the recovery process.

16 Definitions

Ratepayer - a person who is responsible for amounts of rates levies, fees, or other charges due and payable to the Council and appears in the assessment record as the owner or occupier of a rateable property.

Prescribed Ratepayer - a ratepayer who is the holder of a current State Seniors Card or a person eligible to hold such a card who has applied but is yet to be issued with a card.

Hardship - refers to a person or body experiencing a lack of financial means that may be temporary or ongoing that has been substantiated by provision of relevant supporting evidence. A situation where a person chooses not to meet a liability for an unpaid debt is not considered to be hardship.

Remission - a reduction of the rates amount to be paid or the return of part or all of an amount of rates pursuant of Section 182 of the Act.

Mandatory rebate - a rebate which has been applied under Sections 160 to 165 of the Act.

Discretionary rebate - a rebate which has been applied under Sections 166 of the Act.

Not-for-Profit organisation - an organisation that does not operate for the profit, personal gain or other benefit of particular people (for example, its members and the people who run it, or their friends or relatives).



Annual Business Plan 2023–24

www.cityofpae.sa.gov.au/budget

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