



ANNUAL BUSINESS PLAN & BUDGET 2021/22



Inside and front cover: Patrons at the opening of the new Grenville Hub located in Prince George Plaza in the Playford CBD, Elizabeth.

We acknowledge and pay our respects to the Kurna people, the traditional custodians whose ancestral lands we gather on. We acknowledge the deep feelings of attachment and relationship of the Kurna people to country and we respect and value their past, present and ongoing connections to the land and cultural beliefs.

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Foreword

This Annual Business Plan and Budget was developed in line with our Strategic Plan 2020-24, which focuses on our community and city foundations.

When we engaged with our community in 2020 as part of our Strategic Plan review, they told us they wanted us to focus on their foundational needs, from having safe roads and a neighbourhood that looks nice, to local employment opportunities and a Council that talks to them more and uses their money wisely. We have used these community themes in our Strategic Plan to focus on things that impact our community's everyday life and develop better outcomes for everyone.

In addition, Council's decision making filters ensure we maximise opportunities to leverage external funding, finish what we have started in terms of longer term projects, meet all our legislative requirements and legal obligations all while sticking to our finance strategy.

Council has achieved a sustainable operating surplus since 2019/20, and we have maintained this for 2021/22 despite the social and economic challenges faced throughout the COVID-19 pandemic. The positive impact of operating surpluses over the last few years have accumulated to help reduce Council's overall debt in 2021/22. We are committed to our finance strategy to achieve long term financial sustainability, responsibly managing debt and promoting the growth of the city.

Our expenditure budget of \$110M supports the delivery of existing services ensuring we continue to provide important services such as library and community programs, waste management and verge mowing to our community.

About \$21.9M of our budget will be spent on renewing or replacing existing assets such as kerbs, footpaths, roads and recreational sporting facilities. Work includes the renewal of transport assets throughout 25 suburbs, footpath renewals across 11 suburbs as well as the replacement of stormwater and recycled water assets across the city. Significant work will take place at the Aquadome, along with minor work at four halls and clubrooms, and the John McVeity Centre, and various assets such as

shelter and seating replaced at 30 parks and reserves.

We are introducing a range of new projects in 2021/22 and, in line with our decision making filter to leverage external funding, Council has pursued and proactively sought government stimulus funding opportunities to help pay for infrastructure investments and other community projects. This is a great example of two tiers of government coming together to invest in our community. We have been successful in receiving State Government funding for Fremont Park Stage 3, Stebonheath Road Stage 2, the Park Road Drainage System, Playford Sports Precinct – Central District Football Club Change Rooms (Elizabeth Oval), Playford International College Floodlights, as well as Softball Lights – all important projects for our community. We are also waiting to hear about grant funding applications for other projects.

This year our Continuous Improvement program has again looked at ways we can deliver services more efficiently for our community, with over \$1M of ongoing savings identified for 2021/22. These savings will be used to partially offset additional costs to our budget.

Our commitment to deliver a balanced budget whilst delivering key projects that support our community's foundational needs has resulted in a rate increase of 1.25 per cent for 2021/22. The budget supports the growth and renewal of the city and the delivery of quality services the community relies on.



Glenn Docherty
Mayor



Sam Green
Chief Executive
Officer

Handwritten signatures of Glenn Docherty and Sam Green in blue ink.

Executive Summary

Each year Council plans the services and programs it will deliver to the community in its Annual Business Plan and Budget, Long Term Financial Plan and Asset Management Plans.

This Annual Business Plan and Budget lists the outcomes the City of Playford will achieve during 2021/22 and has been developed in line with the decision-making filters and community themes outlined in our Strategic Plan 2020-24. This includes maximising opportunities for external funding, finishing what we have started and meeting our legislative requirements and legal obligations. Our Finance Strategy is also a key consideration in making sure we achieve long term financial sustainability while still delivering planned services, responsibly managing debt and promoting the growth of the city.

We have developed a balanced budget that supports the growth of the city and the provision of quality services. Our expenditure budget is \$110M, most of which supports the delivery of existing services such as community facilities, services and programs; city maintenance; waste and recycling; public health, regulatory and environmental services; and local business support.

Council will spend over \$21.9M of its capital budget on renewing or replacing existing assets such as kerbs, footpaths, roads and recreational and sporting facilities. A revaluation of Council's assets is currently being undertaken and once complete Council will decide on the best avenue for sharing the impact with the community.

During the development of our Strategic Plan in 2020, our community told us they wanted to focus on their foundational needs which means addressing the things that impact their everyday lives, from having safe roads, well presented neighbourhoods and local employment opportunities, to a Council that talks to them more and uses their money wisely.

These foundational needs have been used to determine what new services or assets will be introduced for 2021/22. We have also had a large number of grant funding opportunities available this year, including stimulus funding to aid post-COVID economic recovery. This has given us the opportunity to bring forward work from subsequent Strategic Plans to take advantage of grant funding. To date we have been successful with five of nine applications.

The Annual Business Plan and Budget includes the following new projects:

- Munno Para Linear South Reserve Irrigation
- New Footpath Projects
- Open Space Minor Projects
- Sport & Recreation Minor Projects
- Traffic Management Minor Projects
- Virginia Main Street Sewer
- Park Road Drainage System**
- Stebonheath Road Upgrade Stage 2**
- Curtis Road/Peachey Road Intersection Minor Safety Upgrades*
- Fremont Park Stage 3**
- McGilp Reserve Upgrade*
- Playford Sports Precinct - Central District Football Club Change Rooms (Elizabeth Oval) and Playford International College Floodlights**
- Playford Sports Precinct – Softball Lights**
- Stebonheath Road/Dalkeith Road Intersection Upgrade*

**Pending grant application*

*** Successful grant application*

A number of cost pressures will be incurred in 2021/22 including increased costs for insurance premiums, an income protection guarantee, superannuation guarantee and hard waste collection services, as well as our contribution to the State Government E-Planning Portal.

This Annual Business Plan provides details on how we will fund the inflationary costs for our existing services, new services and assets, and cost pressures, as outlined above. These additional costs to our budget have been partially offset with over \$1M of Continuous Improvement savings as well as \$0.4M of Growth Revenue. This has resulted in an average rate increase of 1.25% for 2021/22.

Further information can be found in the Budget Breakdown section on page 9.

This Annual Business Plan and Budget shows Council's commitment to listening to our community's needs through the introduction of foundational initiatives, and continuing to invest in assets that meet the social and infrastructure needs of our growing city. We are delivering a balanced budget and sticking to our Financial Strategy to achieve long term financial sustainability.

Our Strategic Planning Framework

Our **Strategic Plan*** guides all phases of our Strategic Planning Framework. It states council's four-year goals for the city and provides direction for decision-making and how we prioritise our resource allocation. Each of the three phases of our Strategic Planning Framework are outlined below:

► Plan

Our high level plans guide our investment. The **Playford Community Vision 2043*** was developed in 2013 based on extensive community engagement and reflects the longer term aspirations of the community, organised under the goals of Prosperity, Liveability and Happiness.

Our **City-wide Strategies** focus on a particular asset class such as open space or cycling and walking and help prioritise projects across the city. Our **Masterplans** outline our vision across a particular precinct or project area such as the Lyell McEwin Health Precinct or Virginia Township.



► Invest

We continue to invest in our growing community by undertaking new projects and delivering new services. The **Long Term Financial Plan*** ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner. The **Annual Business Plan and Budget*** is the 12-month plan to deliver the Strategic Plan and secure funding.

► Review

We are constantly reviewing our investment. The **Asset Management Plan*** ensures effective and comprehensive management of our asset portfolios. We complete a range of different **analyses and planning activities** such as the Public Health Plan and Disability Access and Inclusion Plan that continue to guide our investment in our existing services.

*These plans meet our obligations under Section 122 of the *Local Government Act 1999*, which states that a council must develop and adopt plans for the management of its area, to be called collectively the strategic management plans.

Budget Breakdown

Council has developed a four-year planning horizon to ensure the decisions we make within a specific budget year do not undermine our long term strategic direction and financial sustainability.

This Annual Business Plan focuses on the services and projects to be delivered in the next 12 months, however further information on other projects that are being considered for future years, ie Years 2-4 of our planning horizon, are also included. These may be the next phases of ongoing infrastructure programs, or projects identified in City-wide Strategies or Masterplans. Please note these projects have no formal budget allocations at this time and the information is provided to give an indication only of future works that will be considered by Council in subsequent financial years.

Council's budget is made up of the following components.

Capital Budget

This is Council's expenditure on projects that will create long-term assets.

In 2021/22 Council has a budgeted expenditure of \$60.219M on capital projects. In addition, Council will also receive assets of \$11.857M from developers through new developments.

Asset Management Plans - capital renewal	\$21.922M
Projects commenced in 2020/21	\$11.744M
New Capital Projects for 2021/22	\$26.553M
Council Expenditure - SUBTOTAL	\$60.219M
Donated Assets (physical resources received free of charge)	\$11.857M
Increase in Council capital assets - TOTAL	\$72.076M

Grant Funding

The rate rise considers a best case scenario where Council is successful with all funding applications noting that some of these are still outstanding. Any changes required to Council's budget as a result of the outstanding grant applications will be made via budget review in 2021/22.

Operating Budget

Council's operating budget incorporates all costs associated with supporting our community.

The key components of the 2021/22 operating budget are:

- Existing Services/Assets
- Cost Pressures or State Government Cost Shifting
- New Services/Assets
- Reserves Growth

What do we fund and how do we fund it?

A key principle of Council's Finance Strategy is Financial Sustainability. This principle underpins Council decision-making about what services to fund and how we fund those services.

Existing Services/Assets

Council's existing services make up the majority of our overall expenditure budget. Service Standards articulate the service Council delivers and the benefits the community can expect to receive. Costings of the services are detailed further on page 21.

Cost Pressures / State Government Cost Shifting

Each year Council's costs may be impacted by increases above inflation due to external pressures. In addition some cost pressures are caused by cost shifting through legislative changes and additional compliance requirements by the State Government.

This year's cost pressures arise as a result of an increase in the cost of income protection and insurance premiums, additional 0.5% in the Superannuation Guarantee Charge and the increased cost of managing hard waste collection. Council's budget has also been impacted by cost shifting as a result of the implementation of the new State Government E-Planning Portal. These cost pressures are funded through an increase to rates.

New Services and Assets

Each year Council considers the introduction of a range of new services and assets. Those selected to commence in 2021/22 are linked to the decision-making filters and community themes in our Strategic Plan 2020-24.

New services and assets can be funded from a variety of sources including increased rates, growth revenue or continuous improvement savings.

Continuous Improvement

Council has delivered ongoing Continuous Improvement savings since 2011, achieving a total \$15.2M in savings. Continuous Improvement savings can be allocated to services to reduce the rate burden of providing new services and assets to the community or can be used to improve Council's operating result. Improving the operating result also provides the additional benefit of reducing bad debt.

The table below highlights the Continuous Improvement savings delivered over the last five years, including the equivalent rate rise.

Financial Year	\$'000	% Rate Equivalent
2017/18	1,034	1.5%
2018/19	940	1.3%
2019/20	2,583	3.4%
2020/21	1,151	1.4%
2021/22	1,003	1.2%
Total	6,711	8.8%

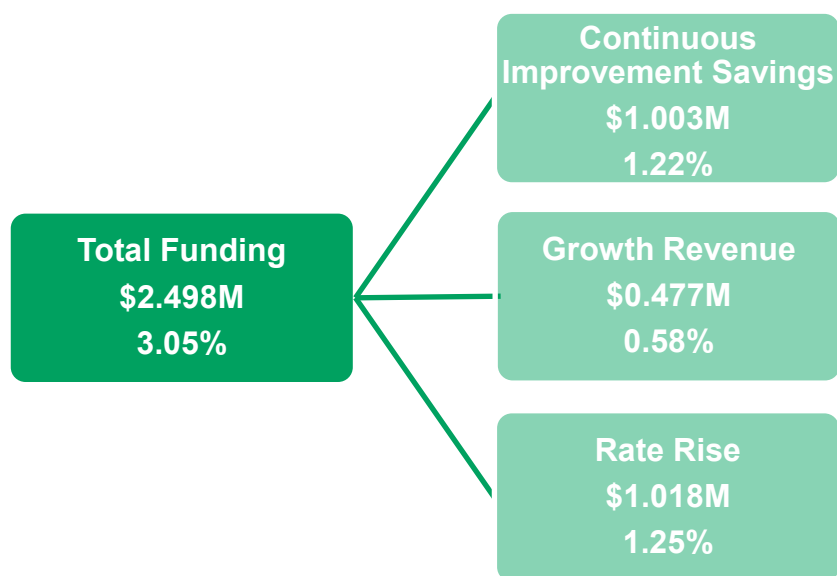
2021/22 Budget and Funding Pathway

As a result of the budget process Council needs to fund the following for 2021/22:

Item	\$'000	Rate Rise Equivalent %
Base Budget (inflationary pressures for existing services)	987	1.21
Cost Pressures	454	0.55
New Services/Assets	136	0.17
New Services/Assets – Grant Funded*	921	1.12
Overall	2,498	3.05

*The rate rise considers a best case scenario where Council is successful with all funding applications noting that some of these are still outstanding. Any changes required to Council's budget as a result of the outstanding grant applications will be made via budget review in 2021/22.

The above budget increase will be funded as follows:



Self-funded assets and services

In addition to the assets and services mentioned above, Council invests in projects that pay for themselves over time and bring a return on investment. These projects are funded through a combination of short term borrowings and investment returns and do not have an impact on the community in terms of a rate increase. Several projects have been identified in our four-year planning horizon.

As the Playford CBD transforms, Council has made an investment decision to continue works in developing this area that will have no foreseeable long term impact on its operating costs. It is projected that Council will receive a positive return through retail lease payments, proceeds from the sale of land and car park user charges.

Projects include:

- Retail options for the CBD
- Facilitation of the Hotel development
- Associated CBD land sales

Repurposing of Assets

In 2019, Council agreed to support a key direction in the Finance Strategy aimed at eliminating bad debt through the repurposing of assets. This strategy aims to identify Council owned properties which are potentially surplus to community requirements. Once identified these assets will be disposed of, with a view to using the proceeds to reduce debt and increase rate revenue. The increased rate revenue will in turn further reduce bad debt through increased operating surpluses.

The key outcome of this strategy is to improve Council's debt profile by removing older, bad debts created by years of deficits. Council will instead focus on utilising good debt for community or investment based decisions in a financially sustainable manner. This strategy is more about debt management rather than debt reduction.

Delivering for our Community

The City of Playford provides a wide range of services, programs and infrastructure to meet the needs of our community and to fulfil our legislative requirements under the *Local Government Act (1999)*.

Under the *Act*, and other relevant legislation, all councils have basic responsibilities, which include:

- Community services or facilities, and cultural or recreational services or facilities
- Management of infrastructure and other assets, including roads, footpaths, parks, street lighting and stormwater drainage
- Street cleaning and rubbish collections
- Environmental health services, including public health inspections, immunisation and pest control
- Regulatory activities, including development, planning and control, and fire safety.

These services, programs and infrastructure provide important benefits for those that live, work and play in our community, and are explained in more detail below.

Existing Services

Council has 25 services it provides to our community. Each service has a Service Standard to make sure we are meeting our community's needs. This Annual Business Plan and Budget assumes each of Council's existing services continues to be delivered to at least its current service standard.

Our services are broadly categorised into the following themes:

- Community facilities, programs and events
- City maintenance
- Waste and recycling
- Public health, regulatory and environment
- Local business support

Further information on each of these can be found below.

Community facilities, programs and events

Club and Sporting Governance



There are over 80 sporting clubs in our city making our community sport facilities their home. The city is also home to larger centres including the Playford Tennis Centre, John McVeity Centre, Aquadome, Playford Bowling Club and Elizabeth Oval which provide a wide range of recreational activities.

In partnership, Council proactively engages with our sporting community and user groups to maximise opportunities for effective administration, compliance and utilisation of the facilities for the community's benefit. Training and educational opportunities are also supported by the Playford Sports Network Club Development Program.

Community Development and Health Initiatives



Community development supports knowledge and skills development for individuals and families within the City of Playford. Services are delivered through a number of community sites.

The Playford Wellbeing Hub (John McVeity Centre and The Precinct in the Peachey Belt) supports the community to actively participate to maintain and improve its health and wellbeing.

The Healthy Food Co sites at Elizabeth Downs and The Precinct offer healthy meal provisions, volunteer opportunities, as well as a community café at the Precinct.

Our Marni Waiendi facility engages with the Aboriginal and Torres Strait Islander community and provides assistance, support and advocacy to increase participation in programs across the city.

The Elizabeth Rise Community Centre works with the community and partner agencies to deliver a variety of communal activities and events.

Additionally community development delivers an annual community grants program, as well as learning and employment opportunities and live-work training through our Industry Participation Policy including opportunities to work on infrastructure projects taking place in the city.

Community Inclusion



Our older and vulnerable people are connected to the community through various community services and programs, including those run at the Grenville Hub and Playford Wellbeing Hub (John McVeity Centre, The Precinct and Men's Shed) as well as outreach programs in One Tree Hill and Virginia.

The Grenville Hub encourages and promotes lifelong learning, physical activity, healthy living, social connections, participation and enjoyment for people aged 50 and over. Information, knowledge and support is also provided to assist people to remain independent in the community.

A number of social inclusion programs are also delivered for people living with a disability across Council sites through the NDIS and supported by the Council's Disability Access and Inclusion Plan.

Community Venues

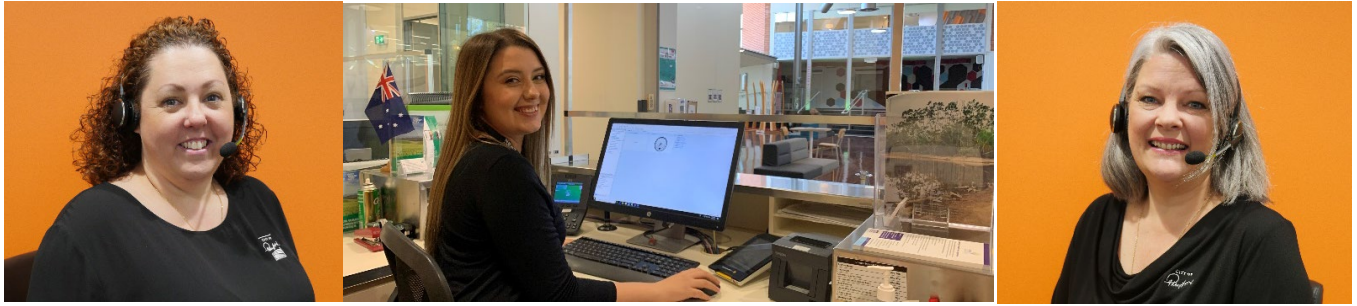


Our community venues such as the Playford Civic Centre, Shedley Theatre, Elizabeth Rise Community Centre and Northern Sound System (NSS) are accessible to the community and well-equipped to cater for a diverse range of events, as well as offer a high quality experience. Uley Road and Spruance Road halls can accommodate a range of activities, and are available to the community for hire.

The Shedley Theatre welcomes a number of high-profile acts, long-time resident theatre groups and local schools each year.

NSS is our youth focused Music and Creative Industries driven facility. NSS provides artist development, live events, recording studios, rehearsal spaces, industry connection and audience development. As a live music venue, NSS plays host to over 40+ live events each year providing live performance and promotion opportunities for artists, 1000+ volunteer hours and a training ground for certified lighting and sound operators, the entertainment industry and hospitality staff. Extensive youth programs also operate out of NSS, building the capacity of young people to build their skills, leadership and capability in areas such as digital broadcast, visual effects and gaming.

Customer Contact



Our Customer Contact Team provides prompt, helpful and accurate information and transactional services to our community. Abandoned call rates, average queue times, and customer satisfaction feedback are monitored to ensure a high quality customer service.

Event Management



Event Management Services are provided for a range of events across the city, such as Australia Day, Playford Community Christmas Carols, Anzac Day Commemorations and Citizenship Ceremonies. These events serve to celebrate and promote community pride and connectedness.

Library



Our Library Services provide access to information, technology and educational programs, which include the new STEAM Hub at the Stretton Centre, cultural engagement, local history, social interactions, entertainment and leisure for the local community.

As well as the branches at the Civic Centre and Stretton Centre, the Mobile Library Service visits shopping centres, including Angle Vale and One Tree Hill, nursing homes and residential villages, local childcare centres and kindergartens and the Elizabeth Rise Community Centre. The Home Library Service provides free access for Playford residents dealing with short or long-term difficulties caused by illness, age, frailty or disability.

Volunteer Development



Council provides a range of resources and services to support the essential role of volunteers in our community. Planting trees in the reserves, running fitness classes at the Grenville Hub, preparing meal packs at the Healthy Food Co. and supporting events in the city such as the Christmas pageant are just some of the services and programs that our volunteers contribute their skills and knowledge to.

City Maintenance

Parks and Reserves



Attractive and sustainable open space, such as parks and reserves, provide opportunities for social interaction and physical activity across our city. The ongoing maintenance of these spaces is crucial as they also contribute to the health and wellbeing of Playford residents and visitors.

Rapid Response

This service provides a rapid response to urgent situations that present an immediate risk to our community in a public space. The primary objective is to make the situation safe and additional work may then be referred to other Council services.

Rural Streetscapes



Regular road maintenance is undertaken in our rural areas, with a programmed and proactive approach based on risk. This service enables a safe and connected community for our rural residents.

Sportsfield Maintenance



The maintenance of Council's many sports fields is important to ensure our community can actively engage and participate in a range of sporting activities on offer across our city.

Stormwater Network

The stormwater network provides for the collection and transportation of stormwater throughout the city. Maintenance of the network reduces the risk of flooding and associated property damage. It also improves the water quality to wetlands and protects against water damage to road infrastructure.

Tree Services



Our tree service ensures that all trees within the council area are well maintained, which contributes to the look and feel of the city, as well as positively impacts on the health and wellbeing of Playford residents and visitors.

Urban Streetscapes



This service provides safe pedestrian access, a safe and orderly urban road network, and improved appearance of street frontages, contributing to overall city presentation.

Graffiti Operations

The graffiti team provides a quick and timely response to the removal of graffiti from Council assets, leading to a clean and attractive city with a reduction in overall visible graffiti. The community is also engaged in graffiti reduction initiatives.

Waste and Recycling

Kerbside Waste



The kerbside waste management service includes household waste, recycling, green organics and hard waste. To maintain public health, household waste is collected and managed in an environmentally responsible manner.

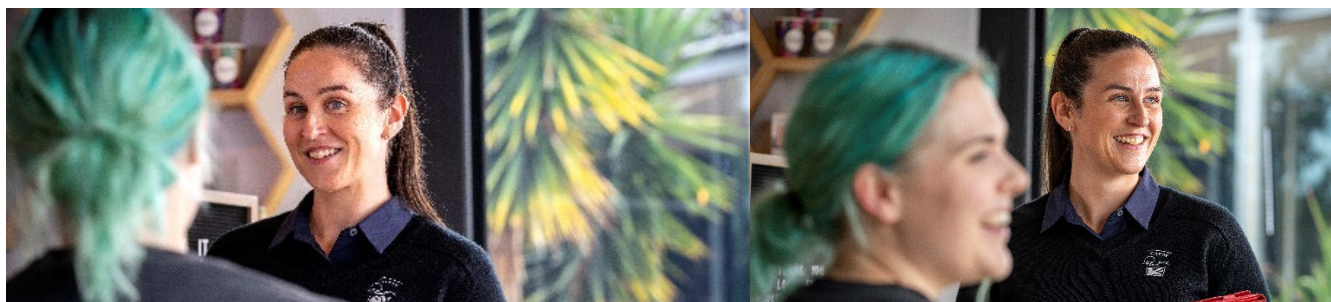
Diversion rates away from landfill, recycling, reduction in contamination rates, and uptake of the green organics service are key initiatives in this service.

Illegal Dumping

This service manages the collection and disposal of illegally dumped rubbish throughout the city.

Public Health, Regulatory and Environment

Environmental Health



The quality of life of our community is enhanced through the assessment, improvement, and prevention of factors that pose a risk to human health. This service covers three main areas: public health, food safety and wastewater compliance.

Environmental Sustainability



This service, in collaboration with our community, enhances our environmental outcomes and protects environmental assets. Activities include plant distribution via our Buffers to Bushland programs, projects to improve our urban and rural biodiversity, and targeted weed management on rural roadsides.

Immunisation



The provision of immunisation services seeks to minimise the incidence of vaccine preventable diseases. The service covers early childhood immunisation, secondary school programs, the New Arrival Refugee Immunisation (NARI) program, and public and business services.

Regulatory Services

Key regulatory requirements are maintained to minimise the risk to public safety: animal management, parking compliance, fire prevention, litter prevention, by-laws and *Local Government Act* compliance. These all contribute to a safer and better quality of life for our community.

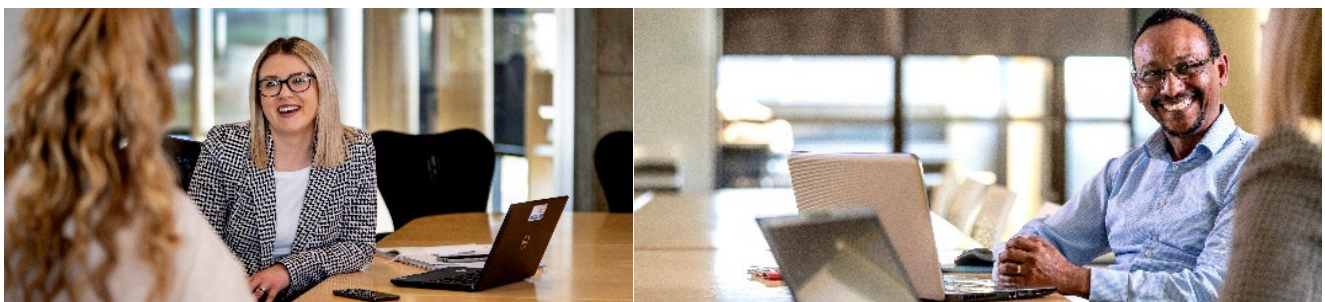
Development Services



This service facilitates safe and desired city development by coordinating and managing growth, assessing development applications, providing advice and ensuring that development is constructed to Council standards and is compliant with relevant regulations.

Local Business Support

Business Support and Industry Development



This service fosters business growth and creates local jobs in the north. This is facilitated by one-to-one business support and by provision of a modern co-working facility. Support is also provided at an industry wide level through specific projects and also by operation of the Virginia Horticulture Centre.

The operating budget for delivery of our existing services in 2021/22 is shown below:

Service Standard	2021/22 Net Operating Budget \$'000	Service Standard	2021/22 Net Operating Budget \$'000
Business Support & Industry Development	803	Immunisation	343
Club and Sporting Governance	695	Kerbside Waste	13,644
Community Development	1,229	Library	3,515
Community Inclusion	849	Parks and Reserves	8,412
Community Venues	1,179	Rapid Response	975
Customer Contact	2,351	Regulatory Services	449
Development Services	4,532	Rural Streetscape	5,773
Environmental Health	1,100	Sportsfield Maintenance	5,518
Environmental Sustainability	265	Stormwater Network	4,076
Event Management	749	Tree Services	3,856
Graffiti	377	Urban Streetscape	23,267
Health Initiatives	691	Volunteer Development	197
Illegal Dumping	1,320		
<p><i>NB The cost of service delivery is calculated based on both direct and indirect costs of delivering the services.</i></p> <p><i>Direct costs such as materials, contract fees and salaries that are directly attributable to delivering the service form the base of these service costs. Indirect costs such as corporate overheads and depreciation are spread proportionately across all service areas and are included in the net cost of each service. Costs are also net of any direct revenues in the form of grants, user charges and fees earned during the course of service provision.</i></p>			

Strategic Projects

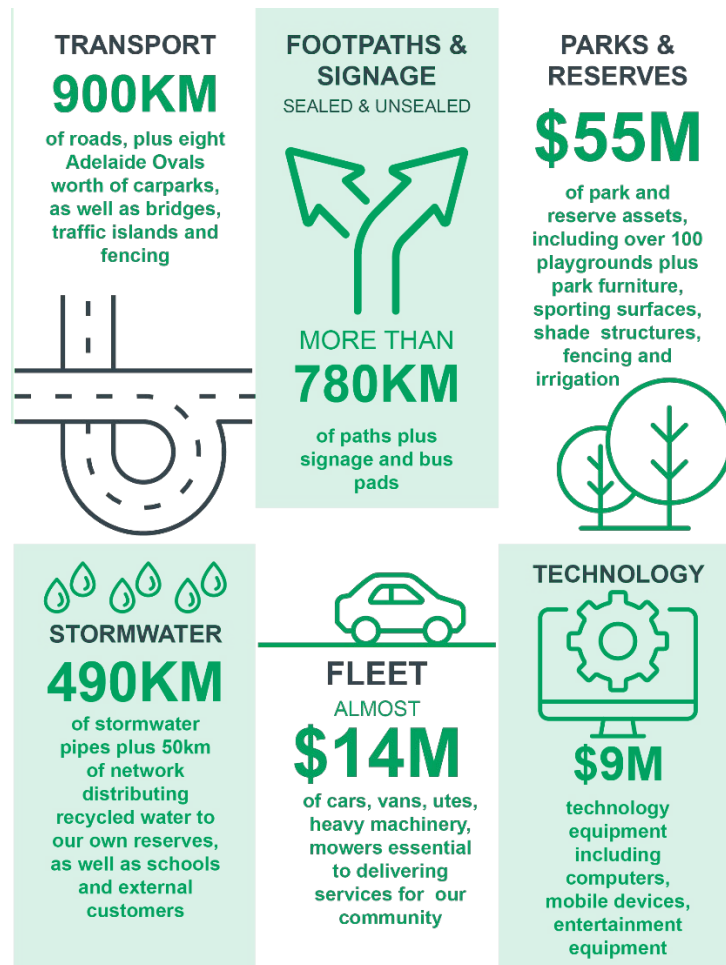
Our existing base operating budget provides funds for planned work such as concept plans, feasibility studies and other investigations.

Projects identified for 2021/22 are detailed below:

Project Name	Budget \$
Stormwater Management Plans	15,000
Creative Industries	115,000
Stormwater Investigations	20,000
University Feasibility Study	25,000
Northern Adelaide Plains Food Cluster	50,000
Park Road Drainage System - Planning and Design	85,000
Kaurna Interpretative Signage - Fremont Park	10,000
Planning and Design Code Amendments	40,000
Shared Path Concept Planning	25,000
City-wide Transport Strategy	75,000
Review of City-wide Sportsground Strategy	30,000
Kooranowa and Munno Para Reserves (Athletics) Concept Planning	15,000
Ridley Reserve (Football) Concept Planning	10,000
Volunteers of the Future	20,000
Urban Design Guidelines	40,000
Local Area Traffic Management Plans	40,000
Traffic Concept Planning	60,000
Traffic Management - Lighting	125,000

Existing Assets

The diagram below summarises the key features of Council's asset portfolio.



NB Figures included above represent the current replacement cost of assets, not the current written down value.

The Australian Accounting Standards require Council to revalue its assets every three to five years. This ensures that we maintain the value of our assets at fair value, and that we have adequate funding to replace our assets when they are due for renewal.

The revaluation is due for completion. However the budget for 2020/21 has been drafted to reflect the status quo with no estimates for the revaluation reflected in the plan. Once the revaluation is complete Council will decide on the best avenue for sharing the impact of the revaluation with the community.

Each year, Council spends a large proportion of its capital budget replacing our existing assets that have either reached the end of their useful life, or are no longer able to provide a service to the community.

For 2021/22 we have planned the following replacement expenditure:

Category	2021/22 Net Capital Budget \$'000
Transport	8,666
Footpaths and Signs	2,720
Buildings	2,229
Stormwater	647
Parks and Sportsfields	694
Fleet	4,488
Information Technology	608
Playford Alive	1,870

The way we decide which assets will be renewed each year is different for each class of asset.

Transport assets such as roads, kerbing, car parks and traffic islands degrade over time due to age, increasing vehicle loads, soil movement, tree roots and drainage problems. All transport assets are inspected at least once each year and rated as either Condition 1, 2, 3, 4 or 5. Condition 1 represents 'as new' condition, whilst Condition 5 represents an asset at the end of its useful life and requiring replacement. The renewal plan each year aims to replace all Condition 5 roads. In some cases Condition 3 or 4 roads will be renewed if they are clustered around or in between Condition 5 roads. This improves cost effectiveness and avoids repeated disruptions for nearby properties. In 2021/22, Council will renew over \$8.6M of transport assets throughout 25 Playford suburbs.

Footpaths fail over time due to age and can also be damaged by soil movement, tree roots and construction traffic. Just like transport assets, all footpath assets are inspected at least once each year and given a condition rating. The renewal plan each year focusses on replacing all Condition 5 footpaths with paved paths. Also, if a road is on the renewal plan and its footpaths are at Condition 4, those footpaths will be replaced. Other Condition 3 and 4 paths might also be selected for replacement in high use areas, or where they are clustered around or in between Condition 5 paths. For 2021/22, footpath renewal will cost over \$2.7M across 11 different suburbs.

Buildings deteriorate over time and need to be updated to ensure services and programs can continue to be delivered safely and effectively. Building renewals are usually triggered by inspections, compliance requirements and data such as useful life and maintenance expenditure. In 2021/22, significant works will be carried out at the Aquadome, along with minor works at four halls and clubrooms, the John McVeity Centre and the council depot.

Most **stormwater** assets are underground, out of sight and can last for up to 150 years. The stormwater asset category also includes assets that support Council's recycled water business. The condition of Council's underground stormwater network is inspected using remote controlled cameras which informs our renewal plans. Visual inspection and proactive electronic inspections focus on pipes that are expected to have reached the end of their useful life or are near roads due for renewal. Reactive works are also undertaken when assets fail unexpectedly. For 2021/22, a budget of \$647K will be allocated to replace stormwater and recycled water assets.

Council manages an extensive number of **parks and reserves** throughout the city. The assets within these parks and reserves – such as irrigation systems, fencing, park furniture, playgrounds and sporting surfaces – are inspected regularly to meet safety standards. The annual renewal plan considers the condition rating of these assets, focussing on Condition 4 and 5 assets, and particularly those located close to irrigated areas and playgrounds. Play equipment assessment also considers how well the equipment meets the needs of the local area. In 2021/22, various assets will be replaced at over 30 parks or reserves through Playford, with a budget of \$694K.

The maps and tables in Appendix 1 provide further detail on the specific assets scheduled for replacement across the city in 2021/22.

Council's **fleet** of vehicles, plant and equipment is critical to ensure our services can be delivered reliably, efficiently and safely. By renewing these assets proactively, we minimise the chances of physical injury to staff and community members, infrastructure damage and excessive downtime for repairs. In 2021/22, a budget of \$4.5M will be spent on fleet renewal.

Like fleet, Council's **technology** equipment is essential for reliable, efficient and safe service delivery, and during 2021/22 Council will invest over \$600K to renew various devices and software.

Playford Alive is one of the biggest urban renewal projects in Australia. As our contribution to this project, Council renews targeted public realm and streetscape assets in coordination with Renewal SA/SA Housing developments. In 2021/22, Council has a budget of \$1.87M as part of this project, however because this is dependent on housing market demand, the exact timing is difficult to forecast.

Capital Projects continuing from previous years

The following projects commenced in prior years and are continuing in 2021/22:

Virginia Main Street Upgrade

Improvements to Virginia Main Street, including wider footpaths, new street furniture, pedestrian crossings, gateway/entrance statements, indented parking bays, tree planting and extensive stormwater works.

Rural Road Sealing – Riggs Road

The sealing of Riggs Road will involve road design, survey work, tree and vegetation removal, stormwater and resealing, and line marking works to improve the safety and reduce maintenance costs of this rural road.

Stormwater Minor Works – Andrews Road

This project will address nuisance problems with stormwater at Andrews Road. Pipes, culverts and swale drains will be installed, as well as drainage solutions to restore the service to an acceptable level.

Angle Vale Community Sports Centre Stage 5

Stage 5 of the Master Plan includes the construction of a junior oval, conversion of the junior pitch to a senior pitch, and an additional junior pitch, flood lighting and additional car parking.

Northern CBD Prince Charles Street

The project is aligned to the activation and development of the precinct, which includes infrastructure, services, road access and land development activities within the Northern CBD.

Deed Delivery & Infrastructure Design for Playford Growth Areas Project

Following the completion of Stormwater Management Plans, this project will deliver signed Final Deeds to Landholders and Council. Designs will be produced for key pieces of infrastructure identified as critical for unlocking areas for development.

Project Name	2021/22 Net Capital Budget \$'000
Virginia Main Street Upgrade	3,437
Rural Road Sealing Program – Riggs Road	873
Stormwater Minor Works – Andrews Road	280
Angle Vale Community Sports Centre Stage 5	3,715
Northern CBD Prince Charles Street	706
Deed Delivery & Infrastructure Design for Playford Growth Areas Project	77

New for 2021/22

Each year Council considers the introduction of a range of new services and assets. These are over and above the existing services and assets outlined in previous sections.

Council's Strategic Plan 2020-24 outlines the decision-making filters we will use to ensure that we plan strategically for the future. These filters are front of mind when making decisions about our services or any new projects:

- We will work with other levels of government and stakeholders to ensure we maximise any opportunity to leverage external funding
- We will finish what we have started in terms of our longer term projects that the community is expecting us to deliver
- We will ensure that we meet our legislative requirements and legal obligations
- We will stick to our Finance Strategy to achieve long term financial sustainability while still delivering planned services, responsibly managing debt and promoting the growth of the city.

For the next four years an additional Community and City Foundations filter is to:

- Adjust existing services where necessary to ensure the foundational needs of our community are being prioritised and only initiate new projects if they are considered foundational or time critical.

These foundational needs are summarised under the following themes:

Community Theme 1 Improving safety and accessibility

Community Theme 2 Lifting city appearance

Community Theme 3 Connecting with our community and each other

Community Theme 4 Supporting business and local employment opportunities

Community Theme 5 Using money wisely

The new services or assets for 2021/22 are detailed below, and have been selected as they directly relate to one or more filter and/or community theme outlined above.

New Projects – Council Funded

Munno Para Linear South Reserve Irrigation

New irrigation will be installed at the Nyenna Court playground complementing the renewal work to be undertaken at the reserve as part of our Asset Management Plan. Together these works will improve the accessibility, functionality and appearance of the reserve. This project is funded by Council's Open Space Fund.

New Footpath Projects

The construction of 3092m of new footpaths where none currently exist on either side of the road will address some of the safety, health and connectivity issues across the city. Thirty *Disability Discrimination Act* (DDA) compliant pedestrian facilities/pram ramps will also be installed.

See Appendix 1 for a list of locations and maps indicating where work will be undertaken.

Open Space Minor Projects

Minor improvements to facilities and/or appearance to a number of Council's reserves will be undertaken to enhance the function of the open space reserves. Works include additional bench seats, shelters, lighting, basketball key, irrigated turf, shade sails and pram ramps at various locations across the city. This project is funded by Council's Open Space Fund.

See Appendix 1 for a list of locations and maps indicating where work will be undertaken.

Sport and Recreation Minor Projects

These projects consists of the installation of a shade structure at Kooranowa Reserve, Smithfield Plains, and a veranda extension at the Uley Road Playing Fields Club Room in Craigmore. These improvements will provide increased shade and comfort for club members and visitors. This project is funded by Council's Open Space Fund.

Traffic Management Minor Projects

Traffic safety and on-street car parking management will be improved with the installation of new line marking, slow points with refuge islands, median islands, pavement bars and signs across eight identified locations across the city. Pedestrian and school crossings will be introduced at five locations, as well as three DDA compliant bus pads on Curtis Road and 100 new DDA pram ramps on our footpath network.

See Appendix 1 for a list of locations and maps indicating where work will be undertaken.

Virginia Main Street Sewer

Council is currently negotiating with SA Water to connect the Virginia Main Street precinct to SA Water's sewer network via a combination of gravity and pumping mains and other supporting infrastructure. The installation, if undertaken, will significantly improve the amenity of the Virginia Township.

Grant funded projects

In late 2020 a range of funding programs were announced by the South Australian (SA) and Australian governments. Some of these were new stimulus-based funding programs, seeking to accelerate spending on community infrastructure and support jobs and local economies in the wake of COVID-19 impacts. Others were routine funding programs Council has applied for previously, but in some cases greater funding pools were available in this round, also in acknowledgement of the impacts of COVID-19.

In line with our decision-making filter to work with other levels of government and stakeholders to ensure we maximise any opportunity to leverage external funding, Council sought funding for eight eligible projects and to date we have had notification of successful funding applications for five projects.

The outcomes of the remaining three funding applications are due at various times between now and the end of June 2021. As such this Annual Budget Plan and Budget will be adjusted over the coming months to reflect whether funding is successful or not. The budget currently assumes that all projects will be successful in obtaining grant funding, however a note is provided in the project descriptions below as to whether the project will be undertaken in 2021/22 if grant funding is unsuccessful.

Successful Grant Applications

Stebonheath Road Upgrade Stage 2

This is the next stage of upgrading Stebonheath Road to a major urban collector road to improve safety for all modes of transport, improve the network efficiency and enhance the visual amenity of the area. Stage 2 is from Curtis Road to Peerless Road.

Park Road Drainage System

The Park Road drainage system is identified in the regional Stormwater Management Plan (SMP) for the Smith Creek catchment. Construction of the drainage system will protect housing in Virginia from flooding and substantially reduce flood damages for horticultural land in the area.

Fremont Park Stage 3

The upgrade of the eastern end of Fremont Park, which will include the installation of a dog park, car park and additional greening will significantly increase the use and attractiveness of this section of the park and complement improvements to the creek system and playspace that have been undertaken in recent years. This project is funded by Council's Open Space Fund.

Playford Sports Precinct – Central District Football Club Change Rooms (Elizabeth Oval) and Playford International College Floodlights

The existing away change rooms will be demolished to make way for three new unisex change rooms at the Elizabeth Oval. These will cater for existing and future Australian Rules Football demand and in particular for increased female and junior participation.

The installation of LED floodlighting at the College will allow Central District Club to use the oval for training purposes for both male and female teams, which will support more flexible training options for the club. This project will complement the new change rooms at Elizabeth Oval.

Playford Sports Precinct – Softball Lights

Floodlighting will be installed for the softball reserve at Ridley Reserve, expanding the utilisation of this key facility for twilight softball competition and enabling the Central Districts Softball Association (CDSA) and Northern Areas Men's Softball Association (NAMSAs) to unite at the one venue. The playing fields will also be used for football and soccer training and competition during the winter season, maximising the use of an existing community asset.

Grant Applications Pending

Curtis Road / Peachey Road Intersection Minor Safety Upgrades

The extension of the right turn lane on the eastern side of Curtis Road and the installation of mast arms with additional traffic lanterns will minimise the potential for rear end crashes at the intersection. The extension of the right turn lane will also improve the capacity of right turn queues on Curtis Road.

Stebonheath Road / Dalkeith Road Intersection Upgrade

The upgrade will address safety concerns at this four way intersection with the construction of a roundabout with lighting and pedestrian crossing refuges.

This project will need to be jointly funded by the Town of Gawler. If the application is unsuccessful Council will negotiate with the Town of Gawler to decide if the project progresses in 2021/22.

McGilp Reserve Upgrade

The reserve upgrade will deliver stormwater drainage improvements to the oval; oval extension and back stop to cater for a senior soccer pitch; change rooms for the cricket, soccer and tennis clubs; and a BMX track.

This project will only proceed in 2021/22 if grant funding is received. If unsuccessful, it will be considered again by Council in future years.

Local Roads Community Infrastructure Program Phase 3

In late May 2021 Council received notification of an additional \$2.8M from the Australian Government through Phase 3 of the Local Roads Community Infrastructure Program. Once Council has decided which projects to allocate this funding to, the budget will be allocated through either budget reviews or future business plans.

Cost Pressures

There are also five unavoidable, externally imposed cost pressures that are being funded.

Hard Waste Collection Service

Processing and disposal rates for hard waste tonnage and mattresses have increased. This has resulted in an increased budget pressure for the Kerbside Waste management service.

Superannuation Guarantee

From 1 July the prescribed superannuation guarantee rate has been legislated to increase to 10% from 9.5%.

Income Protection

Increases to the City of Playford income protection premiums over the Consumer Price Index (CPI).

E-Planning Portal Contribution

Following the commencement of the *Planning Development and Infrastructure Act 2016* for Playford's Council area in March 2021, a mandatory financial contribution is required for the State based Development Assessment portal.

Insurance Premiums

Increases to the City of Playford insurance premiums over the Consumer Price Index (CPI).

The capital and operating funding pathways for these new services and assets can be found in the tables overleaf.

2021-22 New Capital Projects - Funding Pathway

	Total Capital Budget \$'000	Capital Grant Funding \$'000	Operating Grant Funding \$'000	Open Space Reserve Allocation \$'000	Council Debt Funding \$'000	Other / AMP Funding \$'000
Grant Funded Projects						
Playford Sports Precinct - CDFC Change Rooms and PIC Floodlights	1,814	894			920	
Curtis Road/Peachey Road Intersection Minor Safety Upgrades	206	206			-	
Fremont Park Stage 3	4,305	2,105		2,200	-	
McGilp Reserve Upgrade	1,676	826			850	
Park Road Drainage System	3,825	2,632			1,193	
Playford Sports Precinct Softball Lights	811	400			411	
Stebonheath Road Upgrade Stage 2	6,022	2,500	923		1,765	834
Stebonheath Road/Dalkeith Road Intersection Upgrade	337	337			-	
Grant Funded Total	18,996	9,900	923	2,200	5,139	834
Other Projects						
Munno Para Linear South Reserve Irrigation	75			75	-	
New Footpath Projects	525				525	
Open Space Minor Projects	301			301	-	
Sport and Recreation Minor Projects	60			60	-	
Traffic Management Minor Projects	772				772	
Virginia Main Street Sewer	4,993				4,993	
ICT Minor Projects	50				50	
Building Works Minor Projects	35				35	
Other Funding Total	6,811	-	-	436	6,375	-

2021-22 Operating Investment - Funding Pathway

	Total Operating Budget \$'000	Other Funding \$'000	Growth \$'000	Other (once off) \$'000
Grant Funded				
Playford Regional Sports Precinct - CDFC Change Rooms and PIC Floodlights	145	145		
Curtis Road/Peachey Road Intersection Minor Safety Upgrades	8	8		
Fremont Park Stage 3	237		237	
McGilp Reserve Upgrade	72	72		
Park Road Drainage System (Gawler River Projects)	156	156		
Playford Sports Precinct Softball Lights	65	65		
Stebonheath Road Upgrade Stage 2	215		215	
Stebonheath Road/Dalkeith Road Intersection Upgrade	350	13		337
Grant Funded Total	1,248	459	452	337
Other Projects				
Munno Para Linear South Reserve Irrigation	5		5	
New Footpath Projects - Construction	44	44		
Open Space Minor Projects - Construction	17		17	
Sport and Recreation Minor Projects	3		3	
Traffic Management Minor Projects	52	52		
Advertising Screen	15	15		
Other Projects Total	136	111	25	-
Cost Pressures				
Hard Waste Collection Service Cost Pressure	133	133		
Superannuation Guarantee Cost Pressure	182	182		
Income Protection	102	102		
E-planning Portal	4	4		
Insurance Premium	33	33		
Total	454	454	-	-
Grand Total	1,838	1,024	477	337

Future Projects

Council considers a longer term outlook in the development of its Annual Business Plan and Budget. A four-year planning horizon allows us to consider the impacts of longer term infrastructure requirements and other projects identified to support the growth of our city.

This Annual Business Plan and Budget provides details and associated costs for the services Council will continue to deliver on an ongoing basis, as well as a number of new services and assets that will be introduced in 2021/22. Together these form year one of our four-year planning horizon.

In terms of years two to four of our planning horizon, the following projects have been identified and will be considered by Council in subsequent annual budget cycles, ie for 2022/23 onwards:

- Continuation of:
 - New Footpath Projects
 - Open Space Minor Projects
 - Sport and Recreation Minor Projects
 - Traffic Management Minor Projects
- Elizabeth Park Detention Basin
- Stormwater Infrastructure Deeds:
 - Playford North Extension West Growth Area – NEXY Western Swale Augmentation
 - Broadacres Road Drain
 - McEvoy Road Basin and Culvert
 - North Lakes Golf Course Drainage Upgrade
 - Supple Road Outfall Drain
- Traffic Infrastructure Deeds:
 - Andrews Road Upgrade
 - Fradd Road Upgrade
 - Heaslip Road Upgrade

Please note these projects have no formal budget allocations at this time and the information is provided to give an indication only of future works that will be considered by Council in subsequent financial years.

Measures and Targets

Organisational Performance Measures

Organisational Performance Measures are set by Council to monitor our achievements against our overall strategic goals and to provide focus areas for staff in their day-to-day service delivery.

The measures relate to the areas of community interest, organisational accountability and key organisational priorities and fulfil our obligations under Section 123 of the *Local Government Act (1999)*.

The Annual Resident Satisfaction Survey acts as the primary mechanism for gathering the results of our work in these areas.

Council has been undertaking this survey for a number of years, our residents have given us a rating of 3.64 out of 5 for an overall satisfaction with the City of Playford. Converting this mean satisfaction rating into a percentage score produces a result of 71%, as the graph below illustrates. The results have remained on par with the 2019 research. There has been a slight softening in residents committing to satisfied/very satisfied.



LGA Brand Scores	City of Playford	Metro
Mean ratings	3.64 ▲	3.55

Council undertakes an annual community survey to better understand the views of residents in order to meet their needs and aspirations for a prosperous, liveable and happy city. The survey examines community attitudes and perceptions towards current and future services provided by Council.

The 2021 results will be available by September 2021 and will be reported and monitored in the 2020/21 Annual Report and the Quarterly Organisational Performance Reports in 2021/22.

The results for 2020 comparative to the previous 10 years are outlined in the table overleaf.

Measure	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Overall satisfaction with Council	3.64	3.72	3.81	3.68	3.76	3.57	3.35	3.50	3.50	3.60	3.65
Overall satisfaction with Council's level of customer service	3.88	3.89	4.18	3.83	3.95	3.76	3.90	3.90	4.00	3.80	3.60
Presentation of the City	3.58	3.61	3.67	3.56	3.64	3.57	3.50	3.45	3.45	3.35	N/A
Planning for the future	3.54	3.66	3.65	3.55	3.56	3.55	3.30	3.45	3.45	3.50	2.90
Being open and accountable to the community	3.24	3.22	3.38	3.36	3.25	3.32	3.00	3.25	3.20	3.30	2.85
Community input to Council decision-making	3.21	3.16	3.30	3.25	3.16	3.23	2.80	3.05	3.05	2.95	2.60
Council provide value for money for the rates paid	2.90	2.97	3.11	2.98	2.94	3.00	2.60	2.85	2.65	2.80	2.85

Scale: 1 = not at all satisfied, 5 = very satisfied

▲▼ = significantly higher/lower level of satisfaction (by year)

Measure		2020 Result	2020 Target	2021 Target
Overall Council Satisfaction	Overall customer satisfaction with the City of Playford as an organisation	3.64	An overall score between 3.00 – 3.59 (Moderate Satisfaction)	An overall score between 3.00 – 3.59 (Moderate Satisfaction)
City-wide Presentation	Customer Satisfaction with the level of appearance of public realms ¹	3.58	Achievement of a 3.50 score	Achievement of a 3.50 score
Customer Service ²	Satisfaction rating with the level of customer service and experience	3.88	An overall score between 3.60 – 3.89 (Moderately High Satisfaction)	An overall score between 3.60 – 3.89 (Moderately High Satisfaction)
Accountability	Satisfaction rating with Council being open and accountable to the community in its operations	3.24	An overall score between 3.00 – 3.59 (Moderate Satisfaction)	An overall score between 3.00 – 3.59 (Moderate Satisfaction)
Community Engagement	Satisfaction rating with how Council invites community participation in decision making	3.21	An overall score between 3.00 – 3.59 (Moderate Satisfaction)	An overall score between 3.00 – 3.59 (Moderate Satisfaction)
Managing Growth	Customer rating for how Council plans for the future	3.54	An overall score between 3.00 – 3.59 (Moderate Satisfaction)	An overall score between 3.00 – 3.59 (Moderate Satisfaction)
Continuous Improvement	Customer satisfaction with value for money ³	2.90	An overall score between 3.00 – 3.59 (Moderate Satisfaction)	An overall score between 3.00 – 3.59 (Moderate Satisfaction)

¹ This measure of the appearance of public realms aggregates seven customer satisfaction measures including: maintenance of parks, gardens and playgrounds, effectiveness of graffiti and vandalism control, general appearance of the City, verge maintenance, cleanliness of streets, maintenance of side road and footpaths.² Customer service refers to the way Council deals with, takes care of and responds to its customers.

³ Value for money refers to the value residents believe they get from their rates or fee for services

Key to rating bands:

Interpreting the Mean Score (1 – 5)			
1.99 or lower	Very low importance/satisfaction	3.60 – 3.89	Moderately high importance/satisfaction
2.00 – 2.49	Low importance/satisfaction	3.90 - 4.19	High importance/satisfaction
2.50 – 2.99	Moderately low importance/satisfaction	4.20 – 4.49	Very high importance/satisfaction
3.00 – 3.59	Moderate importance/satisfaction	4.50 +	Extremely high importance/satisfaction

Financial Indicators

In May 2016, Council approved five financial indicators and targets to assess its financial sustainability. The ratios used provide a key focus on the health of City of Playford in terms of:

- Financial Performance
- Asset sustainability
- Debt management

Financial sustainability is achieved when Council can deliver the services it provides to the community at an agreed and consistent standard across a long period, without the need for significant rate increases or significant service reductions, whilst maintaining inter-generational equity.

Financial sustainability enables Council to:

- Deliver and maintain intergenerational equity
- Maintain a solid and healthy financial position
- Maintain a degree of stability and predictability for future rate increases
- Manage its debt levels

Council's financial indicators include the Local Government Association's (LGA) three mandatory reporting requirements.

Council's Operating Surplus Ratio is positive due to budget surplus. The 5 year average supports the Council's projection to continue to operate and improve the operating surplus in the short to medium term.

Council's budgeted debt ceiling has reduced in 2021/22. This is as a direct result of Council's ongoing commitment to financial sustainability and the transition to a financially responsible operating surplus. Thus the Net Financial Liabilities Ratio falls within the target ratio in 2021/22.

The Interest Expense Ratio is linked to debt levels and improves as debt is repaid. In addition, Council's treasury management continues to focus on the appropriate mix of debt in order to bring down the interest cost.

The table below shows the 2020/21 Revised Budget and 2021/22 Budget estimate for these indicators. Council is forecasting all budgeted ratios to be within the ranges adopted by Council in the medium to long term.

Primary Financial Indicators

Financial Indicator	Explanation	Target	2020/21 Revised Budget	2021/22 Budget	5 Year Average
Operating Surplus Ratio	This ratio is designed to highlight the financial performance for the year and is a key indicator for financial sustainability. The ratio expresses the operating result as a percentage of Council's total income.	0%-10%	4.8%	3.9%	3.1%
Cash Flow from Operations Ratio	The cash generated each year from operations compared to the 20 year average requirements in the Asset Management Plan. This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	Between 90% and 110%	166.1%	133.2%	141.1%
Asset Renewal Funding Ratio	This ratio shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.	Between 90% and 110%	136.9%	111.8%	98.8%
Net Financial Liabilities Ratio	This ratio shows financial liabilities as a percentage of Operating Income.	50%-160% Operating Income	144.7%	158.4%	137.7%
Interest Expense Ratio	This ratio shows how much discretionary income is used to pay interest on borrowings	3%-10% of discretionary income	6.3%	5.9%	5.3%

Operating Surplus Ratio

This ratio for the 2021/22 Budget has decreased to 3.9% from 4.8% for the 2020/21 revised budget. The result largely reflects Council budgeting an increased surplus in 2020/21 due to one off operating grants. The ratio for 2021/22 remains within the target range at 3.9%, with a financially responsible surplus.

Cashflow from Operations Ratio

The 2020/21 result is above Council's target range, which is largely due to one off operating grant funding which is included in the operating surplus. This continues into the long term reflecting the position whereby Council will have excess cashflow from operations to fund the annual asset renewal program.

Asset Renewal Ratio

This ratio for the 2021/22 Budget has decreased to 111.8% from 136.9% for the 2020/21 revised budget and falls outside of the target range. This is reflecting the fact that in the short term, the asset renewal program for 2021/22 is much higher than is budgeted for across the 10 year Long Term Financial Plan. The ratio falls back within the target range by 2022/23 and remains there for the long term.

Net Financial Liabilities Ratios

The ratio is has fallen within the target range in 2021/22. The debt ceiling for 2021/22 has reduced and this is primarily due to Council's ongoing commitment to achieving a financially sustainable surplus. This ratio remains within the target range throughout the plan, into the long term.

Interest Expense Ratio

Notwithstanding the significant investment in the city via debt, the ratio is within the target range.

Budgeted Financial Statements and Explanations

Financial Summary

	2021/22 Budget \$'000
Operating Income	114,134
Operating Expenditure	(109,730)
Operating Result	4,404

Council's budgeted surplus is \$4.404M, which reflects the budget required to deliver existing services to the agreed service standards as well as the new services and assets as detailed in this plan. The variation to the 2020/21 revised budget surplus of \$5.578M is largely caused by the impact of new services and assets to be funded through the 2021/22 budget. This Annual Business Plan and Budget is based on a best case scenario where Council is successful with all funding applications noting that some of these are still outstanding. Any changes required to Council's budget as a result of the outstanding grant applications will be made via budget review in 2021/22.

Council continues to be committed to maintaining an operating surplus as a key strategy of the Council's long-term financial sustainability.

Statement of comprehensive income

Resource Group	Revised Budget 2020/21 \$'000's	Budget 2021/22	Increase (Decrease) \$'000	Increase (Decrease) %
Rates	84,087	86,175	2,088	2.4
Statutory Charges	2,052	2,115	63	3.1
User Charges	5,402	5,818	416	7.7
Investment Income	13	13	-	0
Reimbursements	738	741	3	0.4
Other Income	787	184	(603)	(76.6)
Grants, Subsidies and Contributions	22,149	19,055	(3,094)	(14.0)
Net Gain – Joint Ventures & Associates	-	33	33	100
Revenue Total	115,228	114,134	(1,094)	

Rates income - \$86.2M

Increases in Council rates allow Council to meet the community service delivery expectations and achieve its Long Term Financial Plan objectives. The 2021/22 Budget includes the following:

- An average rates increase of 1.25%, being made up of 0.55% for external cost pressures and 1.29% for new services and assets, offset by continuous improvement savings
- Additional rate income of \$1.0M from new developments in the city
- The Landscape Levy collected on behalf of the Green Adelaide Board (\$1.2M). Once collected this is paid to the board with no impact on the bottom line.

Statutory charges - \$2.1M

Statutory charges are fees for the provision of regulatory services. They are associated with the granting of a permit or license or with the regulation of an activity, including *Development Act* fees, parking fines and dog registration fees.

Most fees are set by State Government legislation and administered by Council.

Council is notified of the fee amounts in late June of each year and these will be adopted by Council in July 2021.

User charges - \$5.8M

User charges income is received from individuals, sporting groups and various other bodies that utilise user pay services and hire or lease Council owned property.

Council also receives commercial activity income from the operation of the theatres, café, function centre and the Northern Sound System, with a minor amount coming from the hiring of Council facilities for functions or meetings.

User charges for 2021/22 have increased by \$0.4M from \$5.4M in 2020/21 to \$5.8M as a result of increased demand for user paid services.

Reimbursement - \$0.7M

Reimbursement income consists of all reimbursements paid to Council by insurance companies, ratepayers, developers and other tiers of government.

Reimbursements have remained constant with the 2020/21 budgeted amount of \$0.7M.

Other income - \$0.2M

Other Income is comprised of donations, sponsorships, income from private works, and other miscellaneous receipts, and varies from year to year.

This miscellaneous income has decreased by \$0.6M from \$0.8M in 2020/21 to \$0.2M.

Grants, subsidies and contributions - \$19.1M

Grants, subsidies and contributions are income received from Federal and State governments in addition to contributions from developers. Revenue received specifically to fund the construction or purchase of new or upgraded assets is included in a separate section of the Financial Statement.

Grants, subsidies and contribution income has decreased by \$3.1M, from \$22.1M in 2020/21 to \$19.1M mainly due once off operating grants received in 2020/21. These grants will not continue into 2021/22 and were used to fund short term projects and programs.

Operating expense by category

Resource Group	Revised Budget 2020/21 \$'000	Budget 2021/22 \$'000	Increase (Decrease) \$'000	Increase (Decrease) %
Employee Costs	42,061	42,995	934	2.2
Contracts, Material and Other	40,436	39,668	(768)	(1.9)
Finance Costs	5,212	5,041	(171)	(3.3)
Depreciation	21,366	21,924	558	2.6
Share of Loss on Associates and Joint Ventures	575	102	(473)	(82.3)
Expense Total	109,650	109,730	80	

Employee costs - \$43.0M

Employee costs include base salary and all relevant on-costs, such as superannuation and work cover, as well as agency labour costs. The budget covers recurrent labour, project labour and externally funded labour.

Employee costs are budgeted to increase by \$0.9M, from \$42.1M to \$43.0M. The increase in employee costs is the combined result of new positions required for growth, increased allowance for employment of casuals, level changes required under the Enterprise Agreement and 0.5% increase in Superannuation Guarantee Charge.

Materials, contracts and other expenses - \$39.6M

Materials cover many different expenses of Council including utility payments for water and electricity, library books and consumable materials.

Contracts covers costs such as contractors, waste collection, equipment hire, software license fees and consultants.

Other Expenditure includes audit and legal fees, contributions, communication expenses, insurance and registration, levies paid to other organisations, elected member allowances, advertising, fringe benefits tax, training and travel expenses.

Materials, Contracts and other expenses are budgeted to decrease by \$0.8M from \$40.4M largely due to the impact of Continuous Improvement savings.

Finance costs - \$5.0M

Finance Costs include interest payable on borrowings and finance leases and other banking charges.

Council is budgeting for a decrease of \$0.2M from the budget of \$5.2M in 2020/21 to \$5.0M in 2021/22. This is largely the result of debt stabilisation and effective treasury management that have reduced the pressure of increases in interest costs as well as lower interest rates.

Depreciation - \$21.9M

Depreciation is a non-cash expense that recognises the systematic allocation of the service potential (cost or replacement value) of an asset over its useful life. Over the long term, depreciation represents the minimum amount which, on average, Council needs to allocate each year towards asset replacement. This is a different concept from maintenance expenditure, which is the amount Council needs to spend each year to ensure that its assets last as long as planned.

Depreciation is increasing by \$0.5M from the 2020/21 budgeted depreciation of \$21.4M to \$21.9M in 2021/22. This is a result of indexation and the completion of key projects.

Loss on associates and joint ventures - \$0.1M

Council's share of the Gawler River Floodplain Management Authority (GRFMA) will result in a net loss of \$0.10M in 2021/22, based on advice from the Authority.

Council's share of the Northern Adelaide Waste Management Authority (NAWMA) will result in a net gain of \$0.03M in 2021/22, based on advice from the Authority.

Financial Statements

Cash flow statement

Net cash from financing activities shows \$14.4M to be provided in 2021/22, an increase of \$2.0M on the 2020/21 budgeted amount of \$12.4M due to lower interest rates.

Balance sheet

Total Non-Current Assets are projected to rise to \$1,374.4M in 2021/22. This is an increase of \$58.6 M, largely the result of the capital expenditure program, contributed assets and revaluation of assets.

Total borrowings are projected to decrease to \$164.5M in 2021/22. This level of borrowings is within the target range. Please see the financial indicator section for more information.

Uniform Presentation of Finances

Operating surplus / (deficit)

The operating surplus or deficit indicates the extent to which income is sufficient, or insufficient, to fund the cost of services. A surplus indicates Council is raising enough operating income to cover its operating expenses whereas a deficit indicates it is not.

Net outlays on existing assets

This is expenditure that returns the service potential of existing assets back towards their original level. Consistent negative outlays on existing assets indicate that, overall, existing assets may be deteriorating as expenditure on their renewal or replacement is less than the rate of depreciation.

Net outlays on new and upgraded assets

Outlays on new and upgraded assets indicate the net cost to Council of acquiring or creating new assets. Outlays on new or upgraded assets will increase depreciation and maintenance expenses in future periods.

Net lending / (borrowing) for financial year

Net Lending, if a positive result, indicates that Council will reduce its level of borrowings over the period. Net Borrowings, if a negative result, means Council is required to borrow additional funds increasing the level of net borrowings over the period.

City of Playford
 Budgeted Statement of Comprehensive Income
 For the year ended 30 June 2022

2019/20 Actual		2020/21 Original Budget	2020/21 Revised Budget	2021/22 Original Budget
\$'000's		\$'000's	\$'000's	\$'000's
INCOME				
82,161	Rates Revenues	84,120	84,087	86,175
2,035	Statutory Charges	2,052	2,052	2,115
2,822	User Charges	5,891	5,402	5,818
14	Investment Income	13	13	13
1,293	Reimbursements	738	738	741
1,396	Other Income	238	787	184
16,959	Grants, Subsidies & Contributions	18,881	22,149	19,055
-	Net Gain - Equity Accounted Council Businesses	-	-	33
106,680	TOTAL INCOME	111,933	115,228	114,134
EXPENSES				
40,466	Employee costs	42,106	42,061	42,995
35,188	Materials, Contracts & Other Expenses	39,147	40,436	39,668
4,993	Finance costs	5,044	5,212	5,041
20,683	Depreciation	21,191	21,366	21,924
526	Net Loss - Equity Accounted Council Businesses	575	575	102
101,856	TOTAL EXPENSES	108,063	109,650	109,730
4,824	Operating Surplus / (Deficit)	3,870	5,578	4,404
(4,749)	Asset Disposal & Fair Value Adjustments	3,696	4,050	7,200
2,494	Amounts Received Specifically for New or Upgraded Assets	4,946	2,258	12,557
10,870	Physical Resources Received Free of Charge	10,845	10,844	11,857
13,439	NET SURPLUS / (DEFICIT) transferred to Equity Statement	23,357	22,730	36,018
Other Comprehensive Income				
12,936	Changes in Revaluation Surplus - I,PP&E	26,695	12,407	8,521
394	Other	-	-	-
13,330	Total Other Comprehensive Income	26,695	12,407	8,521
26,769	TOTAL COMPREHENSIVE INCOME	50,052	35,137	44,539

*Revised Budget adopted by Council 24 March 2021

City of Playford
 Budgeted Balance Sheet
 For the year ended 30 June 2022

2019/20 Actual		2020/21 Original Budget	2020/21 Revised Budget	2021/22 Original Budget
\$000's		\$000's	\$000's	\$000's
	CURRENT ASSETS			
1,884	Cash and Cash Equivalents	1,500	1,500	1,500
9,736	Trade & Other Receivables	8,379	6,911	7,043
157	Inventories	185	186	182
	Other current assets			
426	Non-Current Assets held for sale	425	-	-
12,203	TOTAL CURRENT ASSETS	10,489	8,597	8,725
	NON-CURRENT ASSETS			
315	Financial Assets	332	337	337
9,383	Equity Accounted Investments in Council Businesses	8,992	8,808	8,739
1,244,694	Infrastructure, Property, Plant & Equipment	1,330,742	1,298,542	1,352,059
8,106	Other Non-Current Assets	19,773	8,106	13,263
1,262,498	TOTAL NON-CURRENT ASSETS	1,359,839	1,315,793	1,374,398
1,274,701	TOTAL ASSETS	1,370,328	1,324,390	1,383,123
	CURRENT LIABILITIES			
16,177	Trade & other payables	18,900	18,247	18,043
8,141	Borrowings	34,458	6,899	6,865
5,661	Short-term provisions	5,771	5,857	5,900
29,979	TOTAL CURRENT LIABILITIES	59,129	31,003	30,808
	NON-CURRENT LIABILITIES			
129,608	Long-term borrowings	141,125	143,279	157,659
1,329	Long-term provisions	1,125	1,186	1,195
130,937	TOTAL NON-CURRENT LIABILITIES	142,250	144,465	158,854
160,916	TOTAL LIABILITIES	201,379	175,468	189,662
1,113,785	NET ASSETS	1,168,949	1,148,922	1,193,461
	EQUITY			
470,924	Accumulated Surplus	498,827	493,164	530,619
634,024	Asset Revaluation Reserve	666,046	646,431	654,952
8,837	Other Reserves	4,076	9,327	7,890
1,113,785	TOTAL EQUITY	1,168,949	1,148,922	1,193,461

City of Playford
Budgeted Statement of Changes in Equity
For the year ended 30 June 2022

2019/20 Actual \$000's		2020/21 Original Budget \$000's	2020/21 Revised Budget \$000's	2021/22 Original Budget \$000's
ACCUMULATED SURPLUS				
456,989	Balance at end of previous reporting period	475,669	470,924	493,164
13,439	Net Surplus (Deficit) for year	23,356	22,730	36,018
(4)	Adjustments (Changes in Accounting Standards)	-	-	-
394	Share of other comprehensive income - joint ventures and associates	-	-	-
1,373	Transfers from Other Reserves	646	-	-
(1,267)	Transfers to Other Reserves	(843)	(490)	1,437
470,924	Balance at end of reporting period	498,828	493,164	530,619
ASSET REVALUATION RESERVE				
621,088	Balance at end of previous reporting period	627,714	634,024	646,431
	Other Comprehensive Income			
12,936	Gain(Loss) on revaluation of infrastructure, property, plant & equipment	38,332	12,407	8,521
	Impairment (expense) / recoupments offset to asset revaluation reserve	-	-	-
	Share of OCI - Equity Accounted Council Businesses	-	-	-
634,024	Balance at end of reporting period	666,046	646,431	654,952
OTHER RESERVES				
8,943	Balance at end of previous reporting period	3,878	8,837	9,327
1,267	Transfers to accumulated surplus	843	490	-
(1,373)	Transfers from accumulated surplus	(646)		(1,437)
8,837	Balance at end of reporting period	4,075	9,327	7,890
1,113,785	TOTAL EQUITY AT END OF REPORTING PERIOD	1,168,949	1,148,922	1,193,461
470,924	Accumulated Surplus	498,827	493,164	530,619
642,861	Reserves	670,122	655,758	662,842
1,113,785	TOTAL EQUITY AT END OF REPORTING PERIOD	1,168,949	1,148,922	1,193,461

City of Playford
 Budgeted Statement of Cash Flows
 For the year ended 30 June 2022

2019/20 Actual \$000's		2020/21 Original Budget \$000's	2020/21 Revised Budget \$000's	2021/22 Original Budget \$000's
Inflows / (Outflows)		Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
CASHFLOWS FROM OPERATING ACTIVITIES				
Receipts				
14	Investment Receipts	15	16	13
111,934	Operating Receipts	111,354	117,712	114,021
Payments				
(4,993)	Finance Payments	(5,044)	(5,212)	(5,041)
(79,902)	Operating Payments to Suppliers and Employees	(81,401)	(80,101)	(82,876)
27,053	NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	24,924	32,415	26,117
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
97,000	Proceeds from borrowings	17,294	20,547	21,233
Payments				
(97,646)	Repayment of borrowings	(8,005)	(8,162)	(6,887)
(646)	NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	9,289	12,385	14,346
CASH FLOWS FROM INVESTMENT ACTIVITIES				
Receipts				
765	Sale of Replaced Assets	-	-	-
788	Sale of Surplus Assets	4,476	4,476	7,200
2,494	Amounts Received Specifically for New/Upgraded Assets	4,946	2,258	12,557
12	Repayments of Loans by Community Groups	-	-	-
Payments				
(16,848)	Expenditure on Renewal/Replacement of Assets	(19,907)	(26,723)	(21,922)
(12,202)	Expenditure on New/Upgraded Assets	(23,728)	(25,195)	(38,298)
-	Loans Made to Community Groups	-	-	-
(24,991)	NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES	(34,213)	(45,184)	(40,463)
1,416	NET INCREASE (DECREASE) IN CASH HELD	-	(384)	0
468	CASH AT BEGINNING OF REPORTING PERIOD	1,500	1,884	1,500
1,884	PROJECTED CASH AT END OF REPORTING PERIOD	1,500	1,500	1,500

City of Playford
 Budgeted Uniform Presentation of Finances
 For the year ended 30 June 2022

2018/19 Actual \$000's		2020/21 Original Budget \$000's	2020/21 Revised Budget \$000's	2021/22 Original Budget \$000's
106,680	Operating income	111,933	115,228	114,134
(101,856)	Less: Operating expenditure	(108,063)	(109,650)	(109,730)
4,824	Operating Surplus / (Deficit)	3,870	5,578	4,404
	Less: Net outlays on existing assets			
16,848	Capital expenditure on renewal and replacement of existing assets	19,907	26,723	21,922
(20,683)	Less: Depreciation	(21,191)	(21,366)	(21,924)
(765)	Less: Proceeds from sale of replaced assets	-	-	-
(4,600)	Net Outlays on Existing Assets	(1,284)	5,357	(2)
	Less: Net outlays on new and upgraded assets			
12,202	Capital expenditure on new and upgraded assets	23,728	25,195	38,298
(2,494)	Less: Grants and contributions specifically for new and upgraded assets	(4,946)	(2,258)	(12,557)
(788)	Less: Proceeds from sale of surplus assets	(4,476)	(4,476)	(7,200)
8,920	Outlays on New and Upgraded Assets	14,306	18,461	18,541
504	NET LENDING / (BORROWING) FOR FINANCIAL YEAR	(9,152)	(18,240)	(14,135)

Appendices

1. 2021/22 Proposed Capital Works – Additional Detail
2. City of Playford Rating Policy 2021/22
3. City Of Playford Rating Procedure 2021/22
4. City of Playford Rate Rebate Policy 2021/22
5. City of Playford Rate Rebate Procedure 2021/22

Appendix 1 2021/22 Proposed Capital Works – Additional Detail

Footpath Renewal Program 2021/22

**Please note capital works programs are subject to change*

Suburb	Location [#]
Angle Vale	Historic Footbridge
Craigmore	Lisbon Road
	Turner Drive
	Washington Drive
Davoren Park	Bishopstone Road
	Cummins Street
	Oldford Street
	Pritchard Street
	Swallowcliffe Road
Edinburgh North	Bradpole Road
	Peachey Road
Elizabeth	Elizabeth Way
	Gillingham Road
	Main North Road
	Ridley Road
	Wishford Road
Elizabeth Downs	Barrington Road
	Barritt Street
	Osmond Street
Elizabeth East	Catalina Road
	Chillingworth Road
	Conyngham Street
	Dewey Street
	Halsey Road
	Holcomb Street
	Hornet Crescent
	Nautilus Road
	Saratoga Road
	Spruance Road
Elizabeth North	Broxmore Street
	Casterley Road
	Chirton Street
	Larkhill Road
	Laverstock Road
	Main North Road
	Whitsbury Road
	Woodford Road
	Yarnbury Road
Elizabeth South	Bayer Road
	Coglin Road
	Grainger Road
	Hewitt Road

Suburb	Location [#]
Elizabeth South (cont'd)	Hogarth Road
	Kettering Road
	Philip Highway
	Ridley Road
	Thompson Street
	Underdown Road
	Whitford Road
Hillbank	Blackburn Road
	Promotion Drive
Munno Para	Karri Reserve South
	Nyenna Court
Smithfield Plains	Beaumont Road
	Hinsley Road

**Please refer to the relevant suburb map to confirm which sections of footpath will be renewed on each road.*

New Footpath Program 2021/22

**Please note capital works programs are subject to change*

Suburb	Location [#]
Andrews Farm	Crittenden Road
	Harvest Court
	Hillier Court
	Roseworthy Drive
Angle Vale	Imbrogno Court
	Joseph Court
Blakeview	Burnlea Road
	Camelot Drive
	Garden Street
	Hayfield Avenue
	Kingate Boulevard
Craigmore	Browne Circuit
	Olinda Street
	Pinda Court
	Seaborough Road
	Whitford Road
Edinburgh North	Womma Road
Elizabeth North	Tidworth Road
Elizabeth Park	Innes Street
Elizabeth Vale	Hogarth Road
Hillbank	Willison Road
Munno Para	Charlotte Street
Munno Para West	Vine Parade
Virginia	Sheedy Road

** Please refer to the relevant suburb map to confirm which sections of new footpath will be constructed on each road.*

Building Renewal Program 2021/22

**Please note capital works programs are subject to change*

Suburb	Building	Renewal Details
Davoren Park	Depot – Southern Sheds	Shed replacement and relocation
Elizabeth	Aquadome	Filtration system and associated internal fit out
	Dauntsey Reserve – Northside Boxing Clubrooms	Toilet fit out, clubroom internal wall linings, ceilings, joinery, concrete block walls
Elizabeth East	Spruance Hall	Air conditioning and exterior painting
Elizabeth Vale	Central United Football Club Clubrooms	Veranda roofing and structure
	Duncan Anderson Reserve Clubroom	Toilet fit out
Smithfield Plains	John McVeity Centre	Sliding doors

Parks Infrastructure Renewal Program 2021/22

**Please note capital works programs are subject to change*

Suburb	Location	Renewal Details
Andrews Farm	President Avenue Reserve	Bench
	Stebonheath Dog Park	Drink fountains and security cameras
Blakeview	Knightsbridge Estate Reserve	Bins and shelter
Craigmore	Perre Reserve	Gazebo
	Tareena Reserve	Bench
Edinburgh North	Womma Park	Coaches' Box
Elizabeth	Dauntsey Reserve	Bin, fence and playground
	Northern Sound System / Skate Park	Bike repair station
	Ridley Reserve Soccer Oval	Shelter
Elizabeth Downs	Argana Park	Bin and fence
	St Leonard Reserve	Bench
	Stratton Reserve/Dwight	Bench and cricket pitch
Elizabeth East	Grenadier Road Reserve	Bench
	Pipkin Road Reserve	Bench
Elizabeth Grove	Fairfield Road Verge	Bench
	Secombe Street Reserve	Bench and drink fountain
Elizabeth North	Braemore Reserve	Picnic Table
	Yarnbury Road Reserve	Picnic Table
Elizabeth South	Blake Road Median	Bench
Eyre	Eyre Boulevard	Bench
Hillbank	Holyoake Court East Reserve	Benches
	Jo Gapper Park	Bench
	Michael Crescent Reserve	Playground
Munno Para	Munno Para Linear South Reserve	Bench, bin and playground
Smithfield	Playford Waters	Bench
	Smithfield Memorial	Irrigation controller
	Smithfield Oval	Irrigation sprinkler
Smithfield Plains	Kooranowa - Little Athletics Oval	Picnic table
Virginia	Coratina Reserve	Irrigation controller
		Irrigation sprinkler

Open Space Minor Works Program 2021/22

**Please note capital works programs are subject to change*

Suburb	Location	New Asset
Blakeview	Blakes Crossing Oval	Irrigation and roll-out turf (on the corner of Main Terrace and Redwood Avenue) plus basketball key (exact location TBD)
	Blakeview Pump Track	Shelter with picnic seating and two Kapunda blue stones for seating and additional maintenance
	Pooch Park	Bench seat
Craigmore	Informal trail and sealed path between Craigmore shops and Gapper Court/Mander Crescent	Three benches
	Smith Creek Trail	Four benches
Eyre	Eyre Sports Park	Shade sails over the playground
Hillbank	Grandview Drive Reserve	Shelter with picnic seating, path and pram ramps
	Jo Gapper Dog Park	Light pole with 2-4 fittings (TBC)
Munno Para	Curtis Road Wetlands	Two bench seats around the eastern side of the wetlands
	Munno Para Town Park	One shade shelter at the skate bowl

Traffic Management Minor Works Program 2021/22

**Please note capital works programs are subject to change*

Suburb	Location	New Asset
Andrews Farm	Crittenden Road	Safety improvements@
Blakeview	Boucalt Avenue	Emu Crossing
	Medlow Road/Bentley Road intersection	Improved streetlighting
Craigmore	Turner Drive	Safety improvements@
	Uley Road	Pedestrian actuated crossing
Elizabeth	Elizabeth Way/Gillingham road intersection (southern)	Improved streetlighting
Elizabeth Downs	Midway Road	Safety improvements@
Elizabeth East	Midway Road	One refuge island
	Midway Road/Halsey Road intersection	Safety improvements@
Elizabeth Grove	Fairfield Road/Burgate Street intersection	Improved streetlighting
Elizabeth North	Broadmeadows Road/Old Sarum Road intersection	Improved streetlighting
Elizabeth Park	Seaborough Road	Safety improvements@
Elizabeth South	Chivell Street	Safety improvements@
	Goodman Road	New refuge island/Koala Crossing removed
Munno Para	Curtis Road/Peachey Road Intersection	Improved streetlighting
Munno Para West	Curtis Road	Three DDA compliant bus pads
Penfield	Pellew Road/Short (Ranger) Road intersection	Safety improvements@
Smithfield Plains	Crittenden Road	Safety and/parking improvements@
	Vincent Road	Emu Crossing
Uleybury	Craigmore Road/Vivian Road intersection	Safety improvements@
Virginia	King Road/Pratt Road intersection	Safety improvements@
Various	Various	100 new DDA compliant pram ramps

Please refer to the relevant suburb map to confirm which sections of each road will be addressed.

@ Eg new line marking, slow points, refuge islands, median islands, pavement bars, signs, parking improvement etc

Sport and Recreation Minor Works Program 2021/22

**Please note capital works programs are subject to change*

Suburb	Location	New Asset
Elizabeth Downs	Uley Road Playing Fields	Clubroom veranda extension
Smithfield Plains	Kooranowa Reserve	Shade structure

Road Reseal Program 2021/22

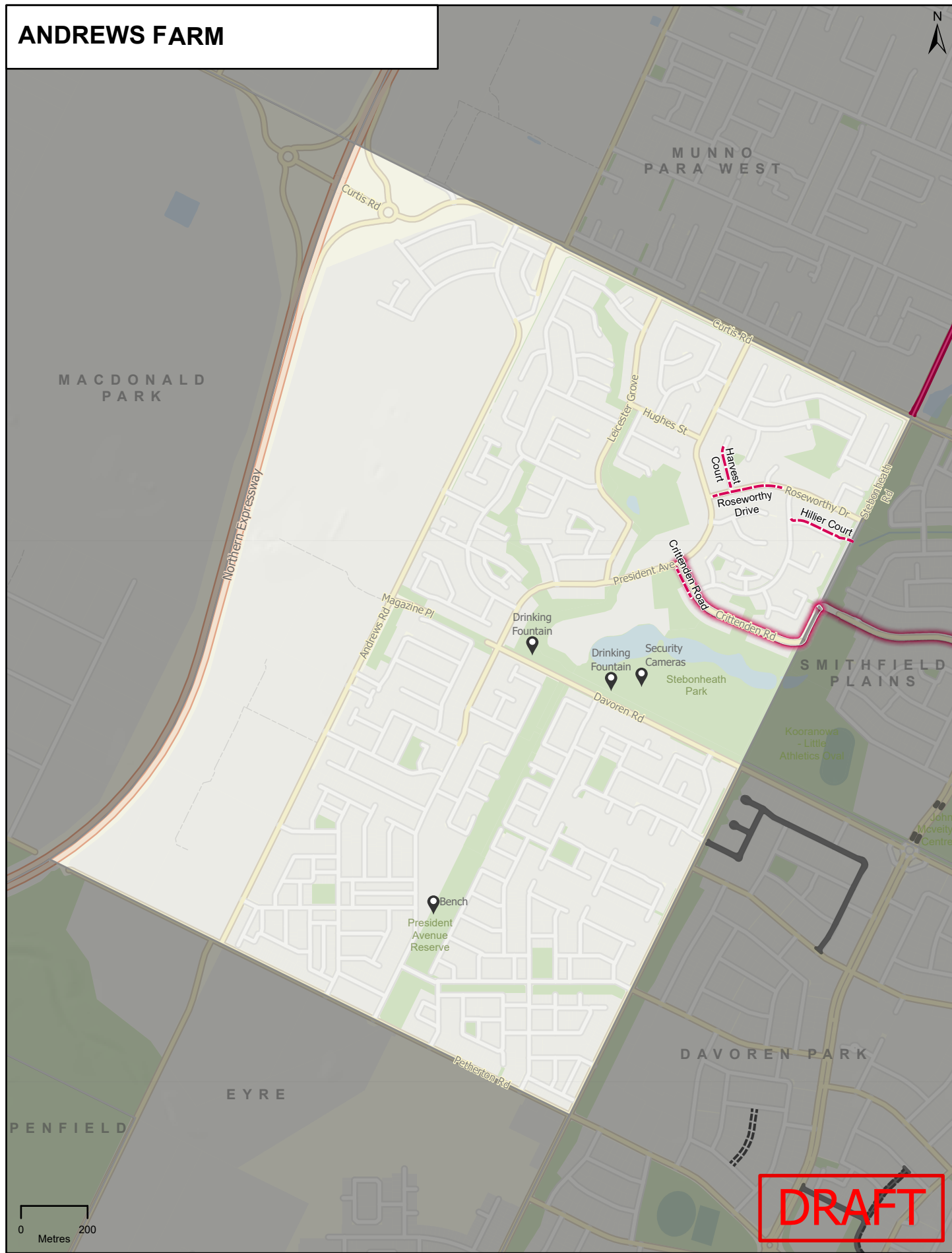
**Please note capital works programs are subject to change*

Suburb	Location [#]
Bibaringa	Alexander Avenue
Blakeview	Village Terrace
	Woodhaven Walk
Craigmore	Adams Road
	California Avenue
	Craigmore Road
	Tatura Court
	Zurich Road
Davoren Park	Christopher Court
	Pat Herbert Court
	Pix Road
	Pritchard Street
	William Drive
	Wilton Street
Edinburgh North	Stebonheath Road
Elizabeth	Ashfield Road
	Wilcox Road
Elizabeth Downs	Barritt Street
	Haldane Street
	Mavros Road
	Stratton Reserve/Dwight Carpark

Suburb	Location [#]
Elizabeth East	Bellinger Road
Elizabeth Park	Dwight Reserve Carpark
	Fremont Park Carpark
Elizabeth South	Jarvis Road
Hillbank	Henryk Drive
	Menka Street
	Stanley Street
Munno Para	Coventry Road
Munno Para Downs	Coventry Road
Munno Para West	Fradd Road
One Tree Hill	Miles Road
Penfield	Andrews Road
	Belchambers Road
Smithfield	Graeber Road
Smithfield Plains	Peachey Road
Uleybury	Chapman Drive
Virginia	Brady Street
	King Road
	Womma Road
Waterloo Corner	Coleman Road
	Talbot Road

** Please refer to the relevant suburb map to confirm which sections of each road will be addressed.*

ANDREWS FARM



0 200
Metres

DRAFT

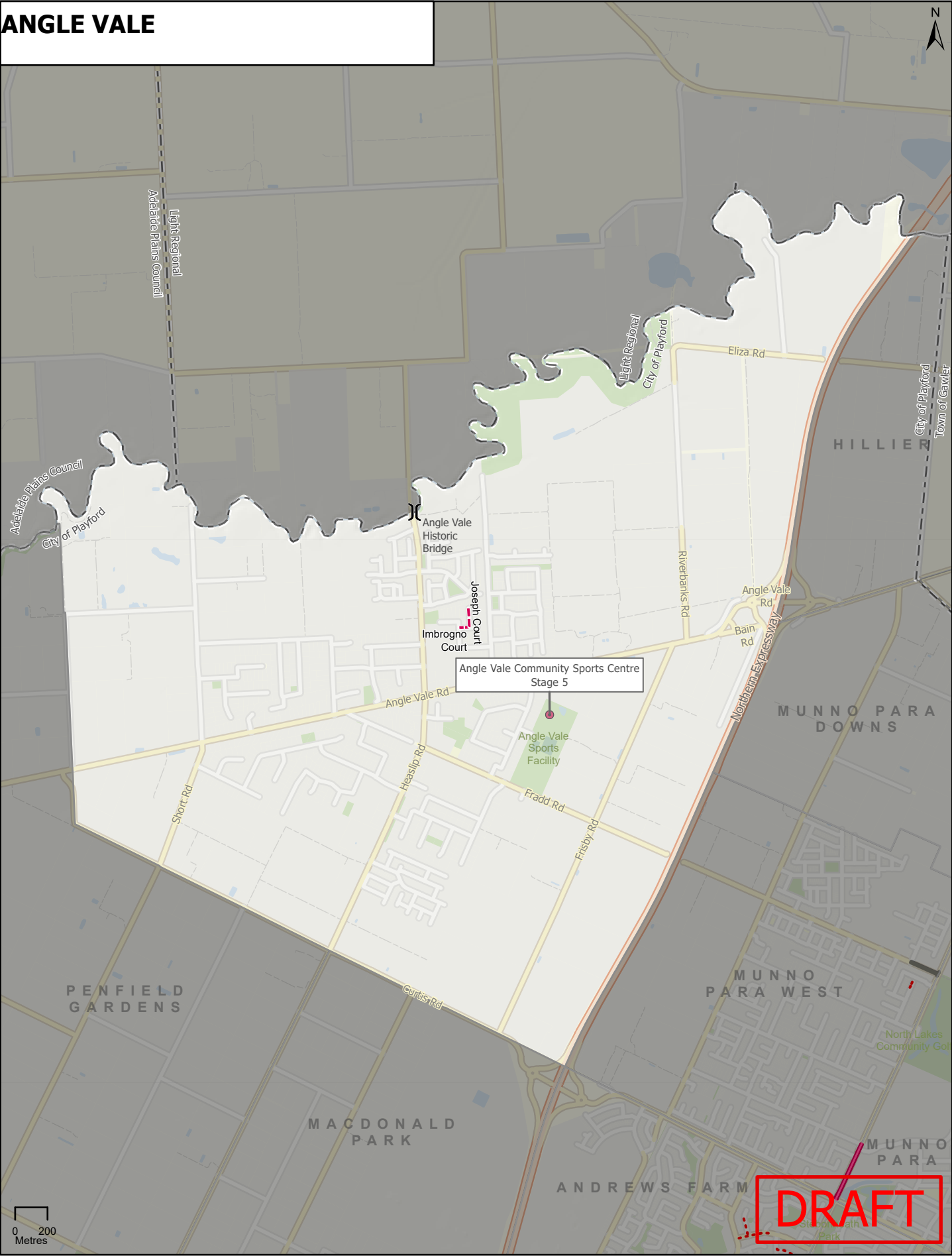


Parks - Renewal

Footpath - New

Traffic Management
Minor Works

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- Footbridge - Renewal
- New Asset
- Footpath - New

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BIBARINGA

Town of Gawler
The Barossa Council



EVANSTON PARK

Town of Gawler
City of Playford

The Barossa Council
City of Playford

Alexander Avenue

Riggs Road

Alexander Ave

YATTALUNGA

ULEYBURY

Gawler One Tree Hill Rd


Kentish Rd

0 200
Metres

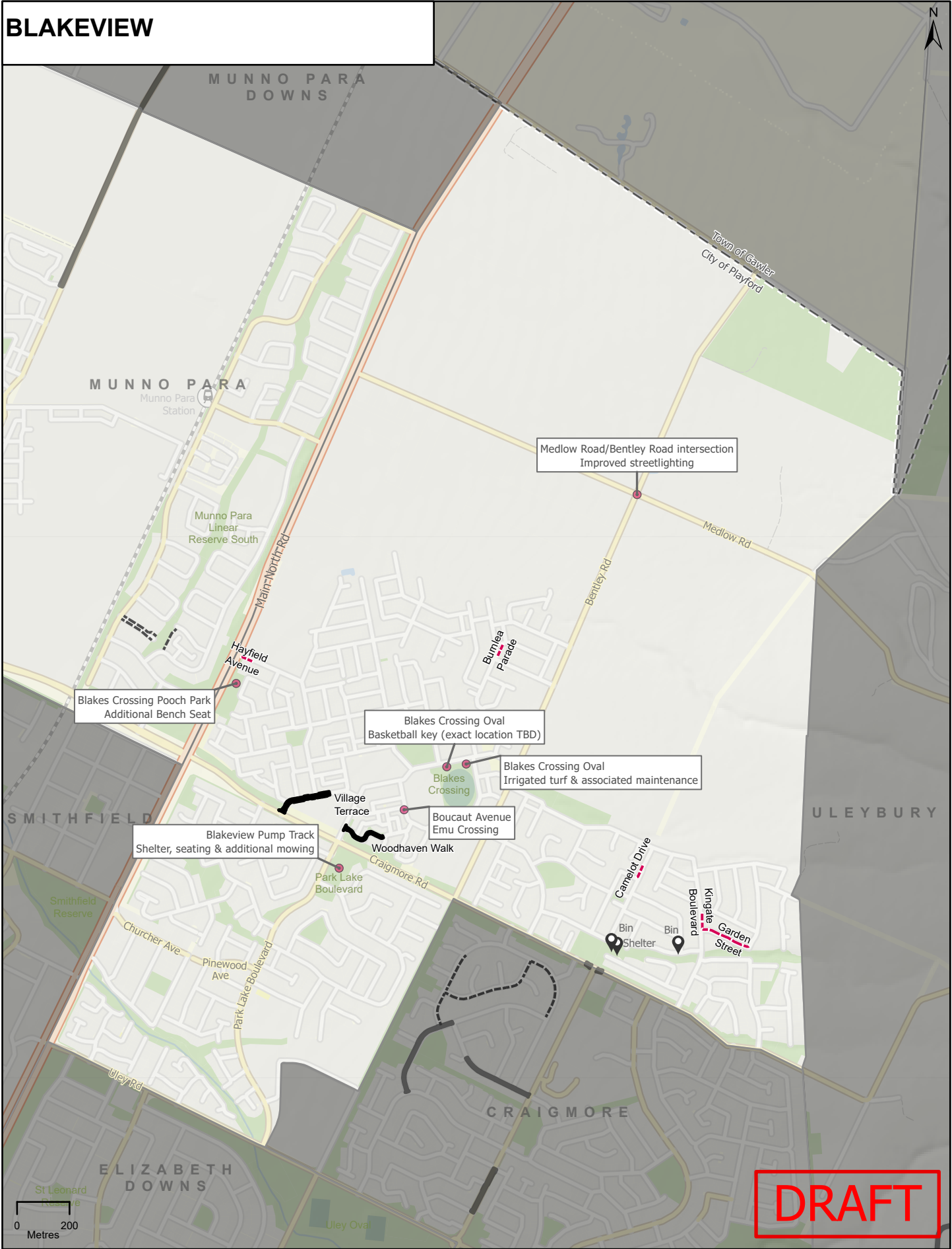
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 Road - Renewal

 Rural Road Sealing

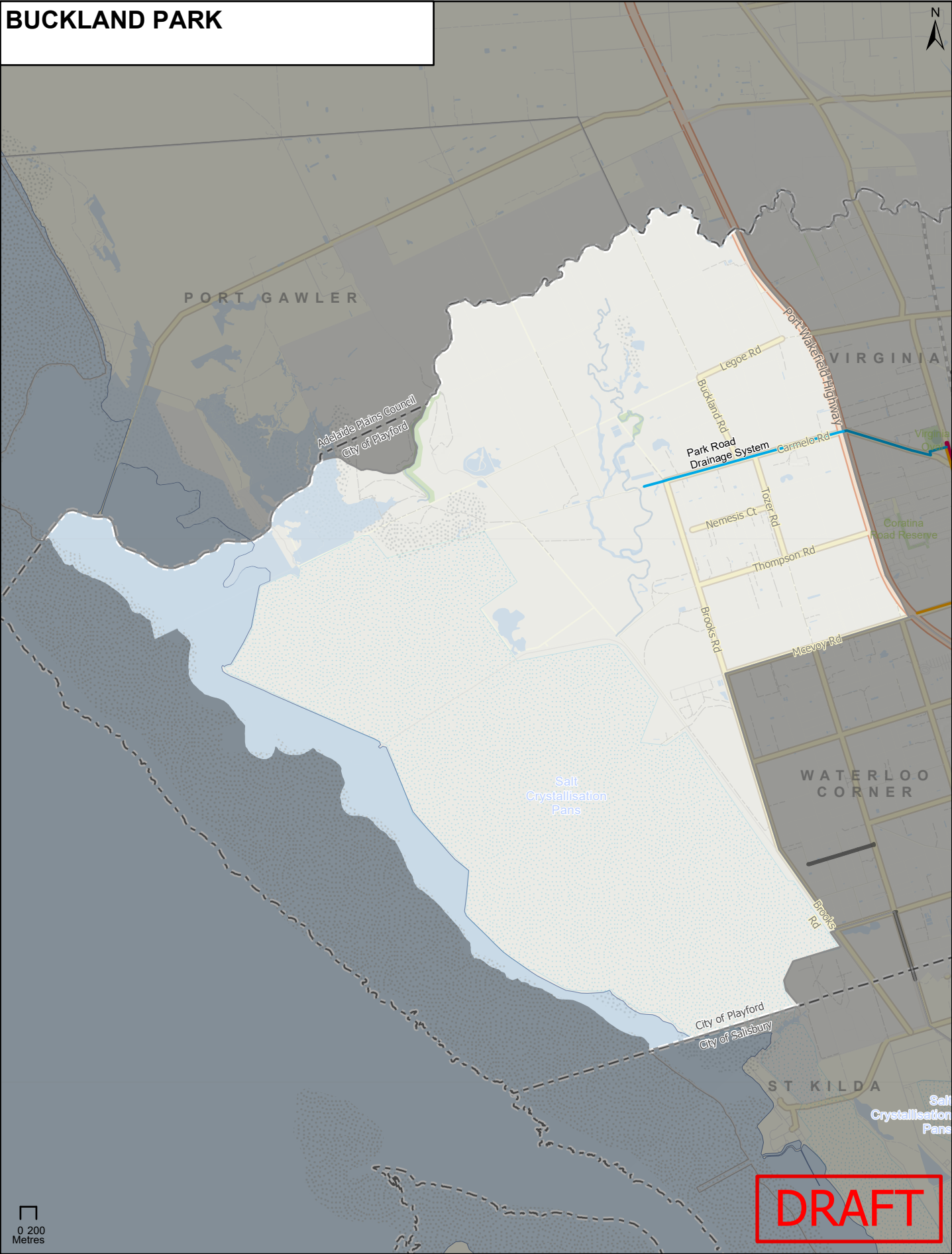
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- Parks - Renewal
- Road - Renewal
- New Asset
- Footpath - New

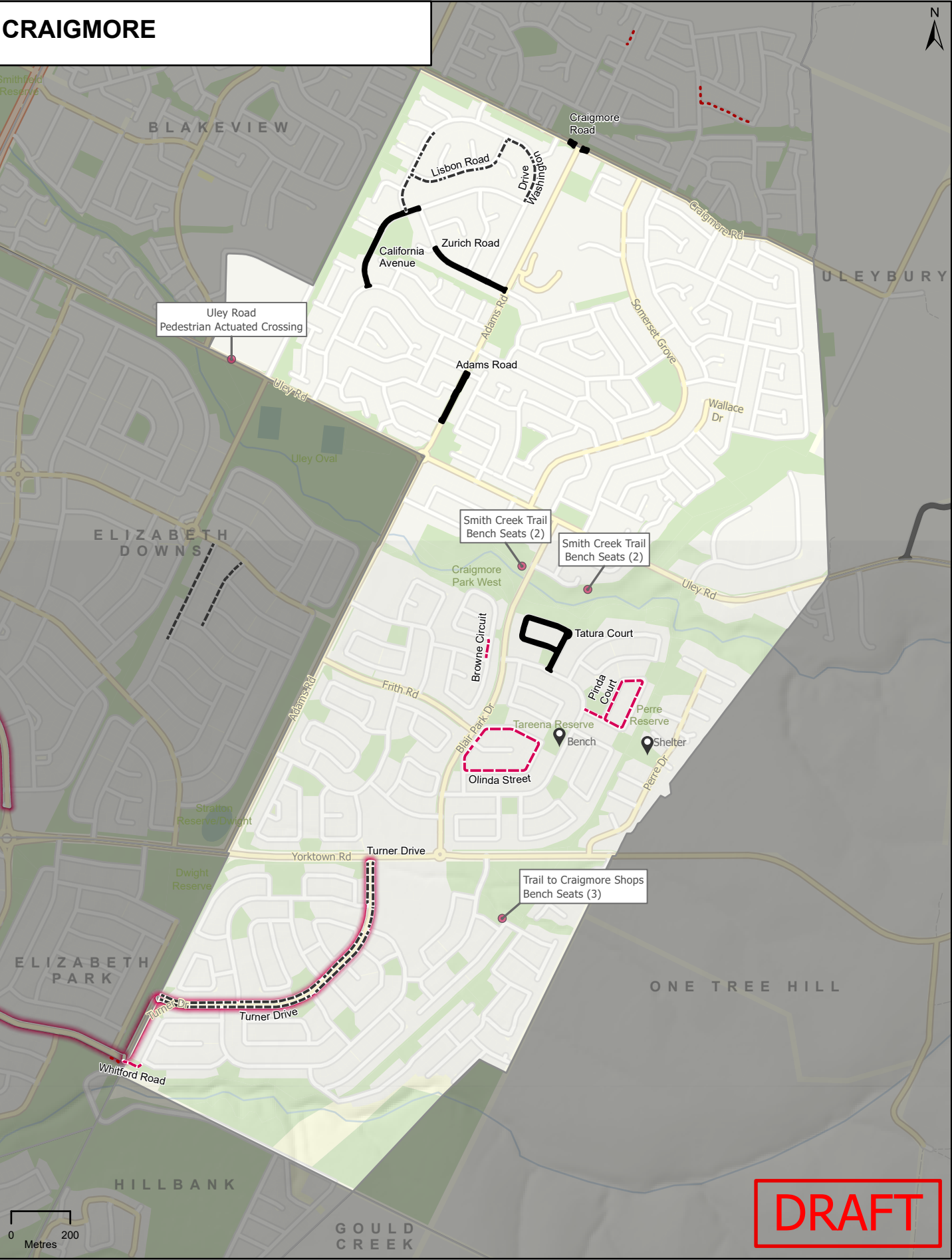
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BUCKLAND PARK



— Drainage - New

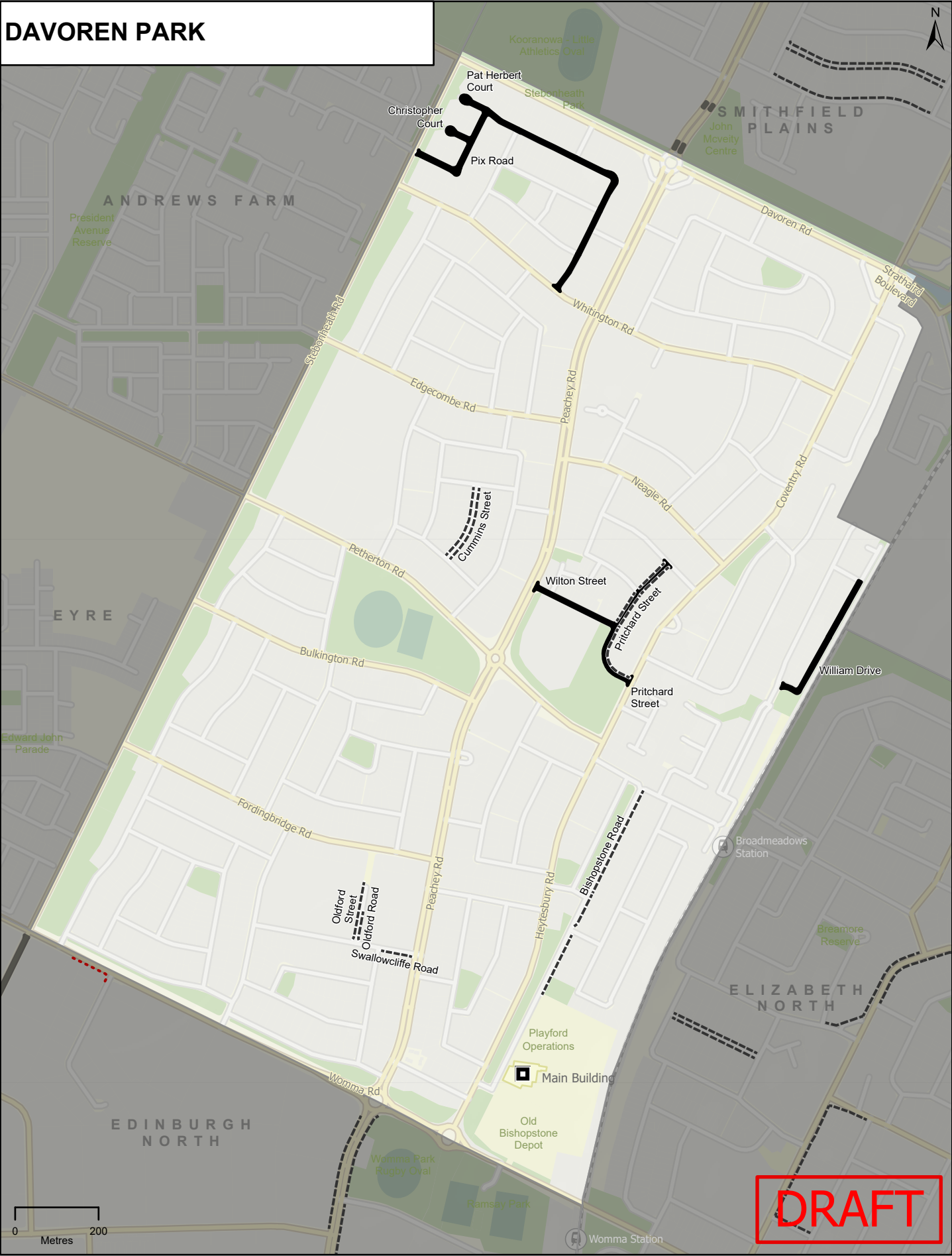
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- Parks - Renewal
- New Asset
- Footpath - Renewal
- Footpath - New
- Road - Renewal
- Traffic Management Minor Works

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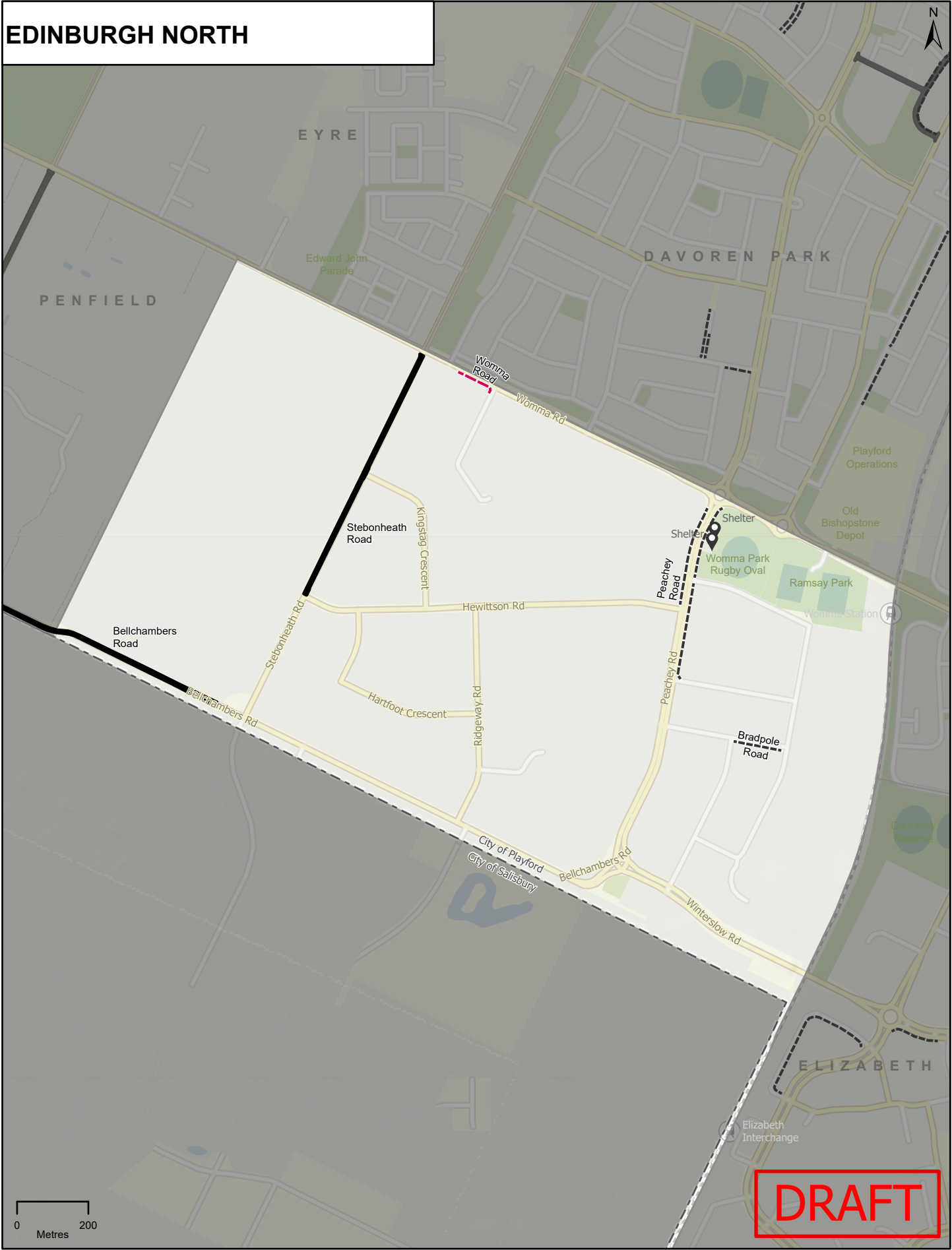
DAVOREN PARK



- Building Component - Renewal
- Footpath - Renewal
- Road - Renewal

Disclaimer
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EDINBURGH NORTH



Parks - Renewal

Footpath - Renewal

Road - Renewal

Footpath - New

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ELIZABETH

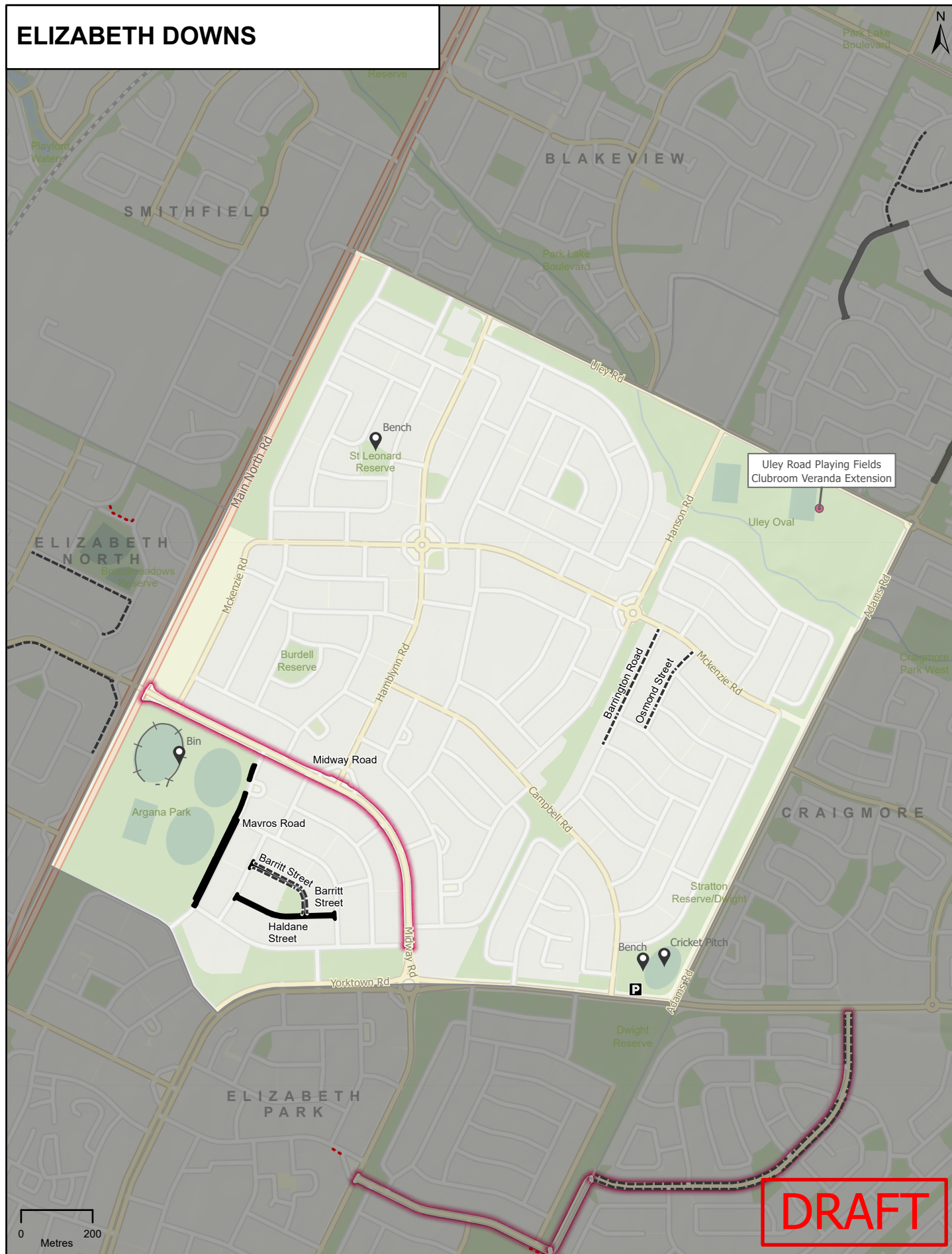


- | | | |
|------------------------------|-----------------------------|-----------|
| Parks - Renewal | Fence - Renewal | New Asset |
| Building Component - Renewal | Footpath - Renewal | |
| | Road - Renewal | |
| | Traffic Safety Improvements | |

*Project subject to external funding

Disclaimer
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ELIZABETH DOWNS



- Parks - Renewal
- Car Park - Renewal

- Fence - Renewal
- Footpath - Renewal
- Road - Renewal

- New Asset
- Traffic Management Minor Works

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ELIZABETH EAST



- | | | | | | |
|--|------------------------------|--|--------------------|--|-----------|
| | Parks - Renewal | | Footpath - Renewal | | New Asset |
| | Building Component - Renewal | | Road - Renewal | | |

Disclaimer
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ELIZABETH GROVE



Parks - Renewal



New Asset

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ELIZABETH NORTH



Parks - Renewal



Footpath - Renewal



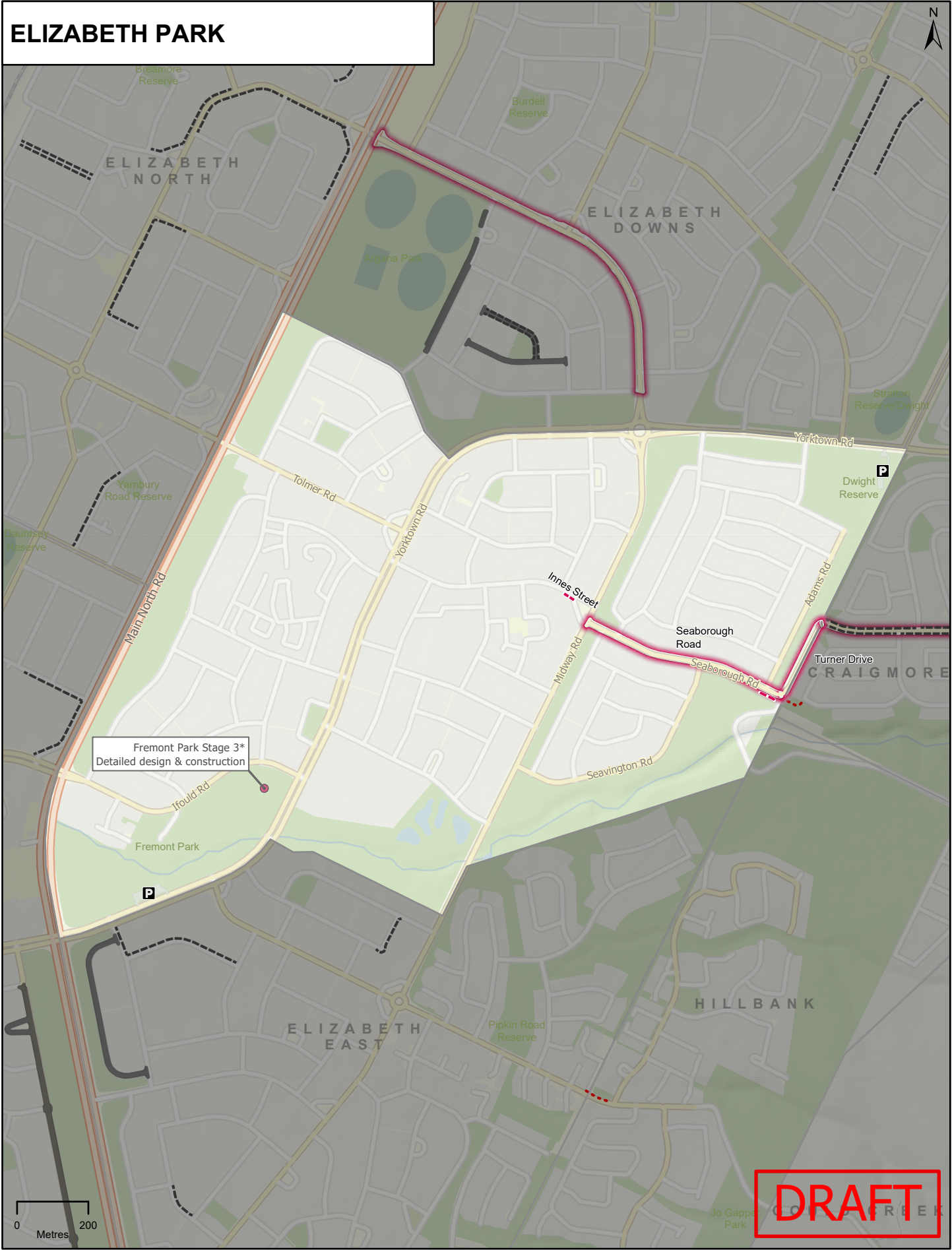
New Asset



Footpath - New

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ELIZABETH PARK



Car Park - Renewal



New Asset



Footpath - New

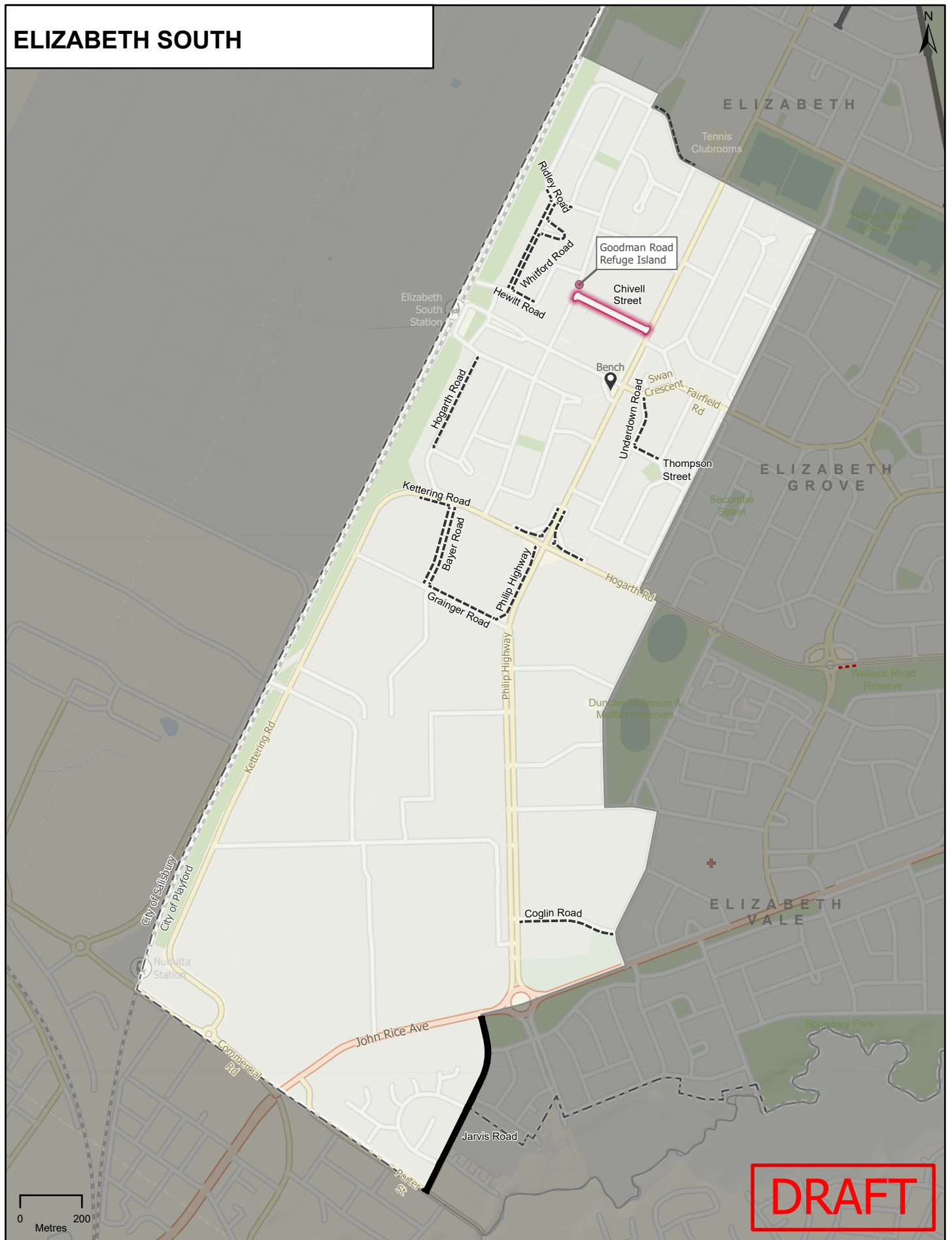


Traffic Management
Minor Works

*Project subject to external funding

Disclaimer
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ELIZABETH SOUTH



Parks - Renewal



Footpath - Renewal



Road - Renewal



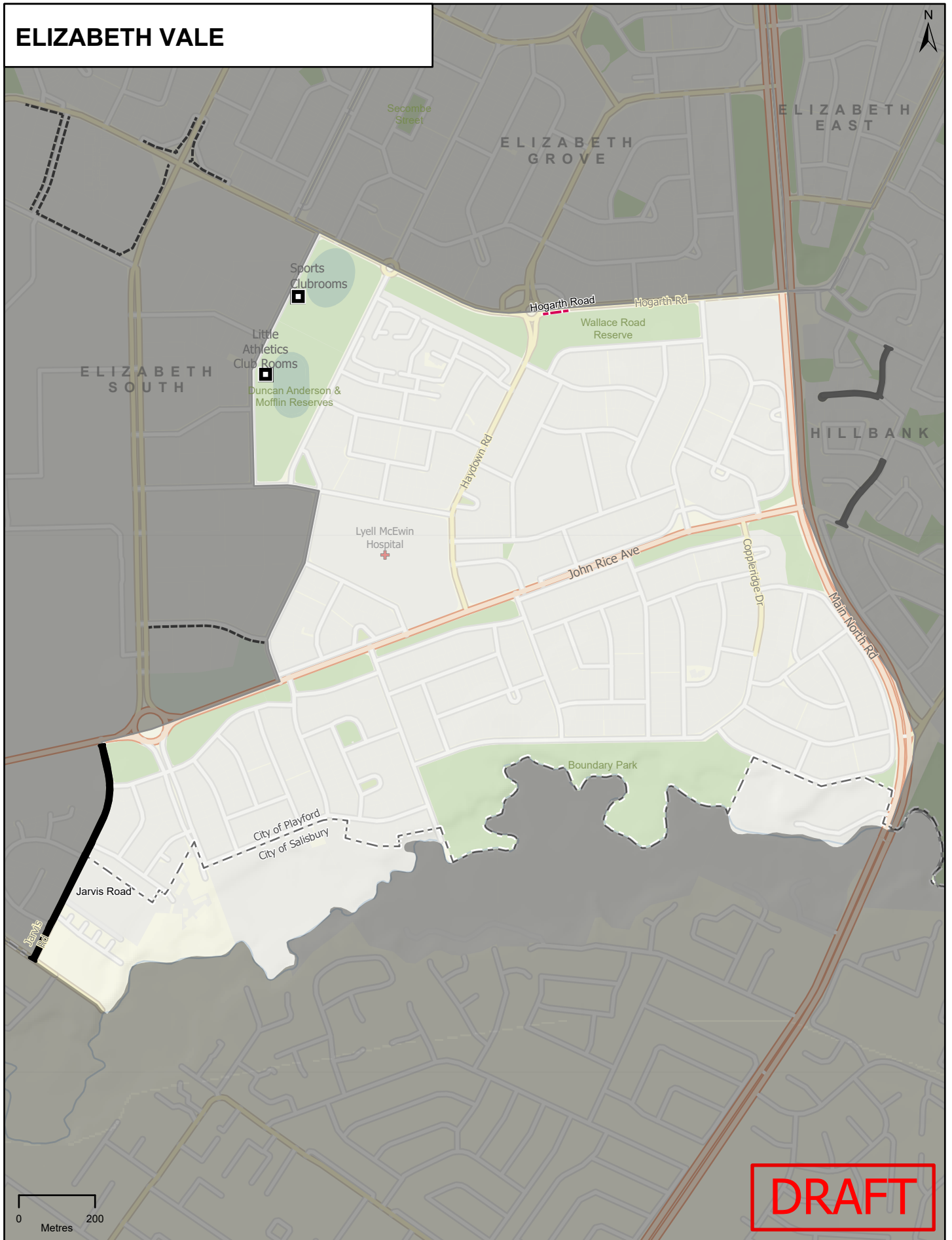
New Asset



Traffic Management
Minor Works

Disclaimer
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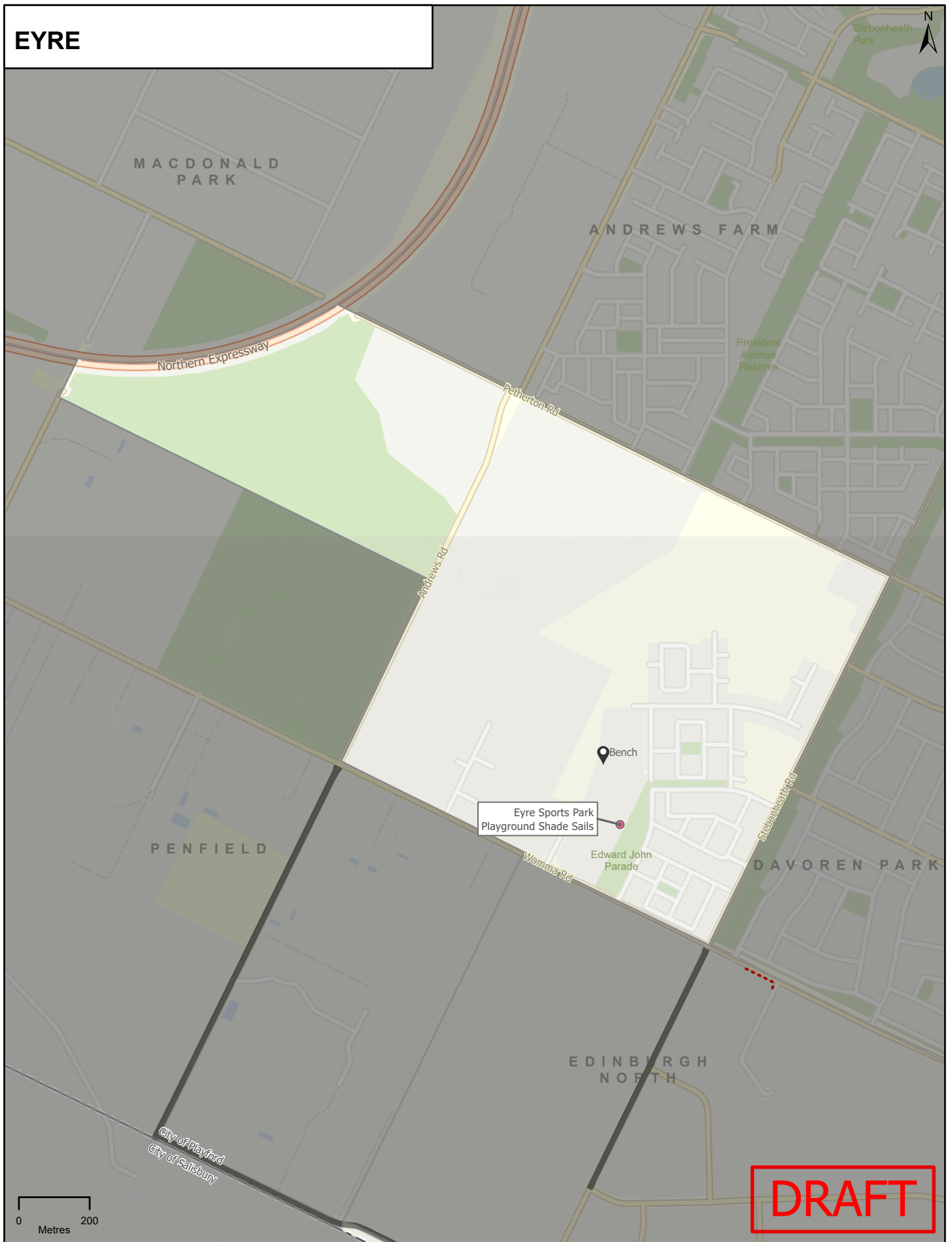
ELIZABETH VALE



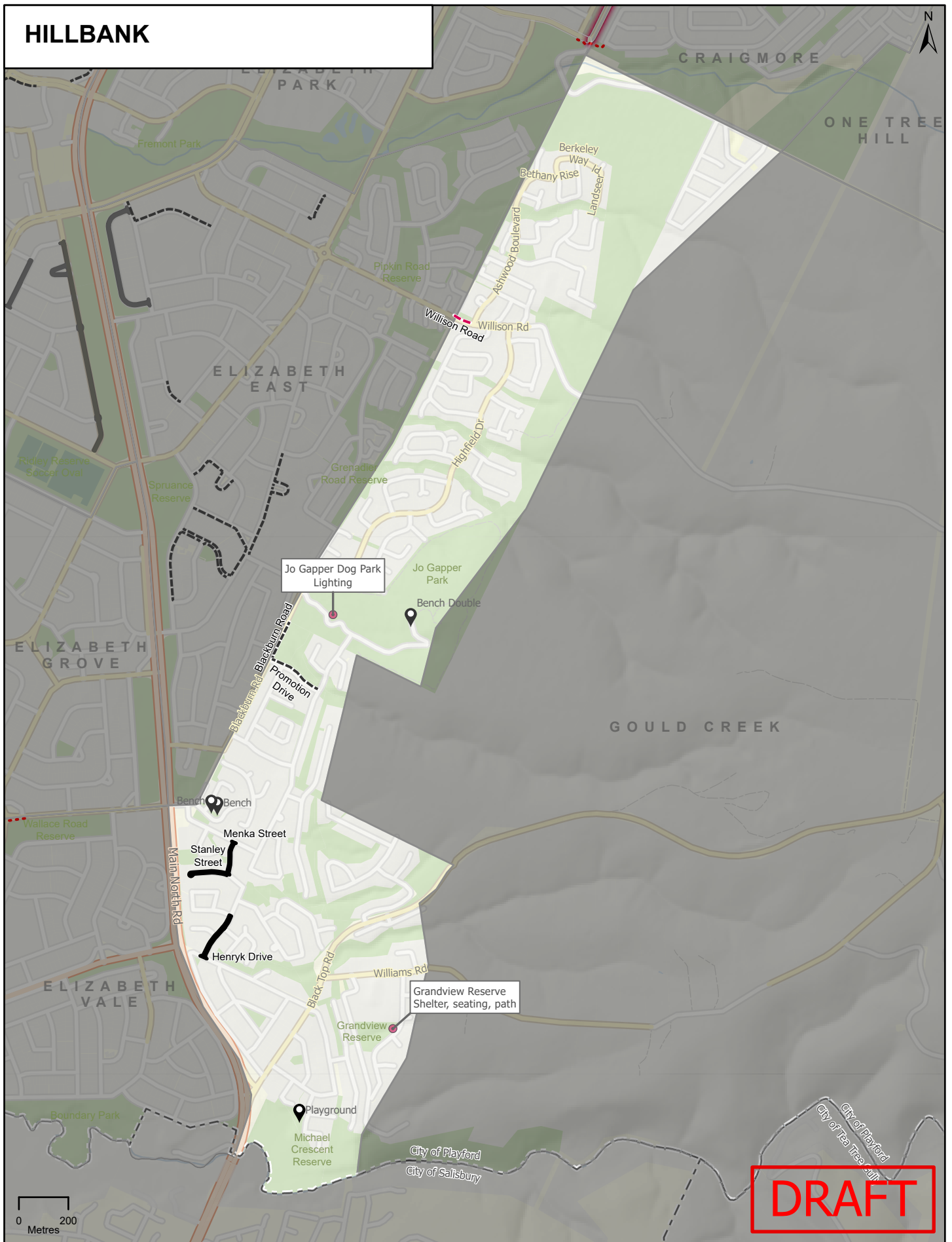
- Building Component - Renewal
- Footpath - New
- Road - Renewal

Disclaimer
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EYRE



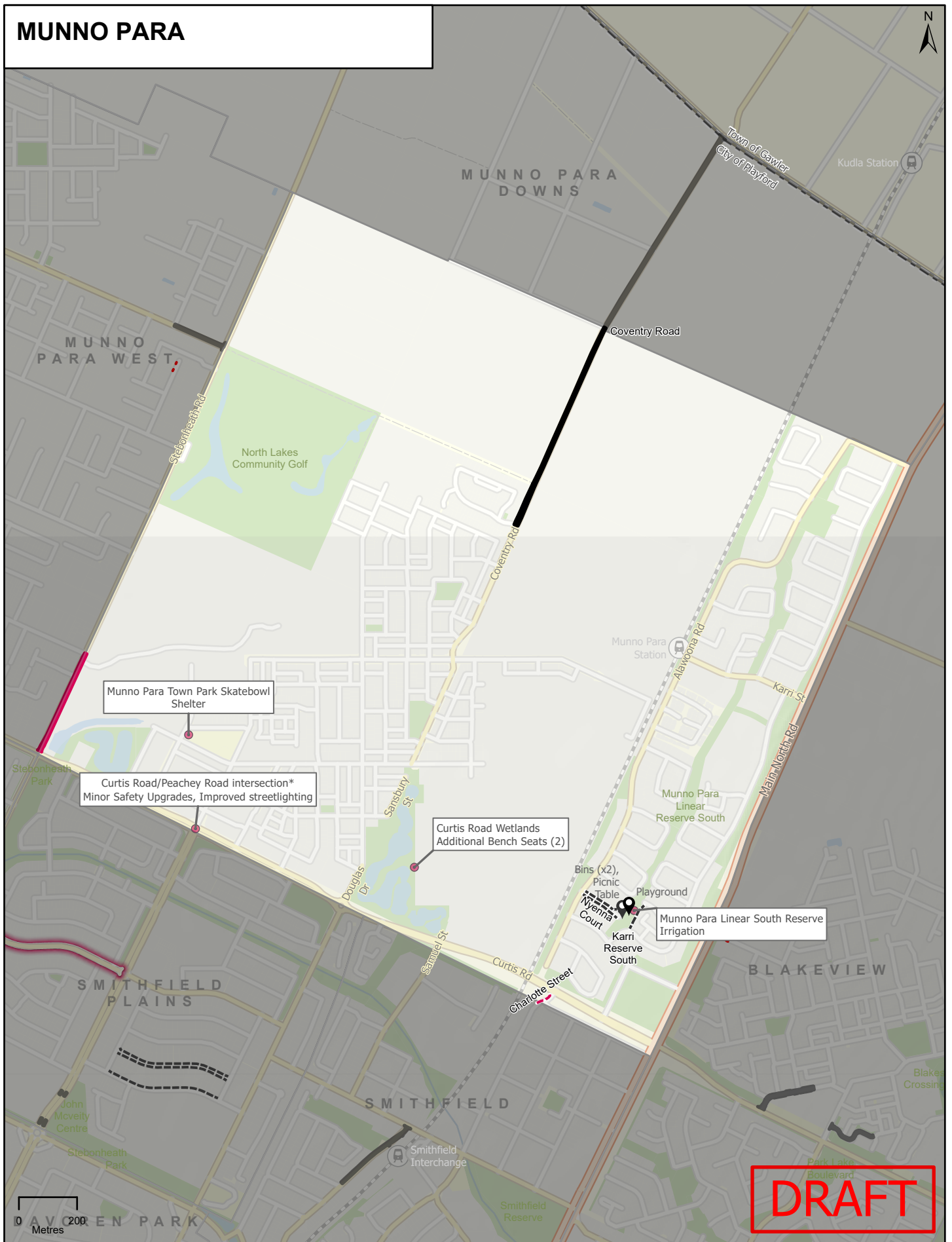
HILLBANK



-  Parks - Renewal
-  New Asset
-  Footpath - Renewal
-  Footpath - New
-  Road - Renewal

Disclaimer
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MUNNO PARA

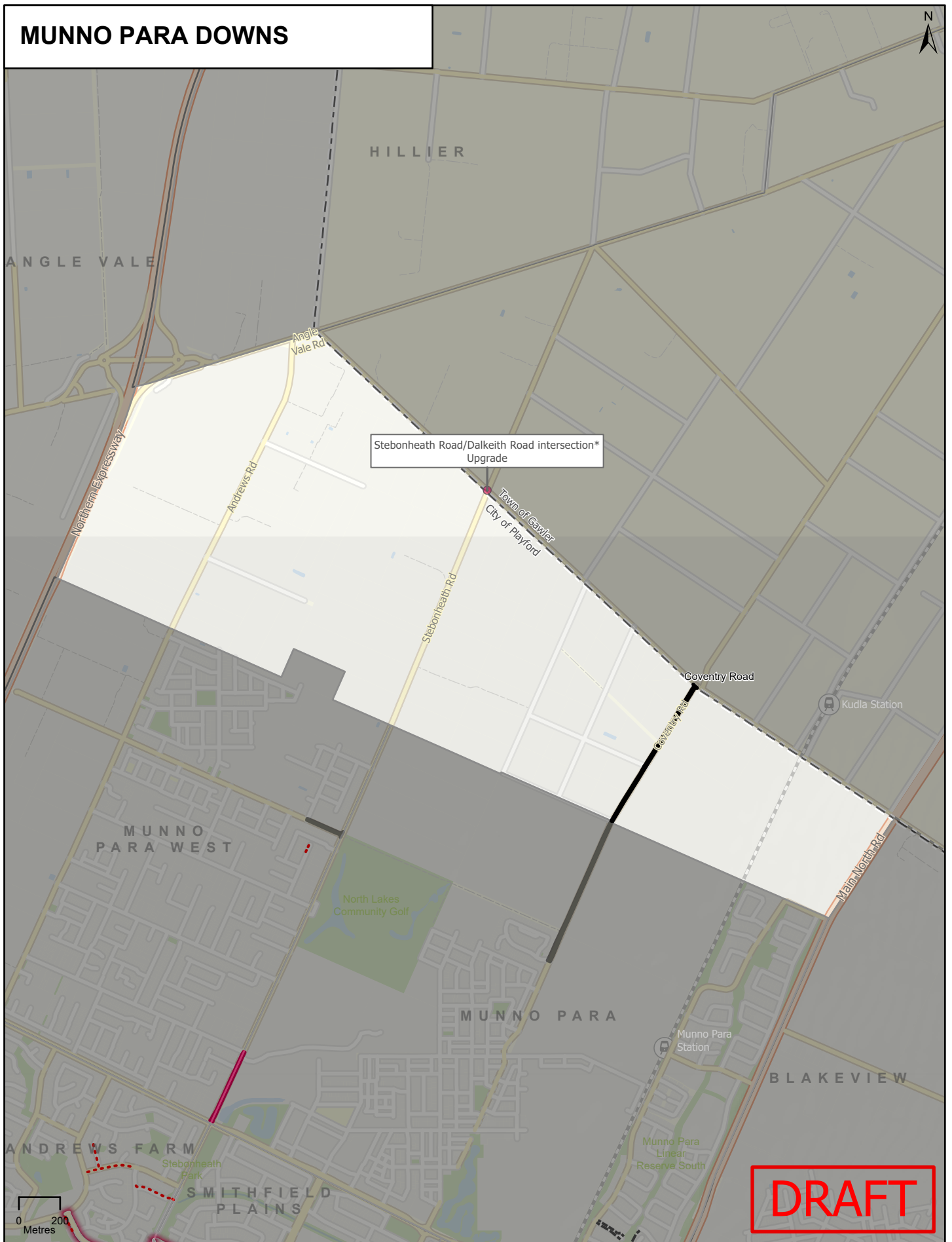


-  Parks - Renewal
-  Footpath - Renewal
-  Road - Renewal
-  New Asset
-  Footpath - New

*Project subject to external funding

Disclaimer
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MUNNO PARA DOWNS



*Project subject to external funding

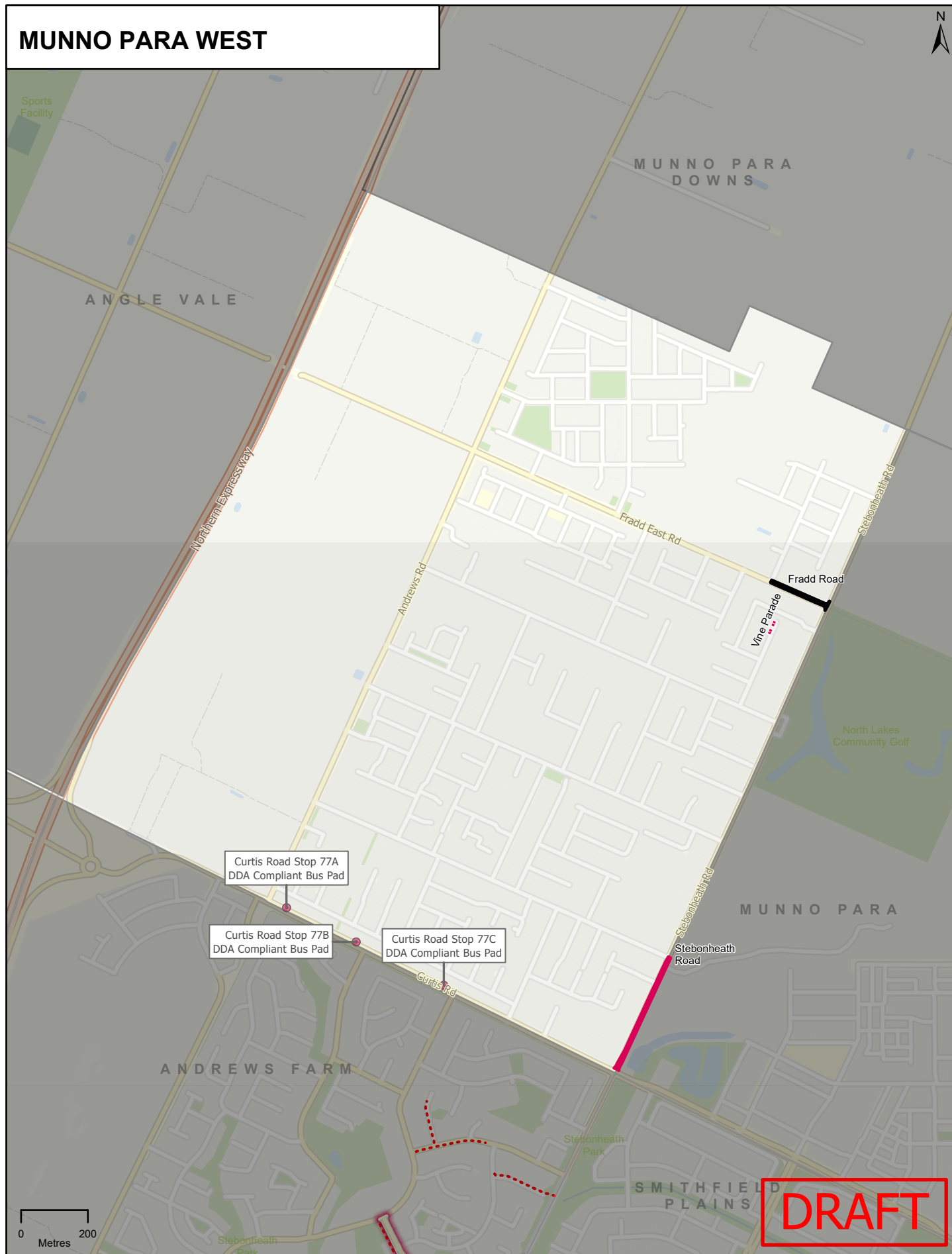


 Road - Renewal

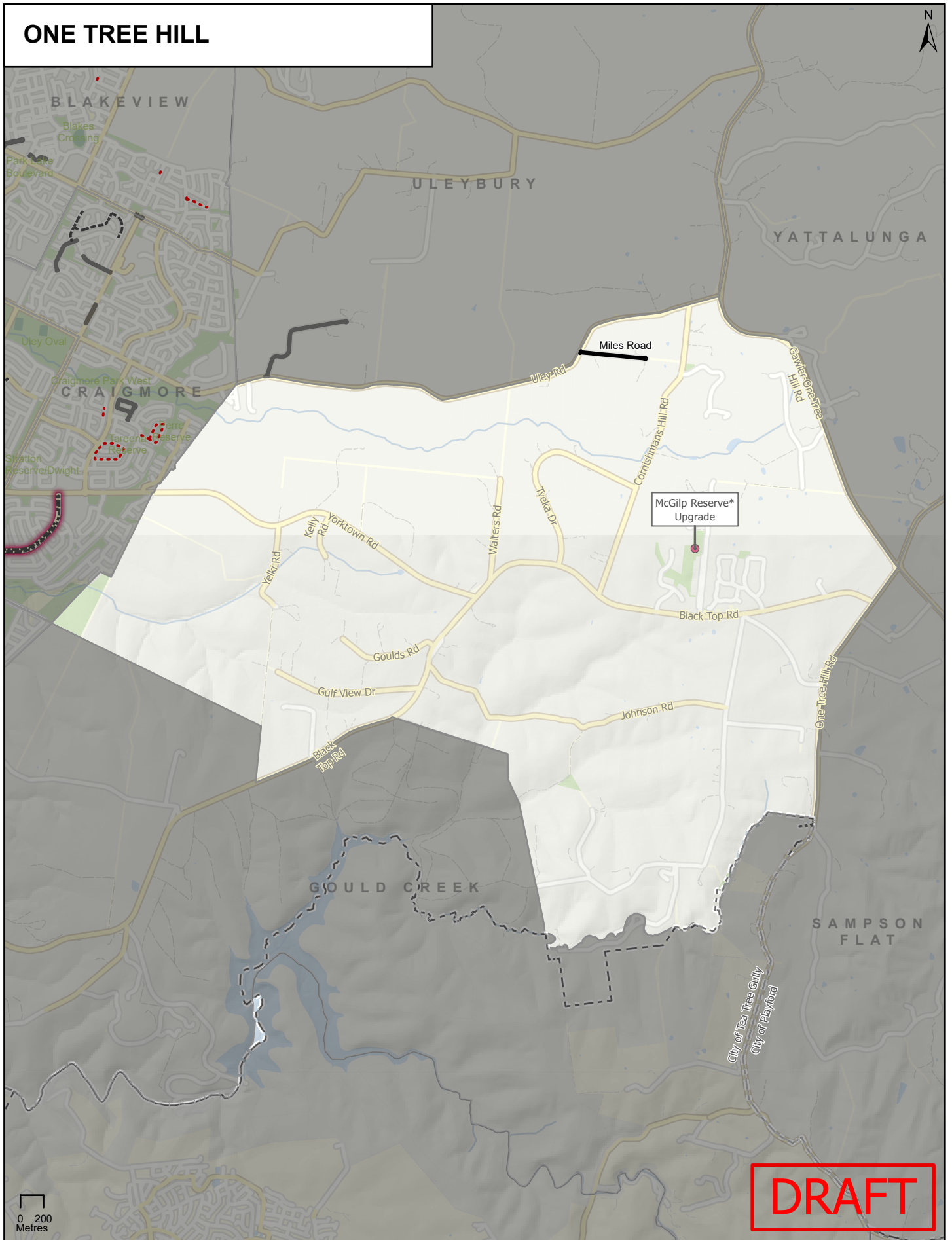
 New Asset

Disclaimer
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MUNNO PARA WEST



ONE TREE HILL



*Project subject to external funding



 Road - Renewal

 New Asset

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PENFIELD



SMITHFIELD



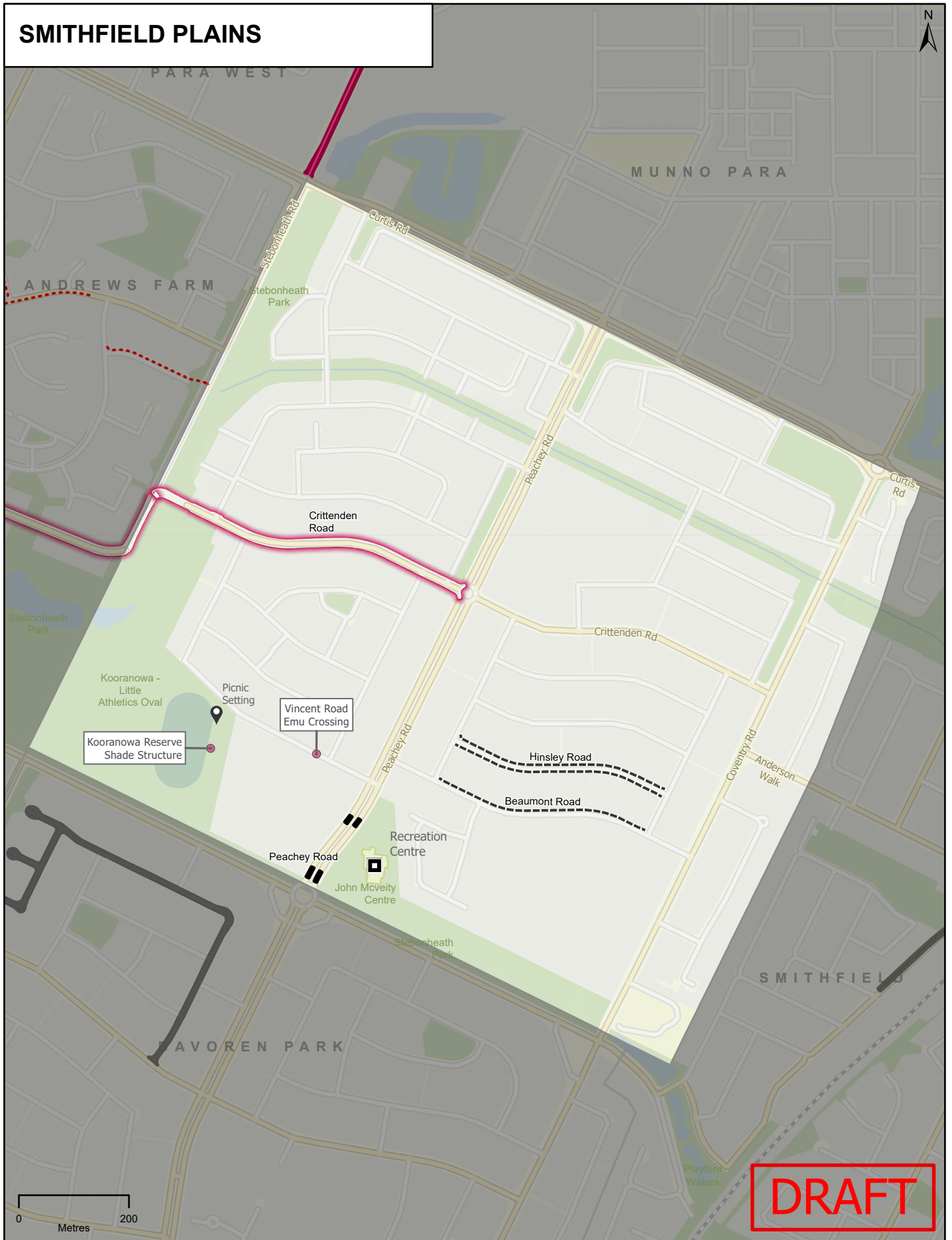
DRAFT









- Parks - Renewal
- Road - Renewal

Disclaimer
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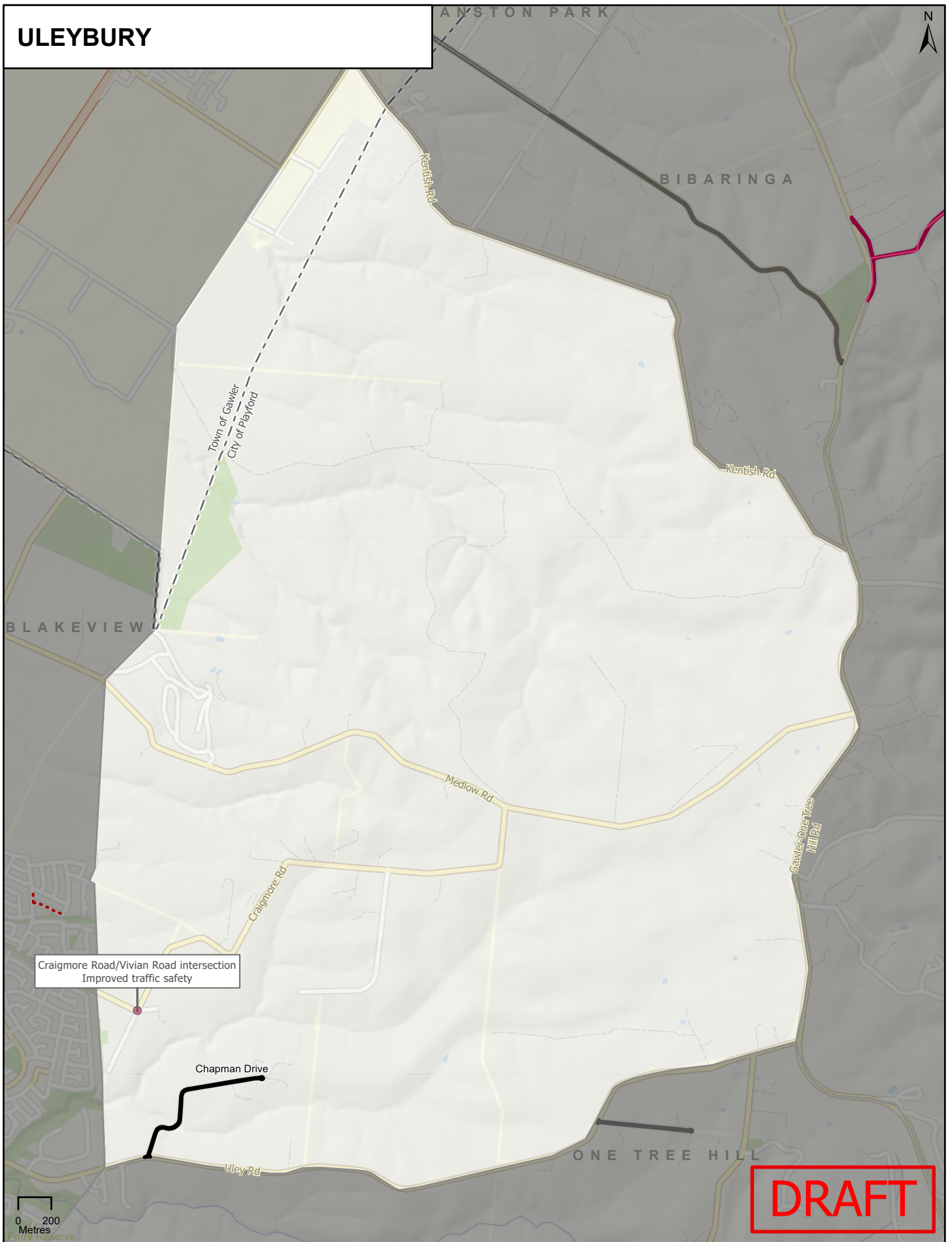
SMITHFIELD PLAINS



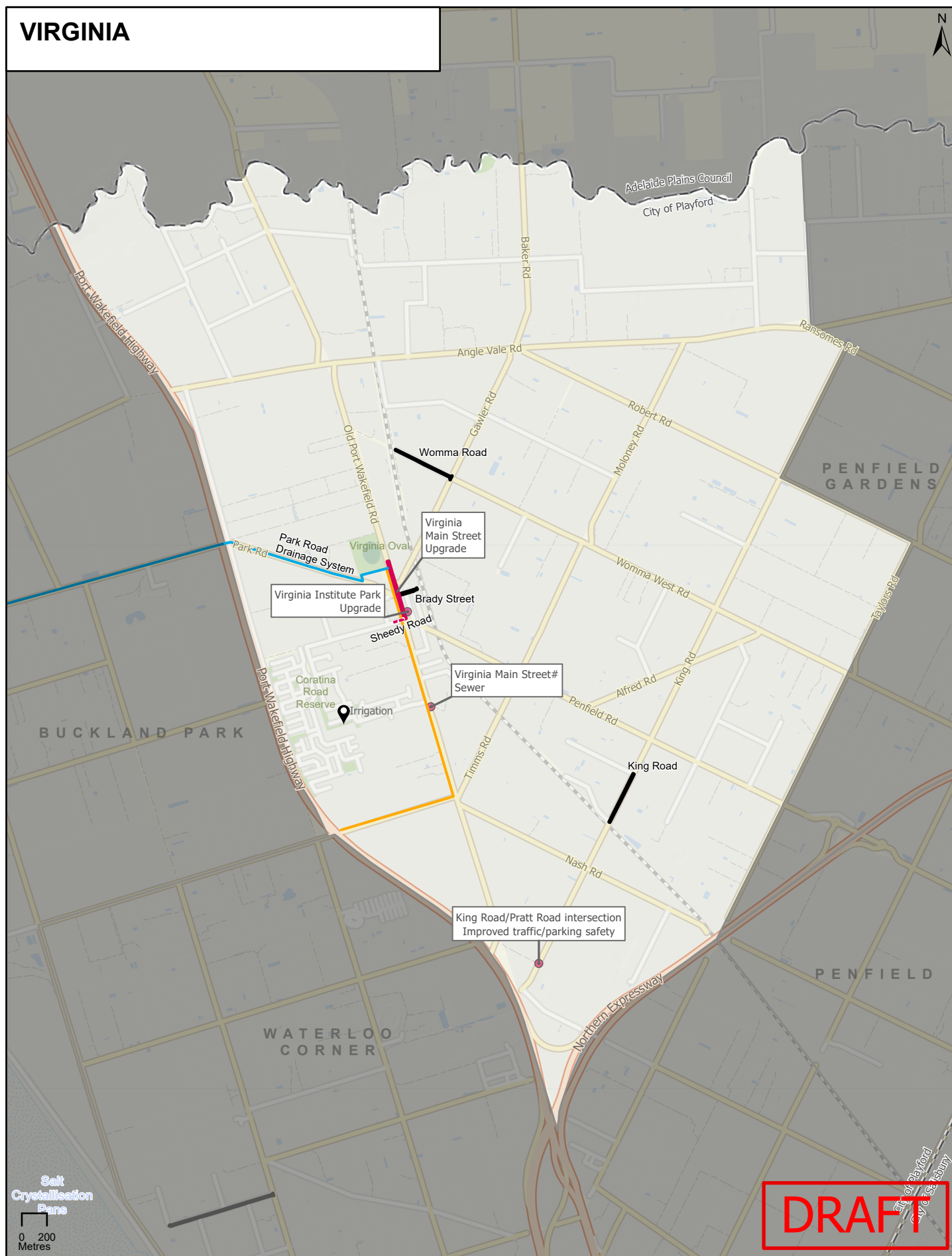
-  Parks - Renewal
-  Building Component - Renewal
-  Footpath - Renewal
-  Road - Renewal
-  New Asset
-  Traffic Management Minor Works

Disclaimer
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ULEYBURY



VIRGINIA



Salt Crystallisation Pans
0 200 Metres

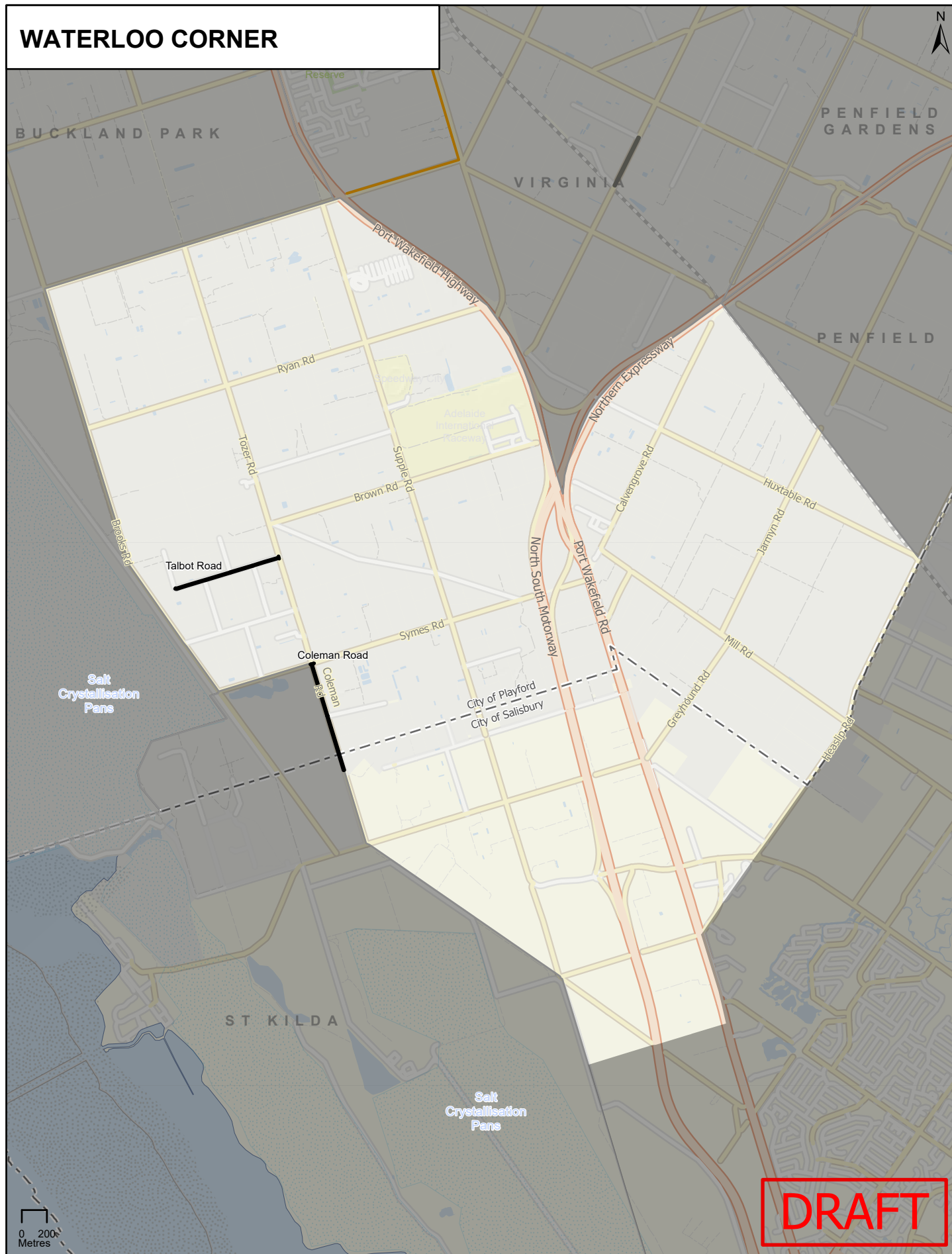
#Project subject to reaching agreement with SA Water



- | | | |
|-----------------|----------------|----------------|
| Parks - Renewal | New Asset | Drainage - New |
| Road - Renewal | Footpath - New | Sewer - New |
| | Street Upgrade | |

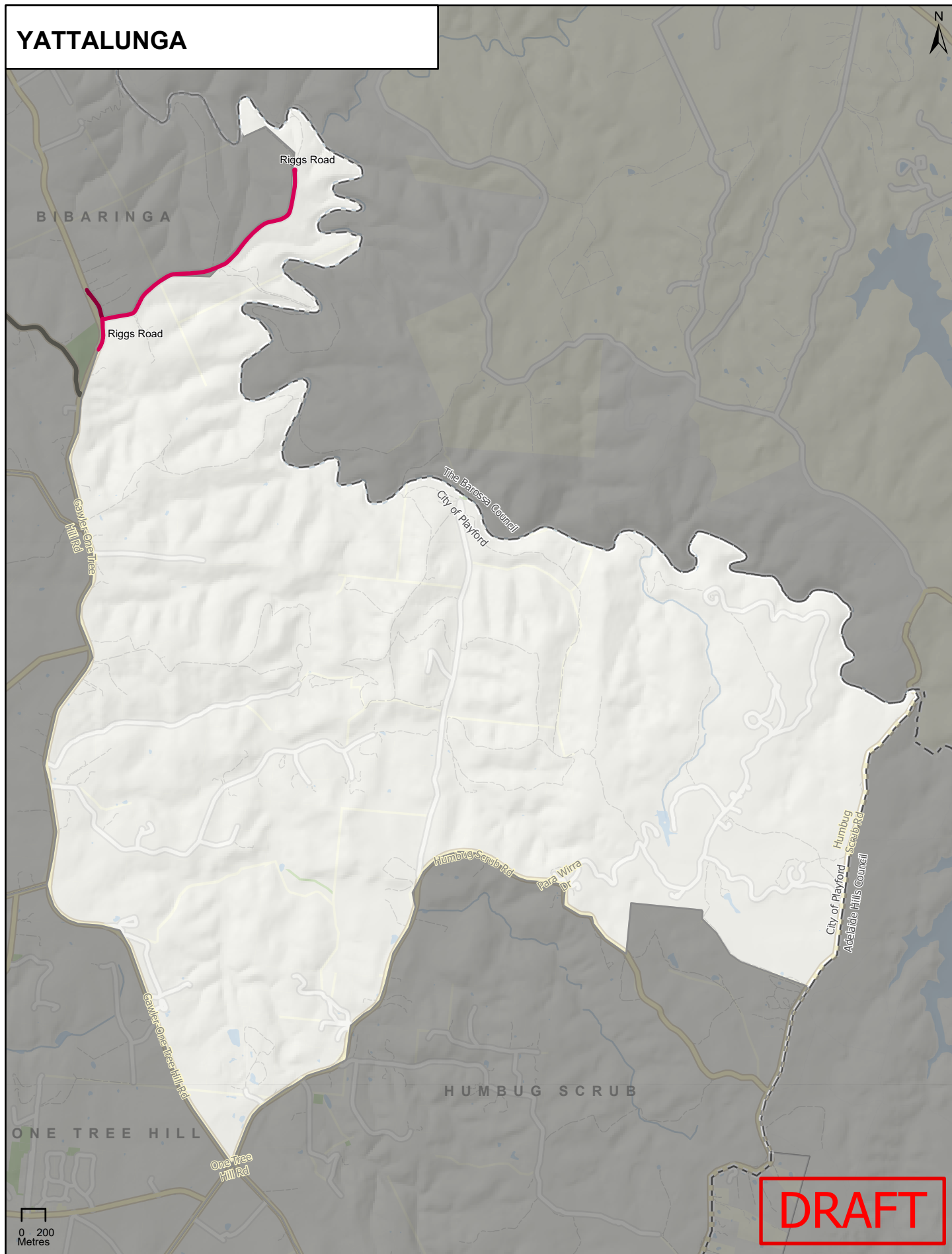
Disclaimer
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WATERLOO CORNER



DRAFT

YATTALUNGA



Appendix 2 Rating Policy 2021/22

Rating Policy 2021/22

Policy Author	General Manager Strategy & Corporate
Date of next review	May 2022

Statement of Intent

In South Australia, council rates are a form of property tax levied by Local Government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the Local Government Act 1999 (the Act) which allows some flexibility for each council to make decisions to suit its local community. This document sets out the City of Playford's policy for setting and collecting rates from its community.

Council Rates are not a fee for service but a system of taxation for Local Government purposes. All land within the Council's area is rateable except land that is subject to an exemption under the Act.

Council considers a general rate, which consists of two components: one being based on the value of the land and other being a fixed charge, to be the fairest and most equitable method of imposing general rates. A fixed charge is a means of ensuring all ratepayers contribute equally to Council services and the development and maintenance of community infrastructure. The Council imposes differential general rates that vary based on land use. A ratepayer may in accordance with the Act object to a land use that has been attributed to their land.

The differential general rate for rateable land that has a commercial or industrial land use, have a higher rate in the dollar than land with other land uses. This differential rate is applied on the basis that:

- Commercial/Industrial Properties pay rates out of pre tax revenue; and
- Commercial/Industrial Properties have a greater impact on core Council infrastructure.

In June 2014, Council approved the Commercial Rating Strategy, with 75% of new commercial rate revenue received from growth used to fund rate a reduction in rates for all businesses. The Commercial Rating Strategy forms part of a greater objective of encouraging business development and employment opportunities within the Council area.

Council strategy aims to gradually reduce rates for commercial properties by up to 40 per cent in a staged approach, balancing the demands from business for rate relief with the needs from residential rate payers for Council to continue to provide a sustainable level of services.

Council assesses rates against each piece or section of land subject to separate occupation save for land with a commercial or industrial land use for which rates are assessed against each piece or section of such land subject to separate ownership.

Council adopts the capital values of land in its area made or caused to be made by the Valuer-General. An owner of land may in accordance with the Valuation of Land Act object to a valuation made by the Valuer-General of their land.

Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- Rates constitute a system of taxation and the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- Property value is a relatively good indicator of wealth, and the capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

The Council imposes a separate rate known as the Landscapes SA Levy to reimburse the Council for amounts it is required under the Landscapes SA Act 2019 to contribute to the Green Adelaide Board. This separate rate is effectively a State tax and Council does not retain the revenue collected by way of the separate rate. Any questions in relation to the Landscapes SA Levy should be directed to the Green Adelaide Board at website www.landscape.sa.gov.au or telephone 8463 3733.

The Council applies rate remissions, postponements and rebates in accordance with the Act and its Rate Rebate Policy. In addition, if a ratepayer is experiencing hardship with paying their rates, they may make an application for rate relief by way of a remission or postponement in accordance with the Act and the Council's Hardship Policy. Fines and interest apply to overdue rates and if an amount payable by way of rates is in arrears for three years or more, the Council may sell the land for non-payment of rates.

Disclaimer

A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that Council has failed to properly apply this policy, it should raise the matter with Council.

Scope

This policy applies to all ratepayers within the Council's area.

Legislation and References

- City of Playford Strategic Plan
- Annual Business Plan and Budget
- City of Playford Long Term Financial Plan
- Debt Recovery Procedure
- Hardship Policy
- Hardship Procedure
- The Local Government Act 1999 (as amended), "the Act"
- The Local Government (Financial Management) Regulations (as amended)
- The Local Government (General) Regulations 2013
- Landscapes SA Act 2019
- Valuation of Land Act 1971
- Rating Procedure
- Rate Rebate Policy
- Rate Rebate Procedure

Application

CEO	Facilitate endorsement of Rating Policy as part of the ABP and LTFP process
General Manager Strategy & Corporate	Facilitate the delivery of Rating Policy as part of the ABP and LTFP process
Senior Manager Finance	Annual review as part of ABP and LTFP
Manager Rates	To oversee the consistent application of the Rating Policy
Rates Officers	To apply consistent delivery of the Rating Policy to ratepayers

Relevance to Risk Appetite Statement

Regulatory Compliance

The COP has **ZERO TOLERANCE** for non-compliance with applicable legislation. The policy and procedure is updated annually to ensure compliance is maintained for each financial year, as part of the ABP and LTFP process.

Service Delivery

The COP has a **MODERATE** appetite for service delivery requirements. Maintaining the policy and procedure ensures service delivery within required timeframes.

General Manager – Strategy & Corporate

Feedback

Your feedback on this policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no.

Version no.	<i>3 (Supersedes Rating Policy 2020/21)</i>
Policy link	<i>Rating Policy</i>
Policy author	<i>General Manager – Strategy & Corporate</i>
Endorsed by	<i>Council</i>
Resolution no.	
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	<i>Annually</i>
Date of current version	May 2021
Date of next review	May 2022

Version history

Version no.	Approval date	Approval by	Change
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1	02/07/2019	Council	Annual review
2	30/06/2020	Council	Annual review
3		Council	Annual review

Appendix 3 Rating Procedure 2021/22

Rating Procedure 2021/22

Procedure Author	Manager Rates
Date of next review	May 2022

1. Purpose

In South Australia, council rates are a form of property tax levied by Local Government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the Local Government Act 1999 which allows some flexibility for each council to make decisions to suit its local community. This document sets out the City of Playford's procedure for setting and collecting rates from its community.

This procedure applies to all ratepayers within the Council's area.

2. References and Supporting Documentation

In determining a suitable rating policy the Council has considered the following

- City of Playford Strategic Plan
- Annual Business Plan and Budget
- City of Playford Long Term Financial Plan
- The Local Government Act 1999 (as amended), "the Act"
- The Local Government (Financial Management) Regulations (as amended)
- Landscapes SA Act 2019
- Valuation of Land Act 1971
- Rating Policy
- Rate Rebate Policy
- Rate Rebate Procedure
- Hardship Policy
- Hardship Policy Procedure
- Debt Recovery Procedure

3. Application

Senior Manager Finance	Annual review as part of ABP and LTFP
Manager Rates	To oversee the consistent application of the Rating Policy
Rates Officer	To apply consistent delivery of the Rating Policy to ratepayers

4. Policy Procedure

General Rates

The Council declares rates every year for the ensuing financial year. Council has declared a general rate that consists of two components: one being based on the value of the land and the other being a fixed charge, pursuant to Sections 151(c), and 152(1)(c) of the Act.

Fixed Charge

A fixed charge is a fair and equitable means of ensuring that all ratepayers contribute equally to Council's services and the development and maintenance of the community's infrastructure.

The Council is unable to raise more than 50% of total general rate revenue through the imposition of a fixed charge as a component of general rates.

Differential Rate

A general rate can include in addition to a fixed charge, a component that is based on the value of the land. Further, the Council can impose differential rates that vary according to the location of land or the use of land (residential, commercial, industrial etc.) or according to the locality of the land and its use. The Council has declared differential general rates that vary according to the use of the land prescribed by Regulation 14 of the Local Government (General) Regulations 2013. The Council attributes a land use for rating purposes to each piece of land in its area.

Commercial Rating Strategy

The Council's Commercial Rating Strategy rate reductions will occur in the year following a year in which a surplus occurs. The impact of the Commercial Rating Strategy on individual business rates remains subject to changes in property valuations.

Method Used to Value Land

In accordance with the principles in Section 148 of the Act, the Council assesses rates against each piece or section of land subject to separate occupation save for land with a commercial or industrial land use for which rates are assessed against each separate piece or section of land subject to separate ownership.

The Council adopts the Valuer-General's valuation of the capital values of land in its area each year for rating purposes.

For rating purposes, the Council adopted the valuations made by the Valuer-General available to it at the time it adopted its budget for the 2020/2021 financial year.

If a ratepayer is dissatisfied with the valuation made by the Valuer-General, the rates notice issued by the Council will include information about how to object to the valuation. The Council has no role in this process. The lodgement of an objection does not change the due date for the payment of rates.

Objections to Land Use classification

If a ratepayer believes that a particular land use has been wrongly attributed by the Council to their land, then the ratepayer may object to that land use by writing to Council within 60 days of being notified or such longer period as the Council may allow. The objection must set out the basis for the objection and details of the land use that the ratepayer considers should be attributed to the land.

Council may decide an objection as it sees fit and may request the Valuer-General reassess the land and, upon receiving the Valuer-General's recommendation, make a decision regarding the objection.

A ratepayer, if not satisfied with the Council's decision, may appeal to the South Australian Civil and Administrative Tribunal (SACAT) against Council's decision within 21 days after the

ratepayer receives notice of the Council's decision (or within such longer period as SACAT may allow).

Landscapes SA Levy

The Council is required under the Landscapes SA Act 2019 to make a specified contribution to the Green Adelaide Board. It recovers the contribution it makes to the Green Adelaide Board by imposing a separate rate on land within the area of the Green Adelaide Board and the Council.

Council does not retain any of the revenue, calculate the amount of its contribution or determine how the revenue is spent.

The Landscapes SA levy appears separately on rate notices.

If a ratepayer has any questions in relation to the Landscapes SA levy they are directed to the Green Adelaide Board at website www.landscape.sa.gov.au. Ph 8463 3733

Rates Cap

The Act requires the Council to decide each year whether to apply a maximum rate increase (or a rates cap) to a ratepayers principal place of residence.

A cap can be applied to provide relief against a substantial change in rates payable incurred due to rapid changes in valuations.

The Council has determined that it will not apply a maximum increase (rates cap) for the general rate to be charged on rateable land constituting the principal place of residence of a ratepayer.

Pensioner Concessions and State Beneficiaries of Concessions

From 1 July 2015 Council concessions were replaced with the State Government cost of living concession for pensioners.

If a ratepayer seeks further information, they are directed to ConcessionsSA Hotline on 1800 307 758 or the website www.sa.gov.au/concessions.

Rate Relief

Council applies rate remissions, postponements and rebates in accordance with the Act and its Rate Rebate Policy.

An application form for rate relief is available from Council's Customer Service Centres and Council website.

Remission of Rates – Hardship

Section 182 of the Local Government Act 1999 permits a council to postpone or give remission on rates due to hardship and other defined reasons. If a ratepayer seeks further information, they are directed to the Hardship Policy.

A ratepayer who will, or is likely to, experience difficulty with meeting the standard arrangements is invited to contact a Council rates officer to discuss alternative payment arrangements. Such enquiries are treated with the strictest confidence.

Seniors Postponement

Section 182A of the Local Government Act 1999 provides for postponement of rates for seniors.

It is a system designed to assist senior card holders who may find themselves in the situation of being asset rich and cash poor by allowing them to postpone annual rates amounts greater than \$500. At least \$500 of the annual Council rates payable must be paid as it falls due, but any amount in excess of \$500 per year may be postponed for an indefinite period (up until the property is sold or eligibility ceases). If a ratepayer seeks further

information, they are directed to the information about the Seniors Rate Postponement Scheme available on Council's website.

Discretionary Rebates

Council may consider an application and approve a rebate in its discretion in accordance with section 166 of the Act. Further information is detailed in the Rate Rebate Policy.

Payment of Rates

Council will collect rates quarterly on the dates sent by Council as detailed below:

- 2 September 2021
- 2 December 2021
- 2 March 2022
- 2 June 2022

Rates may be paid in person at Council's Customer Service Centres or by any method detailed on the rates notice.

Late Payment of Rates

The Act provides that the Council may impose a penalty of 2% on any instalment of rates that is not paid on or before the due date. A payment that is late is also charged a prescribed interest rate for each month it continues to be late.

When Council receives a payment in respect of overdue rates Council applies the money received in accordance with Section 183 of the Act as follows:

- 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 account first).

Non-Payment of Rates

Section 184 of the Local Government Act 1999 provides that a council may sell any land to recover outstanding rates where an amount payable by way of rates has been in arrears for three years or more.

5. Feedback

We invite your feedback on this policy which can be directed to Senior Manager of Finance at playford@playford.sa.gov.au.

Administration use only

ECM document set no.

Version no. 1

Policy link *Rating Policy 21/22*

Procedure author *General Manager – Strategy & Corporate*

Endorsed by *Council*

Resolution no.

Legal requirement *Local Government Act 1999*

Review schedule *Annually*

Date of current version May 2021

Date of next review May 2022

Version history

Version no.	Approval date	Approval by	Change
1		Council	New procedure to support Rating Policy

Appendix 4 Rate Rebate Policy 2021/22

Rate Rebate Policy

Policy Author	General Manager Strategy & Corporate
Date of next review	May 2022

Statement of Intent

The objective of this Policy is to ensure that all applications for rate rebates are considered in an equal and fair manner in line with the provisions set out under the Local Government Act and this Policy.

Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community and are levied under the Local Government Act 1999 on the basis of land value and use, which is widely accepted as a reasonable indicator of capacity to pay. Recognizing that there may be circumstances where this may not always be the case, the Local Government Act makes provision for Council to consider applications for rate rebates.

This policy is intended to provide guidance as to the grounds upon which relief of rates payable is available to a person or body/organization, in the form of rebates. Council will consider each application to ensure the requirements under the Local Government Act 1999 have been met. This supports the provision of equitable services and facilities to meet the needs of the whole community.

Council Rebates will be annually assessed to determine if the circumstances justify the continued endorsement of the application of the rebate.

Scope

Mandatory rebates must be applied where ratepayers meet eligibility, as prescribed in sections 160-165 of the Local Government Act.

Discretionary rebates may be applied, at council's discretion, where ratepayers make an application, and they meet the eligibility criteria, as prescribed in section 166 under the Local Government Act.

Legislation and References

This Policy is to be read in conjunction with the Rate Rebate Procedures

- Sections 159-166 of the Local Government Act 1999 outline the provision of rates mandatory and discretionary rebates.
- City of Playford Global Glossary

Responsibilities

CEO/Council	Approval of discretionary rebates greater than 50%, or if a commitment for greater than one year, the recommendation will be put to full Council for decision.
Senior Manager Finance	Approval for discretionary rebates less than 50%
Manager Rates	To oversee the consistent application of the Rate Rebate Policy
Rates Officers	To apply consistent delivery of the Rate Rebate Policy to ratepayers

Relevance to Risk Appetite Statement

Regulatory Compliance

The COP has **ZERO TOLERANCE** for non-compliance with applicable legislation. Maintaining the policy and procedure ensures compliance is maintained.

Service Delivery

The COP has a **MODERATE** appetite for service delivery requirements. Maintaining the policy and procedure ensures service delivery within required timeframes.

Feedback

Your feedback on this policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no.	3978634
Version no.	6
Policy link	<i>Rates Rebate Policy</i>
Policy author	<i>General Manager – Strategy & Corporate</i>
Endorsed by	<i>Council</i>
Resolution no.	
Legal requirement	<i>Sections 159-166 Local Government Act 1999</i>
Review schedule	<i>Annual</i>
Date of current version	May 2021
Date of next review	May 2022

Version history

Version no.	Approval date	Approval by	Change
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6	30/06/2021	Council	Annual review
5	30/06/2020	Council	Annual review
4	30/06/2019	Council	Annual review
3	30/06/2018	Council	Annual review
2	August 2012	Council	Reviewed
1	April 2007	Council	Adopted by Council

Appendix 5 Rate Rebate Procedure 2021/22

Rate Rebate Procedure

Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2022

1. Purpose

The objective of this procedure is to ensure that all applications for rate rebates are considered in an equal and fair manner in line with the provisions set out under the Local Government Act and the Rate Rebate Policy.

Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community and are levied under the Local Government act 1999 on the basis of land value and use, which is widely accepted as a reasonable indicator of capacity to pay. Recognizing that there may be circumstances where this may not always be the case, the Local Government Act makes provision for Council to consider applications for rate rebates.

This procedure provides guidance as to the grounds upon which a person or body/organization is, or may be, entitled to receive a rebate of rates. Council will consider each application to ensure the requirements under the Local Government Act 1999 have been met.

This procedure includes both mandatory and discretionary rebates and support the provision of equitable services and facilities to meet the needs of the whole community.

2. References and Supporting Documentation

- Sections 159-166 of the Local Government Act 1999 outline the provision of rates rebates through mandatory and discretionary rebates.
- Rate Rebate Policy

3. Application

CEO/Council	Delegation for approval of discretionary rebates greater than 50% or a commitment for greater than one year, then the recommendation will be put to full Council for decision.
Senior Manager Finance	Delegation for approval of discretionary rebates less than 50%
Manager Rates	To oversee the consistent application of the Rebate Policy
Rates Officers	To apply consistent delivery of the Rebate Policy to ratepayers

4. Procedures

Division 5 - Rebates of Rates

Sections 159-166 of the Local Government Act 1999 outline the provision of rates rebates through mandatory and discretionary rebates.

4.1 Preliminary grounds and penalties

Section 159 of the Local Government Act 1999 provides guidance regarding the grounds for rebates and penalties that may apply. These include:

s159(1) If grounds exist for a person or body to receive a rebate of rates in pursuance of this Division, the person or body may apply to the council in a manner and form determined by the council (supplying such information as the council may reasonably require).

s159(2) a person or body must not:

- (a) make a false or misleading statement or representation in an application made (or purporting to be made) under this Division; or
- (b) provide false or misleading information or evidence in support of an application made (or purporting to be made) under this Division.

Maximum penalty: \$5 000.

s159(7) If a person or body has the benefit of a rebate of rates under this Division and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the council of that fact and (whether or not the council is so informed) the entitlement to a rebate ceases.

s159(8) If a person or body fails to comply with subsection (7), the person or body is guilty of an offence.

Maximum penalty: \$5 000.

s159(10) A council may, for proper cause, determine that an entitlement to a rebate of rates in pursuance of this Division no longer applies.

s159(11) If an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

4.2 Mandatory Rebates

Ratepayers entitled to a mandatory rebate may make an application in the form determined by council, are required to include evidence where requested, and meet the requirements of section 159(1) of the Act.

Where a council is aware that a mandatory rebate applies to land the council must apply the rebate regardless of whether or not an application has been made. This approach has equal application in respect of a property that becomes eligible for a mandatory rebate part way through a financial year when the rebate will be applied on a pro rata basis.

Otherwise, the Act does not impose any obligation on a council to seek out persons who may be eligible for a mandatory rebate if they have not made an application.

Where an application is made or if a council becomes aware, that an entitlement to a mandatory rebate exists during the course of the financial year, the council must apply the mandatory rebate for the whole of the financial year except where the land becomes rateable during the course of a financial year when the rebate will be applied pro rata for the period of rateability.

Refunds for previous financial years are not required, unless the council was made aware or knew that an entitlement existed in that previous year or years.

Mandatory rebate eligibility is listed in the Local Government Act 1999 under the following sections

- Section 160—100% Rebate of rates—health services
- Section 161—75% Rebate of rates—community services
- Section 162—100% Rebate of rates—religious purposes
- Section 163—100% Rebate of rates—public cemeteries
- Section 164—100% Rebate of rates—Royal Zoological Society of SA
- Section 165—75% Rebate of rates—educational purposes

4.3 Discretionary Rebates

Discretionary rebate eligibility is listed under Section 166 of the Local Government Act 1999.

Ratepayers may make an application for a discretionary rebate by completing the application form on Council's website www.playford.sa.gov.au or by contacting Council on (08) 8256 0333.

The discretion to grant a rebate must be exercised consistently and in the interests of the community. In this regard each council must consider its community, not the wider community of the State. This is because decisions regarding rate rebates impacts directly on the ratepayers and residents of individual council areas.

4.4 Council Endorsed Rebates

Council annually review eligibility of historical rebates to determine if circumstances endorse continuation of rebates.

4.5 Granting of Rebates

Under Section 166 - Discretionary rebate of rates, Council may grant:

- A rebate of rates or charges under subsection (1) on such conditions as the council thinks fit.
- A rebate of rates or charges under subsection (1)(a), (b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.
- A rebate of rates or charges under subsection (1)(l) may be granted for a period exceeding one year, but not exceeding three years.
- A council should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.
- A council may grant a rebate under this section that is up to (and including) 100 per cent of the relevant rates or service charge.

4.6 Application and approval process

Applications for rate rebates are to be made on Council's application form and accompanied by the appropriate supporting documentation. The rate rebate policy, and application form are available on Council's website www.playford.sa.gov.au or by contacting Council on (08) 8256 0333.

In accordance with section 159(1) of the Act council may request any information from an applicant that it reasonably requires in order to make a decision in respect of a rebate application.

Where an application for a discretionary rebate is made after the date on which rates are declared, the council may choose not to consider the application for that financial year. However, the council will need to consider the application for a rebate applicable in the next financial year.

Retrospective discretionary rebates may, but need not be given by the council

Assessment of discretionary rebates are to be undertaken in a fair and consistent manner, using the assessment eligibility weighting matrix based on reasons for application, which assists with recommendation for approval and calculating % and value of rebate.

Approval of rebates should be made in line with delegation levels.

The applicant should be advised of the council's decision and rights of review should the applicant not be satisfied with the decision.

5. Complaints and appeals

Customers not satisfied with the outcome of their complaint should be directed to contact the Ombudsman SA on 08 8226 8699 or Ombudsman@ombudsman.sa.gov.au

Complaints and appeals will be considered in accordance with Council's complaints and grievance procedures and sections 270 and 271 of the *Local Government Act 1999*. A copy of the Complaints Handling Policy can be found at www.playford.sa.gov.au

6. Feedback

Your feedback on this policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

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Policy link *Rate Rebate Policy*

Procedure author *General Manager – Strategy & Corporate*

Endorsed by *Council*

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2	May 2021		Annual review
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1	June 2018	Senior Manager Finance	New
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