



# Annual Business Plan and Budget

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## Acknowledgement of Country

We acknowledge and pay our respects to the Kaurna people, the traditional custodians whose ancestral lands we gather on.

We acknowledge the deep feelings of attachment and relationship of the Kaurna people to country and we respect and value their past, present and ongoing connections to the land and cultural beliefs.





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# Welcome





## Mayor and CEO Foreword

Welcome to the City of Playford's 2022/23 Annual Business Plan and Budget (ABP).

This year's plan continues Council's investment in the things we know matter most to our community – infrastructure, environment and quality of life. Our community has told us that they want a city that is safe and accessible, that looks good and provides opportunities to connect with the outdoors – as well as one another.

It is why Council will focus on renewing roads, footpaths and kerbs; it's why we'll plant 2,000 trees across the city; it's why we will upgrade a number of sports facilities and it's why we'll develop new play spaces for our community.

These are the things we know will make a positive difference to our community's everyday life – not just for today, but for future generations that will call Playford home.

While the plan sets out investment for the coming 12 months, it takes its direction from our long-term planning principles. It has been developed in line with our Strategic Plan 2020-24: City and Community Foundations and aligns to our Finance Strategy, developed by this Council to ensure the long-term sustainability of the organisation.

The positive impact of the Finance Strategy over the last few years has helped manage and decrease Council's overall debt. We will again achieve a surplus operating position in 2022/23, meaning we will only spend the income we have and will not borrow money for ongoing day to day service delivery.

Another key element of our strategic approach to financial management is to maximise external funding. Proactively sourcing external funding enables Council to continue to invest in new initiatives and infrastructure for our growing city, without imposing further costs on ratepayers.

We are pleased that this year we will receive \$6.64M in grant funding from the State Government that will be put towards seven projects across the city including the rejuvenation of McGilp Recreation Park (One Tree Hill), upgrades to Mofflin Reserve (Elizabeth Vale), Argana Park (Elizabeth Downs), Dwight Reserve (Elizabeth Downs), and Kalara Reserve (Andrews Farm).

Like our community, Council is facing increasing costs due to inflationary pressures. To reduce the impact inflationary costs could have on ratepayers, we have identified approximately \$1M in ongoing savings to partially offset increases as we continue to use money wisely and continue to look after our communities and our people.

Thank you to those in our community who took the time to share your views on the draft plan during our engagement process. We received over 95 responses, which have helped further shape the plan and ensure we are not only providing value for our ratepayers, but also building a city we can all be proud of.



*Glenn Docherty*  
**Glenn Docherty**  
Mayor



*Sam Green*  
**Sam Green**  
Chief Executive Officer



## Executive Summary

Each year Council plans the services and projects it will deliver to the community in its Annual Business Plan and Budget and Long Term Financial Plan.

The Annual Business Plan and Budget for 2022/23 has been developed in line with the decision-making filters and community themes outlined in our Strategic Plan 2020-24. This includes the need to maximise opportunities for external funding and finish what we have started whilst, meeting our legislative requirements and legal obligations.

Our community told us that they want us to focus on their foundational needs, from having improved safety and accessibility and a neighbourhood that looks nice, to local employment opportunities and a Council that talks to them more and uses money wisely.

Financial sustainability, in line with Council's Finance Strategy, has been a focus in the development of this plan ensuring we deliver our planned services and responsibly manage our debt.

The plan shows Council will continue to invest over \$96 million in supporting the delivery of existing services, including programs at community facilities, waste and recycling and business support.

It will also invest over \$14.5 million in renewing or replacing existing assets such as kerbs, footpaths, roads, playspaces and sporting facilities.

Lifting city appearance has also been a focus in developing this plan. We understand the value our community place on such open spaces including our parks and reserves, playgrounds and sportsfields. New projects for 2022/23 include:

- Building a new reserve at Munno Para West
- Upgrading McGilp Recreation Park, One Tree Hill
- Upgrading Mofflin Reserve, Elizabeth Vale
- Upgrading Argana Park, Elizabeth Downs
- Installation of a public toilet at Blakes Crossing Oval, Blakeview and California Reserve, Craigmore
- Upgrading Dwight Reserve, Elizabeth Downs
- Open Space Minor Projects\*
- Sport and Recreation Minor Projects\*.

*\*See Appendix 1, Proposed Capital Works 2022/23, for further details of these projects.*

To further lift the appearance of our city we will plant 2000 new trees in windbreaks, local or minor parks opposite housing to help uplift and create attractive streetscapes. This project will contribute to Council's commitment to increase tree canopy coverage across the city in the longer term.



As one of South Australia's fastest growing council areas, we have a responsibility for laying the foundations for future generations, by providing the parks, sporting facilities, stormwater infrastructure, footpaths, and services our community will need.

This means Council must balance the needs of existing residents while providing the infrastructure, facilities, and services to support emerging communities and future growth.

As part of the joint delivery of Council's growth area infrastructure obligations (Infrastructure Deeds), design and/or construction will occur for traffic and stormwater works in locations including Heaslip Road, Angle Vale Road West and Andrews Road.

This Annual Business Plan and Budget has been prepared against the backdrop of COVID-19, a global pandemic that has impacted families throughout our city and increased the costs of doing business. Council is subject to cost pressures that are outside of our control, such as inflation and the cost impacts of supply chain shortages caused by COVID-19.

Every five years, Council is legislatively required to undergo a revaluation of its assets. A revaluation is required to ensure that our financial statements fairly represent the financial position of Council. The revaluation resulted in an increase in both the value of Council's assets and the ongoing depreciation expenditure. The financial impact on the 2022/23 budget is \$3.3M. Most importantly the revaluation ensures that Council is collecting sufficient funds over time to fund the renewal of its assets when they come to the end of their life.

This Annual Business Plan provides details of how we will fund the inflationary costs for our existing services, new services and cost pressures. These additional costs to our budget have been partially offset with \$1M of Continuous Improvement savings.

The budget seeks to keep pace with inflation to ensure we have the financial capacity to continue to provide a wide range of services to support our community.

There will be a 2.85% increase in rate revenue for 2022/23. While this is less than general inflation, it underlines Council's commitment to providing value for ratepayers and providing a balanced budget whilst sticking to our Finance Strategy to achieve long term financial sustainability.

We look forward to working with our community so, together, we can continue to build a city that is enjoyed by current and future generations.



## Statement of amendments made to Draft Annual Business Plan and Budget

As per section 123(6a) of the *Local Government Act*, Council must include a statement in the adopted annual business plan which outlines any significant amendments from the draft (on which they undertook public consultation) and the reason for those amendments.

A number of changes have been made to the Annual Business Plan and Budget 2022/23 since the draft plan was released for public consultation from 2 May – 29 May 2022. During that time Council received notification of additional grant funding for projects across the city and these are outlined below:

	Reason for Change	Capital Expenditure	Capital Tied Funding	Operating Cost Rate Funded	Operating Cost Growth Funded
		\$'000	\$'000	\$'000	\$'000
Argana Park – oval lighting	Included in Draft Plan, however the lighting is now funded by State Government grant		345		
Argana Park – shared change facilities	Additional project funded by State Government grant	1,275	1,115	89	
California Reserve Public Toilet	Additional project funded by State Government grant	250	250		14
Dwight Reserve Upgrade	Additional project funded by State Government grant	400	400		22
Kalara Reserve (Andrews Farm Soccer Upgrades)	Additional project funded by State Government grant	1,000	1,000	66	
Open Space Minor Projects (Shade sail at Nolan Reserve)	Included in Draft Plan, however one item now funded by State Government grant	30	30		
<b>TOTAL</b>		<b>2,955</b>	<b>3,140</b>	<b>155</b>	<b>36</b>

Further details of these projects can be found on pages 40-44.



The impact of these changes results in an increase to Council capital budget to \$71.295M, and an Operating Surplus of \$1.880M, as shown below:

Summary of Capital Expenditure Budget Movement	\$'000
Draft Annual Business Plan	68,340
Additional Projects	2,955
Revised Annual Business Plan	71,295

Summary of Operating Expenditure Budget Movement	\$'000
Draft Annual Business Plan	1,957
Additional Rates from New Commercial Ratepayers	72
Additional Rates from New Residential Dwellings	702
Operating Costs to Service New Residential Dwellings	-702
Operating Cost Additional Projects	-155
Interest Movement	6
Revised Annual Business Plan	1,880

The Primary Financial Indicators (page 62) for the 2022/23 Budget and Projected 5 Year Averages have been updated to reflect these changes.

The Budgeted Financial Statements and Explanations (page 64) have been updated to reflect these changes.

Further changes that have been incorporated in this Plan are outlined below:

- Addition of Mayor and CEO Foreword (page 4)
- Updated Rates information (page 51) to reflect the final calculation and distribution of rates, post receipt of the final property data from the Valuer General.



# Our City

The City of Playford is a diverse city enriched by resilient communities living in new and established suburbs as well as semi-rural townships. Residential development is occurring at a rapid pace, with Playford the centre of growth in South Australia.





# Playford at a glance

## Population

Older Residents  
(aged 60 years and older)  
2016

**16.8%**

City of Playford

**23%**

Greater Adelaide

Median age  
2016

**32**

City of Playford

**40**

Greater Adelaide

Aboriginal and  
Torres Strait  
Islander

**3.2%**

City of Playford

Estimated resident  
population



2022

**101,274**

2041 forecast

**149,443**

Residents living with a disability **6,898**

Residents born overseas **18,892** ABS 2016

## Household type



Lone person

**24%**



Couple without children

**22.5%**



Couple with children

**28%**



One parent families

**17.5%**



Group household

**3%**

## Employment

Health care and social assistance are our biggest employers. We also work in retail trade, education and training, as well as manufacturing.

**345km<sup>2</sup>**  
Area

Covering  
the northern  
perimeter of  
metropolitan  
Adelaide

**345km<sup>2</sup>**



# Existing assets

Council has a significant portfolio of assets, ranging from roads and footpaths, to parks, community buildings, stormwater and fleet.

## Transport

MORE THAN  
**900KM**

of roads, plus eight Adelaide Ovals worth of car parks, as well as bridges, traffic islands and fencing



## Footpaths & Signage



MORE THAN  
**800KM**

of paths plus signage, bus pads and pram ramps

## Parks & Sportsfields

OVER  
**1000**

hectares of open space including 24 sportsfields and 100+ playgrounds



## Buildings

**189**

buildings including civic and corporate buildings, community centres, sports club rooms and halls



## Stormwater

**507KM**

of stormwater pipes plus 65km of network distributing recycled water to Council reserves, as well as schools and external customers



## Fleet

**231**

assets including cars, van, utes, heavy machinery and movers essential to delivering services to our community

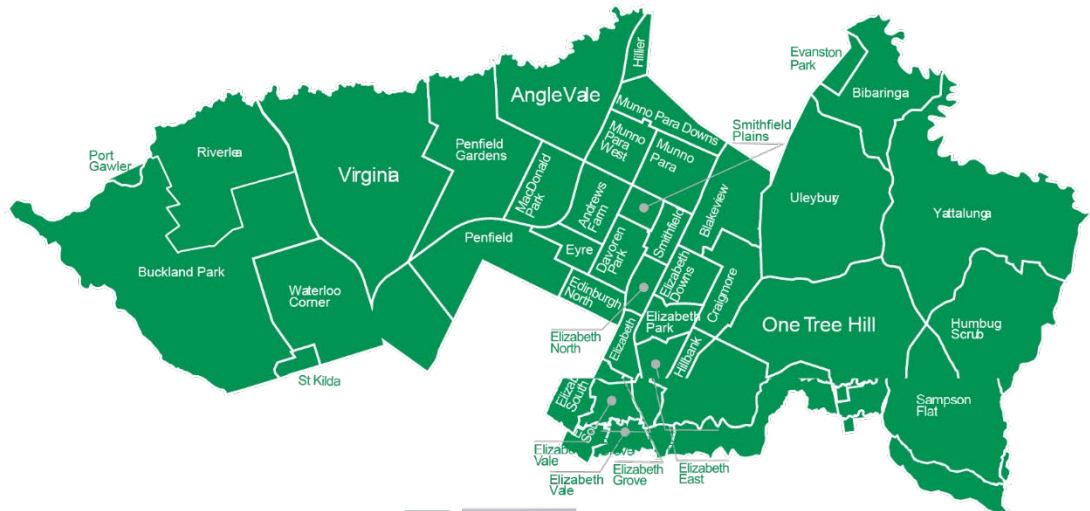
## Technology



**2796**

items of technology equipment including computers, mobile devices and community audio-visual equipment

# Your Council



## MAYOR



Mayor  
Glenn  
Docherty

## WARD 1



Andrews Farm  
Buckland Park  
MacDonal Park  
Virginia  
Penfield Gardens  
Angle Vale  
Penfield  
Eyre  
Smithfield Plains  
Waterloo Corner (part)  
Riverlea



Cr.  
Peter  
Rentoulis-  
Deputy  
Mayor



Cr.  
Cathy-Jo  
Tame



Cr.  
Clint  
Marsh

## WARD 2



Munno Para Downs  
Hillier (part)  
Munno Para West  
Munno Para  
Smithfield  
Blakeview



Cr.  
Jane  
Onuzans



Cr.  
Gay  
Smallwood-  
Smith



Cr.  
Stephen  
Coppins

## WARD 3



Bibaringa  
Evanston Park (part)  
Uleybury  
Craigmore (Part)  
One Tree Hill  
Hillbank  
Gould Creek  
Sampson Flat  
Humbug Scrub  
Yattalunga



Cr.  
Andrew  
Craig



Cr.  
David  
Kerrison



Cr.  
Veronica  
Gossink

## WARD 4



Davoren Park  
Elizabeth North  
Edinburgh North  
Elizabeth  
Elizabeth South  
Elizabeth Vale



Cr.  
Dennis  
Ryan JP



Cr.  
Katrina  
Stroet



Cr.  
Marilyn  
Baker

## WARD 5



Elizabeth Park  
Elizabeth Downs  
Elizabeth East  
Elizabeth Grove  
Craigmore (Part)



Cr.  
Akram  
Arifi



Cr.  
Misty  
Norris



Cr.  
Shirley  
Halls



# Strategic Planning Framework

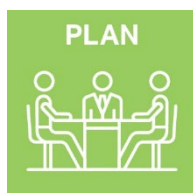
Our Strategic Plan sits at the centre of our Strategic Planning Framework. It outlines Council's four-year goals for the city and provides direction for decision-making and how we prioritise the allocation of resources.



# Strategic Planning Framework

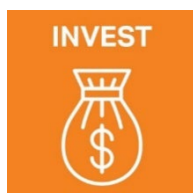


## The three phases of our Strategic Planning Framework are:



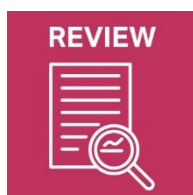
### PLAN

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 area 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 Summary

The Annual Business Plan and Budget focuses on the services and projects to be delivered in the next 12 months, while ensuring the decisions we make this year do not undermine our long-term financial sustainability.





# Budget Summary

## Capital and Operating Budgets

Each year Council develops a capital and an operating budget.

- The **capital** budget is Council's expenditure on projects that will create or renew long-term assets.
- The **operating** budget incorporates all costs associated with delivering our existing services, including maintaining our community assets. The budget is adjusted for inflation and cost pressures for existing services, and for the introduction of new projects and services.
- Our four-year planning horizon ensures the decisions we make within a specific budget year do not undermine our long-term strategic direction and financial sustainability

### Capital budget summary 2022/23

	Capital Budget \$M
Asset Management Plans – Capital Renewal	14.526
Multi-year projects commenced in 2021/22	15.802
New capital projects 2022/23	25.073
<b>Council expenditure – Sub Total</b>	<b>55.401</b>
Donated Assets	15.894
<b>Increase in Council capital assets - Total</b>	<b>71.295</b>

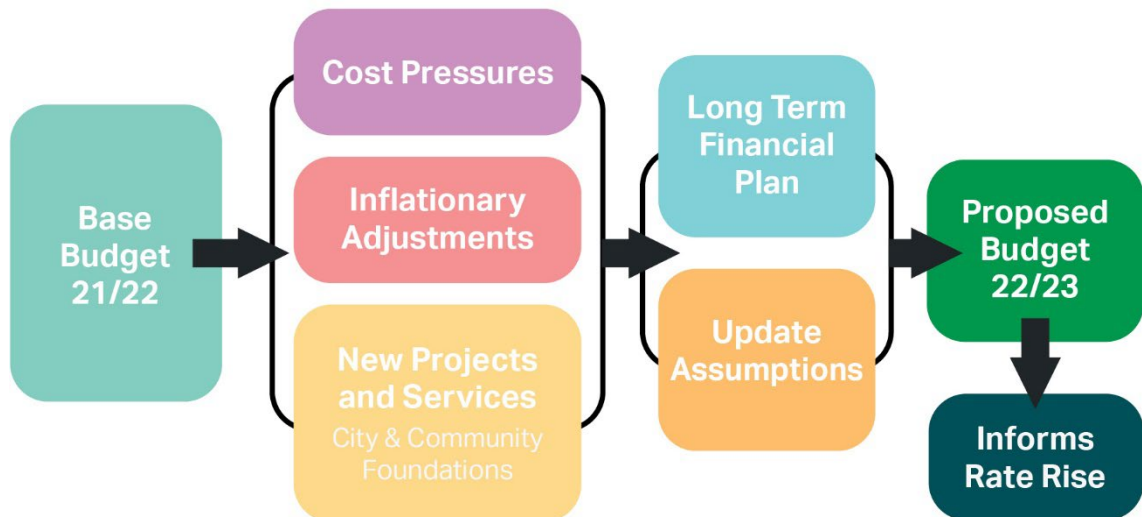
### Operating budget summary 2022/23

	Operating Budget \$M
Operating Income	120.817
Operating Expenditure	(118.937)
<b>Operating Surplus/(Deficit)</b>	<b>1.880</b>



# Budget Summary

## How we develop the budget



### Base Budget

#### BASE BUDGET

Council's existing services make up most of our base budget. Service Standards articulate the service Council delivers and the benefits the community can expect to receive.

### Cost Pressures

#### COST PRESSURES

Our costs may be impacted by increases above inflation due to external pressures such as the increasing cost of insurance, waste management and superannuation.

### Inflationary Adjustments

#### INFLATIONARY ADJUSTMENTS

Inflation relates to increases in the cost of doing business. We account for inflation in our base budget through the Consumer Price Index (CPI) and the Wage Price Index (WPI).

# Budget Summary

## New Projects and Services

### NEW PROJECTS AND SERVICES

Council's Strategic Plan 2020-24 outlines the decision-making filters and community themes we use to decide on any new projects or services to be introduced to the community each year.

Lifting city appearance has been a particular focus within this year's new projects evident through a number of upgrades to Council's open spaces. Focus has further been given to ensuring financial sustainability through the leveraging of external investment whilst still meeting our legal obligations under Council's Infrastructure Deeds.

## Long Term Financial Plan

### LONG TERM FINANCIAL PLAN (LTFP)

The LTFP provides information on Council's long term financial sustainability. It is the key tool used by Council to assess the long term financial implications of decisions.

## Update Assumptions

### UPDATE ASSUMPTIONS

Each year Council reviews the assumptions used to form the budget. These include interest rates, asset disposals, developer contributions and growth.

## Proposed Budget 22/23

### PROPOSED BUDGET 2022/23

After considering the above, Council can see how much budget it needs to fund services and any new projects/services for the coming year.

## Informs Rate Rise

### INFORMS RATE RISE

Rates are a financially sustainable funding pathway to pay for Council services. Council uses the proposed budget to inform any required rate rise, and this ensures that we only rate the community for what is needed.



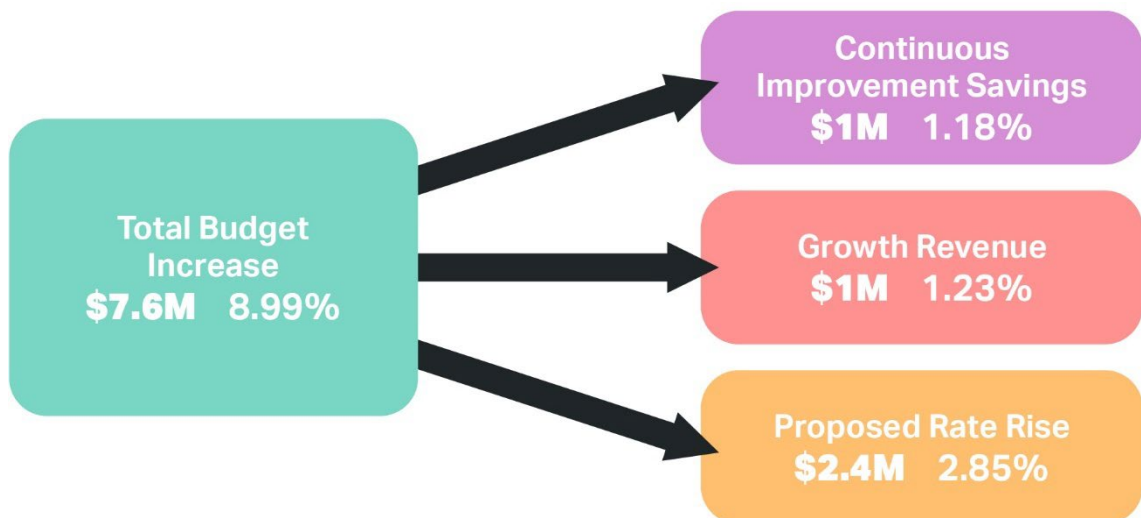
# Budget Summary

## FUNDING PATHWAYS

As a result of the budget process Council needs to fund the following for 2022/23:

Item	\$'000	Rate Rise Equivalent %
Base Budget (inflationary pressures for existing services)	126	0.15
Cost Pressures	4,307	5.08
CPI	1,307	1.54
New Services/Assets	839	0.99
New Services/Assets – Growth	1,044	1.23
Overall	7,623	8.99

The above budget increase will be funded as follows:



The abovementioned funding sources do not fund the full \$7.6M. The remaining \$3.2M has been funded through the existing underlying budget surplus. As a result of these funding sources Council has been able to moderate the rate rise for the community.

# Budget Summary

## Continuous Improvement Savings

Council's focus on continuous improvement has resulted in savings of over \$15.6M since 2011. The savings have either been:

- allocated to services to reduce the rate burden of providing new services and assets to the community; or
- used to ensure that council is operating within its means and not using debt to fund its operations

Council has identified \$1M of savings during the 2022/23 budget process which will be used to part fund the increased cost of services and projects.

## Growth Revenue

Council receives new rate revenue from new dwellings and commercial properties. This is used to fund services for new and existing ratepayers.

## Rate Rise

This ABP provides details of how we will fund the inflationary costs for our existing services, as well as new services, projects, and cost pressures, outlined above. These additional costs to our budget have been partially offset with over \$1M of continuous improvement savings. To ensure council is financially responsible in managing its budget we need to raise rates to keep pace with these budgetary impacts. As a result, there will be a 2.85% increase in rate revenue for 2022/23, which is less than the rate of inflation at 4.7% (March quarter).



# 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)*.



# Delivering for our community

## What makes up our 2022/23 budget



### Existing Services Operating Budget

Page 24

Council has 25 core services it delivers to the community annually. Each of these services is delivered to its own specific standard to ensure the same level of service across the city from year-to-year.



### Strategic Projects

Page 31

Operating Budget

This is the work we will do to plan for future projects such as concept plans, feasibility studies and other investigations.



### Existing Assets Capital Budget

Page 32

Council has a significant portfolio of assets, ranging from roads and footpaths to parks and community buildings. Council maintains and renews these assets through a regular management program.



### Capital Projects

Page 34

Capital Budget

These are projects that commenced in previous years and will continue in 22/23.

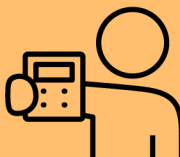


### Inflation and Cost Pressures

Page 37

Operating Budget

Each year Council's costs are impacted by inflationary and external cost pressures.



### New Projects/Services

Page 39

Capital and Operating Budget

Each year Council considers the introduction of a range of new services and assets.



### Future Projects

Page 50

These are projects that Council will consider in subsequent financial years, as part of its longer term planning horizon.





## Delivering Existing Services in 2022/23

### Community Facilities, Programs and Events

#### Club and Sporting Governance

We support over 80 sporting clubs with facilities for training and competition, including regional sites such as the Playford Tennis Centre, Aquadome, Playford Bowling Club and Elizabeth Oval. We work with clubs and associations to support effective administration, operations and compliance to optimise utilisation of facilities for the community's benefit.

#### Community Development and Health Initiatives

Community development supports knowledge and skills development for individuals and families. Services are delivered at several sites including the Playford Wellbeing Hub, the Healthy Food Co, Marni Waiendi and the Elizabeth Rise Community Centre.

These initiatives support the community in various ways, such as promotion of health and wellbeing practices, providing volunteer opportunities, advocacy and provision of a range of social and educational activities.



### Community Inclusion

Council provides education, information and support to assist older and vulnerable people to remain independent and connected within the community. Inclusion programs are run at sites including the Grenville Hub and Playford Wellbeing Hub, as well as outreach programs in One Tree Hill and Virginia. We also support people living with a disability through the NDIS, which is supported by Council's Disability Access and Inclusion Plan.

### Community Venues

We have a range of venues the community can access for events and experiences.

The Shedley Theatre is the northern suburbs' premier theatre venue, hosting a calendar of high-profile, professional artists, as well as supporting local amateur groups and school events.

The Uley Road and Spruance Halls provide high quality space for the community to utilise.

The Northern Sound System (NSS) is the state's leading youth music facility, engaging young people through music and creative industries. An extensive range of programs build the capacity of young people, while also offering a live music venue, rehearsal spaces and recording studio.

### Customer Contact

Our Customer Contact Team provides prompt, helpful and accurate information and transactional services to our community.





### **Event Management**

Council delivers a range of community and civic events across the city and, where appropriate, looks to partner to extend the range of events on offer. These events celebrate the community and promote a sense of connection.

### **Library**

Library Services provide access to information, technology and educational programs, cultural engagement, local history, social interaction, entertainment and leisure for our community. Branches at the Civic Centre and Stretton Centre are supported by the Mobile and Home Library Services.

### **Volunteer Development**

Volunteers extend and enhance the services and programs delivered by Council through sharing their time, energy and skills to benefit the community. Volunteers receive many opportunities to develop new skills and knowledge, connect with others and enjoy a sense of accomplishment.



### City Maintenance

#### **Parks and Reserves**

We maintain over 100 parks and reserves to provide welcoming outdoor spaces for residents and visitors to enjoy.

#### **Rapid Response**

Providing a rapid response team to attend to urgent situations helps reduce risk to our community. The primary objective is to make the situation safe, with additional work then 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 team 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 impacting 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.

## **Waste and Recycling**

### **Kerbside Waste**

The kerbside waste management service includes household waste, recycling, green organics and hard waste. Diversion rates away from landfill, through recycling, reduction in contamination rates, and uptake of the green organics service are a focus of this service.

### **Illegal Dumping**

This service manages the collection and disposal of illegally dumped rubbish throughout the city as well as penalises illegal dumping offences.



## Existing Services Operating Budget

### Public Health, Regulatory and Environment

#### Environmental Health

This service covers the assessment, improvement and compliance to public health, food safety and wastewater standards.

#### Environmental Sustainability

In collaboration with our community, we enhance our local environment with resident engagement initiatives such as plant distribution programs, projects to improve our urban and rural biodiversity and targeted biodiversity management on rural roadsides.

#### Immunisation

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

#### 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. Coupled with education initiatives, 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, ensuring 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 supports and facilitates the creation of local jobs. Our modern co-working facility at the Stretton Centre provides cost effective office space and one-to-one business support. Support is also provided at an industry level through specific projects, advocacy and connection, as well as through the Virginia Horticulture Centre.





## Existing Services Operating Budget

Service Standard	2022/23 Net Operating Budget \$'000
Business Support and Industry Development	811
Club Development and Access to Sporting Facilities	967
Community Development	2,265
Community Inclusion	1,052
Community Venues	1,287
Customer Service	3,072
Development Services	3,961
Environmental Health	1,102
Environmental Sustainability	268
Event Management	730
Graffiti operations	360
Health Initiatives and Healthy Food Co.	688
Illegal Dumping	1,352
Immunisation	359
Kerbside Waste	14,378
Library Service	3,496
Parks and Reserves	8,827
Rapid Response	935
Regulatory Services	584
Rural Streetscape	5,246
Sportsfield Maintenance	5,245
Stormwater Network	5,518
Tree Services	5,062
Urban Streetscape	28,636
Volunteer Strategy and Development	202

NB The cost of service delivery is calculated based on both direct and indirect costs of delivering the services.

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.



## Strategic Projects Operating Budget

### Strategic Projects

Each year, we budget for the planning work that needs to be done to support future projects. This work includes things like developing concept plans, feasibility studies and other investigations for projects that will be delivered in future years. This is part of Council's long-term approach to planning and is important to ensure projects aren't viewed in isolation from year-to-year.

Project Name	Operating Budget \$'000
Open Space Upgrades - Concept Planning	45
Traffic Upgrades - Concept Planning	30
Local Area Traffic Management Plans	40
Northern Area Food Cluster	50
Regional Plan Response Investigations	20
Blakes Crossing - Changeroom Concepts	15
Argana Park - Changeroom Concepts	15
Elizabeth Oval Connections, including review of Venue Improvement Plan	25
Sportsground Strategy – High Priority Concepts	10
City Wide Transport Strategy	70
University Feasibility Study	25
Stormwater Management Plans - Project Planning	60
Urban Design Guidelines	30
Planning and Design Code Amendments	65
Strategic Land Use Assessment – Robert Road	40
Traffic Safety – Lighting	170





## Existing Assets Capital Budget



### Existing Assets

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.

#### Transport

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. Transport assets are regularly inspected and given a condition rating which informs our renewal plans.

#### Streetscapes

Footpaths fail over time due to age and can also be damaged by soil movement, tree roots and construction traffic. Just like transport assets, footpath assets are regularly inspected and given a condition rating which informs our renewal plans.

#### Buildings

Building renewals are triggered by inspections, compliance requirements and data such as expected life and maintenance expenditure.



## Existing Assets Capital Budget

### Stormwater

Most stormwater assets are underground, out of sight and have long lifespans. Each year a sample of Council's underground stormwater pipe network is inspected using CCTV cameras to inform our renewal plans.

### Parks and Sportsfields

Council manages an extensive number of parks and sportsfields throughout the city. The assets within these spaces – such as irrigation systems, fencing, park furniture, playground equipment and sporting surfaces – are inspected regularly to meet safety standards as well as helping to inform our renewal plans.

### Fleet and Technology & Office

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.

Asset Category	Budget \$'000
Buildings	845
Fleet	1,862
Parks and Sportsfields	1,051
Technology and Office	535
Transport	6,942
Streetscapes	2,818
Stormwater	204
Water Delivery	150
Minor Plant	119
<b>Total</b>	<b>14,526</b>

*NB: The maps and tables in Appendix 1, Proposed Capital Works 2022/23, provide further detail on the specific assets scheduled for renewal across the city in 2022/23.*





### Capital Projects Continuing from Previous Year

The following projects commenced in prior years and are continuing in 2022/23.

#### **Angle Vale Community Sports Centre (AVCSC) – Stage 5A**

Stage 5A of the AVCSC Master Plan includes the construction of an extended recreational area featuring a BMX track, improved playground facilities and public toilets.

#### **Elizabeth Park Renewal – Gould Street Reserve**

The upgrade of the reserve forms part of Council's contribution to the Elizabeth Park Renewal Project, a joint project with the State Government. Apart from a bench, this small reserve is currently vacant, and it will undergo redevelopment to a community-friendly space.

#### **Fremont Park Stage 3**

The upgrade of the eastern end of Fremont Park will include the installation of a dog park, car park and additional greening to significantly increase the use and attractiveness of this part of the park. The work will complement recent improvements to the creek system and playspace.

*This project is funded by Council's Open Space Fund*



## Capital Projects Capital Budget

### **Northern CBD Prince Charles Street**

This project is aligned to the activation and development of the Northern CBD, which includes infrastructure, services, road access and land development activities to improve traffic management and safety for road users and pedestrians.

### **Playford Alive – Open Space and Streetscape Upgrades**

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 Authority. Many of the public houses around Pete Smith reserve have been demolished and will be replaced with new higher density housing. As part of Council's contribution to this stage, Pete Smith Reserve will be upgraded to include new playground equipment, ½ court basketball court, sheltered picnic setting, seating, pathways and landscaping.

### **Playford Sports Precinct – Softball Lights**

Floodlighting will be installed for the softball facility at Ridley Reserve, expanding the utilisation of this key facility for twilight softball competition. The lights will also allow for the playing fields be used for football and soccer training and competition during the winter season.

### **Repurposing Assets**

Council takes a strategic and measured approach to managing its assets. Where beneficial to the community, assets may be repurposed for various uses. This budget allows for the assessment and potential repurposing of assets where it is in the long-term interest of the community.

### **Stebonheath Road**

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

### **Stormwater Infrastructure Deed – Broadacres Drive Angle Vale South**

Detailed design for the Broadacres Drive Culvert that will deliver stormwater from Angle Vale South to the stormwater harvesting mega basin adjacent the Northern Expressway.

### **Strategic Land Purchase – Munno Para West**

The 2019/20 Annual Business Plan allocated \$1.5M for the acquisition of land in Munno Para West for the purpose of establishing a neighbourhood park. The unspent budget from the land purchase will be used towards a neighbourhood park at Peerless Road (corner Tatura Road), Munno Para West (for more information see New Projects & Services section on page 39).





## Capital Projects Capital Budget

### Traffic Infrastructure Deed – Heaslip Road, Angle Vale Upgrade

Design and construction for the upgrade of Heaslip Road, from Angle Vale Road to Woodbridge Road, to provide a safe and efficient road and footpath network for the Angle Vale community.

### Virginia Main Street Upgrade

Improvements to Virginia Main Street will include wider footpaths, new street furniture, pedestrian crossings, gateway/entrance statements, indented parking bay, tree planting and extensive stormwater works. The development of the Virginia Institute will create a family friendly destination in the heart of Virginia, with the Gawler Road entry statement creating an attractive entrance to the town centre.

Project	Expenditure Budget \$'000
Angle Vale Community Sports Centre – Stage 5	730
Elizabeth Park Renewal	190
Fremont Park Stage 3	3,662
Northern CBD Prince Charles Street	616
Playford Alive – Open Space and Streetscape Upgrades	807
Playford Sports Centre – Softball Lights	190
Repurposing Assets	168
Stebonheath Road (AMP) and Stages 2 and 3	5,035
Stormwater Infrastructure Deed – Broadacres Drive Angle Vale South	380
Strategic Land Purchase – Munno Para West	679
Traffic Infrastructure – Heaslip Road, Angle Vale Upgrade	288
Virginia Main Street Upgrade	3,057



## Inflation and Cost Pressures



## Inflation and Cost Pressures

### **Inflationary pressures**

Like much of the business community, local government is facing some significant cost and inflationary pressures in 2022/23. To ensure the budget is sufficient to cover inflationary pressures we reference the consumer price index (CPI) and wage price index (WPI). Both indices have increased significantly over the last 12 months.

The fluctuation in interest rates has an impact on the budget we need to deliver our services. Rates have increased substantially over the last 12 months and are expected to increase further.

*The impact for 2022/23 is \$1.3M*

### **Cost Pressures**

Each year Council's costs may be impacted by increases above inflation due to external pressures. This year's significant cost pressures arise as a result of the following:





## Inflation and Cost Pressures

### Revaluation of Assets

In 2021/22 Council was required to undergo a revaluation of its existing assets. This is a legislative requirement, required every five years (maximum). The purpose of the revaluation is to ensure that our financial statements fairly represent the financial position of Council, but most importantly it ensures that Council is collecting sufficient funds over time to fund the renewal of its assets when they come to the end of their life. The key underlying principle of this requirement is ensuring Council is maintaining intergenerational equity, spreading the burden of paying for community assets across generations.

The outcome of the revaluation resulted in higher depreciation expenditure which has long term financial implications.

*The impact of the revaluation for 2022/23 is \$3.3M.*

### Hard Waste Collection Service

This covers the increased participation rates in the current at-call service providing access twice per year. Residents who are unable to wait for the collection can request a voucher to drop material off instead. This ensures that the community has continued access to high quality hard waste collection services.

*The impact for 2022/23 is \$0.3M.*

### Superannuation Guarantee Charge

From 1 July 2022 the prescribed Superannuation Guarantee rate has been legislated to increase to 10.5% from 10%.

*The impact for 2022/23 is \$0.2M.*

### Insurance Premiums

Increase to the City of Playford insurance premiums over inflation is caused by rising claims on a nation-wide basis.

*The impact for 2022/23 is \$0.2M.*

### Software Subscriptions and Cyber Security

Costs to mitigate the threat of cyber-attacks and a worldwide move to cloud-based software solutions.

*The impact for 2022/23 is \$0.1M.*

See page 50 for other minor cost pressures that are included in the 2022/23 budget.



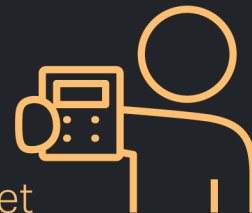
### New Projects/Services for 2022/23

New projects/services have been identified using the decision-making filters and community themes outlined in Council's Strategic Plan (2020-24) Community & City Foundations. The new projects for 2022/23 as identified below align with the strategic plan, with particular focus given to lifting city appearance and leveraging external investment.

#### Argana Park

The Argana Park Master Plan identifies additional car parking, improved and additional change room facilities, improved traffic flow, improved site connectivity and sports and path lighting upgrades as priorities to improve the functionality and safety of this regional level sportsground.

Stages 1, 2a and 2b of the Master Plan will result in two additional light towers to the AFL Oval whilst further increasing parking around the AFL Oval and Clubrooms. Additional car parks are also proposed between the AFL Oval and Cricket / Soccer Oval, and improved parking along Mavros Road. Additionally, traffic visiting the site will benefit from widened 2-way internal roads and signage and an extended and lit path network connecting the main facilities and car parking.



## New Projects/Services Capital & Operating Budget

Stage 3b of the Master Plan will result in a new shared change room facility to cater for increasing participation at the Elizabeth Netball Association and the Elizabeth Downs Soccer Club.

*This project is part funded by Council's Open Space Fund and leverages \$1.4M in external State Government funding.*

### **Blakes Crossing, Public Toilet**

A public toilet will be installed at Blakes Crossing Oval, adding to other high-quality facilities at the reserve such as the sports oval, playspace and basketball key, as well as exercise equipment and walking trails around the lake. The toilet facility will support our community to use the park more often and for longer periods of time.

*This project is funded by Council's Open Space Fund*

### **California Reserve, Public Toilet**

California Reserve is situated near to a cluster of community destinations (schools, shops, off-road pedestrian path and bus stop) and therefore attracts many visitors. The addition of a public toilet will complement the recent upgrade and enable the community to spend longer periods of time at the reserve.

*This project is funded by the State Government's Community Infrastructure Grants.*

### **Dwight Reserve Upgrade**

This reserve, opposite the Eastern Park Football Club at Elizabeth Park, has an off-street car park, irrigated oval and large playground. An upgrade of this space will help to create a destination park for the surrounding community.

The upgrade will be staged, with the first stage envisaged to include a pump track, basketball half court, shade sails over the play equipment, shelter, seating, BBQs and pathways. Community engagement will be undertaken to help inform the final design.

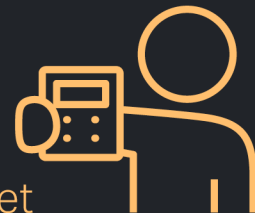
*Stage 1 of this project is funded by the State Government's Community Infrastructure Grants*

### **Kalara Reserve – Andrews Farm Soccer Upgrades**

Council's Sportsground Strategy identifies Kalara Reserve as a high priority district level sportsground with a soccer focus. The strategy recommends consolidation of buildings which are in poor condition, and inclusion of a fitness track. Further planning and project scoping needs to occur in consultation with the local clubs. The State Government has committed \$1M to this project.

*Upon the determination of the full scope of works, additional funding will require consideration by Council in future years.*





### **McGilp Recreation Park (Supplementary Funding)**

Redevelopment of the reserve will include an oval extension to accommodate a senior pitch, stormwater improvements, new unisex and disability accessible changerooms, a new BMX track and upgrades to car parking.

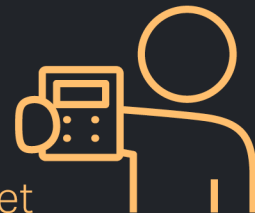
The Supplementary Funding builds upon the works identified within Council's 2021/22 Annual Business Plan, allowing for the inclusion of car parking upgrades, landscaping, and minor improvements.

*This project is part funded by Council's Open Space Fund and leverages \$1.5M in external State Government funding.*

### **Mofflin Reserve Upgrade**

The upgrade of Mofflin Reserve, located within the Lyell McEwin Health Precinct, will provide the opportunity for informal recreation for residents as well as workers, patients and shoppers that visit the area. Proposed facilities include a loop track, playspace, BBQ space, raised garden beds, seating areas and tree planting.

*This project is funded by Council's Open Space Fund and leverages \$2M in external State Government funding.*



## New Projects/Services Capital & Operating Budget

### Munno Para West Reserve

The construction of a neighbourhood park at Peerless Road (corner Tatura Road) Munno Para West will be informed by community feedback but is anticipated to include features such as a playspace, basketball key, pathways, irrigated turf, shelters and seating, BBQs and indented car parking.

*This project is funded by Council's Open Space Fund*

### Open Space Minor Projects

Minor improvements to several of Council's reserves to complement existing facilities will be undertaken and will include the provision of lighting, soccer goals, drink fountains, shade sails, bench seats, BBQ, and pathways.

*This project is funded by Council's Open Space Fund*



### Playford Wellbeing Hub (The Precinct and John McVeity Centre)

The Wellbeing Hub aims to provide a wide range of sport, recreation and wellbeing programs that provide our community with opportunities to be active, socially connected, eat well, and improve their overall health and wellbeing.

Increased service provision across the Wellbeing Hub will cater for community activities and events, structured and facilitated programs, community partnerships, function room hire and customer service. The Precinct will be open five days a week and the JMC will be open seven days a week.



## New Projects/Services Capital & Operating Budget

### Playground Renewal - Tareena Reserve and Taunton Reserve

Additional facilities will be implemented at these reserves to complement the renewal of existing infrastructure, which is scheduled as part of the Asset Management Plan. Together these works will uplift the overall function of both reserves.

*This project is funded by Council's Open Space Fund*

### Sport and Recreation Minor Projects

This project will deliver throwing cages for discus at Kooranowa Reserve (Smithfield Plains) and Duncan Anderson Reserve (Elizabeth Vale), fencing at Eyre Sports Park, coaches' boxes (x4) for the main soccer pitches at Argana Park and Mofflin Reserve, and new cricket practice nets for the Craigmore Cricket Club at Argana Park.

*This project is funded by Council's Open Space Fund*



### Stebonheath Road Upgrade

This is the next stage of upgrading Stebonheath Road (Stage 3) to a major collector road to improve safety and efficiency for all modes of transport, improve the network efficiency and enhance the visual amenity of the area.





## New Projects/Services Capital & Operating Budget

### Urban Tree Canopy – Local Amenity Trees

The planting of 2000 new trees in windbreaks, local or minor parks that are opposite housing will provide increased tree canopy and lift the amenity of streetscapes, as well as providing wildlife habitat.

### Virgo Street and Barrow Street Reserve upgrades

Upgrades to Virgo Street Reserve in Elizabeth South and Barrow Street Reserve in Elizabeth Vale will see these vacant sites upgraded to local parks, providing improved access to quality open spaces for the community and contributing to the renewal of these older Elizabeth suburbs.

*This project is funded through an existing joint fund between Council and the SA Housing Authority*

### Infrastructure Deeds

Infrastructure Deeds are legal agreements between landowners, Council and the State Government covering social, transport and stormwater infrastructure in the Playford Growth Areas. They spread the cost of infrastructure more evenly among interested parties.

Deeds are executed when land developments achieve certain sales numbers, or when population levels reach a specific level. When these triggers are met, parties involved in the deeds need to fulfil their obligations to fund or construct infrastructure. In 2022/23 Council will contribute to the following projects through its Infrastructure Deed agreements:

#### Heaslip Road Upgrade

This project will deliver detailed design for the upgrade of the length of Heaslip Road between Curtis Road and Fradd Road, Angle Vale as well as detailed design for the stormwater works.

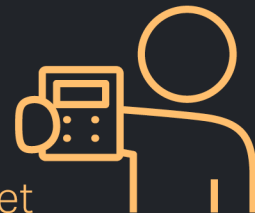
*This project forms part of the AV14 Angle Vale Road Infrastructure Deed*

#### Angle Vale Road West Upgrade

This project will deliver detailed design for three elements of the upgrade:

- Intersections of Short Road and Chivell Road with Angle Vale Road to include channelised right turn lanes.
- Angle Vale Road alignment between Chivell Road and Heaslip Road, including a new kerb and gutter plus shared path.
- Upgrade of the intersection of Bubner Road with Angle Vale Road to a T- junction

*This project forms part of the AV2, AV3 and AV4 Angle Vale Road Infrastructure Deed*



### **Curtis Road/Frisby Road Intersection upgrade**

This project will deliver the design and construction of the upgrade of the Curtis Road and Frisby Road intersection as a channelised T-junction to deal with increased traffic volumes. Stormwater works will facilitate the construction and operation of the upgraded intersection as there is inadequate existing road drainage.

*This project forms part of the AV21 Angle Vale Road Infrastructure Deed*

### **Andrews Road Upgrade**

This project will deliver detailed design for the upgrade of the road between Petheron Road and Curtis Road, including kerb footpaths, indented parking and cycling lanes, as well as associated stormwater works.

*This project forms part of the PNE14 Playford North Extension Road Infrastructure Deed*

### **Curtis Road/Andrews Road intersection upgrade**

This project will deliver detailed design for the upgrade to include the installation of a 4-way signalised intersection and construction of a section of median adjacent to the current Andrews Road to limit vehicle movements to left in/left out only. Detailed design will also be undertaken for the new stormwater system.

*This project forms part of the PNE1, PNE1a, PNE2 and PNE3 Playford North Extension Road Infrastructure Deed*



## New Projects/Services Capital & Operating Budget

2022/23 NEW CAPITAL PROJECTS FUNDING PATHWAYS	Total Capital Budget	Capital Tied Funding	Operating Grant Funding	Reserves	Council Debt Funding	Other/AMP Funding	Ongoing Operating Investment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Argana Park – car parking & oval lighting	3,690	345		3,345			203
Argana Park – shared change facilities	1,275	1,115			160		89
Blakes Crossing Public Toilet	278			271	7		19
California Reserve Public Toilet	250	250					14
Dwight Reserve Upgrade	400	400					22
Kalara Reserve - Andrews Farm Soccer Upgrades	1,000	1,000					66
McGilp Reserve (Supplementary Funding) *	1,404	674			730		61
Mofflin Reserve Upgrade	4,548	2,005		2,500	43		251
Munno Para West Reserve	848			825	23		83
Open Space Minor Projects	364	30		331	3		20
Playground Renewal – AMP Supplementary Funding	141			140	1		8
Sport & Recreation – Minor Projects	162			160	2		9
Stebonheath Road Upgrade	4,159		4,102		57		231
Unallocated Supplementary Local Roads	164		164				-
Virgo Street Reserve & Barrow Street Reserve Upgrades	1,439	1,400			39		80
Andrews Road Upgrade (Road)	253	115			138		14





## New Projects/Services Capital & Operating Budget

2022/23 NEW CAPITAL PROJECTS FUNDING PATHWAYS	Total Capital Budget	Capital Tied Funding	Operating Grant Funding	Reserves	Council Debt Funding	Other/AMP Funding	Ongoing Operating Investment
Andrews Road Upgrade (Stormwater)	223				223		13
Angle Vale Road West & Intersection Upgrades (Stormwater)	206				206		12
Curtis Road/Andrews Road Intersection (Road)	269				269		18
Curtis Road/Andrews Road Intersection (Stormwater)	167				167		10
Curtis Road/Frisby Road Intersection Upgrade (Road)	1,086	1,002			84		44
Curtis Road/Frisby Road Intersection Upgrade (Stormwater)	120				120		7
Heaslip Road Upgrade (Stormwater)	185				185		11
<b>GRAND TOTAL</b>	<b>22,631</b>	<b>8,336</b>	<b>4,266</b>	<b>7,572</b>	<b>2,457</b>		<b>1,285</b>

\*Supplementary budget required for McGilp Reserve in the 2022/23 ABP. Partial budget already approved in the 2021/22 ABP. Bringing the total overall whole of life project budget to \$3.08M with \$1.5M in grant funding.



## New Projects/Services Capital & Operating Budget

2022/23 OPERATING INVESTMENT FUNDING PATHWAY	Total Operating Budget	Other Funding	Growth	Other (Once off)
	\$'000	\$'000	\$'000	\$'000
Argana Park – car parking & oval lighting	203		203	
Argana Park – shared change facilities	89	89		
Blakes Crossing Public Toilet	19	1	18	
California Reserve Public Toilet	14		14	
Dwight Reserve Upgrade	22		22	
Kalara Reserve (Andrews Farm Soccer Upgrades)	66	66		
McGilp Reserve (Supplementary Funding)	61	61		
Mofflin Reserve Upgrade	251	3	248	
Munno Para West Reserve	83	2	81	
Open Space Minor Projects	20		20	
Playford Wellbeing Hub – The Precinct & JMC	600	600		
Playground Renewal	8		8	
Sport & Recreation – Minor Projects	9		9	
Stebonheath Road Upgrade Stage 3	231	4	227	
Urban Tree Canopy – Local Amenity Trees				240
Virgo Street Reserve & Barrow Street Reserve Upgrades	80	3	77	
Andrews Road Upgrade (Road)	14	1	13	
Andrews Road Upgrade (Stormwater)	13	1	12	
Angle Vale Road West & Intersection Upgrades (Road)				116
Angle Vale Road West & Intersection Upgrades (Stormwater)	12		12	
Curtis Road/Andrews Road Intersection (Road)	18	3	15	
Curtis Road/Andrews Road Intersection (Stormwater)	10	1	9	
Curtis Road/Frisby Road Intersection Upgrade (Road)	44	4	40	



## New Projects/Services Capital & Operating Budget

2022/23 OPERATING INVESTMENT FUNDING PATHWAY	Total Operating Budget	Other Funding	Growth	Other (Once off)
Curtis Road/Frisby Road Intersection Upgrade (Stormwater)	7	1	6	
Heaslip Road Upgrade (Road)				72
Heaslip Road Upgrade (Stormwater)	11		11	
<b>Total Project/Services Funding</b>	<b>1,885</b>	<b>840</b>	<b>1,045</b>	<b>428</b>
<b>Cost Pressures</b>				
ASR Utilities	48	48		
Dog & Cat Management	40	40		
Emergency Services Levy	8	8		
External Revaluation	3,336	3,336		
Fertiliser	38	38		
Hard Waste Collection Service	318	318		
Insurance	204	204		
Software Subscriptions & Licences	133	133		
Superannuation Guarantee	182	182		
<b>Total Cost Pressures</b>	<b>4,307</b>	<b>4,307</b>		
<b>GRAND TOTAL</b>	<b>6,192</b>	<b>5,147</b>	<b>1,045</b>	<b>428</b>





## Future Projects



### 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 the city.

This Annual Business Plan and Budget is year one of our four-year planning horizon.

The following projects form part of our longer-term planning horizon and will be considered by Council in subsequent annual budget cycles, i.e., for 2023/24 onwards.



## Future Projects

### Future Projects

#### Open Space Minor Projects

Blakes Crossing Change Rooms

#### Irrigation Projects

Argana Park Masterplan implementation

#### Traffic Management Minor Projects

#### New Footpath Projects

#### Sport & Recreation Minor Projects

#### Public Toilets

#### Stormwater Infrastructure Deeds

Broadacres Road Drain

NEXY Western Swale Augmentation

McEvoy Road Basin and Culvert

North Lakes Golf Course Drainage Upgrade

#### Traffic Infrastructure Deeds

Andrews Road Upgrade

Heaslip Road Upgrade

Fradd 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.



# Rates

Council is committed to maintaining a financially sustainable budget whilst keeping rates as low as possible. Balancing the need to fund new infrastructure in our growth areas with fairness and equity in the distribution of rates.





# Rates

## Rates

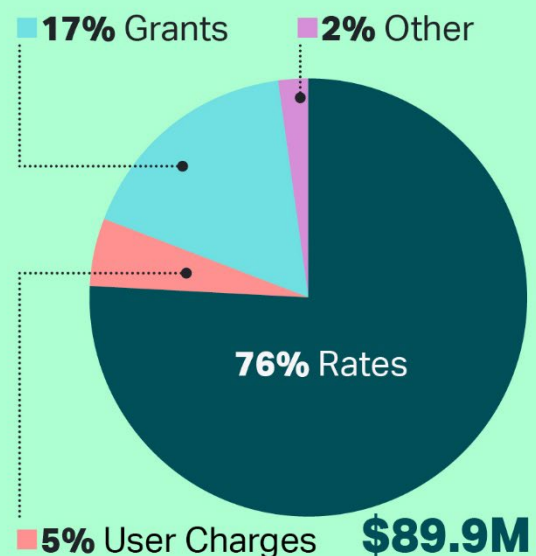
### Why are rates important

Rates are an important source of income for Council. Rates are used to deliver Council services and to maintain community infrastructure.

This ABP provides details of how we will fund the inflationary costs for our existing services, as well as new services, projects and cost pressures. These additional costs to our budget have been partially offset with over \$1M of CI savings. To ensure council is financially responsible in managing its budget we need to raise rates to keep pace with these budgetary impacts. As a result, there will be a 2.85% increase in rate revenue for existing ratepayers for 22/23, which is less than the rate of inflation at 4.7%

## Rate Revenue

Of \$121M total revenue, Council requires **\$89.9M** in general rates to fund Councils existing services.



### How we distribute our rates

Once our budget has been finalised Council needs to determine how rates will be distributed amongst our community.

Our Rates Policy explains how rates are distributed across the community and why. Our Rate Rebate Policy explains how and why Council approves rebates. Rating policies are all underpinned by the principles of fairness and equity.

*Our Rates Policy, Rates Procedure, Rate Rebate Policy and Rate Rebate Procedure can be found as Appendices 2-5.*

# Rates

## About our rate revenue

The table below summarises information on how general rate revenue has increased from 21/22 to 22/23.

Rate Revenue	2021/22	2022/23	% Movement in Total Rate Revenue
General Rates Revenue			
General Rates (existing properties)	88,550,721	92,597,218	
General Rates (new properties)	1,476,000	2,686,045	
<b>General Rates (GROSS)</b>	<b>90,026,721</b>	<b>95,283,263</b>	
Less: Mandatory Rebates	-4,263,837	-4,398,892	
<b>General Rates (After Mandatory Rebates)</b>	<b>85,762,884</b>	<b>90,884,371</b>	6.0%
Less: Discretionary Rebates	-1,050,142	-1,019,667	
<b>General Rates (After Discretionary Rebates)</b>	<b>84,712,742</b>	<b>89,864,704</b>	6.1%

Note the table above does not take into account other rates collected such as Regional Landscape Levy of \$1.1M (collected on behalf of State Government) or other charges \$0.6M.

The 6.1% increase in total general rate revenue (after rebates) includes both the increase in rates from existing rate payers and new rates from new properties. See below table for breakdown:

Rate Revenue Source	Average % change in Rate Revenue
Rate revenue from existing rate payers	2.85%
Rate revenue from new properties	3.25%
<b>Total</b>	<b>6.1%</b>

# Rates

## Fixed Charge

City of Playford's rating structure allows for a maximum of 50% of Council's total general rate revenue to come from a fixed charge. It is expected that \$46.2M in general rates (gross) will be collected from a fixed charge in 2022/23,

In 2021/22 the fixed charge was \$1,020. The new fixed charge for 2022/23 is \$1,042.95.

## Differential charge

Per Council's Rating Policy, the remaining 50% of total general rate revenue is collected from a differential charge. The amount payable per property will be based on a rate in the dollar applied to the capital value of your property. City of Playford has two rate types declared, commercial and general. The table below provides information on how rate revenue from each rate type is expected to increase from 2021/22 to 2022/23 and will be updated prior to final adoption by Council.

Rate Type*	Expected general rate revenue (gross)			No. of rateable properties		Average per rateable property		
	2021/22 \$'000	2022/23 \$'000	Change	21/22	22/23	21/22	22/23	Change
General	\$27,454	\$29,064	6%	42196	43770	\$651	\$664	\$13
Commercial	\$18,904	\$19,994	6%	632	637	\$29,911	\$31,387	\$1,476
<b>Total Rate Type</b>	<b>\$46,358</b>	<b>\$49,058</b>	<b>6%</b>					



# Rates



## Our growing city

As one of South Australia's fastest growing council areas, the population of the City of Playford is estimated to increase from about 98,000 to almost 150,000 by 2041.

In 2021/22 City of Playford had 42,828 rateable properties, this is expected to increase to 44,407 in 2022/23, representing 3.7% growth in the number of rateable properties.



# Measures and Targets

A range of performance measures and financial targets help track our progress as we deliver against the Annual Business Plan and Budget.





# Measures and Targets



## Measures and Targets

Section 123 of the *Local Government Act* states that the Annual Business Plan must include the measures (financial and non-financial) that the council intends to assess the performance of council against its objectives over the financial year. Council has a strong focus on engaging with our community and customers to understand their experience of us and gather feedback and insights to help measure our performance and improve service delivery. Council monitors its performance in several ways to ensure we are on track to meet the objectives of our Strategic Plan 2020-24.



# Measures and Targets

## Playford Community Survey

Each year, Council undertakes a survey to better understand the views of our community. A move towards aligning community feedback with Council's strategic goals resulted in changes to the way the survey was delivered in 2021.

With the development of Council's new Strategic Plan, there was opportunity to align our annual community survey to Strategic Plan Community Themes to capture sentiment, perception and performance of Council's delivery against strategic objectives. Questions in the new survey focused on what it is like to live in, or experience Playford.

The July 2021 survey saw over 1461 members of the Playford community sharing their thoughts and experiences. The graphics below show the average rating out of five for each Community Theme. The average Community Sentiment is also shown below. This represents community trust and confidence in Council, as well as satisfaction with Council over the past 12 months.

We use the decision-making filters and Community Themes in the Strategic Plan to inform the development of the annual budget, to ensure we are working towards our longer-term objectives. The results of the Community Survey also guide our decision making around priorities for the budget to ensure up-to-date feedback from the community is considered as part of our planning.



# Measures and Targets

## Financial Indicators

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 has five financial indicators used to measure its financial sustainability:

Operating surplus ratio  
Cashflow from operations ratio  
Asset renewal funding ratio  
Net financial liabilities ratio  
Interest expense ratio

# Measures and Targets

## Primary Financial Indicators

Financial Indicator	Explanation	Target	2021/22 Revised Budget	2022/23 Budget	Projected 5 Year Average
Operating Surplus Ratio	This ratio gives an indication of Councils ability to service its operations from expected income, while maintaining long term financial sustainability.	Between 1% and 10%	3.0%	1.6%	2.2%
Cash Flow from Operations Ratio	This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	Between 90% and 110%	145.2%	173.1%	194.6%
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%	113.4%	111.3%	102.3%
Net Financial Liabilities Ratio	This ratio shows the extent to which Council is managing its debt.	Between 50% and 160%	132.1%	133.0%	99.1%
Interest Expense Ratio	This ratio shows how much discretionary income is used to pay interest on borrowings	Between 4% and 8%	5.7%	5.5%	4.5%

## Operating Surplus Ratio

Performance against this ratio has decreased to 1.6% from 3.0% as at the 2021/22 revised budget. The reduction arises from inflationary and external cost pressures, including the impact of a full asset revaluation. Although the ratio for 2022/23 remains within the target range, the operating surplus includes one-off operating grants/contributions which will need to be spent on future infrastructure projects. With this in mind, Council monitors a further internal ratio which adjusts for one-off grants/contributions, as part of the suite of ratios to track long term financial sustainability.



# Measures and Targets

## Cashflow from Operations Ratio

The 2022/23 result is outside of Council's target range at 173.1%. While it may appear that Council has "extra money", this is not the case. The receipt of one-off operating grants and contributions will need to be spent on infrastructure projects into the future to meet the needs of our growing community. Council also has cashflow from operations in excess of the short-term funding requirements for the annual asset renewal program. These funds are committed to replacing assets which will come to the end of life over the next 20-50 years. This ensures intergenerational equity – the idea that each generation pays their fair share for the use of an asset of resource.

## Asset Renewal Ratio

The result for 2022-23 is slightly higher than the target range at 111.3% due to carry forward of capital expenditure from 2021-22. This is a combination of projects which were planned to be delivered over multiple years and some projects where external factors have limited our ability to deliver projects this financial year. This ratio returns within the target range by year 2 of the long term financial plan.

## Net Financial Liabilities Ratios

The ratio sits within the target range in 2022/23. The forecasted debt ceiling for 2022/23 is reduced and this is primarily due to Council's ongoing commitment to achieving a financially sustainable surplus and effective debt management.

## Interest Expense Ratio

Notwithstanding the significant investment in the city, the ratio is within the target range due to Council's commitment to achieving a financially sustainable surplus and effective debt management.

# Budgeted Financial Statements

Council is committed to delivering long-term financial sustainability, with a focus on producing a sustainable operational surplus position, effectively managing debt and sustainably growing assets and services.





# Budgeted Financial Statements and Explanations

## Budgeted Financial Statements & Explanations

### Financial Summary

	Operating Budget \$M
Operating Income	120.817
Operating Expenditure	(118.937)
<b>Operating Surplus/(Deficit)</b>	<b>1.880</b>

Council's budgeted surplus is \$1.880M, 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 2021/22 revised budget surplus of \$3.5M is largely caused by the impact of external cost pressures and inflation.

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



# Budgeted Financial Statements and Explanations

## Statement of comprehensive income

Resource Group	Revised Budget 2021/22 \$'000's	Budget 2022/23 \$'000s	Increase (Decrease) \$'000
Rates	86,632	91,584	4,952
Statutory Charges	2,115	2,234	119
User Charges	5,818	6,008	190
Investment Income	13	9	(4)
Reimbursements	581	517	(65)
Other Income	344	203	(141)
Grants, Subsidies and Contributions	21,893	20,229	(1,664)
Net Gain – Joint Ventures & Associates	33	33	0
<b>Revenue Total</b>	<b>117,430</b>	<b>120,817</b>	<b>3,387</b>

### Rates income - \$91.6 million

Increases in Council rates allow Council to meet the community service delivery expectations and achieve Long Term Financial Plan objectives. The 2022/23 Budget includes the following:

- A rate revenue increase of 2.85% for existing ratepayers. Additional rate income of \$2.7M from new developments in the city
- The Landscape Levy collected on behalf of the Green Adelaide Board (\$1.1M). Once collected this is paid to the Board with no impact on the bottom line.

### Statutory charges - \$2.2 million

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 2022.

# Budgeted Financial Statements and Explanations

## **User charges - \$6.0 million**

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 2022/23 have increased as a result of increased demand for user paid services and to take into account inflationary cost pressures.

## **Reimbursement - \$0.5 million**

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

Reimbursements have reduced slightly compared with the 2021/22 budget.

## **Other income - \$0.2 million**

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

## **Grants, subsidies and contributions - \$20.2 million**

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, mainly due to one off operating grants received in 2021/22. These grants will not continue into 2022/23 and were used to fund short term projects and programs.

# Budgeted Financial Statements and Explanations

## Operating expense by category

Resource Group	Revised Budget 2021/22 \$'000	Budget 2022/23 \$'000	Increase (Decrease) \$'000
Employee Costs	43,541	44,277	736
Contracts, Material and Other	40,173	41,987	1,814
Finance Costs	4,893	5,001	108
Depreciation	25,246	27,572	2,326
Share of Loss on Associates and Joint Ventures	102	100	(2)
<b>Expense Total</b>	<b>113,955</b>	<b>118,937</b>	<b>4,982</b>

### Employee costs - \$44.3 million

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.

The budgeted 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 - \$42.0 million

Materials covers 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.

### Finance costs - \$5.0 million

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

Council is budgeting for an increase in finance costs, this is largely the result of expenditure on new infrastructure and services and higher interest rates.



# Budgeted Financial Statements and Explanations

## **Depreciation - \$27.6 million**

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 in 2022/23, largely due to the revaluation of assets.

## **Loss on associates and joint ventures - \$0.1 million**

Council's share of the Gawler River Floodplain Management Authority (GRFMA) will result in a net loss of \$0.10 million in 2022/23, based on advice from the Authority.

Council's share of the Northern Adelaide Waste Management Authority (NAWMA) will result in a net gain of \$0.03 million in 2022/23, based on advice from the Authority.

## **Financial Statements**

### **Cash flow statement**

Net cash from financing activities shows \$6.1M to be provided in 2022/23, a decrease of \$5.1M on the 2021/22 budgeted amount of \$11.2M. This is due to Council needing to borrow less for new infrastructure.

### **Balance sheet**

Total Non-Current Assets are projected to rise to \$1,623.0M in 2022/23. This is an increase of \$67.8M, largely the result of the capital expenditure program, contributed assets and revaluation of assets.

Total borrowings are projected to reach \$142.9M by 30 June 2023. This level of borrowings is within the target range. Please see the financial indicator section for more information.

# Budgeted Financial Statements and Explanations

## 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.

# Budgeted Financial Statements and Explanations

City of Playford Statement of Comprehensive Income For the year ended 30 June 2023				
2020/21 Actual		2021/22 Original Budget	2021/22 Revised Budget	2022/23 Original Budget
\$000's		\$000's	\$000's	\$000's
	<b>INCOME</b>			
83,635	Rates	86,175	86,632	91,585
2,565	Statutory Charges	2,115	2,115	2,233
3,205	User Charges	5,818	5,818	6,008
9	Investment Income	13	13	9
871	Reimbursements	741	581	517
1,050	Other Income	184	344	203
23,912	Grants, Subsidies and Contributions	19,056	21,893	20,229
641	Net Gain - Equity Accounted Council Businesses	33	33	33
115,888	<b>TOTAL INCOME</b>	114,135	117,429	120,817
	<b>EXPENSES</b>			
41,218	Employee costs	42,995	43,541	44,277
37,452	Materials, Contracts & Other Expenses	39,668	40,173	41,987
4,253	Finance costs	5,042	4,893	5,001
21,495	Depreciation	21,924	25,246	27,572
88	Net Loss - Equity Accounted Council Businesses	102	102	100
104,506	<b>TOTAL EXPENSES</b>	109,731	113,955	118,937
11,382	<b>Operating Surplus / (Deficit)</b>	4,404	3,474	1,880
(1,736)	Asset Disposal & Fair Value Adjustments	7,200	7,200	3,844
1,380	Amounts Received Specifically for New or Upgraded Assets	12,557	11,727	11,436
16,812	Physical Resources Received Free of Charge	11,857	20,000	15,894
27,838	<b>NET SURPLUS / (DEFICIT)</b>	36,018	42,401	33,054
	transferred to Equity Statement			
	<b>Other Comprehensive Income</b>			
11,773	Changes in Revaluation Surplus - I,PP&E	8,522	211,975	29,181
29	Share of Other Comprehensive Income - Equity Accounted Council Businesses	-	-	-
-	Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	-	-	-
11,802	<b>Total Other Comprehensive Income</b>	8,522	211,975	29,181
39,640	<b>TOTAL COMPREHENSIVE INCOME</b>	44,540	254,376	62,235



# Budgeted Financial Statements and Explanations

City of Playford

Year End Balance Sheet

For the year ended 30 June 2023

2020/21 Actual		2021/22 Original Budget	2021/22 Revised Budget	2022/23 Original Budget
\$000's		\$000's	\$000's	\$000's
	<b>CURRENT ASSETS</b>			
122	Cash & Cash Equivalents	1,500	1,500	1,500
6,209	Trade & Other Receivables	7,043	6,451	6,521
146	Inventories	182	172	180
19	Other Financial Assets	-	-	-
558	Other current assets	-	556	581
6,472	Non-current assets classified as Held for Sale	-	-	-
13,526	<b>TOTAL CURRENT ASSETS</b>	8,725	8,679	8,782
	<b>NON-CURRENT ASSETS</b>			
295	Financial Assets	337	272	248
9,965	Equity Accounted Investments in Council Businesses	8,739	9,896	9,829
1,271,126	Infrastructure, Property, Plant & Equipment	1,352,059	1,535,705	1,596,551
10,681	Other Non-Current Assets	13,263	15,838	16,361
1,292,067	<b>TOTAL NON-CURRENT ASSETS</b>	1,374,398	1,561,711	1,622,989
1,305,593	<b>TOTAL ASSETS</b>	1,383,123	1,570,390	1,631,771
	<b>CURRENT LIABILITIES</b>			
19,223	Trade & Other Payables	18,043	19,094	18,524
6,565	Borrowings	6,865	6,597	7,011
6,036	Provisions	5,900	6,098	6,210
31,824	<b>TOTAL CURRENT LIABILITIES</b>	30,808	31,789	31,745
	<b>NON-CURRENT LIABILITIES</b>			
119,052	Long Term Borrowings	157,659	129,517	135,885
1,292	Long Term Provisions	1,195	1,283	1,306
120,344	<b>TOTAL NON-CURRENT LIABILITIES</b>	158,854	130,800	137,191
152,168	<b>TOTAL LIABILITIES</b>	189,662	162,589	168,936
1,153,425	<b>NET ASSETS</b>	1,193,461	1,407,801	1,462,835
	<b>EQUITY</b>			
496,160	Accumulated Surplus	530,619	539,998	574,115
645,797	Asset Revaluation Reserves	654,952	857,772	886,953
11,468	Other Reserves	7,890	10,031	1,767
1,153,425	<b>TOTAL EQUITY</b>	1,193,461	1,407,801	1,462,835

# Budgeted Financial Statements and Explanations

City of Playford  
Statement of Changes in Equity  
For the year ended 30 June 2023

2020/21 Actual \$000's		2021/22 Original Budget \$000's	2021/22 Revised Budget \$000's	2022/23 Original Budget \$000's
	<b>ACCUMULATED SURPLUS</b>			
470,924	Balance at end of previous reporting period	493,164	496,160	532,797
27,838	Net Surplus / (Deficit) for Year	36,018	42,401	33,054
	- Adjustments (Changes in Accounting Standards)	-		
	Share of other comprehensive income - joint ventures			
29	and associates	-	-	-
	- Transfers from Other Reserves	1,437	1,437	8,264
(2,631)	Transfers to Other Reserves	-	-	
496,160	Balance at end of reporting period	530,619	539,998	574,115
	<b>ASSET REVALUATION RESERVE</b>			
634,024	Balance at end of previous reporting period	646,431	645,797	857,772
	- Other Comprehensive Income	-	-	-
	Gain(Loss) on revaluation of infrastructure, property,			
11,773	plant & equipment	8,521	211,975	29,181
	Impairment (expense) / recoupments offset to asset			
	- revaluation reserve	-	-	-
	- Transfers to accumulated surplus	-	-	-
645,797	Balance at end of reporting period	654,952	857,772	886,953
	<b>OTHER RESERVES</b>			
8,837	Balance at end of previous reporting period	9,327	11,468	10,031
	- Transfers to accumulated surplus	(1,437)	(1,437)	(8,264)
2,631	Transfers from accumulated surplus	-	-	-
11,468	Balance at end of reporting period	7,890	10,031	1,767
1,153,425	<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	1,193,461	1,407,801	1,462,835
496,160	Accumulated Surplus	530,619	539,998	574,115
657,265	Reserves	662,842	867,803	888,720
1,153,425	<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	1,193,461	1,407,801	1,462,835

# Budgeted Financial Statements and Explanations

City of Playford

Statement of Cash Flows

For the year ended 30 June 2023

2020/21 Actual \$000's		2021/22 Original Budget \$000's	2021/22 Revised Budget \$000's	2022/23 Original Budget \$000's
Inflows / (Outflows)		Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
	<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
	<b>Receipts</b>			
9	Investment Receipts	13	13	9
129,033	Operating Receipts	114,021	114,015	120,964
	<b>Payments</b>			
(4,253)	Finance Payments	(5,042)	(4,894)	(5,001)
(86,123)	Operating Payments to suppliers and Employees	(82,875)	(80,664)	(86,989)
<b>38,666</b>	<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>26,117</b>	<b>28,470</b>	<b>28,983</b>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
	<b>Receipts</b>			
66,529	Proceeds from Borrowings	21,233	29,028	13,723
	<b>Payments</b>			
(78,701)	Repayment of Borrowings	(6,789)	(18,455)	(7,577)
(154)	Repayment of Lease Liability	(98)	(122)	(93)
<b>(12,326)</b>	<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>	<b>14,346</b>	<b>10,451</b>	<b>6,053</b>
	<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>			
	<b>Receipts</b>			
1,455	Sale of Replaced Assets	-	-	-
4,030	Sale of Surplus Assets	7,200	7,200	8,906
1,380	Amounts Received Specifically for New/Upgraded Assets	12,557	11,726	11,436
23	Repayment of Loans by Community Groups	-	19	23
	<b>Payments</b>			
(21,089)	Expenditure on Renewal/Replacement of Assets	(21,922)	(22,230)	(16,167)
(13,901)	Expenditure on New/Upgraded Assets	(38,298)	(34,258)	(39,234)
<b>(28,102)</b>	<b>NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES</b>	<b>(40,463)</b>	<b>(37,543)</b>	<b>(35,036)</b>
<b>(1,762)</b>	<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>1,378</b>	<b>-</b>
1,884	CASH AT BEGINNING OF REPORTING PERIOD	1,500	122	1,500
<b>122</b>	<b>PROJECTED CASH AT END OF REPORTING PERIOD</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>



# Budgeted Financial Statements and Explanations

City of Playford

Uniform Presentation of Finances

For the year ended 30 June 2023

2020/21 Actual \$000's		2021/22 Original Budget \$000's	2021/22 Revised Budget \$000's	2022/23 Original Budget \$000's
115,888	Operating income	114,134	117,429	120,817
(104,506)	Less: Operating expenditure	(109,730)	(113,955)	(118,937)
<b>11,382</b>	<b>Operating Surplus / (Deficit)</b>	<b>4,404</b>	<b>3,474</b>	<b>1,880</b>
	<b>Net outlays on existing assets</b>			
(21,089)	Capital expenditure on renewal and replacement of existing assets	(21,922)	(22,230)	(16,167)
21,495	Add back: Depreciation	21,924	25,246	27,572
1,455	Add back: Proceeds from sale of replaced assets	-	-	-
<b>1,861</b>	<b>Net Outlays on Existing Assets</b>	<b>2</b>	<b>3,016</b>	<b>11,405</b>
	<b>Net outlays on new and upgraded assets</b>			
(13,901)	Capital expenditure on new and upgraded assets	(38,298)	(34,258)	(39,234)
1,380	Add back: Grants and contributions specifically for new and upgraded assets	12,557	11,727	11,436
4,030	Add back: Proceeds from sale of surplus assets	7,200	7,200	8,906
<b>(8,491)</b>	<b>Outlays on New and Upgraded Assets</b>	<b>(18,541)</b>	<b>(15,331)</b>	<b>(18,892)</b>
<b>4,752</b>	<b>NET LENDING / (BORROWING) FOR FINANCIAL YEAR</b>	<b>(14,135)</b>	<b>(8,841)</b>	<b>(5,607)</b>

# Appendices

1. Proposed Capital Works 2022/23
2. Rating Policy
3. Rating Procedure
4. Rate Rebate Policy
5. Rate Rebate Procedure





Appendix 1

# Proposed Capital Works 2022/23





# Proposed Capital Works 2022/23

## Transport Renewals

Suburb	Location
<b>Roads - Asphalt</b>	
Blakeview	Birchwood Rise Chatsworth Road Toorak Drive
Craigmore	London Court Madrid Court
Davoren Park	Charlson Street Sissman Street Webster Street
Edinburgh North/Penfield	Bellchambers Road
Elizabeth	Ashfield Road
Elizabeth	Woodford Road
Elizabeth Downs	McKenzie Road
Elizabeth East	Kinkaid Road Bellinger Road Northampton Court
Elizabeth East/Hillbank	Willison Road
Elizabeth/Elizabeth North	Woodford/Dauntsey Roundabout
Elizabeth Vale	Clarke Street Wexcombe Street
Hillbank	Honeysuckle Drive
Munno Para	Karinga Crescent Nyenna Court Palari Crescent
Munno Para/Munno Para West	Stebonheath Road
Munno Para West	Ponderosa Road
Penfield	Andrews Road
Smithfield Plains	Coventry Road Barker Crescent Southan Street

# Proposed Capital Works 2022/23

Roads - Other	
Buckland Park	Carmelo Road (reconstruction)
Bibaringa/Uleybury/Yattalunga/One Tree Hill	Gawler One Tree Hill Road (design)
Hillbank	Linwood Grove (pavers)
Munno Para Downs	Dalkeith Road (design)
One Tree Hill	Uley Road (design)
Smithfield	Jane Street (pavers)
Virginia	Johns Road (reconstruction)
Kerbs	
Elizabeth	Ashfield Road
Hillbank	Honeysuckle Drive
Smithfield	Jane Street
Various	In conjunction with road renewals as necessary
Bridges	
Angle Vale	Heritage Bridge - Heaslip Road
Various	Various
Traffic Safety	
Munno Para	Maltarra Road

# Proposed Capital Works 2022/23

## Streetscape Renewals

Footpaths	
Suburb	Location
Blakeview	Corella Drive
Craigmore	Bundarra Court – alleyway Coorara Court Tareena Street
Davoren Park	Broster Crescent – alleyway Charlson Street Drimpton Street Easton Road – alleyway Ferris Street Sissman Street Walpole Street Webster Street Whittington Road
Elizabeth	Crockerton Court
Elizabeth Downs	Barrington Road – alleyway Barwick Street Bloomfield Crescent Brine Street Collins Street - alleyway Crisp Road Dockett Road Flower Street – alleyway Grigg Street Hamblynn Road Hanson Road Johnston Road - alleyway Midlow Road Midway Road Muller Street Stakes Crescent – alleyway Stratton Road Turnbull Road Wilson Street
Elizabeth East	Anderson Street Enterprise Road Kinkaid Road Northampton Crescent – alleyway Worthington Road – alleyway



# Proposed Capital Works 2022/23

## Footpaths

Elizabeth Grove	Fairfield Road Haynes Street – alleyway Nitschke Street
Elizabeth Park	Shillabeer Road - alleyway
Elizabeth South	Bagot Road – alleyway Hannan Street – alleyway Jefferies Road
Elizabeth Vale	Mofflin Road Oldham Road
Hillbank	Honeysuckle Drive Main North Road
Munno Para	Alawoona Road Karinga Crescent Koongarra Crescent Ormond Avenue Palari Crescent
Smithfield	Mora Crescent Wahroonga Drive
Virginia	Old Port Wakefield Road
<b>Signs</b>	
Various	
<b>Pram Ramps</b>	
Allocation in conjunction with road/footpath renewals	x 100

## Stormwater Renewals

### Headwalls / Pipes

Suburb	Location
Andrews Farm	Premier Close
Angle Vale	Fradd Court

# Proposed Capital Works 2022/23

Blakeview	Craigmore Road Main Terrace
Craigmore	Karinga Ave
Elizabeth East	Paginton Crescent
Elizabeth South	Penfold Road
Hillbank	Brackenmoor Close Highfield Drive Whitford Road
Munno Para	Carcoola Road
Penfield	Bellchambers Road
Smithfield	Charta Circuit Samuel Street Moulds Crescent Strathaird Boulevard
Virginia	Park Road

## Parks and Sportsfield Renewals

Suburb	Location	Item
Andrews Farm	Mendota Avenue Playground	Softfall
Andrews Farm	Stebonheath Dog Park	Drink fountain
Blakeview	Craigmore Road	Irrigation
	Cowley Street (fire damage insurance claim)	Playground
Craigmore	Tareena Street Reserve	Playground Permapine post and rail Irrigation expansion Benches (2) Path Park sign
Craigmore	Taunton Crescent Reserve Craigmore	Playground Basketball key Shelter Park sign
Edinburgh North	Ramsay Park	Light fittings (8)

# Proposed Capital Works 2022/23

Suburb	Location	Item
Elizabeth Downs	St Leonards (fire damage insurance claim)	Playground Irrigation Bench Bin
Elizabeth Grove	Duncan Anderson and Mofflin Reserves	Park furniture Drink fountain Track/infield separation strip
Elizabeth North	Broadmeadows Sports Area	Baseball Backstop (2)
One Tree Hill	McGillp Recreation Reserve	Tennis surface Tennis pavement
Smithfield	Harold Wissell	Irrigation
	Strathaird Boulevard Playground	Softfall

## Buildings Renewals

Suburb	Location	Item
Angle Vale	Angle Vale Changeroom – Netball Pavilion	Security renewal
Davoren Park	Arura Reserve Hall POC Depot	Painting – Interior External amenities upgrade – (toilets and showers)
Elizabeth	Ridley Reserve - Adelaide United Training Facility Clock Tower Dauntsey Reserve – Hall Playford Bowling Club	Security renewal  Safety Access System Amenities – Fitout Security renewal
Elizabeth Downs	Elizabeth Downs – Food Co-op	Security renewal
	Munno Para – Sports Clubrooms	HVAC - replace evaporative units with reverse cycle
Elizabeth North	Playford Community Fund	Security renewal
Elizabeth Park	Fremont Park Compound	Security renewal
Elizabeth South	Kettering Road – Water Tower	Security renewal Remedial Works – following durability assessment
Elizabeth Vale	Central United Football Club – Mofflin Reserve	Internal fitout
Eyre	Eyre Sport Park	Security renewal



# Proposed Capital Works 2022/23

One Tree Hill	McGill Oval – Clubrooms	Security renewal
Smithfield Plains	The Precinct – Metal Fab Workshop	HVAC Replacement
Virginia	Virginia Oval – Netball Clubrooms Virginia Oval – Netball / Tennis	Internal Fitout Security renewal

## Water Delivery Renewals

Facility	Item
Andrews Farm	Distribution Pumps X 2 Distribution bore pumps X 2 Probes and transmitters
NEXY Basin	Bird netting/shade cloth

## Open Space Minor Projects

Suburb	Location	Item
Andrews Farm	Stebonheath Park	Lighting in dog park Soccer goals
	West Parkway Reserve	BBQ (single burner)
Elizabeth Downs	Filsoll Reserve	1 x sheltered picnic setting Access pathways 3 x pram ramps
Elizabeth Downs	Smith Creek Linear Park	3 x bench seats
Elizabeth Grove	Burgate/Argent Street Reserve	1 x bench seat 1 x slide
Elizabeth North	Braemore Reserve	Basketball key and nest swing with rubber softfall
	Burdon Street Reserve	2 x bench seat
Elizabeth Vale	Duncan Anderson Reserve	1 x drink fountain with doggie bowl
Munno Para	Winulta Reserve	1 x soccer goals
	Nolan Place Reserve	2 x shade sails

# Proposed Capital Works 2022/23

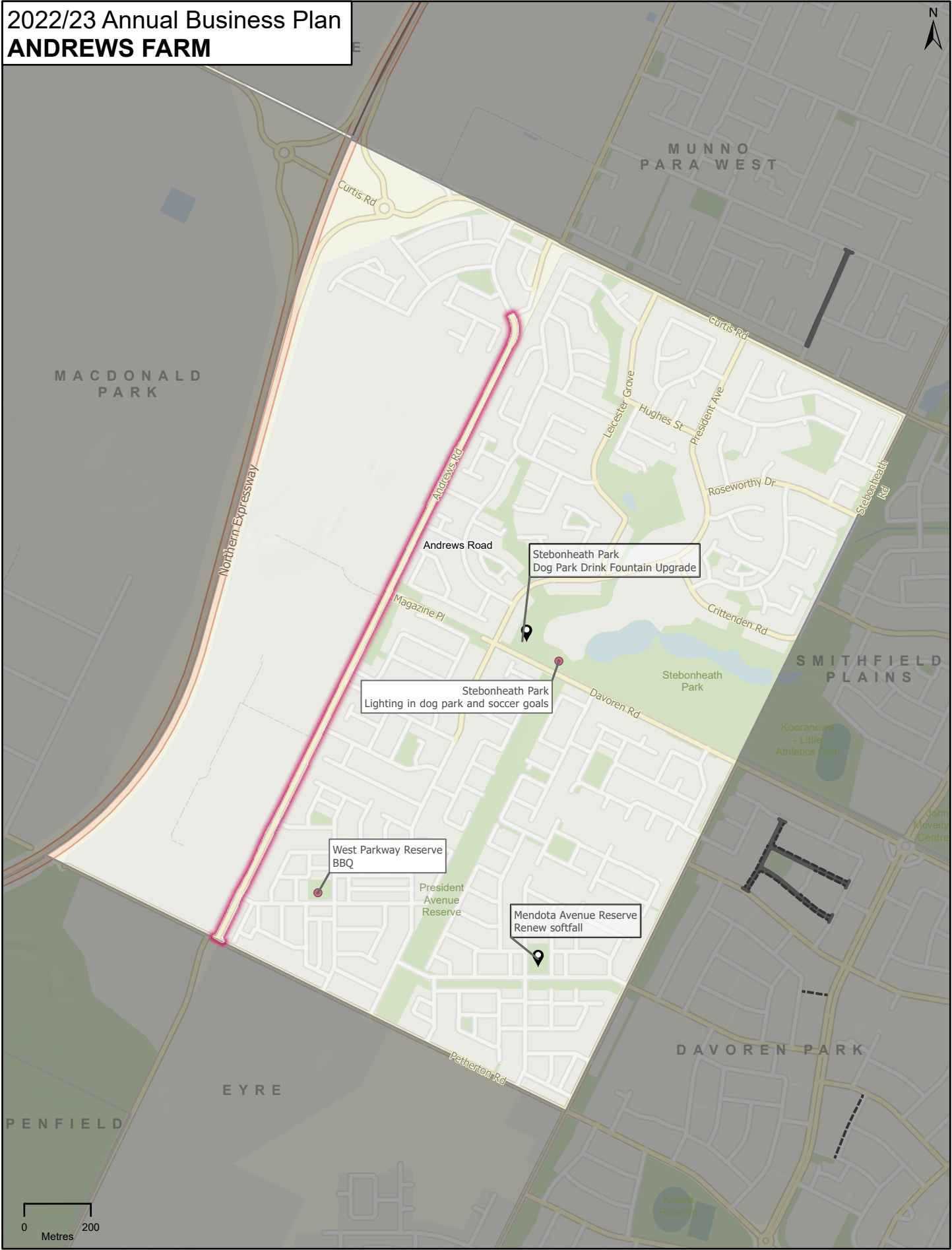
	Munno Para Town Park	3 x shade sails over water play
Munno Para Downs	Ascot/Mandel Reserve	Drink fountain with doggie bowl
	Acacia Reserve	Lighting x 4-5

## Sport and Recreation Minor Works

Suburb	Location	Item
Elizabeth Downs	Argana Park	Coaches' boxes for main soccer pitches Cricket practice nets for Craigmores Cricket Club
Elizabeth Vale	Duncan Anderson Reserve	Throwing cages for discus
	Mofflin Reserve	Coaches' boxes for main soccer pitches
Eyre	Eyre Sports Park	Fencing
Smithfield Plains	Kooranowa Reserve	Throwing cages for discus

# 2022/23 Annual Business Plan

## ANDREWS FARM



Parks - Renewal



New Assets and Upgrades



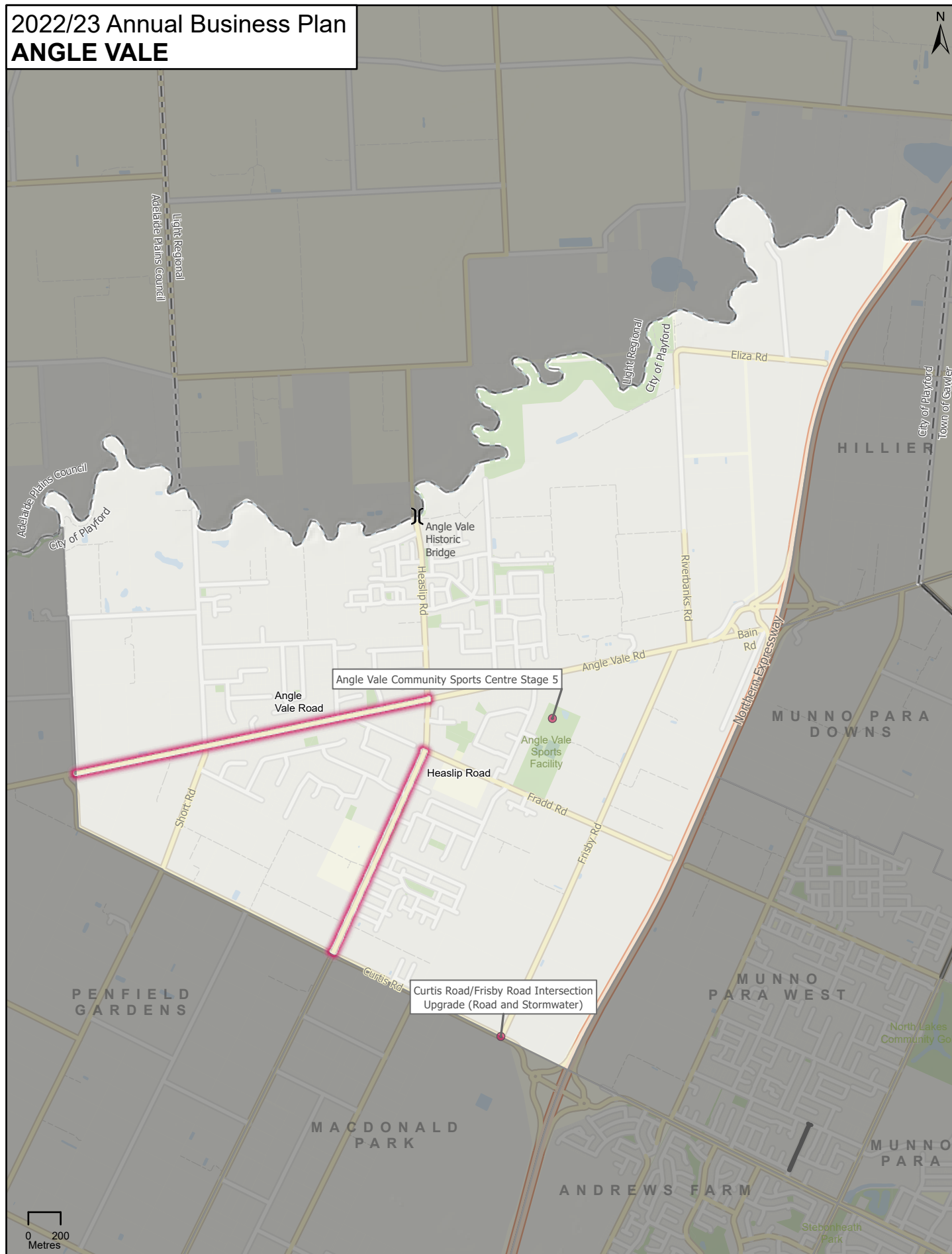
Road - Upgrade (design only)

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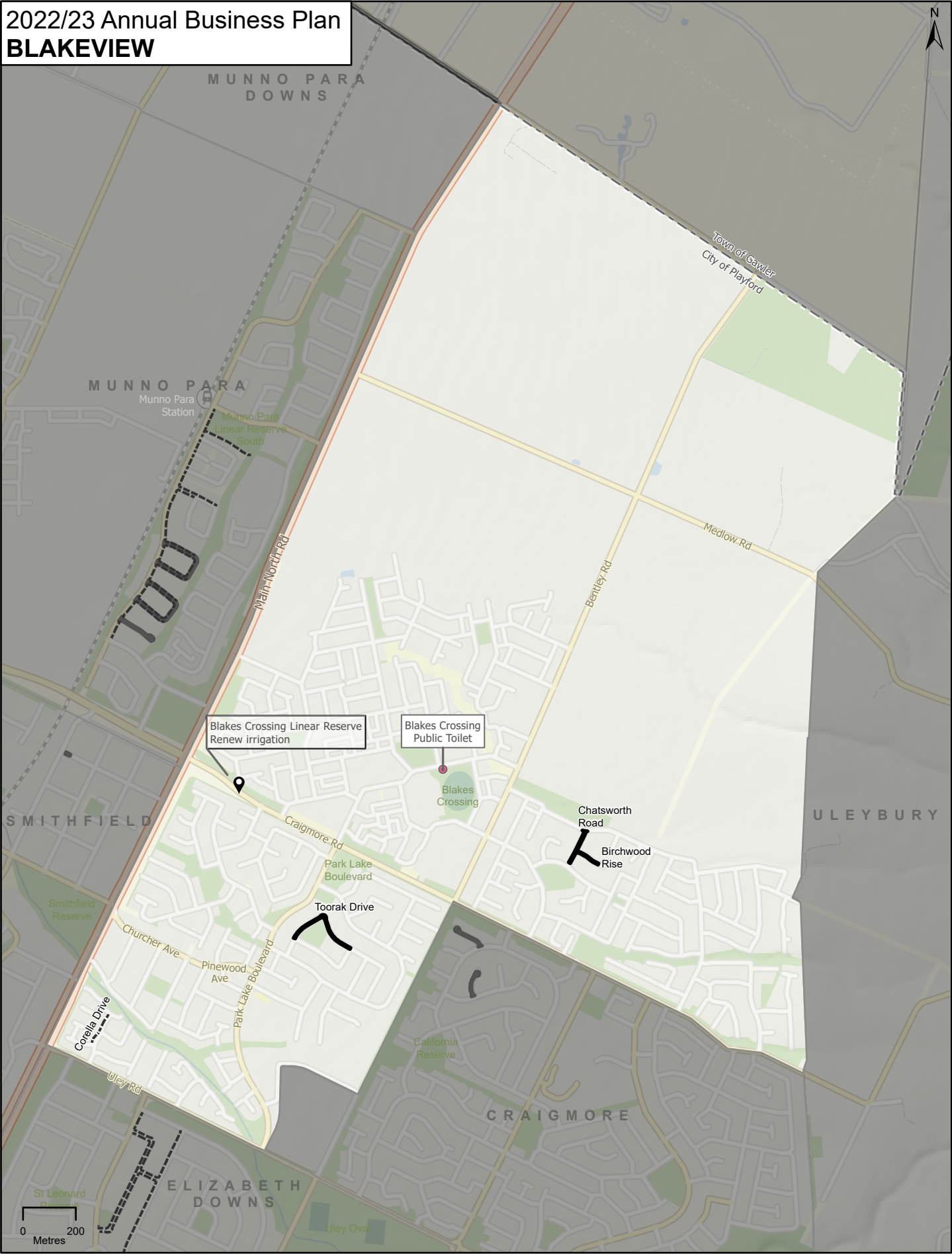
# 2022/23 Annual Business Plan

## ANGLE VALE



# 2022/23 Annual Business Plan

## BLAKEVIEW



- Footpath - Renewal
- █ Road - Renewal
- 📍 Parks - Renewal
- New Assets and Upgrades

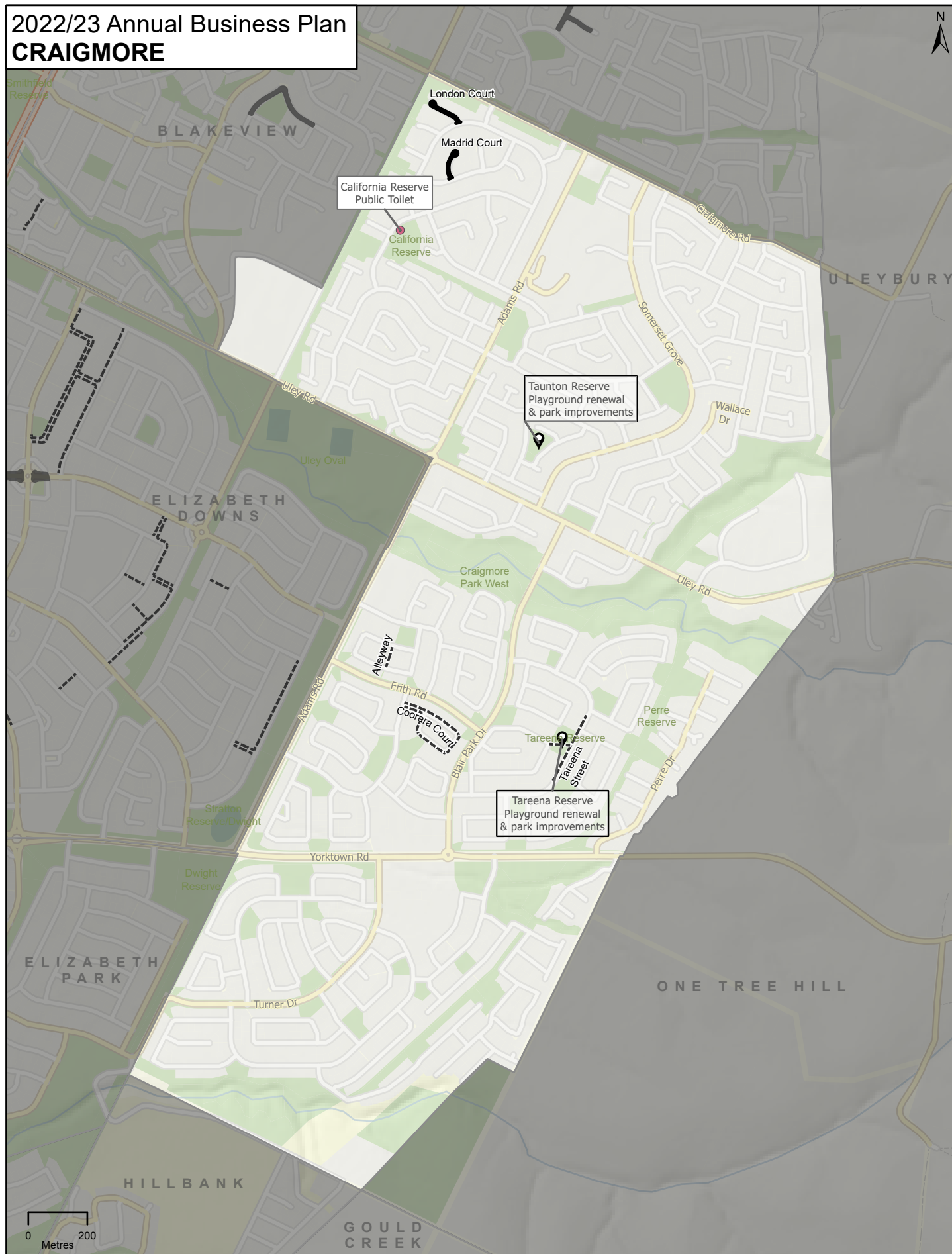
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# 2022/23 Annual Business Plan BUCKLAND PARK





# 2022/23 Annual Business Plan CRAIGMORE



# 2022/23 Annual Business Plan

## DAVOREN PARK



# 2022/23 Annual Business Plan

## EDINBURGH NORTH





# 2022/23 Annual Business Plan ELIZABETH



- Footpath - Renewal
- New Assets and Upgrades
- █

Road - Renewal

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# 2022/23 Annual Business Plan ELIZABETH DOWNS



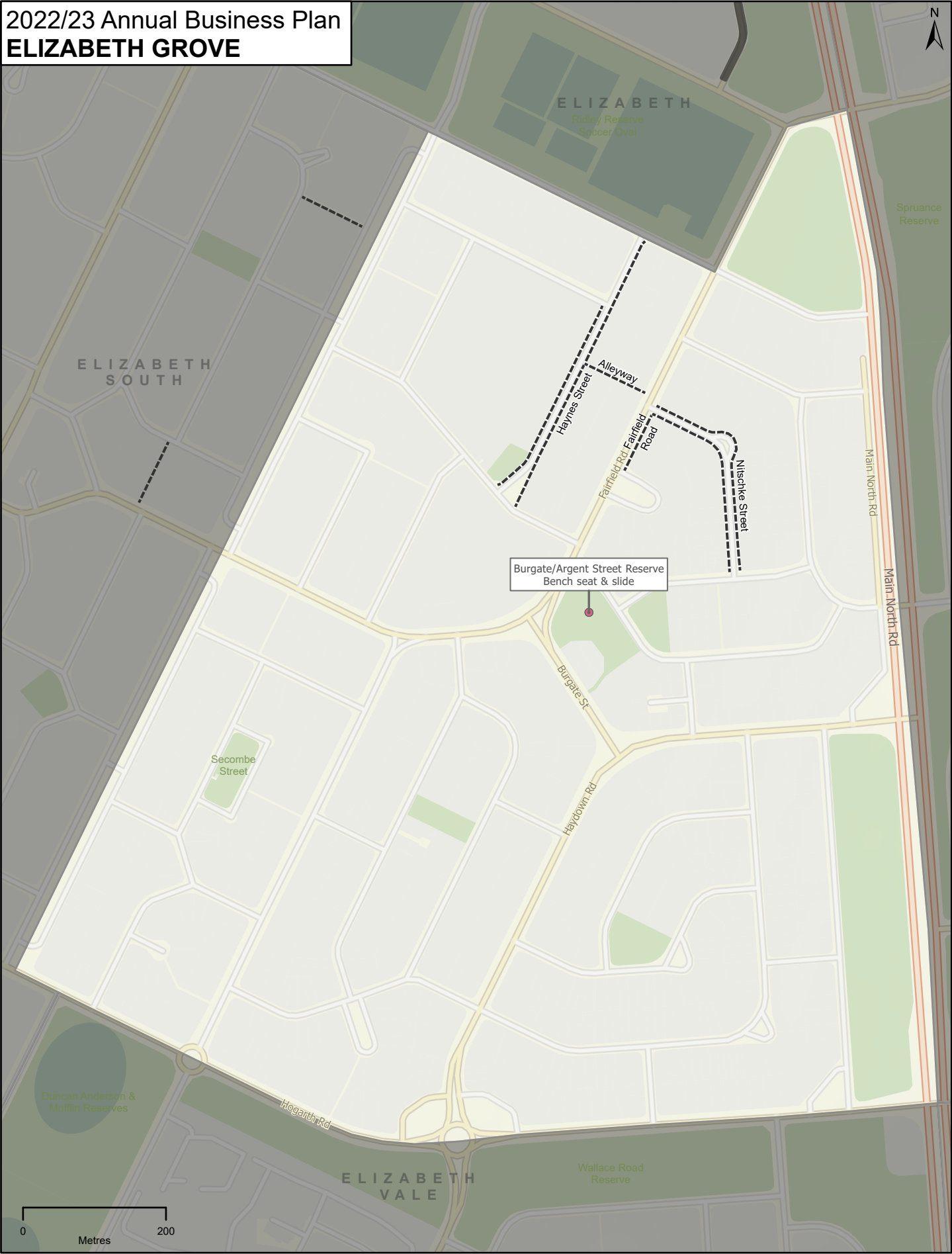
# 2022/23 Annual Business Plan

## ELIZABETH EAST





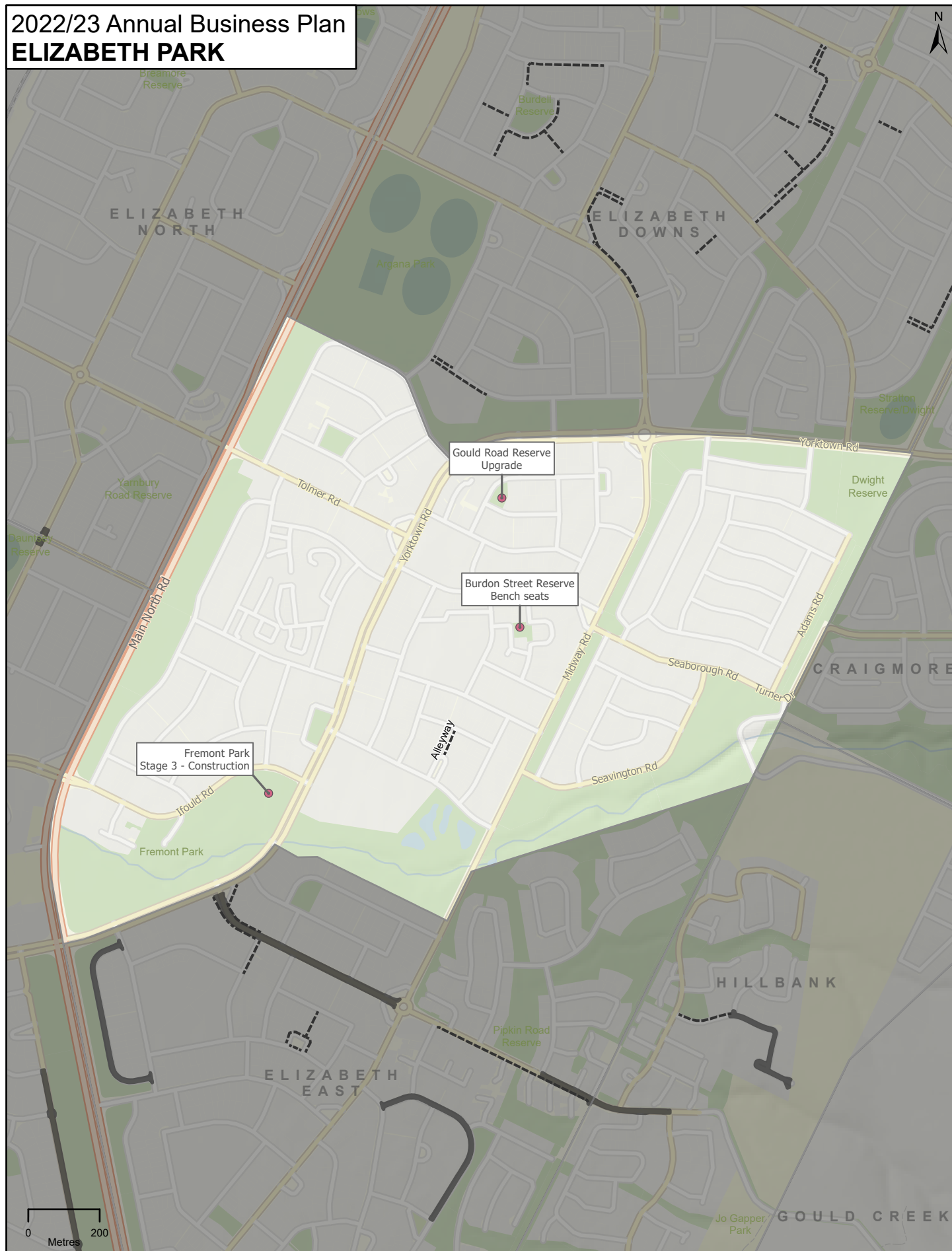
2022/23 Annual Business Plan
ELIZABETH GROVE



# 2022/23 Annual Business Plan ELIZABETH NORTH



# 2022/23 Annual Business Plan ELIZABETH PARK



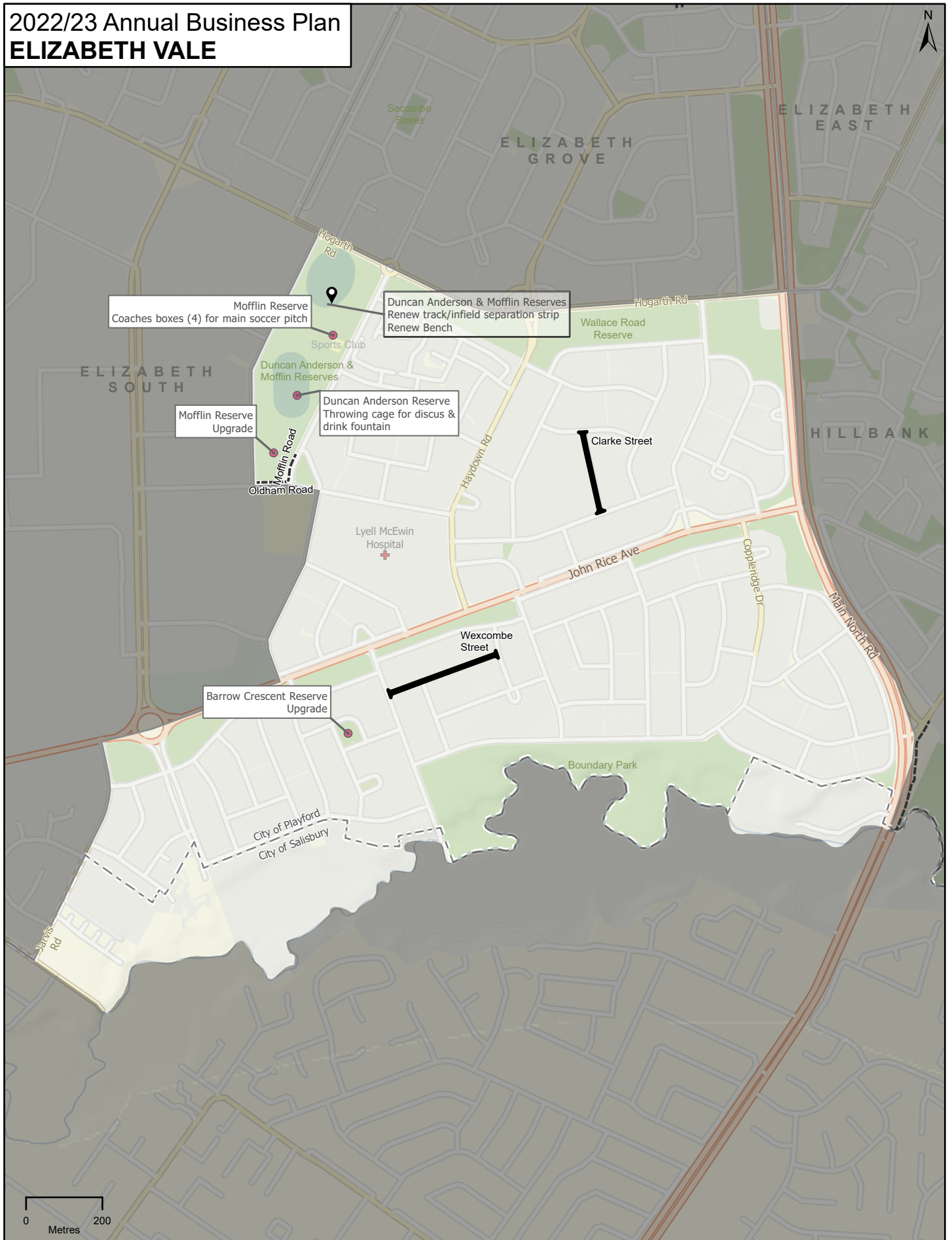


# 2022/23 Annual Business Plan

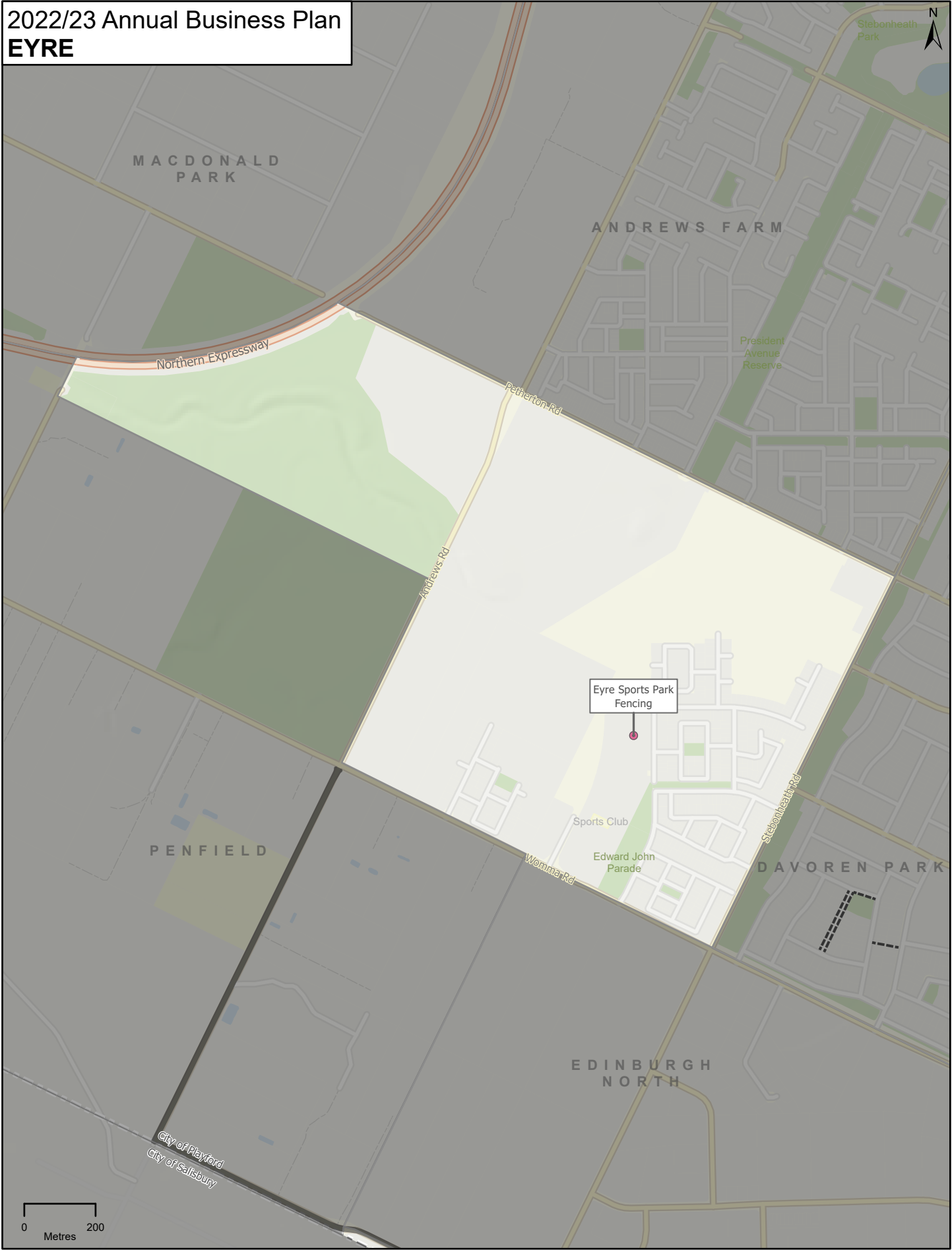
## ELIZABETH SOUTH



# 2022/23 Annual Business Plan ELIZABETH VALE

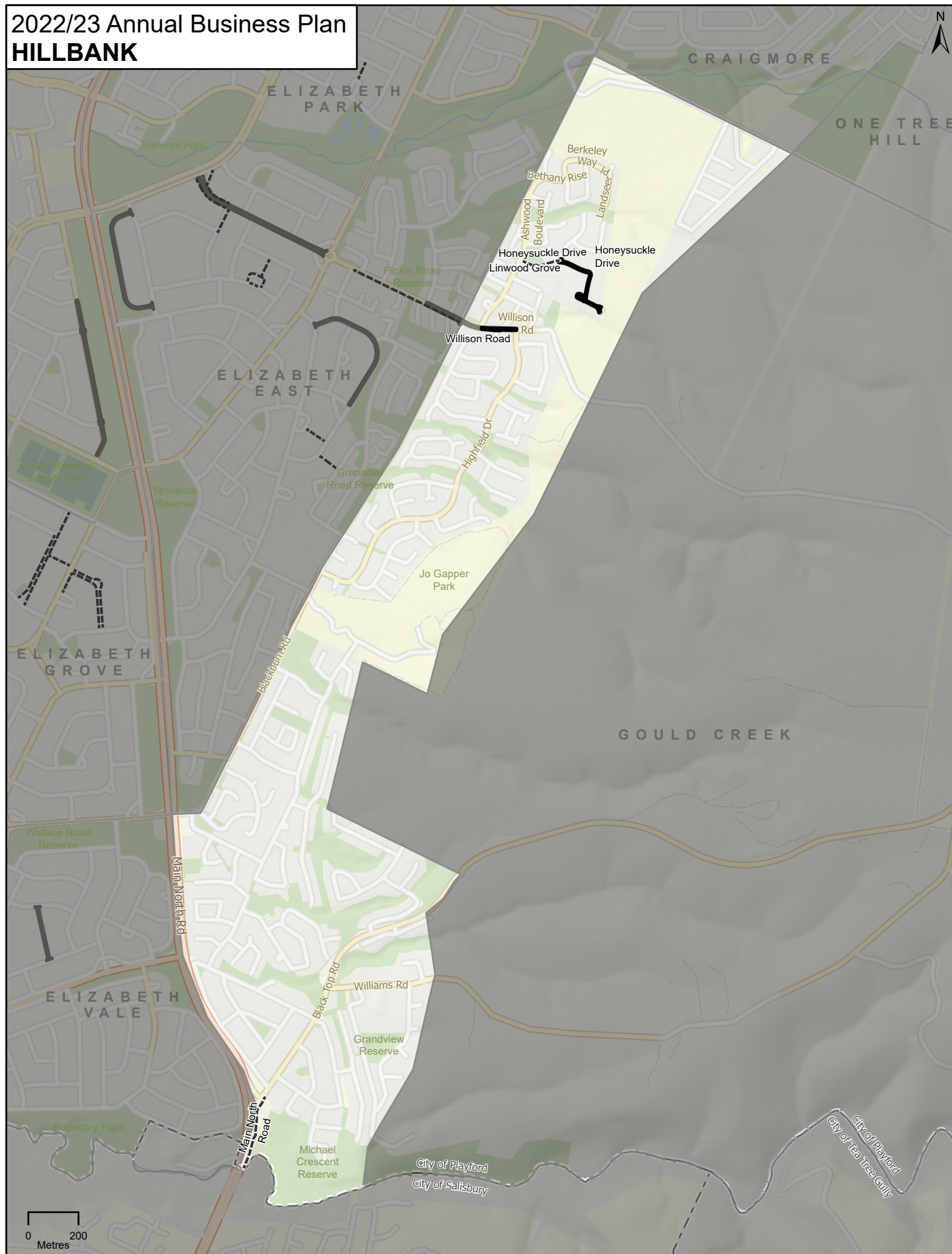


# 2022/23 Annual Business Plan EYRE





# 2022/23 Annual Business Plan HILLBANK

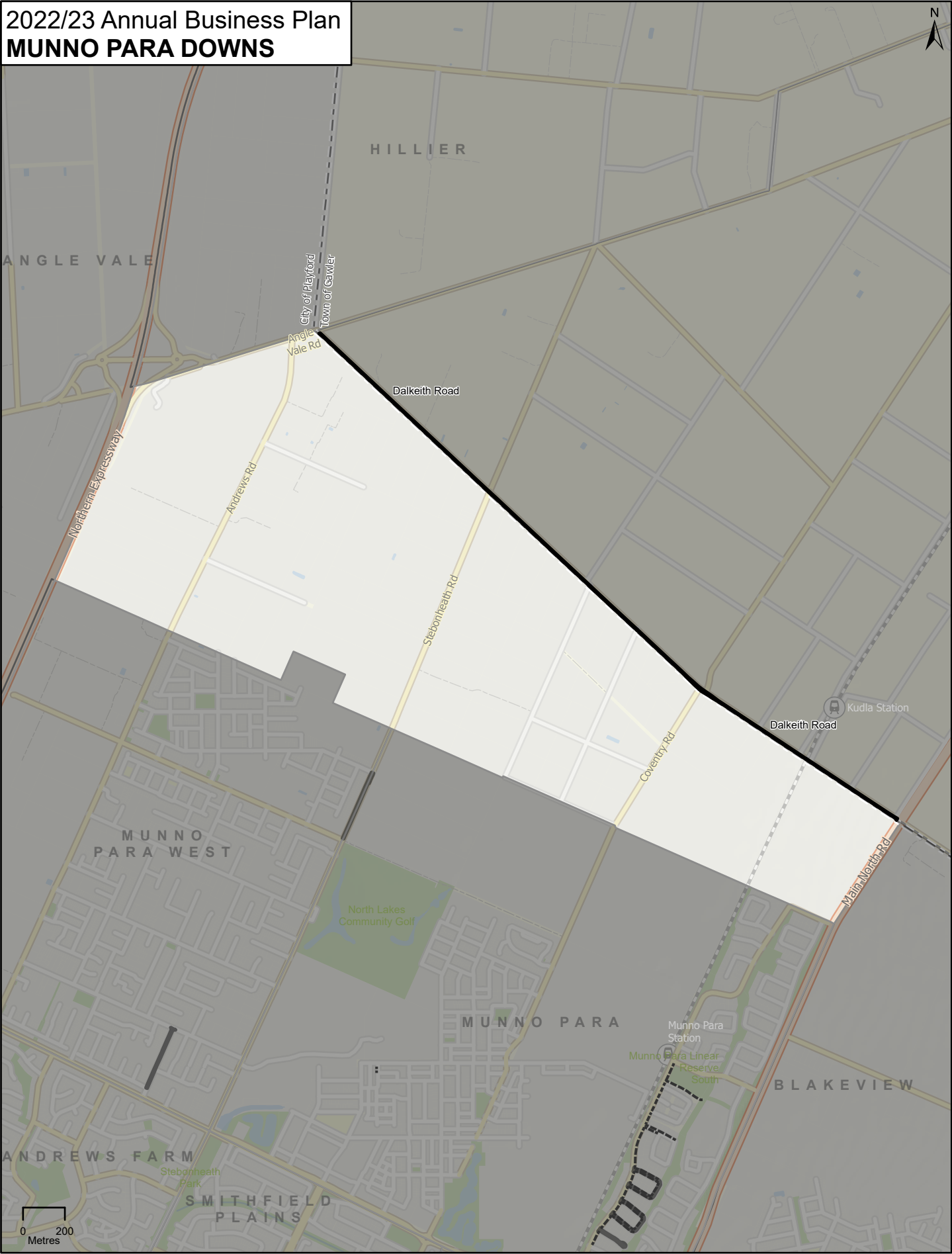


# 2022/23 Annual Business Plan MUNNO PARA



# 2022/23 Annual Business Plan

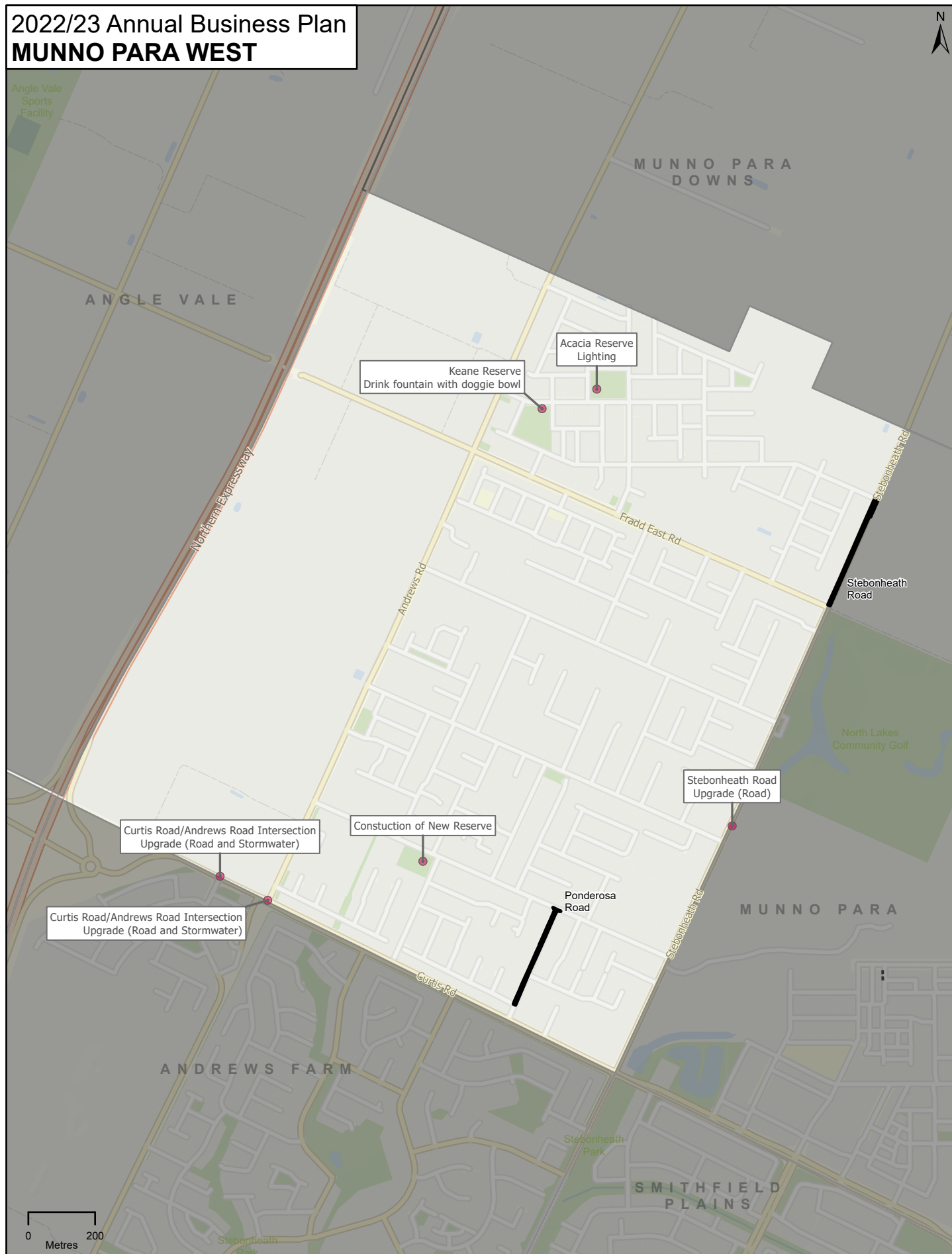
## MUNNO PARA DOWNS



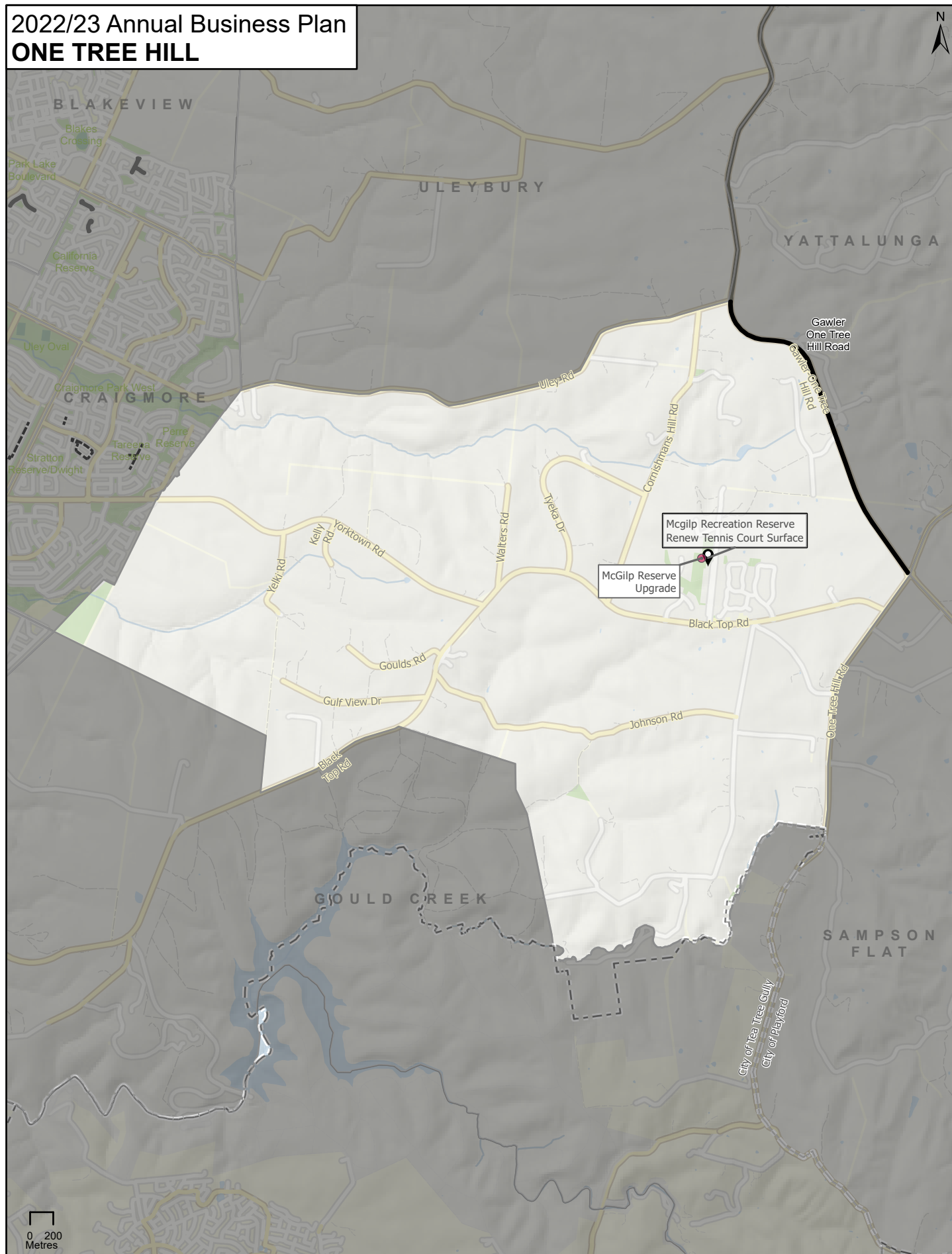


# 2022/23 Annual Business Plan

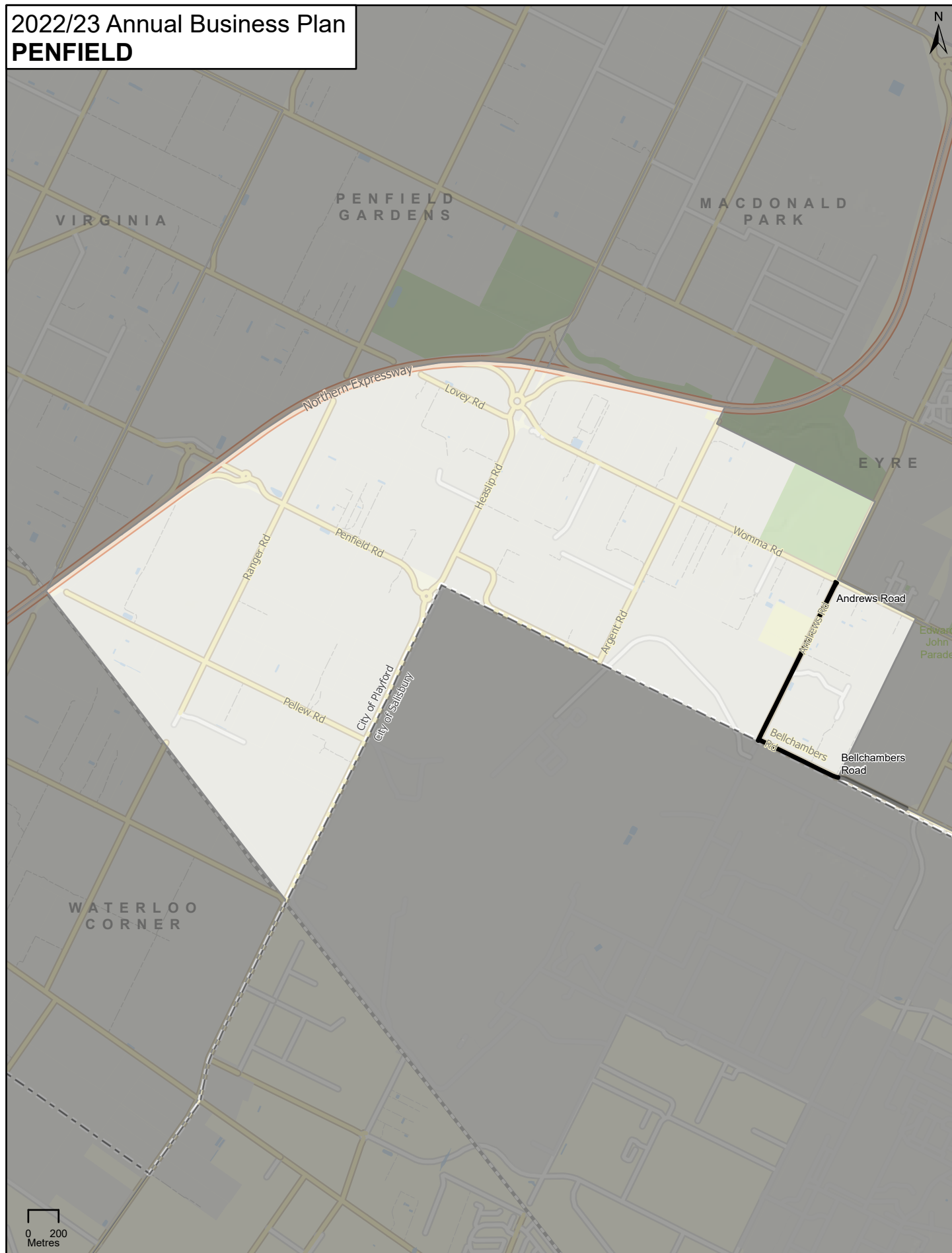
## MUNNO PARA WEST



# 2022/23 Annual Business Plan ONE TREE HILL



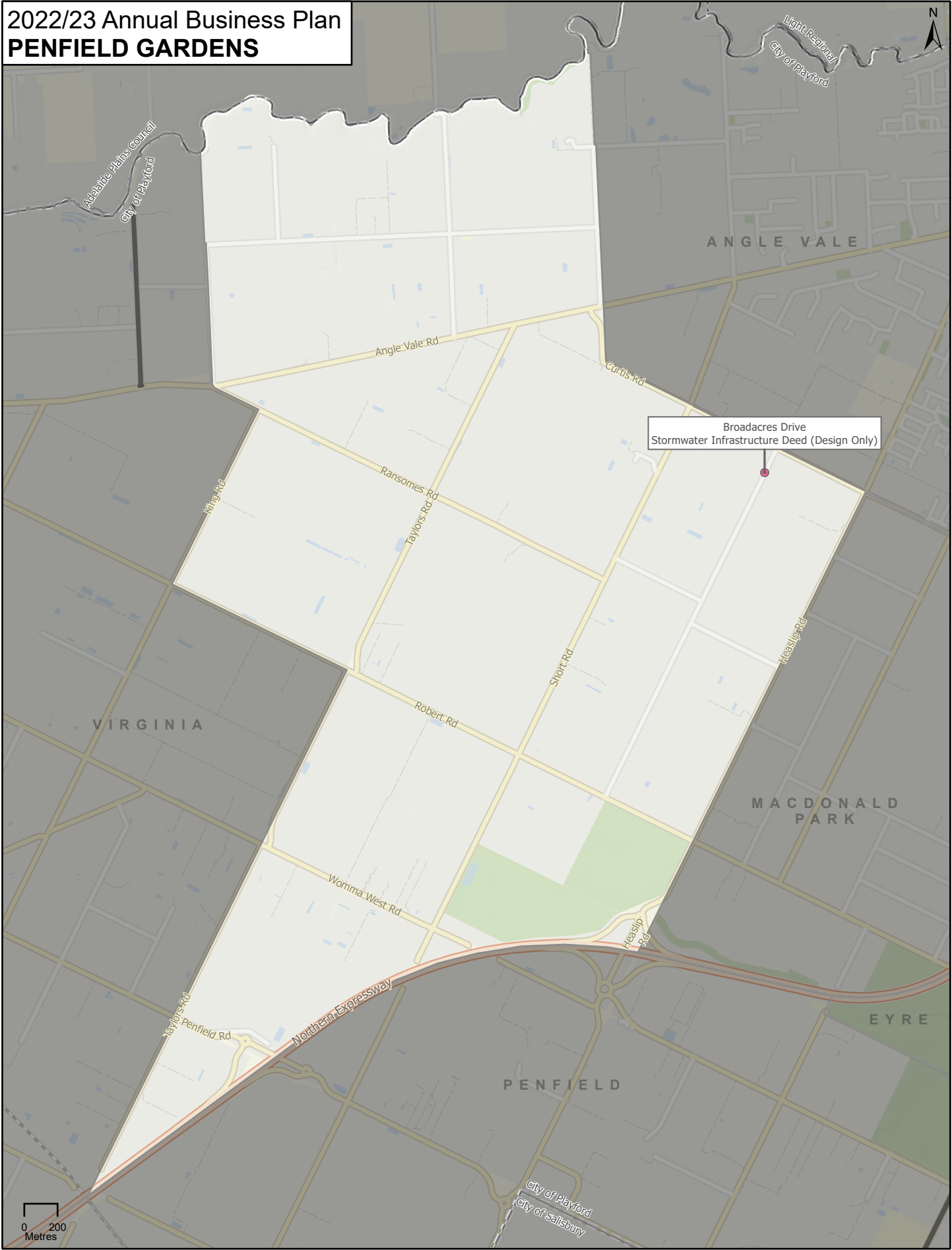
# 2022/23 Annual Business Plan PENFIELD





# 2022/23 Annual Business Plan

## PENFIELD GARDENS



# 2022/23 Annual Business Plan SMITHFIELD



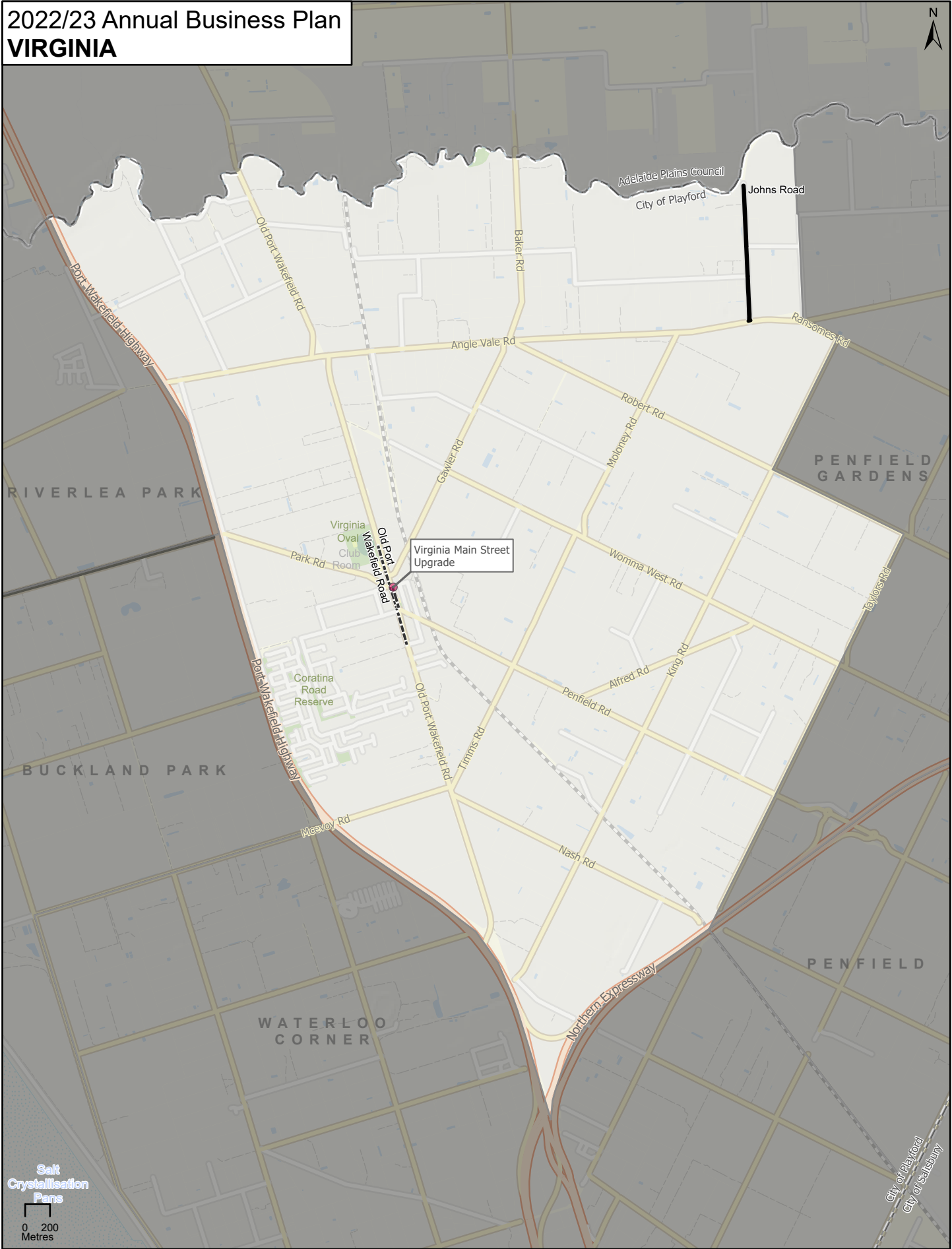
# 2022/23 Annual Business Plan

## SMITHFIELD PLAINS





# 2022/23 Annual Business Plan VIRGINIA



Salt  
Crystallisation  
Pans

0 200  
Metres



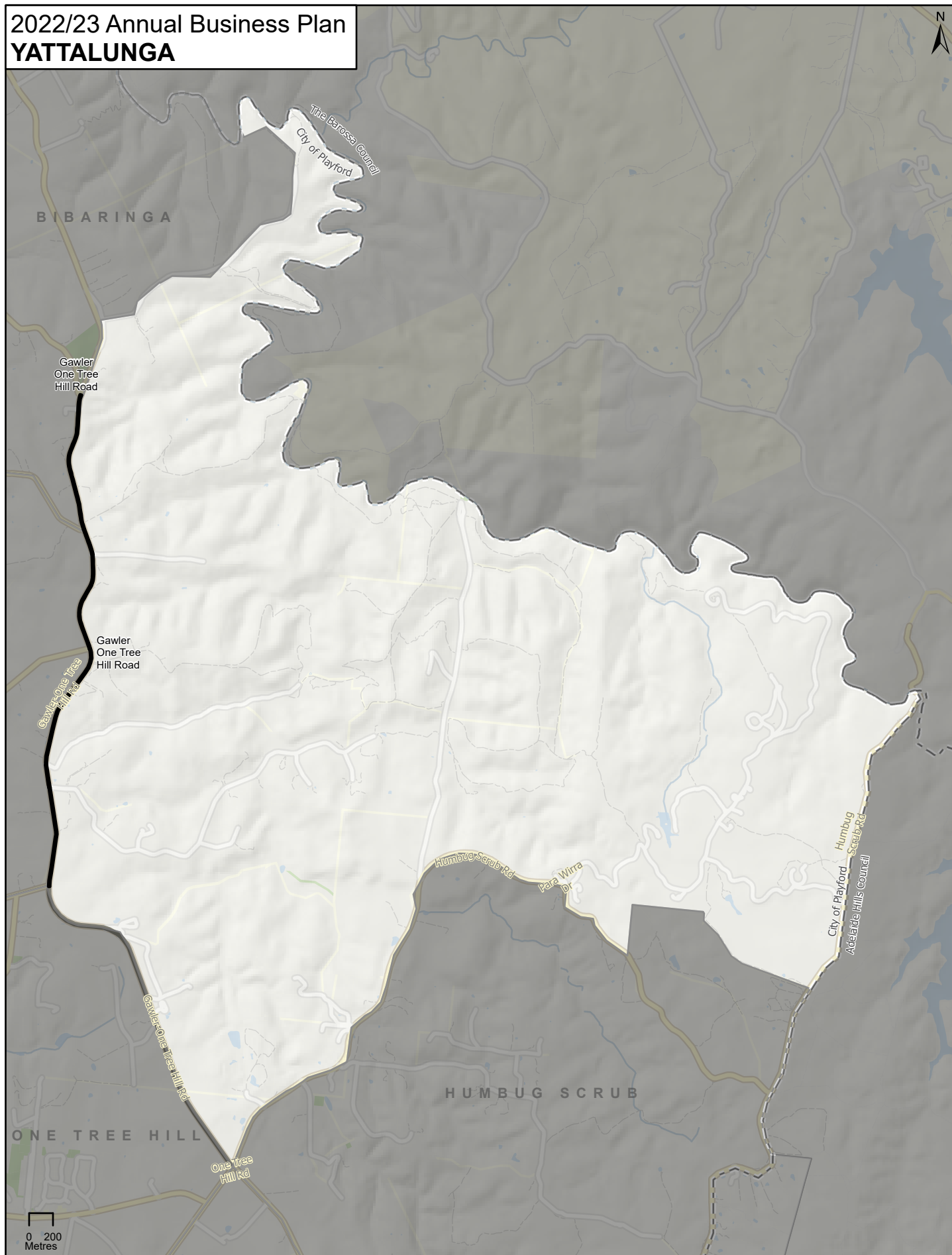
----- Footpath - Renewal

■ Road - Renewal

● New Assets and Upgrades

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# 2022/23 Annual Business Plan YATTALUNGA



## Rating Policy

Policy Author	General Manager Strategy & Corporate
Date of next review	May 2023

### 1. 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). This document sets out the Council'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 based on the value of the land and the other a fixed charge, to be the fairest and most equitable method of imposing rates. A fixed charge is a means of ensuring all ratepayers contribute equally to Council services and the development and maintenance of community infrastructure.

Council may impose differential general rates that vary based on land use. It assesses rates against each piece or section of land subject to separate occupation, except for land with a commercial or industrial land use where rates are assessed against each piece or section of such land subject to separate ownership.

Council's aim is to have a competitive rating environment for commercial properties. Its strategy is to gradually reduce the rate in the dollar for commercial properties in a staged approach that balances the demands from business for rate relief with the needs from residential rate payers to continue to provide a sustainable level of services.

Council's rates are based on the capital values of land in its area as assessed by the Valuer-General. An owner of land may in accordance with the *Valuation of Land Act 1971* 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 considered 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.



Council also imposes a separate rate, the Landscapes SA Levy to reimburse the Council for the funding contribution required by the *Landscapes South Australia Act 2019* for 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.

Council may apply rate remissions, postponements and rebates in accordance with the Act and the 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, they should raise the matter with Council.

## **2. Scope**

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

## **3. Legislation and References**

This Policy should be read in conjunction with the Rating Procedure.

- Rating Procedure
- City of Playford Strategic Plan
- Annual Business Plan and Budget
- City of Playford Long Term Financial Plan
- Debt Recovery Procedure
- Hardship Policy
- Hardship Procedure
- *Local Government Act 1999* – Section, 148 151 and 152
- *Local Government (Financial Management) Regulations*
- *Local Government (General) Regulations 2013 – Regulation 14*
- *Landscapes SA Act 2019*
- *Valuation of Land Act 1971*
- Rate Rebate Policy
- Rate Rebate Procedure
- City of Playford Global Glossary

This Policy should not be considered as the only document that may relate to rating matters, other tiers of government, agencies or organisations may have legislation or policies that also apply.

## 4. Application

CEO	Facilitate endorsement of Rating Policy as part of the Annual Business Plan (ABP) and Long Term Financial Planning (LTFP) process.
General Manager Strategy & Corporate	To ensure an effective rating system.
Senior Manager Financial Services	To facilitate an effective rating system, and deliver 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.

## 5. Relevance to Risk Appetite Statement

### Regulatory Compliance

The City of Playford has **ZERO TOLERANCE** for non-compliance with applicable legislation. The Rating 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 City of Playford has a **MODERATE** appetite for service delivery requirements. Maintaining the Rating Policy and Procedure ensures service delivery within required timeframes.

## 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](mailto:governance@playford.sa.gov.au) or by calling the Customer Contact Team on 8256 0333.

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### Administration use only

ECM document set no.	3994059
Version no.	4
Procedure link	Rating Procedure
Policy author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	4660
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2022

Date of next review      May 2023

### Version history

Version no.	Approval date	Approval by	Change
1	02/07/2019	Council	Annual review
2	30/06/2020	Council	Annual review
3	22/06/2021	Council	Annual review
4	x	Council	Annual review

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## Rating Procedure

Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2023

### 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* (the Act) which allows some flexibility for each council to make decisions to suit its local community. This Procedure outlines Council's process for setting and collecting rates from its community.

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

### 2. References and Supporting Documentation

This Procedure should be read in conjunction with the Rating Policy.

### 3. Application

Senior Manager Financial Services	Annual review as part of Annual Business Plan (ABP) and Long Term Financial Plan (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. Procedure

#### 4.1 General Rates

- 4.1.1 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. The Annual Business Plan and Budget are developed in line with the decision-making filters and community themes outlined in the Strategic Plan.
- 4.1.2 The Council declares rates every year for the following financial year, taking into consideration the Annual Business Plan and Budget.
- 4.1.3 To meet its rating objectives Council adopts the following:
  - Valuations are based on capital value assessed by the Valuer-General
  - A general rate is declared each year that consists of two components: one

based on the capital value of the land and the other a fixed charge, pursuant to Sections 151(c), and 152(1)(c) of the Act.

- 4.1.4 The first quarterly rates notices are issued in July each year, with 30 day terms of payment. Ratepayers can elect to pay their annual rates in full, however where ratepayers choose not to pay in full, three further rates notices are issued in October, January and April of each year to facilitate quarterly payments.

## **4.2 Fixed Charge**

- 4.2.1 The Act allows Councils to impose a fixed charge on each rateable property in its area, providing that it has not also imposed a minimum rate (Section 152 of the Act). A fixed charge ensures that all rateable properties make a base contribution to the cost of administering Council activities and maintaining the services and physical infrastructure that supports each property. A fixed charge has the effect of reducing the rate in the dollar that will be applied to the property valuations.
- 4.2.2 Each year Council declares a fixed charge as part of its rating strategy.
- 4.2.3 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.
- 4.2.4 In applying a fixed charge only one charge can be imposed on two or more adjoining assessments with the same owner and occupier (contiguous).

## **4.3 Differential Rates**

- 4.3.1 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. The percentage of total rate revenue required from each land use category will be used to determine the rate in the dollar (differential rate) for each category

## **4.4 Commercial Rating Strategy**

- 4.4.1 Council's Commercial Rating Strategy will be applied for 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.

## **4.5 Method Used to Value Land**

- 4.5.1 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 except 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.
- 4.5.2 For rating purposes, the Council adopts the valuations made by the Valuer-General available to it at the time it adopts its budget for the following financial year.

- 4.5.3 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.

#### **4.6 Objections to Land Use classification**

- 4.6.1 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.
- 4.6.2 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.
- 4.6.3 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).

#### **4.7 Landscapes SA Levy**

- 4.7.1 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.
- 4.7.2 Council does not retain any of the revenue, calculate the amount of its contribution or determine how the revenue is spent.
- 4.7.3 The Landscapes SA levy appears separately on rate notices.
- 4.7.4 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](http://www.landscape.sa.gov.au). Ph 08 8463 3733.

#### **4.8 Rates Cap**

- 4.8.1 The Act requires the Council to decide each year whether to apply a maximum rate increase (or a rates cap) to a ratepayer's principal place of residence.
- 4.8.2 A cap can be applied to provide relief against a substantial change in rates payable incurred due to rapid changes in valuations.
- 4.8.3 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.

#### **4.9 Pensioner Concessions and State Beneficiaries of Concessions**

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



- 4.9.2 If a ratepayer seeks further information, they are directed to Concessions SA Hotline on 1800 307 758 or the concessions section of the SA.GOV.AU website.

#### **4.10 Rate Relief**

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

##### **4.10.1 Remission of Rates – Hardship**

- 4.10.1.1 Section 182 of the Act 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.

- 4.10.1.2 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.

##### **4.10.2 Seniors Postponement**

- 4.10.2.1 Section 182A of the Act provides for postponement of rates for seniors.

- 4.10.2.2 The system is 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).

- 4.10.2.3 If a ratepayer seeks further information, they will be directed to the information about the Seniors Rate Postponement Scheme available on Council's website.

##### **4.10.3 Discretionary Rebates**

- 4.10.3.1 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.

#### **4.11 Payment of Rates**

- 4.11.1 Council will collect rates quarterly on the dates set by Council as detailed below:

- 2 September 2022
- 2 December 2022
- 2 March 2023
- 2 June 2023

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

## 4.12 Late Payment of Rates

4.12.1 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.

4.12.2 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).

## 4.13 Non-Payment of Rates

4.13.1 Section 184 of the Act 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

Your feedback on this Procedure is invited and can be directed to the Manager Governance via email to [governance@playford.sa.gov.au](mailto:governance@playford.sa.gov.au) or by calling the Customer Contact Team on 8256 0333.

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### Administration use only

ECM document set no.	3994060
Version no.	2
Policy link	Rating Policy
Procedure author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	4660
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	<i>Annually</i>
Date of current version	June 2022
Date of next review	May 2023

### Version history

Version no.	Approval date	Approval by	Change
1	22/06/2021	Council	New procedure to support Rating Policy





## Rate Rebate Policy

Policy Author	General Manager Strategy & Corporate
Date of next review	May 2023

### 1. 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 1999* (the Act) and this Policy.

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

This Policy is intended to provide guidance as to the grounds upon which relief of rates payable is available to a person or body/organisation, in the form of rebates. Council will consider each application to ensure the requirements under the Act have been met.

When assessing requests for rebates Council may take into account, but is not limited to, the following:

- the availability of rebates under the Act;
- the applicant's need for financial assistance;
- whether, and to what extent, the applicant provides a benefit or service to the local community;
- whether the applicant is a public sector, not for profit or commercial entity;
- whether the rebate will assist in securing new development in the City of Playford;
- if the applicant has been subject to a substantial change in rating or valuation;
- the impact of adverse environmental impacts on existing business;
- the extent of other financial assistance, if any, available to the applicant from other sources (eg Commonwealth or State government);
- whether there are any relevant historical considerations that may be relevant;
- the level of rates that would be applied by neighbouring councils;
- the financial consequences of the rebate for the Council; and
- any other matters, and policies of the Council, which the Council considers relevant.

When considering rate rebates Council gives consideration to the following five principles that apply to the imposition of taxes on communities.

- equity
- benefit
- ability-to-pay
- efficiency
- simplicity

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

## 2. Scope

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

## 3. Legislation and References

- This Policy should be read in conjunction with the Rate Rebate Procedure
- *Local Government Act 1999* – Sections 159 - 166 outline the provision of rates mandatory and discretionary rebates.
- *Local Government Rating – A Consultation Paper*, April 2001
- *City of Playford Global Glossary*

This Policy should not be considered as the only document that may relate to rate rebates, other tiers of government, agencies or organisations may have legislation or policies that also apply.

## 4. Application

Council	Approval of discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager, Strategy & Corporate or Senior Manager Financial Services	Approval of discretionary rebates less than 50% for a period of less than one year.
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.

## 5. Relevance to Risk Appetite Statement

### Regulatory Compliance

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

### Service Delivery

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

## 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](mailto:governance@playford.sa.gov.au) or by calling the Customer Contact Team on 8256 0333.

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### Administration use only

ECM document set no.	3978634
Version no.	7
Policy link	Rate Rebate Policy
Policy author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	4660
Legal requirement	Sections 159-166 <i>Local Government Act 1999</i>
Review schedule	Annual
Date of current version	June 2022
Date of next review	May 2023

### Version history

Version no.	Approval date	Approval by	Change
1	April 2007	Council	Adopted by Council
2	August 2012	Council	Reviewed
3	30/06/2018	Council	Annual review
4	30/06/2019	Council	Annual review
5	30/06/2020	Council	Annual review
6	22/06/2021	Council	Annual review
7	x	Council	Annual review



## Rate Rebate Procedure

Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2023

### 1. Purpose

This Procedure provides guidance as to the grounds upon which a person or body/organisation is entitled to receive a rebate of rates. Council will consider each application to ensure the requirements under the *Local Government Act 1999* (the Act) 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

- This Procedure should be read in conjunction with the Rate Rebate Policy
- Complaints Handling Policy
- Complaints Handling Procedure

### 3. Application

Council	Approval of discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager, Strategy & Corporate and Senior Manager Financial Services	Approval of discretionary rebates less than 50%, for a period of less than one year.
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 Act outlines the provision of rates rebates through mandatory and discretionary rebates.

#### 4.1 Preliminary grounds and penalties

Section 159 of the Act 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:
  - make a false or misleading statement or representation in an application made (or purporting to be made) under this Division; or
  - 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 (refer to 4.6 below). Ratepayers 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. The only exception is where the land becomes rateable during the course of a financial year where 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 prescribed in the Act 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 Act.

Ratepayers may make an application for a discretionary rebate by completing the application form on Council's website [www.playford.sa.gov.au](http://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 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](http://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 must 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

Complaints and appeals will be considered in accordance with Council's complaints and grievance procedures and sections 270 and 271 of the Act. A copy of the Complaints Handling Policy can be found at [www.playford.sa.gov.au](http://www.playford.sa.gov.au)

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](mailto:Ombudsman@ombudsman.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](mailto:governance@playford.sa.gov.au) or by calling the Customer Contact Team on 8256 0333.

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### Administration use only

ECM document set no.	3978636
Version no.	3
Policy link	Rate Rebate Policy
Procedure author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	4660
Legal requirement	Sections 159-166 - <i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2022
Date of next review	May 2023

### Version history

Version no.	Approval date	Approval by	Change
1	June 2018	Senior Manager Finance	New
2	22/06/2021	Ordinary Council	Annual Review
3	x	Council	Annual Review