



2026 - 2027

Draft ANNUAL BUSINESS PLAN

DISTRICT
COUNCIL OF
PETERBOROUGH

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1. Introduction

The Annual Business Plan sets out the Council's proposed services, programs and projects for 2026-27 and explains how those activities will be funded and monitored over the year. It is intended to inform the community of the Council's priorities for the coming financial year and to demonstrate how those priorities align with the Council's strategic planning framework, service responsibilities and financial objectives.

Mayor's Message

On behalf of the Elected Members, I am pleased to present the District Council of Peterborough's Annual Business Plan for 2026-27. This document outlines the services, projects and priorities the Council intends to deliver over the coming year and explains how those activities will be funded and monitored.

Council continues to operate in a challenging environment. Like many rural councils, we face rising costs, limited revenue flexibility, ongoing infrastructure renewal needs and increasing compliance obligations. At the same time, our community expects Council to continue delivering essential services, maintaining local assets and supporting the district's liveability and future resilience. Preparing this Annual Business Plan requires Council to carefully balance these competing pressures responsibly and transparently.

The 2026-27 Annual Business Plan continues Council's focus on financial sustainability, sound governance and practical service delivery. It reflects the importance of maintaining core services, reviewing priorities against available resources, and continuing work that strengthens the Council's long-term strategic and financial position.

As we move into the 2026-27 financial year, Council remains committed to working in the best interests of the Peterborough community, making informed decisions and using its resources as effectively as possible. I commend this Annual Business Plan to the community and thank the Elected Members, administration and community members who contribute to the planning and consultation process.



Mayor Ruth Whittle OAM
District Council of Peterborough

District Profile

The District Council of Peterborough was formed in 1997 following the amalgamation of the Corporation of the Town of Peterborough and the surrounding District Council of Peterborough. The Council area covers approximately 2,995 square kilometres and includes the main townships of Peterborough, Yongala and Oodla Wirra.

Located around 250 kilometres north of Adelaide, the district lies near the southern end of the Flinders Ranges and serves as an important connection point within regional South Australia. The District Council of Orroroo Carrieton bounds the Council area in the north-west, Northern Areas Council to the south-west, and the Regional Council of Goyder to the south, with unincorporated areas to the north and east.

The District Council of Peterborough is in the state electorate of Stuart and the federal Division of Grey.

The main towns in the Council area are Peterborough, Yongala and Oodla Wirra.

Peterborough has a strong regional identity shaped by its history, heritage assets, transport connections and rural setting. The district supports a mix of community, agricultural, tourism and local service activity, and its towns and surrounding areas contribute to the social and economic life of the wider region.

The Annual Business Plan has been prepared in the context of this local profile and the Council's responsibility to provide services, manage assets and make decisions that respond to the needs and capacity of a small rural community. The Plan therefore reflects both the opportunities and constraints associated with delivering local government services across a broad geographic area with finite financial and workforce resources.



Strategic Direction

The Annual Business Plan forms part of the Council's broader strategic planning framework and reflects the direction established through its strategic and financial planning documents. It translates longer-term goals into annual priorities, services and actions, while recognising the practical constraints and opportunities facing a small rural council.

Vision

The District Council of Peterborough seeks to be a vibrant, attractive and growing community that values its heritage and environment and supports a sustainable local economy. This vision recognises the district's unique identity and reflects the Council's role in helping to maintain a place that is liveable, connected and resilient for current and future generations.

Mission

The Council's mission is to deliver effective, efficient and sustainable services that support community wellbeing, encourage pride and cooperation, and contribute to a vibrant local lifestyle while preserving the district's heritage.

Values

The Council's values guide how it works with the community, makes decisions and delivers services. **Leadership** means providing clear and responsible direction for the community and the organisation. **Services** mean delivering services that are responsive, practical and aligned to community needs. **Governance** means acting in the best interests of the community while fulfilling the Council's ethical, statutory and decision-making responsibilities. **Fiscal Management** means applying sound financial management principles and prudent practices to support the efficient, effective and sustainable use of Council resources.



Strategic Objectives

The Council's strategic objectives express the key areas of focus that guide decision-making, service planning and resource allocation over the longer term. Consistent with the Council's strategic planning framework, these objectives provide the basis for the priorities and activities identified in this Annual Business Plan.

The Council's strategic objectives are: Economic Sustainability, Infrastructure, Community Wellbeing, The Environment, and Representative and Accountable Local Government. These objectives reflect the Council's role in supporting the district's long-term resilience and liveability while ensuring that governance, financial stewardship and service delivery remain appropriately aligned.

2. Significant Influences and Priorities

Several specific factors have influenced the preparation of the District Council of Peterborough's 2026-27 Annual Business Plan. As a small rural council, Peterborough operates with a limited rate base and a relatively constrained capacity to absorb rising costs without making difficult decisions about rates, service levels, asset renewal, and operating priorities.

In 2026-27, Council's priorities are also shaped by the need to continue strengthening long-term financial sustainability, review and align strategic planning and asset management documents, and ensure that available resources are directed toward core responsibilities and achievable priorities. Particular influences include the ongoing need to review asset condition, renewal requirements and service levels; the importance of maintaining prudent financial oversight in relation to debt, cash flow and external funding assumptions; the requirement for services such as CWMS and waste management to remain financially sustainable; and the continuing need to meet governance, legislative and compliance obligations with limited staff and organisational capacity.

3. Continuing Services

The Council provides a broad range of ongoing services to the community in carrying out its responsibilities under the *Local Government Act 1999* (the Act) and other relevant legislation. These services span governance, administration, infrastructure, regulatory functions, community facilities, environmental health, asset management, and broader community support activities.

Function	Mandatory	Traditional	Elective
Executive, Governance & Administration	Governance & Policies Elected Member support Strategic Planning Records Management Website & Social Media Council & Committees Administration Financial management HR & Payroll	Communication & Media State & Regional Local Government Associations RDA liaison Government Relations Customer Service IT & Communications Management Insurance Administration / Management / Claims Facilities Hire & Usage Administration	Rural Transaction Centre

Function	Mandatory	Traditional	Elective
	Rates administration Cemeteries Admin		
Infrastructure & Operations	Animal Management Development Services Environmental Health Services WHS & Risk management Cemeteries Operations Fire Prevention / Hazard Management Stormwater & Drainage Management / Maintenance Asset Management	Public Conveniences Waste Management (Transfer Station & Kerbside Collection) Street Tree Management Street Lighting / Cleaning Road Construction / Maintenance/rubble pits Footpaths & Kerbing Flood Damage Aerodrome Recreation Grounds Parks / Gardens / Reserves Playgrounds Swimming Pool Property & Facilities Maintenance and Management Plant / Machinery / Equipment CWMS Management	RV Park
Tourism & Community Development		Community Library Youth Centre Cultural and Community events Community Liaison Grant Funding	Social Media & Website Marketing / Promotion Council Newsletter Tourism Development and Promotion Visitor Information Centre Steamtown Heritage Rail Centre History Rooms / Print Shop / YMCA

4. Focus for the Year

The focus for 2026-27 will be reflected through both the continuation of core services and the delivery of selected operational and capital priorities. In a small rural council environment, it is important that the Annual Business Plan remains realistic and clearly

distinguishes between ongoing service delivery, priority improvement work, and any capital renewal or upgrade activities that can be funded and delivered during the year.

Capital and Operational Priorities

The adopted budget, the status of asset management planning, available grant funding, workforce capacity and the urgency of compliance and service delivery requirements should inform the Council's capital and operational priorities for 2026-27.

Project Description
Asset Management Plan – Extensive review of existing Plan and development of new Plan to integrate with the Long Term Financial Plan
Council Property and Facilities – Continue implementation of developed assessment criteria and review the status of properties and service levels for the Asset Management Plan.
Council Services and Standards – Continue to review all services and associated service standards incorporated with the Long-Term Financial Plan and Asset Management Plan
IT and WHS Training for staff – Continue to provide staff with relevant training to ensure the organisation meets its WHS obligations and to ensure staff utilise our accounting software efficiently and effectively.
CWMS Fee Review – Review the current and expected costs for the Community Wastewater Management Scheme to ensure that fees are set correctly.
Waste Fee Review – Review current waste collection and disposal costs to ensure fees are set correctly.
Council Elections – Council elections will be held in November 2026.
Elected Member Training – It is mandatory for Elected Members to undertake training after the elections to ensure they can meet their obligations and responsibilities as representatives of our community.

Roads to Recovery Program 2026/27

Roads	Class	Kms	Notes
Booborowie Road	1	3.2	July
Earle Road	1	3.8	August
Dawson Road	1	4.7	September
Olive Grove Road	1	1.5	October
Yongala Vale Road	2	6	November
Shields Road	2	3.9	April
Pohlner Road	2	3.9	May

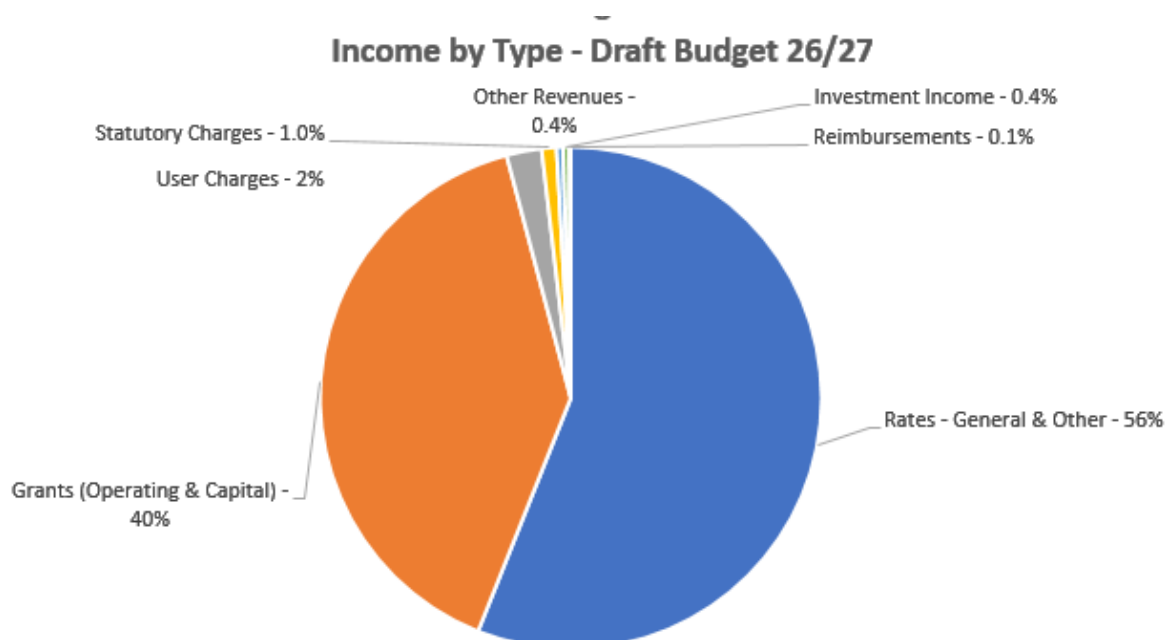
Operational Income and Expenditure Summary

Financial amounts in this Annual Business Plan are generally shown in thousands of dollars and may be rounded. As a result, totals and percentages may not always add exactly due to rounding.

Operational Income

The following table summarises the budgeted income by type, as per the Statement of Comprehensive Income (included in Appendix A), along with the percentage. At the same time, the graph illustrates the proportional distribution.

Income Type	Budget 2026-27 \$'000	% of Income
Rates – General & Other (less rebates)	3,428	56%
Statutory Charges	58	1%
User Charges	137	2%
Grants, Subsidies & Contributions	2,409	40%
Investment Income	24	0.4%
Reimbursements	6	0.1%
Other Revenues	25	0.4%
Total Operating Income	6,087	

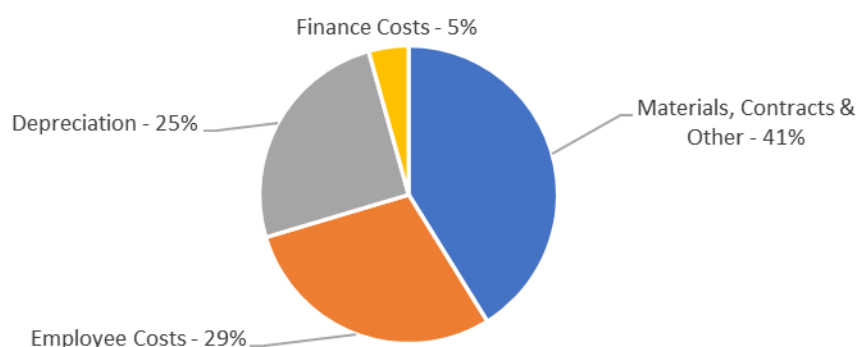


Operational Expenditure

The following table and graph illustrate the expenses by type as reported in the Statement of Comprehensive Income (included in Appendix A).

Expenditure by Type	Budget 2026-27 \$'000	% of Expenditure
Employee Costs	1,849	29%
Materials, Contracts & Other Expenses	2,604	41%
Depreciation, Amortisation and Impairment	1,599	25%
Finance Costs	274	4%
Total Operating Expenditure	6,327	

Expenditure by Type - Draft Budget 26/27



5. Financial Sustainability/Financial Performance Measures

Council has prepared this Annual Business Plan having regard to its current strategic and financial planning framework, including the existing Long Term Financial Plan and the financial assumptions adopted for the 2026-27 budget process.

At the time of preparing this draft Annual Business Plan, the Long Term Financial Plan review is still being finalised and will be updated following completion of the budget process and consideration of the final budget settings. Any consequential changes arising from the updated Long Term Financial Plan will be reflected in Council's ongoing financial planning and monitoring processes, and, where necessary, adjustments to future budget reviews.

Council is committed to operating in a financially sustainable manner. To achieve this, the following strategy needs to be implemented. Any alternative strategy would need to have the same financial impact.

The financial strategy is reviewed annually as part of the budget-setting process, which incorporates a concurrent update of the Long-Term Financial Plan, as required by the Act.

Financial Strategy

- Total Rates have been increased by 12%, with costs adjusted to reflect the Adelaide inflation rate at the end of March, which was 4.9%. The additional rates are required to increase above inflation to assist the Council in improving its operating position and to ensure funds are available for future renewal work on Council's existing assets.

- Grant Revenue is targeted strategically. Grant revenue for building new assets is pursued and accepted only if the assets are deemed strategically significant, particularly if additional funding is to be contributed by the Council.

Where a grant is sought, and additional Council funds are required, careful consideration is given to the long-term benefits and costs. This ensures that activities that better align with the Council's strategic objectives are not delayed instead of the activity being funded by the grant.

No grants for new capital work are included in the 2026/27 budget.

Council will continue to utilise Government funding programs, i.e. Roads to Recovery and Local Roads and Community Infrastructure, for key asset renewal works linked to the Asset Management Plan.

The Asset Management Plans (AMPs) will be comprehensively reviewed in conjunction with asset revaluations and linked condition assessments, and ongoing service reviews will continue.

Key Financial Indicators

The financial sustainability evaluation of a Council is undertaken with reference to the forecast of performance against agreed financial sustainability targets. Achieving these targets in an ongoing manner places a council in a financially sustainable position. The financial indicators are listed and explained below.

Operating Surplus Ratio

The operating surplus ratio expresses the operating surplus / (deficit) as a percentage of total operating revenue. A result of greater than 0% would indicate that the Council is covering its operating expenditure and depreciation charge from its operating revenue.

The operating ratio for the 2026-27 financial year is forecast at -4.0%. This is an improvement over the 2025-26 budget forecast, which was -8.8%.

Net Financial Liabilities Ratio

Net financial liabilities are a comprehensive measure of the Council's indebtedness, as they include items such as employee long-service leave entitlements and other amounts payable, and take into account the Council's available cash and investments.

Specifically, net financial liabilities equal total liabilities minus financial assets, where financial assets for this purpose include cash, cash equivalents, trade and other receivables, and other financial assets, but exclude equity held in Council businesses, inventories and land held for resale.

The following table sets out the budget estimates for the period to 30th June 2027.

Calculation of Net Financial Liabilities Ratio	\$'000
Trade and Other Payables	1,006
Borrowings	5,095
Provisions	370
Total Liabilities	6,471
Less Financial Assets	
Cash and Cash Equivalents	1,714
Trade and Other Receivables	707
Total Financial Assets	2,421
Equals: Net Financial Liabilities (NFL) (Total Liability minus Financial Assets)	4,050
Operating Income	6,087
Net Financial Liabilities Ratio (NFL divided by Operating Income) (adjusted)	67%

The full year allocation of Financial Assistance Grants for 2026-27 is \$1,812,500. It is anticipated that 80% of these grants will be paid to the Council during June 2026. For budget purposes, the grant allocation for the 2026-27 year has been included, regardless of whether it is paid early.

The target range for this ratio is 0% to 100%, so the Council is meeting this requirement.

Asset Renewal Funding Ratio

The Asset Renewal Funding Ratio indicates whether the Council is renewing or replacing existing non-financial assets at the same rate at which its overall asset stock is wearing out.

The ratio is calculated by measuring capital expenditure on asset renewal and replacement relative to the Council's Asset Management Plan.

A result in the range of 90% to 110% would indicate that the Council is replacing its assets in a timely manner.

The forecast Asset Renewal Funding Ratio for 2026-27 is 69%, indicating insufficient funds have been allocated to replace assets in the 2026-27 financial year.

The asset renewal requirements will be reviewed with the review of the Asset Management Plans.

Overall Financial Assessment of the Council's Financial Sustainability

The analysis undertaken above clearly demonstrates the importance of the Council implementing a sound financial strategy to address the current position and associated risks. This financial strategy includes a 12% rate rise for the 2026-27 financial year.

The above ratios indicate that the proposed Annual Business Plan and the associated budget that funds it are under pressure from reduced grants and increased costs.

The Council's services, charges, and costs, along with the requirements of the reviewed Asset Management Plans, will be further reviewed in the coming year to determine strategies to ensure the Council's financial sustainability in future years.

6. Measuring Performance

Monitoring and Measuring the Financial Performance

The following strategies are in place for the effective monitoring and measuring of the financial performance throughout the year:

- Quarterly budget review process and reporting
- Internal management reporting and review, including cash flow projections

Due to the Council's financial position, any identified trends or adverse events that have the potential or actual impact on financial performance will be reported to the Council as part of the monthly reporting cycle, or more frequently if deemed appropriate. It is imperative that the Council reacts quickly to such circumstances as they arise.

Non-financial Performance Objectives and Activities 2026-27

In addition to the legislative financial performance measures, the Council is required to develop non-financial performance measures.

The following are the strategic measures integrated in the Strategic Plan 2020 - 2022:

- Review and update the Council's Asset Management Plan following the completion of the Roads and Infrastructure Condition Audit being undertaken in the first half of the 2026-2027 financial year, and this Plan is to be updated by 30 June 2027.
- Completion of operation and capital projects and key services delivered to the community by 30 June 2027 (subject to the timing of grant funds being received).
- Legislative compliance associated with key measures, including adoption of the Annual Business Plan and Budget, review of budgets, preparation and adoption of Annual Financial Statements, adoption of the Annual Report, and preparation of Council meeting agendas and minutes.

Measuring, Monitoring and Reporting Performance

Council will monitor and report on its financial and non-financial performance in accordance with a developed Annual Business Plan and Budget Implementation Plan.

This Plan will incorporate key projects with defined timeframes and outcome objectives as part of continued performance monitoring.

The reporting on the Annual Business Plan and Budget will include the following:

- A Quarterly report which includes a report on the implementation of the Annual Business Plan aligned to the Implementation Plan, accompanied by a budget review.
- An Annual Performance Review report, which includes a summary of the implementation of the Annual Business Plan and Budget. This will include a Budget-versus-Actual comparison.

7. Funding the Business Plan

A deficit operating result of \$240,654 is forecast for the 2026-27 financial year. The operating result measures the difference between operating revenue and expenses for the period. The Council's long-term financial sustainability is dependent on ensuring that, on average over time, its expenses are less than its revenue.

The Council's revenue in 2026-27 includes \$3,428,006 to be raised from general and other rates, representing a 12% increase in general rates.

Other sources of proposed revenue for the Council are:

- User charges and commercial revenue
- Statutory charges set by the State Government
- Grants
- Other revenue

Grant Funding

The Council will receive the following grant funding in 2026-27:

- Financial Assistance Grants, both General Purpose and Local Roads Grants and Supplementary Local Road Grants (sourced from the Federal Government). Council has complete discretion as to the expenditure of funds received.
- Roads to Recovery Grants (State and Federal Governments), which are to be spent on specific projects or programs.
- Other minor grants

Operating	Amount \$'000
Financial Assistance Grants	1,813
Supplementary Local Road Grants	120
Immunisation Grant	1
Library Grant	19
Total Operating Grant Funding	1,953
Capital Grants	
Roads to Recovery	457
Total Capital Grant Funding	457

8. Rating Strategy 2026-27

Council's ability to Generate Income

The 2026-27 Annual Business Plan aims to strike a balance between the level of services for the community and the need to ensure the long-term financial sustainability of Council.

The Council has limited options to generate the income necessary to cover the costs of the services it provides to the community.

Apart from the Federal and State Government grants mentioned above, some income can be raised through user charges, investment of surplus cash, hiring of community facilities, and other minor receipts. However, the primary source of income for the Council is a property-based tax rate.

Rate income is generated by the broad application of fundamental principles of taxation (fairness and equity, simplicity, ability to pay and efficiency) with a view to achieving an equitable distribution of the rate burden among ratepayers.

In making a final decision about setting rates for the 2026-27 financial year, Council carefully considers the impact of rates on the community, including:

- the equity of the distribution of the rate burden between householders, businesses and primary producers;
- minimising the level of general rates required by levying fees and charges for goods and services on a user pays basis, where that is appropriate to recover the full cost of operating or providing the service or goods, with provision for concessions to those members of the community unable to meet the full cost;
- Community feedback on this draft Annual Business Plan.

General Rate Revenue

Council increased general rate revenue by 10% in 2025-26 and is proposing a further 12% increase in 2026-27. While these increases are significant, they reflect the Council's ongoing need to improve its operating position, respond to cost pressures and ensure sufficient funding is available for future asset renewal. The 2026-27 budget still forecasts an operating deficit; however, the deficit has reduced compared with the 2025-26 budget, indicating that the financial strategy is improving the Council's budget position over time.

Differentiating Factor for Rates

The Local Government Act provides for the Council to raise revenue through differential general rates, which apply to different rating categories. Differential rates can vary according to the locality of the land, the use of the land or both.

Differential general rates are calculated using the valuation of the property (capital value) multiplied by the rate in the dollar applicable to the property's land use and/or locality.

Council applies differential general rates by locality to distribute the general rate burden across different parts of the Council area. This approach recognises differences between township and rural areas and provides a practical basis for setting rates under the current rating structure.

The Council uses locality and land use as its differentiating factors when determining rates and declares four differential rates: Peterborough Town, Oodla Wirra Town, Yongala Town, and Rural District.

In applying differential rates, the Council has considered and is satisfied that the rating system addresses the issues of consistency and comparability, ensuring fairness and equity in the distribution of rates.

The following tables illustrate, for each of the Differential Rating Areas, the amount of rate revenue raised and the corresponding percentage change in rates compared to the 2025-26 Annual Business Plan.

The tables show Gross and Net Rates. Gross Rates are before rebates have been applied.

Differential Rating Area	ABP 2025-26	ABP 2026-27	Change	Change %
Peterborough Township	\$1,470,547	\$1,683,696	\$213,148	14%
Oodla Wirra Township	\$5,476	\$6,111	\$634	12%
Yongala Township	\$48,682	\$53,277	\$4,596	9%
Rural Properties	\$489,554	\$514,661	\$25,107	5%
Total Gross Rates (before rebates)	\$2,014,260	\$2,257,745	\$243,485	12%

Differential Rating Area	ABP 2025-26	ABP 2026-27	Change	Change %
Peterborough Township	\$1,422,426	\$1,628,843	\$206,417	15%
Oodla Wirra Township	\$5,476	\$6,111	\$634	12%
Yongala Township	\$48,682	\$53,277	\$4,596	9%
Rural Properties	\$487,057	\$512,085	\$25,027	5%
Total Net Rates (after rebates applied)	\$1,963,642	\$2,200,315	\$236,673	12%

Fixed Charge

Council, under Section 152(1)(c) of the Local Government Act 1999, is proposing a Fixed Charge of \$461 per rateable property, which is the same as the amount charged in 2025-26.

Council considers it appropriate that all rateable properties make a base level contribution to the cost of Council's activities, including the cost of maintaining the physical infrastructure that supports each property.

Adjoining properties are assessed with a single Fixed Charge on one property only.

Ratepayers in the "Rural" area can apply for a rebate of the Fixed Charge if operating a Single Farm Enterprise on all but the main assessment.

Service Charges

Council provides services for the benefit of specific properties for which service rates and/or annual charges are levied.

Where a service that is subject to a service charge is available to non-rateable land, a service charge is levied against that land.

Service rates and/or charges may be raised to cover the cost of establishing, operating, maintaining, improving and replacing such services.

Funds raised must not be utilised for any other purpose, noting that some funds may not be immediately required until future capital expenditure is needed to renew or replace assets used in the provision of the service.

Council plans to impose the following service rates and/or charges for the 2026-27 financial year, which have been increased from the amounts charged in 2025-26 to ensure that the costs of these services are covered by the ratepayers who use them.

Waste Collection

An Annual Service Charge is declared in accordance with Section 155(1)(b) of the Local Government Act 1999. The Annual Service Charge is calculated at 100% of garbage and recyclable collection and disposal costs and is based on the number of 'wheelie bins' at each assessment. Vacant land is exempt from this charge.

The charge per bin is \$160

Total to be raised from the Waste Service Charge			Change in Charge		
2025-26	2026-27	Change %	2025-26	2026-27	Change \$
\$307,768	\$360,960	17%	\$136	\$160	\$24

Community Wastewater Management System (CWMS)

The Council imposes an annual service charge on all land to which the Peterborough CWMS is provided or is made available (i.e., any land eligible to connect to the CWMS, regardless of whether any connection has yet been installed) (Local Government Act 1999 Section 155(2)).

The reason for the imposition of the annual service charge is to cover the Council's costs of establishing, operating, maintaining, improving and replacing the CWMS service on an ongoing basis.

The Council will apply the Local Government Association of South Australia's Code for Establishing and Applying Property Units as a Factor for the Imposition of Annual Service Charges for Community Wastewater Management Systems (Code) when calculating the full annual service charge payable in respect of any given property.

The charge per unit is \$712.

Residential dwellings and vacant allotments will be charged at the rate of one "Property Unit", in accordance with the Code. Non-residential premises will, in various circumstances, attract a higher charge under the methods of calculation provided in the Code. The Council's application of the Code ensures consistency in how CWMS services are charged throughout the State and equity among owners of different property types.

Total to be raised from the CWMS Service Charge			Change in Charge		
2025-26	2026-27	Change %	2025-26	2026-27	Change \$
\$734,274	\$770,253	5%	\$678	\$712	\$34

Landscape SA Levy

The Council collects and pays, on behalf of the State Government, a Landscape SA Levy, replacing the previous levy that the Council paid to the NRM. This levy is shown separately on the Council's Rates Notice. The 2026-2027 financial year levy is \$36,189, with a proposed rate in the dollar of \$0.0000918, to be applied to the property capital value for Levy collection.

The following table illustrates the change in the Levy and the amount to be raised.

Total to be raised from the Landscape Levy			Rate in \$	
2025-26	2026-27	Change %	2025-26	2026-27
\$35,092	\$36,189	3%	\$0.0000938	\$0.0000918

What it means for Rates

In accordance with the Local Government (Financial Management) Regulations 2011, the following information is provided in accordance with the provisions of Regulation 6 – Annual Business Plans. More details are found in the Statement on Expected Rate Revenue in Appendix B.

Rating Policy Information for 2026-27

In setting its rates for the 2026-2027 financial year, Council considered the following:

- The current economic climate and relevant factors such as inflation and interest rates.
- The need to continue to replace and upgrade infrastructure assets that include buildings, plant and machinery and our road network.
- Council's Strategic Plan and meeting the objectives.
- The budget for the 2026-2027 financial year.
- Taking into account increases in the Council's valuations.
- The broad principle of achieving equity in the distribution of rates.

How does the Council determine what rates I pay?

Council adopts the Capital Values as provided by the State Government Valuer General's Department on all properties within the Council area. Council determines what revenue is required for Council operations in the District for each financial year in the form of a Council Budget. A fixed charge is declared across the whole of the Council area, and a rate in the dollar is declared for the four areas within the Council area (Rural, Peterborough, Yongala & Oodla Wirra).

Capital Value as a Basis for Rating

The Council has adopted the capital value method to value properties in its area, in common with most other South Australian Councils. This method values the land and all improvements on it. While no valuation method is perfect for rating purposes, the capital value method is considered the most equitable because it measures relative wealth within the community. As a measure of wealth, it most closely reflects property owners' capacity to pay.

It accords with the taxation principle that people should contribute to the community's social and physical infrastructure in proportion to their capacity to pay, as measured by their property wealth.

If a ratepayer is dissatisfied with the valuation made by the Valuer General, then the ratepayer may object to the value in writing, within 60 days of receiving notification of the valuation, explaining the basis for the objection. This can be done by writing to the State Valuation Office, GPO Box 1354, Adelaide SA 5001, emailing OVGobjections@sa.gov.au, or calling 1300 653 346.

Website: www.valuergeneral.sa.gov.au

Valuations for 2026-27 Year

Property valuations have increased across the Council area by an average of 6% (subject to any further variations before final adoption of valuations and rates). Valuation changes have not been consistent across all rating categories, with some increasing by more than the average and some by less.

The valuation increase is derived from a general valuation review undertaken by the Valuer General, which has been performed across all councils and from the impact of property sales.

The following table provides a breakdown of the Rateable Valuations for each Differential Rating area, comparing them between 2025/26 and 2026/27.

Differential Rating Area	2025-26 Valuations Rateable \$	2026-27 Valuations Rateable \$	% change
Peterborough Township	174,607,500	197,848,500	13%
Oodla Wirra Township	376,900	475,500	26%
Yongala Township	5,576,200	6,092,100	9%
Rural Properties	199,620,040	197,555,314	-1%
Total Rateable Values	380,180,640	401,971,414	6%

General rate increases and decreases will vary due to changes in an individual property's valuation.

Some properties would experience an increase due to improvements to the property, such as the completion of a new residence or building, or a land subdivision creating a land parcel that has previously not been rated.

Payment and Assistance with Rates

Rebate of Rates

The Act requires the Council to rebate the rates payable on some land. Specific provisions are made for land used for Health Services, Religious Purposes, Community Services, and Educational Institutions.

Council under Section 166 of the Act 1999 may also apply discretionary rebates.

Council will grant mandatory rate rebates at the prescribed rate in accordance with Sections 160 to 165 of the Act:

- S160 – Health Services 100% Rebate
- S162 – Religious Purposes 100% Rebate
- S161 – Community Services 75% Rebate
- S165 – Educational Purposes 75% Rebate

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

Discretionary Rebates

A discretionary rate rebate may be granted by the Council at its absolute discretion up to and including 100 percent relief pursuant to Section 166 of the Act, for several other purposes, such as:

- securing proper development of an area;
- assisting or supporting a business;
- preservation of historically significant places;
- facilities or services for children or young persons; or
- accommodation for the aged or persons with disability; or
- other purposes (for a full list of purposes, see Section 166 of the Act).

Any person or body seeking a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any additional information the Council may reasonably require. Applicants can request a form via email or on the Council's website.

The Council will advise the applicant of its determination on the application in due course, once it has received the application and all information requested by the Council.

The advice will state:

- if the application has been granted, and the amount of the rebate, or
- if the application has not been granted, the reasons why.

Consideration of discretionary rebates will examine matters relevant, including, but not limited to:

- why there is a perceived need for financial assistance through a rebate;
- the level of rebate being sought;
- the extent of financial assistance, if any, being provided to you and/or in respect of the land by Commonwealth or State agencies;
- whether, and if so to what extent, you are or will be providing a service within the Council area;
- whether you are a public sector body, a private not-for-profit body or a private or profit body;
- the nature and extent of Council services provided in respect of the land, in comparison to services provided elsewhere in the Council's area;
- the community needs, if any, that are being met by activities carried out on the land;
- the extent to which activities on the land provide assistance or relief to disadvantaged persons;
- the desirability of granting a rebate for more than one year;
- consideration of the full financial consequences of the rebate for the Council;
- the time the application is received;
- any other matters and policies of the Council, which the Council considers relevant.

The Council may grant a rebate of rates on such conditions as the Council thinks fit.

Lapse of Entitlement for Rebates

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

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

Rates Concessions

Council rates concessions are no longer directly applied by Council, and the full rates account is payable.

The State Government has replaced this with a “cost of living” allowance that will be paid directly to the ratepayer in September.

Remission and Postponement of Rates

Individuals and businesses can apply to have their rates postponed and/or enter into an agreed payment plan if they meet hardship criteria. This is based on an application and assessed on merit on a case-by-case basis.

Payment of Rates

In accordance with the Act, the Council is required to offer its Ratepayers the opportunity to pay rates in four equal instalments. The proposed instalment dates are **18th September 2026, 17th December 2026, 19th March 2027, and 18th June 2027.**

Rates may be paid by any of the following means:

- In person at 2 Telford Avenue, Peterborough, 9:15 am to 4:30 pm, Monday to Friday
- By direct deposit into the Council's bank account – details on your rates notice
- By telephoning (08) 8651 3566 and using your Visa or Mastercard.
- By mail: make cheques payable to District Council of Peterborough and mark not negotiable. Mail payments with the bottom section of the notice to the District Council of Peterborough, PO Box 121, Peterborough, SA 5422

Late Payment of Rates

The Act provides that the Council impose a declared fine on any instalment unpaid after the due date. At the expiration of each full month from the due date, interest is charged at the prescribed percentage on the total amount in arrears and unpaid.

When Council receives a payment in respect of overdue rates, Council applies the money received 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).

Recovery of Outstanding Rates

The Council has adopted and documented a policy and procedure for the recovery of outstanding rates.

The process is based on forwarding a reminder notice when a rate instalment is unpaid, and a further reminder notice after two rate instalments are unpaid. If the rate instalments outstanding remain unpaid after the reminder notice payment date, then the outstanding amount is referred to the Council's debt collection agent for recovery action.

Sale of Land for Non-Payment of Rates

Section 184 of the Act provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the

outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received.

More detailed information on the Council's rating structure and the policy currently in place is available on the Council's website or from the Council office. Including:

- Method used to value land;
- Council's revenue-raising powers;
- Use of Differential rates;
- Pensioner Concessions;
- Other Concessions;
- Remission and Postponement of rates;
- Postponement of rates for State Seniors (as a right);
- Rebate of rates.

9. Consultation

The Council is required to undertake public consultation on its draft Annual Business Plan in accordance with the Act.

The public consultation of the Annual Business Plan and Budget 2026-27 will commence on 26th June 2026 and conclude on 17 July 2026 at 5 pm for the purposes of receiving written submissions.

Council will hold a community consultation meeting on 30th June 2026 at 10:00am and 7:00PM for the asking of questions and/or hearing of verbal submissions on the Draft Annual Business Plan and Budget 2026-27.

Copies of the Draft Annual Business Plan and Budget are available at:

- Council Office: 2 Telford Avenue, Peterborough
- Council's website: www.peterborough.sa.gov.au

An opportunity to ask questions and provide responses is available via the following email: council@peterborough.sa.gov.au

Submissions are invited to be made in the following ways:

- Delivered to the Council Office: 2 Telford Avenue, Peterborough
- Posted to DC of Peterborough, PO Box 121, Peterborough, SA 5422
- Emailed to council@peterborough.sa.gov.au

COUNCIL CONTACT

Council can be contacted by:

- Mail: PO Box 121, Peterborough, SA 5422
- Email: council@peterborough.sa.gov.au
- Phone: 08 8651 3566
- Website: www.peterborough.sa.gov.au

10. Significant Amendments

Section 123(6a) of the Act sets out a requirement for a Council to provide a statement outlining significant amendments to the Annual Business Plan after public consultation.

This section will be completed after consultation and adoption, and will outline any significant amendments to the Annual Business Plan made following public consultation and before adoption.

11. Appendix A: Statutory Statements

STATEMENT OF COMPREHENSIVE INCOME	Estimated Result 2025-26	Draft Budget 2026-27
	\$,000	\$,000
INCOME		
Rates	3,101	3,428
Statutory Charges	58	58
User Charges	110	137
Grants, Subsidies & Contributions - Capital	266	457
Grants, Subsidies & Contributions - Operating	2,013	1,953
Investment Income	22	24
Reimbursements	10	6
Other Revenues	70	25
Total Operating Income	5,650	6,087
EXPENDITURE		
Employee Costs	-1,916	-1,849
Materials, Contracts & Other Expenses	-2,256	-2,604
Depreciation, Amortisation and Impairment	-1,525	-1,599
Finance Costs	-280	-274
Total Operating Expenditure	-5,977	-6,327
OPERATING SURPLUS/(DEFICIT)	-327	-241
Asset Disposal & Fair Value Adjustments	22	0
Amounts Specifically for New or Upgraded Assets	0	0
NET SURPLUS / (DEFICIT) transferred to Equity Statement	-305	-241

STATEMENT OF FINANCIAL POSITION	Estimated Result 2025-26	Draft Budget 2026-27
	\$,000	\$,000
ASSETS		
CURRENT ASSETS		
Cash & Cash Equivalents	1,426	1,714
Trade & Other Receivables	707	707
Inventories	14	14
Total Current Assets	2,147	2,435
NON-CURRENT ASSETS		
Infrastructure, Property, Plant & Equipment	56,754	56,100
Other		
Total Non-Current Assets	56,754	56,100
TOTAL ASSETS	58,901	58,535
LIABILITIES		
CURRENT LIABILITIES		
Trade & Other Payables	-1,006	-1,006
Short-Term Borrowings	-125	-130
Short Term Provisions	-370	-370
Total Current Liabilities	-1,501	-1,506
NON-CURRENT LIABILITIES		
Long-Term Borrowings	-5,094	-4,965
Long Term Provisions	0	0
Total Non-Current Liabilities	-5,094	-4,965
TOTAL LIABILITIES	-6,595	-6,471
NET ASSETS	52,306	52,065
EQUITY		
Accumulated Surplus	5,075	4,834
Asset Revaluation Reserve	47,231	47,231
TOTAL EQUITY	52,306	52,065

STATEMENT OF CASH FLOWS	Estimated 2025-26	Draft Budget 2026-27
	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates - general & other	3,101	3,428
Statutory Charges	58	58
User charges	110	137
Investment income	22	24
Grants utilised for operating purposes	2,013	1,953
Reimbursements	10	6
Other revenues	70	25
Payments		
Employee costs	-1,916	-1,849
Materials, contracts & other expenses	-2,256	-2,604
Finance payments	-280	-274
Net Cash provided by (or used in) Operating Activities	931	902
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipts		
Amounts specifically for new or upgraded assets	-	-
Grants utilised for capital purposes	266	457
Sale of replaced assets	-	-
Sale of surplus assets	-	-
Payments		
Expenditure on renewal/replacement of assets	-969	-946
Expenditure on new/upgraded assets	-	-
Net Cash provided by (or used in) Investing Activities	-703	-489
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipts		
Proceeds from borrowings	-	-
Payments		
Repayments of borrowings	-119	-125
Net Cash provided by (or used in) Financing Activities	-119	-125
Net Increase (Decrease) in cash held	110	289
Cash & cash equivalents at the beginning of the period	1,316	1,426
Cash & cash equivalents at end of period	1,426	1,714

STATEMENT OF CHANGES IN EQUITY			
Estimated 2025-26 \$'000			
	Accumulated Surplus \$	Asset Revaluation Reserve \$	Total Equity \$
Balance at end of the previous reporting period	5,380	47,231	52,611
Net Surplus/(Deficit) for Year	-305	0	-305
Other Comprehensive Income			
Gain on Revaluation of Infrastructure, property, plant & Equipment	0	0	0
Balance at end of the period	5,075	47,231	52,306

Draft Budget 2026-27 \$'000			
	Accumulated Surplus \$	Asset Revaluation Reserve \$	Total Equity \$
Balance at end of the previous reporting period	5,075	47,231	52,306
Net Surplus/(Deficit) for Year	-241	0	-241
Other Comprehensive Income			
Gain on Revaluation of Infrastructure, property, plant & Equipment	0	0	0
Balance at end of the period	4,834	47,231	52,065

UNIFORM PRESENTATION OF FINANCES	Estimated 2025-26 \$,000	Draft Budget 2026-27 \$,000
INCOME		
Rates	3,101	3,428
Statutory Charges	58	58
User Charges	110	137
Grants, Subsidies & Contributions - Capital	266	457
Grants, Subsidies & Contributions – Operating	2,013	1,953
Investment Income	22	24
Reimbursements	10	6
Other Revenues	70	25
Total Operating Income	5,650	6,087
EXPENDITURE		
Employee Costs	-1,916	-1,849
Materials, Contracts & Other Expenses	-2,256	-2,604
Depreciation, Amortisation and Impairment	-1,525	-1,599
Finance Costs	-280	-274
Total Operating Expenditure	-5,977	-6,327
Operating Surplus/(Deficit)	-327	-241
Less Grants, subsidies and contributions - Capital	-266	-457
Adjusted Operating Surplus / (Deficit) before Capital amounts	-593	-698
LESS NET OUTLAYS ON EXISTING ASSETS		
Capital Expenditure on Renewal & Replacement of Existing Assets	-969	-946
Add back Depreciation	1,525	1,599
Add Grants, subsidies and contributions – Capital Renewal	266	457
Add Proceeds from Sale of Replaced Assets		
Total Net Outlays on Existing Assets	822	1,111
LESS NET OUTLAYS ON NEW & UPGRADED ASSETS		
Capital Expenditure on New & Upgraded Assets		
Amounts Specifically for New or Upgraded Assets		
Proceeds from Sale of Surplus Assets		
Total Net Outlays on New & Upgraded Assets	0	0
NET IMPACT TO FINANCING ACTIVITY Surplus/ (Deficit)	229	413

12. Appendix B: Statement on Expected Rate Revenue

Statement on Expected Rate Revenue

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

Expected Rates Revenue				
	2025/26 (as adopted)	2026/27 (estimated)	Change	Comments
General Rates Revenue				
General Rates (existing properties)	\$2,014,260	\$2,257,745 (a)		
General Rates (new properties)		\$0 (b)		
General Rates (GROSS)	\$2,014,260	\$2,257,745 (c)		
Less: Mandatory Rebates	(\$42,564)	(\$48,371) (d)		
General Rates (NET)	\$1,971,696	\$2,209,374 (e)	12%	
(e)=(c)+(d)				
Other Rates (inc. service charges)				
Regional Landscape Levy	\$35,092	\$36,189 (f)		The Regional Landscape Levy is a State tax, it is not retained by council.
Waste collection	\$307,768	\$360,960 (g)		
CWMS	\$734,274	\$770,253 (i)		
	\$3,048,830	\$3,376,776		
Less: Discretionary Rebates	(\$9,059)	(\$9,059) (l)		
Expected Total Rates Revenue	\$3,004,679	\$2,200,315 (m)	-26.8%	Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates.
(m)=(e)+(g)+(h)+(i)+(j)+(k)+(l)				
Estimated growth in number of rateable properties				
Number of rateable properties	1,684	1,684 (n)	0.0%	
	Actual	Estimate		
'Growth' is defined in the regulations as where new properties have been created which has added rateable properties to council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.				
Estimated average General Rates per rateable property				
Average per rateable property	\$1,196	\$1,341 (o)	12%	
(o)=(c)/(n)				
Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area). The total General Rates paid by all rateable properties will equal the amount adopted in the budget.				
Notes				
(d) Councils are required under the Local Government Act to provide a rebate to qualifying properties under a number of categories: Health Services - 100 per cent Religious purposes - 100 per cent Royal Zoological Society of SA - 100 per cent Community Services - 75 per cent Public Cemeteries - 100 per cent Educational purposes - 75 per cent The rates which are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).				
(e) Presented as required by the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(1)(ea) Please Note: The percentage figure in (e) relates to the change in the total amount of General Rates revenue to be collected from <u>all</u> rateable properties, not from <u>individual</u> rateable properties (ie. individual rates will not necessarily change by this figure).				
(f) Councils are required under the <i>Landscape South Australia Act 2019</i> to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources.				
(i) Community Wastewater Management Systems				
(l) A council may grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).				
(m) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.				
(n) 'Growth' as defined in the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(2)				

Statement on Expected Rate Revenue

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

Expected Rates Revenue									
	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$
	2025/26	2026/27	Change	2025/26	2026/27	2025/26	2026/27	Change	2026/27
Locality (General Rates - GROSS)									
Peterborough Township	\$1,470,547	\$1,683,696	14%	1102	1102	\$1,334	\$1,528 (p)	\$193	0.006080
Ooodla Wirra Township	\$5,476	\$6,111	12%	11	11	\$498	\$556 (p)	\$58	0.005095
Yongala Township	\$48,682	\$53,277	9%	59	59	\$825	\$903 (p)	\$78	0.005113
Rural Properties	\$489,554	\$514,661	5%	512	512	\$956	\$1,005 (p)	\$49	0.002229
Total Locality	\$2,014,260	\$2,257,745	12%	1,684	1,684	\$1,196	\$1,341 (p)	\$145	

Fixed Charge									
	Total expected revenue			Charge					
	2025/26	2026/27	Change	2025/26	2026/27	Change			
Fixed Charge	\$574,752	\$580,860	1%		\$461	\$461 (q)	\$0		

Adopted valuation method

Capital Value

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

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

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

Notes

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

(q) A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. Also if two or more pieces of rateable land within the area of the council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land.

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

13. Appendix C: Fees and Charges 2026/27

DISTRICT COUNCIL OF PETERBOROUGH
FEES and CHARGES FOR 2026-2027 (Inclusive of GST)

ITEM	2026-2027	
TOWN HALL HIRE		
Town Hall Hire (Incl. Trestles & Chairs) <i>(No external hire of these items)</i>	\$219.00	
Kitchen Hire & / or Bar (Incl. Crockery, Cutlery, etc.)	\$151.00	
Not-for-profit Community, Sporting Groups & Charitable Fundraising Events	25% discount	
Set-up previous day by hirers	\$70.00	
Set up by Council Staff - per hour (No Discount)	\$59.50	
Rehearsals	\$32.50	
Linen Table Cloths per item (Incl. Cost of Cleaning)	\$7.50	
Paper or Plastic Table Cloths, per table	\$6.00	
Gas & Electricity (No Discount)	On charged	
Non Refundable Booking Fee (deducted from Hall Hire at time of payment)	\$52.50	
Refundable Bond (Refunded after event, less electricity, gas, cleaning etc)	\$260.00	
Event with Liquor served - Refundable Bond (Refunded after event, less electricity, gas, cleaning etc)	\$364.50	
Meeting Room Half Day	\$42.00	
Meeting Room Full Day 8:30am – 5:00pm	\$83.50	
Insurance Surcharge - Unincorporated Bodies, and/or groups or individuals	\$16.00	
SENIOR CITIZENS HALL & CARPARK		
Half day - Casual Hire	\$39.00	
Full day - Casual Hire	\$78.00	
Evening - Casual Hire	\$39.00	
Half day - Long Term Hirers	\$14.00	
Full day - Long Term Hirers	\$28.00	
Evening - Long Term Hirers	\$14.00	
Not-for-profit Community, Sporting Groups & Charitable Fundraising Events	25% discount	
Insurance Surcharge - Unincorporated Bodies, and/or groups or individuals	\$8.00	
YOUTH and COMMUNITY CENTRE		
Half day - Casual Hire	\$41.00	
Full day - Casual Hire	\$81.50	
Sporting / Fitness Hire (upto 2 hours)	\$16.50	
Not-for-profit Community, Sporting Groups & Charitable Fundraising Events	25% discount	
Insurance Surcharge - Unincorporated Bodies, and/or groups or individuals	\$8.00	
STEAMTOWN / VIC		
Theatrette Hire - Per day	\$70.00	
Theatrette Hire - Half day	\$35.50	
Diesel Shed Hire - Event	\$258.50	
Not-for-profit Community, Sporting Groups & Charitable Fundraising Events	25% discount	
(Children = up to & including 16 years old)		
Day Tour & S/L Show (carriage)	\$53.00	
Day Tour & S/L Movie (theatrette)	\$45.50	
Family Day Tour & S/L Show (carriage)	\$134.50	
S/L Movie (theatrette) - Per person	\$23.50	
Guided Day Tour Only - Adult	\$29.50	
Guided Day Tour Only - Child	\$16.50	
Guided Day Tour Only - Snr Card Holder	\$23.50	
Guided Day Tour Only - Family (2 adults, 2 children)	\$59.50	
Diesel Shed Self-guided Tour - Per adult	\$16.00	
Diesel Shed Self-guided Tour - Per child	\$12.50	
Diesel Shed Self-guided Tour - Family (2 adults, 2 children)	\$35.00	
Sound and Light Show only - Per person	\$36.50	
Sound and Light Show only - Family (2 adults, 2 children)	\$97.00	
School excursions - Student (Tour only)	\$11.00	
Radlum Hill Tour	\$23.00	
SteamTown Products	\$0-100.00	
Meldonfield Entry - Per person	\$8.50	

DISTRICT COUNCIL OF PETERBOROUGH
FEES and CHARGES FOR 2026-2027 (Inclusive of GST)

ITEM	2026-2027		
YONGALA RECREATION PARK CLUBROOMS			
Half day - Casual Hire	\$19.50		
Full day - Casual Hire	\$38.50		
Evening - Casual Hire	\$19.50		
Half day - Long Term Hirers	\$7.00		
Full day - Long Term Hirers	\$14.50		
Evening - Long Term Hirers	\$7.00		
Not-for-profit Community, Sporting Groups & Charitable Fundraising Events	25% discount		
Insurance Surcharge - Unincorporated Bodies, and/or groups or individuals	\$4.00		
PROPERTY / OPEN PUBLIC SPACES / ROAD - RENTAL / LEASE			
Road Rents (per parcel)	\$24.50		
RTC Office per day or part thereof (includes photocopying)	\$86.50		
Soldiers Memorial Football Oval Hire (Exclusive)	\$312 per day		
Open Public Spaces (ie Parks, SM Oval - non exclusive):			
* Temporary Events: Carnival / Festival / Fair / Entertainment	\$54.50 per day		
* Temporary Events: Market / Commercial activity	\$27.50 per day		
* Wedding / Fitness Activity / NFP Community Event / Ceremony / Fundraising Event	Free of Charge		
Max Hams Sporting Complex:			
* One-off day event (hall, toilets and dressing rooms)	\$161.50 per day		
* Plus kitchen / canteen	\$54.50 per day		
* Sporting / fitness hire	\$27.50 per day		
Insurance Surcharge - Unincorporated Bodies, and/or groups or individuals (not for sporting or fitness hire)	\$16.00		
TOWN SQUARE & / or DON FERGUSON DRIVE HIRE PERMIT			
Town Square & / or Don Ferguson Drive Hire Permit (2+ areas)	\$120 per day		
Town Square or Don Ferguson Drive Hire Permit (1 area only)	\$27.50 per day		
Not-for-profit Community, Sporting Groups & Charitable Fundraising Events	25% discount		
Stall Holder - Insurance surcharge	\$12.00		
Electricity (No Discount)	On charged		
Refundable Bond for 2+ area event (Refunded after event, less electricity, cleaning etc)	\$105.00		
Multiple Hires per 12 Month Period (from first hire):			
* 5 full fee hires			
* 25% discount for 6 to 11 hires			
* 40% discount for 12 to 17 hires			
* 50% discount for 18 or more			

DISTRICT COUNCIL OF PETERBOROUGH
FEES and CHARGES FOR 2026-2027 (Inclusive of GST)

ITEM	2026-2027		
CEMETERY FEES			
99 year Interment Right (Lease) or Renewal	\$349.00		
Ashes placed in Grave	\$208.50		
Ashes placed in Wall	\$291.50		
Burial Fee	\$1,613.50		
Burial Fee - Still born grave or Children up to the age of 10 years	N/A		
Extra depth	\$219.00		
Funerals later than 2.30pm weekdays	\$271.00		
Weekend / Holidays extra fee (day of burial)	\$541.50		
Removal of monumental works	On-charged at cost		
Reopen	\$219.00		
Exhumation	Cost adv at time		
Plaque	At cost		
SWIMMING POOL (Subject to Council Operation - 1st Dec to 28th Feb)			
Private Hire - Assessed based on Application to Council			
Season Tickets:			
Family (of 5)	\$193.00		
Additional Person	\$76.00		
Family (of 5) (Concession)	\$164.00		
Additional Person	\$76.00		
Adult	\$93.00		
Adult (Concession)	\$84.50		
Student / Child (0-17yrs)	\$76.00		
Spectator	Free entry		
Casual Entrance:			
Family (of 5)	\$19.50		
Family (of 5) (Concession)	\$14.50		
Adult	\$7.00		
Adult (Concession)	\$5.00		
Student (5-17 years)	\$5.00		
Child (0-4 years)	\$3.50		
Spectator	Free entry		

DISTRICT COUNCIL OF PETERBOROUGH
FEES and CHARGES FOR 2026-2027 (Inclusive of GST)

ITEM	2026-2027		
WASTE TRANSFER STATION	Sorted Recycling	Unsorted & General Waste	Green Waste (Inc 50% disc)
General waste, Recycling and Green waste:			
Wheellie Bin	14	23	11.5
Cars, Station wagons	16	26	14
Utility, Small Trailer (6x4)	20	32.5	17
Medium Trailer (7x4 and 7x5)	26	36.5	20
Large Trailer (8x5)	32.5	46	23
Hurdles used - in addition to standard fee	13.5	19	10.5
Small Truck (under 4 tonnes) / car trailer	75	114.5	56.5
Medium Trucks (over 4 tonne and up to 8 tonnes)	119	151	75
Large Trucks (over 8 tonnes) - Contact Council for assessment and fees	\$call	\$call	\$call
<i>(See Website or Signage for list of Recyclable Items)</i>			
Single & Double Mattresses	\$36.50		
Queen & Larger Mattresses	\$47.00		
Tyres:	Per Tyre	With Rim	
Motorcycle	\$5.50	\$10.50	
Car tyres	\$12.50	\$21.00	
Small Truck / 4WD tyres	\$21.00	\$42.00	
Large Truck tyres	\$36.50	\$52.00	
Small Tractor tyres	\$135.50		
Large Tractor tyres	\$291.50		
Tubes	\$8.50		
Disposal of Asbestos (DC of Peterborough properties only)			
Minimum Charge / Small quantities (less than 140L small wheellie bin)	\$33.50		
Medium quantities (more than 140L small wheellie bin and less than 240L wheellie Bin)	\$68.00		
Utility / 6x4 Small Trailer	\$120.00		
Utility / 6x4 Small Trailer with cage	\$177.00		
7x4, 7x5 Medium Trailer	\$177.00		
7x4, 7x5 Medium Trailer with cage	\$239.50		
8x5 Large Trailer	\$239.50		
8x5 Large Trailer with cage	\$302.00		
Trailer over 8x5	\$364.50		
Trailer over 8x5 with cage	\$427.00		
1 to 5 Tonne Truck	\$479.00		
5 to 12 Tonne Truck	\$729.00		
Truck over 12 Tonne	\$1,666.00		
ABANDONED VEHICLES			
Storage Abandoned Vehicle per day	\$24.00		
Pickup Abandoned Vehicle	At cost		
WHEELIE BINS			
Bins	\$102.00		
Bin lids	\$32.50		
140 & 240 Lt Axels	\$13.00		
Hinge Pins	\$1.50		
Wheels (each)	\$13.00		
RUBBLE COMPENSATION			
Rubble Compensation - sandstone / limestone per m3 carted	\$0.50		
CROSSOVER / INVERT			
	Cost adv at time		
RAILWAY MEMORIAL PAVER			
	\$65.00		

DISTRICT COUNCIL OF PETERBOROUGH
FEES and CHARGES FOR 2026-2027 (Inclusive of GST)

ITEM	2026-2027		
PUBLIC HEALTH			
Food inspection fee in case of a small business	\$154.00		
Food inspection fee in any other case	\$388.00		
CWMS Application and Connections:			
Application fees	\$135.50		
Inspection fees	\$151.00		
Connection fees	\$151.00		
Disposal of septic waste into CWMS (per truck)	\$377.00		
The installation or alteration of an on-site wastewater system (other than a temporary on-site system):			
1) If the system capacity does not exceed 10EP	\$138.50		
2) If the system capacity exceeds 10EP	\$138.50		
	\$133+\$29.25 for each 2EP in excess of 10 EP		
Application for variation or revocation of a condition of a wastewater works approval:			
a) If the relevant authority is a Council	\$138.50		
Application for postponement of expiry of a wastewater works approval under Regulation 26	\$138.50		
Inspections:			
a) Fee for an inspection in connection with an application or other matter under these regulations if the relevant authority is a Council	\$153.00		
Legionella Regulations 2013:			
Schedule 2.1 On application of a high risk manufactured water system:			
a) For registration of 1 system	\$49.00		
b) For registration of each additional system installed on the same premises	\$33.00		
Schedule 2.2 On application to the authority for renewal of registration of a high risk manufactured water system (for each system):			
	\$25.00		
Schedule 2.3 For inspection of a high risk manufacture water system:			
a) For inspection of 1 system	\$195.00		
b) For inspection of each additional system installed on the same premises	\$130.50		



Advice

Local Government Advice

District Council of Peterborough

February 2026

Enquiries concerning this advice should be addressed to:

Essential Services Commission
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District Council of Peterborough

AT A GLANCE

OVERVIEW

The Essential Services Commission finds the Peterborough Council's current financial performance **Unsustainable** because, although it delivered a small operating surplus in 2024-25, that was due to the advance receipt of grant funding for 2025-26. Over the past ten years, the Council's performance was also **Unsustainable** due to an average Operating Surplus Ratio of negative 7.5 percent. Over the Forecast Period, the Council's performance is considered likely to be **Unsustainable**. Although the Council is forecasting an average operating surplus of 0.3 percent, both its Asset Management Plans and its Long-Term Financial Plan are outdated and based on out-of-date and unreliable data.

The Council has experienced significant governance, resourcing and management issues, which have resulted in poor asset management and poor financial management, along with a cash flow crisis. It is imperative that the Council implements positive changes to its governance framework, its asset and financial management, the failed components of the Community Wastewater Management System, and its capacity to recruit and retain skilled management staff, if it is to emerge from this situation and establish the Council as a long-term, sustainable going concern.

FINANCIAL PERFORMANCE



Past 10 years
Unsustainable



Current
Unsustainable



Projected
Unsustainable

RISKS IMPACTING SUSTAINABILITY

- ⚠ Gaps in the Council's governance framework, including systems and processes that impact the Council's capacity to strategically manage its assets and financial performance.
- ⚠ Lack of current Infrastructure and Asset Management Plan, Long-Term Financial Plan and Annual Business Plan and Budget and clear lines of responsibility for their management.
- ⚠ Difficulty with recruiting and retaining skilled and experienced management staff.
- ⚠ Inadequate management of cash flow to meet all its financial obligations.
- ⚠ Difficulty with securing funding to rectify the Community Wastewater Management System.

KEY FACTS

- ▶ Population in 2024 was **1,682** residents
- ▶ Council covers **3,020 square kilometres**
- ▶ **1,694** rateable properties in 2024-25
- ▶ **\$6.7 million** of income in 2024-25

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1 Executive summary

1.1 Summary of observations

The Essential Services Commission (**Commission**) finds the District Council of Peterborough's (**Council**) historical, current and forecast performance unsustainable. Its history of poor asset management and accounting practices, and a recent cash flow crisis are indications that the Council will need to improve its governance framework, including its systems and processes. This will enable it to make strategic and effective decisions that will drive the operations and performance of the Council in support of its community.

The Council has not operated sustainably over the past ten years, as evidenced by operating deficits on average and challenges in its governance that have resulted in the Council relying on an outdated Infrastructure and Asset Management Plan and Long-Term Financial Plan. The Asset Management Plan 2016-25 lacks current information about asset values, because no full revaluation of assets has occurred since 2016 and no current information is available about asset condition¹ or the cost to renew assets.

The Long-Term Financial Plan is now one year out of date and consequently only covers nine years of the ten-year forecast period, that is, 2025-26 to 2033-34. The Council currently is not in a position to update the Long-Term Financial Plan because the Infrastructure and Asset Management Plan 2016-25 data are outdated and the plan does not cover the full term of the Long-Term Financial Plan, and so does not provide a sound basis on which to develop a reliable Long-Term Financial Plan.

Historically, the Council has been hampered in its efforts to improve its strategic planning and operating performance because of challenges with recruiting and retaining skilled and experienced staff. Over the past twelve months, however, the Council has made new management appointments, started to address its asset management, financial and compliance issues, including commencing update of its Asset Management Plans, which will inform the Long-Term Financial Plan.

The Council also is attempting to rectify historical accounting issues, including incomplete and inaccurate accounting records, which have hampered attempts to operate sustainably and maintain sufficient cash reserves to fund its operations.

In 2019, the Council commissioned a new Community Wastewater Management System (CWMS). However, cost overruns and implementation issues have exacerbated the Council's poor financial position and contributed to failure of a key component of the system. The Council has an estimate of \$4.5 million to rectify the failure² and is not able to fund that work.

The Commission makes a range of recommendations as set out below, designed to be carried out in sequence, to assist the Council to establish strong foundations for future sustainable operations.

A plan of this magnitude and complexity can likely only be achieved in stages over the next decade, and success will depend upon the Council's ability to plan and execute each stage using skilled, experienced resources, to effectively monitor progress at each stage and to take remedial action where necessary to ensure the plan remains on track. The Council should approach the Office of Local Government, Local Government Association of South Australia and the Local Government Finance Authority for assistance and advice, including assisting with the recruitment or secondment of skilled resources to assist in these endeavours.

¹ Although it is understood that the engineering firm Tonkin was engaged to undertake a condition assessment of the Council assets, the Council is unable to locate the relevant documentation. See District Council of Peterborough, Audit and Risk Committee Meeting, Minutes, Tuesday 16 December 2025, p 4.

² See District Council of Peterborough, Agenda, Ordinary meeting of Council 15th September 2025 pp 46 - 49.

Thereafter, to ensure that the Council is a long-term, sustainable going concern, it should focus on implementing well-formed and updated strategic plans based on an improved and robust knowledge base and continue to focus on asset renewal and maintaining or reducing costs.

1.2 Summary of recommendations

The Commission recognises the Council's activities to improve its asset management and explore opportunities to obtain grant funding to assist with the expenses for asset renewal and remedial work on the Community Wastewater Management System.

The Commission recommends that the Council:

For immediate action:

1. **Establish** governance and a clear line of responsibility for management of the Asset Management Plan and other essential documents.
2. **Recruit** experienced professionals or engage skilled consultants to undertake some of the strategic and operational functions and offer current staff ongoing training and support.

Over the next two years:

3. **Develop** an implementation plan prioritising all necessary activities over the next two years and stop all other activities (unless contractually obligated to continue).
4. **Establish** the foundations for the development of well-formed Long-Term Financial Plans and Asset Management Plans and the cycles of implementing and updating them over time.
5. **Review and implement** a robust and effective governance framework to improve Council performance, one that is driven by strong stewardship, decision-making and accountability at Elected Member and management levels, and that sets clear direction and assignment of responsibility for implementing strategic plans and decisions.
6. **Seek** assistance from the Local Government Association and Office for Local Government in terms of skilled staff, including access to expertise through possible secondments and/or project-based assistance, to supplement its internal resources.
7. **Work** with the Local Government Association, Office for Local Government and the Local Government Finance Authority on how the Council can ensure it remains a going concern.
8. **Develop** a plan for the Community Wastewater Management System, separate to the operations and planning of other Council services, which covers remedial work, its operations and financing.
9. **Review** the Asset Register to ensure that it is current and comprehensive and develop a plan for rolling reviews of condition and values for all asset classes.
10. **Develop** an implementation plan to improve the collection of financial information and develop the Chart of Accounts.

Over the next three to five years:

11. **Develop** the Asset Management Plan and Long-Term Financial Plan based on the better accounting practices and asset condition knowledge developed in the initial two-year period.
12. **Assess** to what extent assistance from the Office for Local Government and the Local Government Association is likely to be ongoing over the long term to access skilled staff.

13. **Monitor** the Council's capacity to continue as a going concern and immediately inform the Office of Local Government of any sustainability concerns.

After the next five years:

14. **Focus** on maintaining and implementing the Asset Management Plans and annual Long-Term Financial Plans as required by the *Local Government Act 1999*, and do so in consultation with the community.
15. **Continue** to focus on asset renewal and maintaining or reducing costs.
16. **Start** to restore cash balances to levels that manage risk by enabling the Council to finance both routine and emergency expenditure.
17. **Ensure** that cash balances are maintained at adequate levels to fund planned asset renewal expenditure.
18. **Prioritise** updating its suite of asset management documents to include current data on condition of current assets, asset valuations, estimate of the existing useful lives and depreciation to enable effective asset management.
19. **Review** its forecast for increases in rates when it drafts new Long-Term Financial Plans to balance its need to increase its total income to enable it to deliver an operating surplus with the community's capacity to pay higher levels of rates.

2 About the advice

2.1 Background

The State Parliament has tasked the Essential Services Commission (**Commission**), South Australia's independent economic regulator and advisory body, to provide advice on material changes proposed by local councils in relation to elements of their Strategic Management Plans (**SMP**), and on the proposed revenue sources, including rates, which underpin those plans.³

A primary purpose of the Local Government Advice Scheme (**Advice or the Scheme**) is to support councils to make financially sustainable strategic decisions in their annual business plans and budgets, in the context of their Long-Term Financial Plans (**LTFP**) and Infrastructure and Asset Management Plans (**IAMP**).⁴ IAMPs are commonly referred to as Asset Management Plans (**AMP**). The LTFP and the IAMP are both required as part of a council's SMP.⁵ Financial sustainability encompasses intergenerational equity,⁶ program (service level) and rates stability in this context.⁷ The other main purpose is for the Commission to consider ratepayer contributions in the context of all revenue sources, as outlined in the LTFP.⁸ In addition, the Commission has discretion to provide advice on any other aspect of a council's LTFP or IAMP it considers appropriate, having regard to the circumstances of that council.⁹

The first cycle of the scheme extends over four years from 2022-23 to 2025-26. The Commission has selected 19 councils for advice in the fourth year (2025-26) of the Scheme, including the District Council of Peterborough (**Council**).

This report provides the Local Government Advice for the Council in 2025-26.

The Council is obliged under the *Local Government Act 1999* (**LG Act**) to publish this advice and its response, if applicable, in its 2026-27 Annual Business Plan (including any draft Annual Business Plan) and in subsequent plans until the next cycle of the Scheme.¹⁰ Decision-making remains in the control of the Council.

The Commission thanks the Council for meeting with Commission staff and for providing information to assist the Commission in preparing this advice.

2.2 The Commission's approach

In providing its Advice for the Council, the Commission has followed the approach set out in the Framework and Approach – Final Report (**F&A**).¹¹

³ Amendments to the LG Act (s122(1c) to (1k) and (9)) specify the responsibilities for the Commission and local councils for the Local Government Scheme Advice. The Commission must provide advice to each council in accordance with the matters outlined in s122(1e), (1f) and (1g).

⁴ Commonly referred to as Asset Management Plans (**AMP**).

⁵ The objectives of the advice with reference to a council's LTFP and IAMP are presented under LG Act, s122(1g). LG Act s122(1) specifies the requirements of a council's SMP, including the LTFP and IAMP.

⁶ 'Intergenerational equity' relates to fairly sharing services and the revenue generated to fund the services between current and future ratepayers.

⁷ Commission, *Framework and Approach – Final Report*, August 2022, pp. 2-3, available at www.escosa.sa.gov.au/advice/advice-to-local-government.

⁸ LG Act s122(1f)(a) and (1g)(a)(ii).

⁹ LG Act s122(1f)(b) and (1g)(b).

¹⁰ LG Act s122(1h).

¹¹ Commission, *Framework and Approach – Final Report*, August 2022, available at www.escosa.sa.gov.au/advice/advice-to-local-government.

The Commission has considered the Council's SMP documents and other documents (set out in the box below), with a particular focus on its performance and outlook against three financial indicators: the Operating Surplus Ratio (**OSR**), the Net Financial Liabilities Ratio (**NFLR**) and the Asset Renewal Funding Ratio (**ARFR**).¹² Analysis of these three indicators captures financial and service sustainability, cost control and affordability risk.¹³

The Commission's usual practice is to review 10 years of historical data, being the years 2014-15 to 2023-24 (**Historical Period**) the "current year" 2024-25 and 10 forecast years, being 2025-26 to 2034-35 (**Forecast Period**). However, for this Council, only nine years' forecast data were available: 2025-26 to 2033-34, so that period is defined as the Forecast Period.

Table 1: Strategic management documents referred to

- ▶ District Council of Peterborough, 2025-26 Annual Business Plan adopted 11 August 2025
- ▶ District Council of Peterborough, Annual Business Plan 2024-25
- ▶ District Council of Peterborough, Long-Term Financial Plan 2025-2034
- ▶ District Council of Peterborough, Asset Management Plan 2016-2025
- ▶ District Council of Peterborough, Asset Management Policy
- ▶ District Council of Peterborough, Strategic Plan 2020-2022
- ▶ District Council of Peterborough, 2025/26 Annual Business Plan Community Consultation, 5 August 2025
- ▶ District Council of Peterborough, Annual Report 2018-19
- ▶ District Council of Peterborough, General Purpose Financial Statements 2024-25
- ▶ District Council of Peterborough, Agenda Ordinary Meeting of Council Monday 20 October 2025
- ▶ District Council of Peterborough, Notice of Meeting, Special Meeting of Council Monday 9th December 2024
- ▶ District Council of Peterborough, Audit & Risk Committee Meeting Minutes, Tuesday 16 December 2025
- ▶ District Council of Peterborough, Notice of Meeting Monday 15 May 2023, Council Report 15-05-23.

Given that the Commission must, in providing its advice, have regard to the objective of councils maintaining and implementing their IAMPs and LTFPs,¹⁴ it has also considered the Council's

¹² The three financial indicators are specified in the Local Government (Financial Management) Regulations 2011. Since 2011, each council has been required to include these three indicators in its plans, annual budget, mid-year budget review and annual financial statements. Councils can adopt their own target range for each ratio, but the Commission is guided by the Local Government Association (**LGA**) target ranges, which were established and agreed during the development of the LGA Financial Sustainability Papers (2006-2011).

¹³ The F&A listed 29 analytical questions that the Commission has considered in assessing the Council's performance against these indicators to determine affordability, cost control and other sustainability risks.

¹⁴ LG Act s122(1g)(a)(i).

performance in that context. Findings regarding the content of the Council's AMPs, and the alignment between its LTFP and AMPs,¹⁵ are discussed in Section 5.

The Commission has also reviewed the financial template provided by the Council, including its 2024-25 LTFP forecasts for 2025-26 to 2033-34 historical financial data, the number of rateable properties and Council staff (Full Time Equivalent or **FTE**) numbers from 2014-15 onwards. The charts and tables in the Advice are primarily sourced from these datasets. In addition, the Commission has reviewed the Council's audit committee reports, and other public information, as appropriate.

The Commission has reported estimates in nominal terms to identify 'real' rather than 'inflationary' effects. In the charts, the Consumer Price Index (**CPI**) line for the Historical Period is calculated as the compound annual growth rate in the CPI (Adelaide) series from 2014-15 to 2023-24, being 2.9 percent.¹⁶ Each financial year is the average of the four quarterly results. The CPI for the Forecast Period is calculated as the compound annual growth rate in the CPI (Australia) series from 2025-26 based on the Reserve Bank of Australia (RBA) (Australia-wide) inflation forecasts to the December 2027 quarter, and the midpoint of the RBA target range (2.5 percent) thereafter, yielding an average inflation rate for the Forecast Period of 2.5 percent. Similarly, for the current year 2024-25, we have observed a CPI (Adelaide) of 2.4 percent.

Finally, in formulating this Advice, the Commission has had regard to all discussions and engagement with the Council, including the face-to-face onsite meeting at the Council offices and the individual circumstances of the Council, including:

- ▶ its location as a rural agricultural: small and medium council
- ▶ its income level (\$6.7 million in 2024-25¹⁷), and
- ▶ the size of its rates base (around 1,694 ratepayers in 2024-25¹⁸).

Throughout this Advice, the Commission has identified several key points and assigned the following risk category to those points:

Legend:  Low-risk  Moderate-risk  High-risk

¹⁵ As required under s122(1b) of the LG Act.

¹⁶ The assumed CPI for the Historical Period is 2.9 percent, being the compound annual growth rate in the CPI (Adelaide) series from 2014-15 to 2023-24. Source: [Consumer Price Index, Australia, June Quarter 2024 | Australian Bureau of Statistics](#)

¹⁷ District Council of Peterborough, General Purpose Financial Statements, 2024-25, p.5

¹⁸ Based on the Council's financial reporting template provided to the Commission.

3 Council profile

The Council is classified by the Commission as an 'rural agricultural: small and medium council' and is one of nineteen in this category in South Australia.¹⁹ It covers an area of 3,020 square kilometres, has an estimated resident population of 1,682 (at 30 June 2024),²⁰ and 1,694 rateable properties (at 1 January 2025).²¹

The Council is in the mid north region of South Australia and was formed on 21 March 1935, with the amalgamation of the District Council of Coglein and the District Council of Yongola with part of the Corporate Town of Peterborough to create a new council, with the council seat at its principal town of Peterborough. A further amalgamation in 1997 incorporated the remainder of the Corporate Town of Peterborough.

Figure 1: Council Area



The Council region has the following attributes:

- ▶ 1,694 rateable properties with growth of 0.1 percent per annum²²
- ▶ population density of 0.6 persons per square kilometre²³
- ▶ 1,231 kilometres of sealed and unsealed roads, of which 96.8 percent are unsealed roads²⁴
- ▶ employment sectors mainly in agriculture, forestry and fishing (17.6 percent), retail trade (10.4 percent), manufacturing (9.9 percent), health care and social assistance (9.8 percent), and education and training (7.9 percent)²⁵ and
- ▶ a median population age of 56.3 years.²⁶

¹⁹ Commission, *Fact Sheet - Local Government Advice Scheme – Schedule of Councils*, May 2023, available at <https://www.escosa.sa.gov.au/ArticleDocuments/21947/20240731-Advice-ScheduleOfCouncils-FactSheet.pdf.aspx?Embed=Y>.

²⁰ Refer to Australian Bureau of Statistics, *Data by region*, available at [Peterborough | Region summary | Data by region | Australian Bureau of Statistics](#)

²¹ Based on the Council's Financial Reporting template provided to the Commission.

²² Based on the Council's Financial Reporting template provided to the Commission.

²³ Refer to Australian Bureau of Statistics, *Data by region*, available at [Peterborough | Region summary | Data by region | Australian Bureau of Statistics](#)

²⁴ Refer to the Department of Infrastructure and Transport - Local Government Grants Commission, 2023-24 *Database Reports*, available at: <https://www.dit.sa.gov.au/local-government/grants-commission/publications#database>

²⁵ Refer to Australian Bureau of Statistics, *Data by region*, available at [Peterborough | Region summary | Data by region | Australian Bureau of Statistics](#)

²⁶ Refer to Australian Bureau of Statistics, *Data by region*, available at [Peterborough | Region summary | Data by region | Australian Bureau of Statistics](#)

4 Material amendments and financial sustainability

4.1 Material plan amendments in 2025-26

This section of the Advice is intended to examine the material amendments made in a council's current 2025-26 LTFFP with that of the 2024-25 LTFFP for the nine common years, which is the period 2025-26 to 2033-34. However, the Commission is unable to undertake this exercise for the Council because it did not prepare a 2025-26 LTFFP.

To comply with the LG Act,²⁷ a council must have a LTFFP of at least 10 years and review its LTFFP annually. The Commission commends the actions of the Acting CEO to make the Council compliant, improve its operating procedures and financial management, under difficult operating conditions. The Commission further notes that the Council is applying additional senior management resources to improve its strategic and operational management.

4.2 Financial sustainability overview and governance

The Council has not operated sustainably through the Historical Period, as evidenced by operating deficits on average, negative OSR on average, an AMP most recently reviewed in 2020,²⁸ and a LTFFP now one year out of date, suggesting gaps in the Council's governance framework. The age of the AMP and lack of current information about asset condition and costs to renew and replace them as needed mean that the Council has no reliable basis on which to develop a valid LTFFP or to reliably assess depreciation charges. All of this indicates that the Council would benefit from improvements to its governance framework, including its systems and processes, to improve Council's strategic asset management and financial sustainability for the benefit of its community.

The Commission notes that the Council has identified a range of financial and compliance issues and is attempting to address them on a risk-assessment basis,²⁹ with a new focus on developing and implementing a workplan to systematically update its AMP, its LTFFP and move towards delivering financially sustainable outcomes while effectively managing its assets.

4.2.1 Resources

The Council has found it difficult to attract and retain qualified, experienced staff to undertake the strategic and operational functions. For example, there has been a high turnover of CEOs, with three CEOs and four acting CEOs over the past two years.³⁰ The Council currently has an Acting CEO and is experiencing challenges with attracting a suitable candidate for the ongoing position.

The Council has also had difficulty attracting and retaining qualified and experienced candidates to fill key financial and asset management roles. This situation might be resolved temporarily in early 2026, with the appointment of a Principal Consultant to manage the financial and asset portfolios.³¹

²⁷ The LG Act s. 122 (1a) requires that a council must develop and adopt a LTFFP for a period of at least 10 years; and s. 122 (4) requires that a council review its LTFFP annually.

²⁸ A desktop review of the IAMP 2016-2025 was conducted late in 2020 as part of the update to the Council's Strategic Plan 2020-2022. The Council advised in communications that the outcomes of this review cannot be found.

²⁹ See District Council of Peterborough, Agenda, Ordinary meeting of Council 15th September 2025 pp 46 - 49.

³⁰ Available at [Leadership Update | Peterborough District Council](#) and [Peterborough's fourth CEO in two years | Plains Producer](#).

³¹ This appointment was announced on 2 December 2025 – available at , [Leadership Update | Peterborough District Council](#).

The staffing challenges impact on the Council's capacity to effectively manage, strategically and operationally.

4.2.2 Asset Management

The Council's asset management is ineffective, for the following reasons:

- ▶ The AMP has not been updated since 2019-20 and there is no clear line of responsibility for implementing the AMP.
- ▶ The Asset Register and AMP are not current, and the Council does not have an accurate and current understanding of asset renewal and replacement requirements, the current cost of asset renewal and replacement and appropriate depreciation charges.
- ▶ Because the asset-related data are outdated and incomplete, the Council is not in a position to draft a new LTFP.

The Commission considers that the Council's failure to maintain a current and accurate AMP and LTFP, and to provide a current 10-year LTFP to the Commission as the Designated Authority for the purposes of section 122 of the LG Act, may constitute a breach of that Act.

The Council plans to address its deficiencies in asset management by prioritising the production of a set of new asset management plans in 2025-26 and, when this has been completed, a new LTFP for 2026-27 to 2035-36.³²

In 2016-17, the Council completed a new CWMS and associated distribution network with the intent to modernise the town of Peterborough's wastewater management. The project incurred significant cost overruns, and some components have not properly functioned. The Council estimates that the cost of fixing the CWMS will be in the order of \$4.5 million.³³ The Council has not yet been able to secure funding³⁴ for rectification, and this expenditure was not provided for in the LTFP.

4.2.3 Financial Management

The Council failed to maintain adequate records of its income and expenses over the Historical Period, due initially to poor software installation and set-up³⁵ and failure to maintain alternative financial records in the interim,³⁶ which resulted in accounts being maintained in an ad hoc and unsatisfactory

³² This information was provided in communications from the Council to the Commission dated 29 September 2025 and 4 June 2025.

³³ See District Council of Peterborough. 2022-2023 Annual Report Incorporating the Audited Financial Statements 2022/2023 p 6.

The Council had not secured funding to address the CWMS infrastructure as at December 2025 and is examining alternative funding models – see District Council of Peterborough, Audit & Risk Committee Meeting Minutes Tuesday, 16 December 2025 p 3.

³⁴ The Council has not been able to secure funding and an update of the progress of repairs was included in the District Council of Peterborough, Audit & Risk Committee Meeting Minutes Tuesday, 16 December 2025 p 3: 'The Minister has requested an accurate condition assessment of the CWMS, which the Council and the LGA believe has been addressed, with further work scheduled for February 2026 prior to reporting back to the Minister.'

³⁵ Galpin's noted in the Independent Auditor's Report on the Financial Report for 2019-20 that the Council was unable to provide sufficient evidence to support the completeness of and existence of financial transactions recorded as 'goods and services' in 2019-20 and did not provide sufficient evidence due to the new accounting system.

³⁶ See Independent Auditor's Report on the Internal Controls for the Financial Report 2019-20 pp 36 - 39 regarding the lack of internal controls and the Audit's inability to confirm whether the Council had complied with section 125 of the Local Government Act (1999) in relation to the accounts payable processes.

manner, and not in line with the Local Government (Financial Management) Regulations 2011 (Regulations).

This situation was further complicated by instability in its executive team, which may have contributed to poor oversight, and the inaccuracy or incompleteness of some of the financial records, which was noted in the Independent Auditor's Report for *2018-19 Annual Financial Report*.³⁷

The Council has a limited understanding of its historical and current finances and is experiencing a liquidity crisis. In recent months, it has been forced to take action to reduce its operating costs, in particular, employee costs. Its LTFP forecasts that it will reduce debt by \$1.1 million from 2024-25 to 2033-34 but it is not clear how that will be achieved. Over the same period, the Council forecasts that it will increase its end-of-year cash balance by \$2.0 million but again it is not clear how that will be achieved.

The Council recorded five operating deficits over the Historical Period and had an average operating deficit of 7.5 percent. Although it forecasts that it will achieve a small average operating surplus over the Forecast Period, the LTFP and data upon which this forecast is based are outdated and unreliable.

4.3 The Commission's recommendations

4.3.1 Over the next decade

The Commission recommends that the Council develop a three-stage plan over the next ten years to enable it to establish the foundations on which it can operate sustainably:

For immediate action

1. **Establish** governance and a clear line of responsibility for management of the AMP and other essential documents.
2. **Recruit** experienced professionals or engage skilled consultants to undertake some of the strategic and operational functions and offer current staff ongoing training and support.

Over the next two years:

3. **Develop** an implementation plan prioritising all necessary activities over the next two years and stop all other activities (unless contractually obligated to continue).
4. **Establish** the foundations for the development of well-formed LTFPs and AMPs and the cycles of implementing and updating them over time.
5. **Review and implement** a robust and effective governance framework to improve Council performance, one that is driven by strong stewardship, decision-making and accountability at Elected Member and management levels, and that sets clear direction and assignment of responsibility for implementing strategic plans and decisions.
6. **Seek** assistance from the LGA and OLG in terms of skilled staff, including access to expertise though possible secondments and/or project-based assistance, to supplement its internal resources.
7. **Work** with the LGA, OLG and the LGFA on how the Council can ensure it remains a going concern.

³⁷ See District Council of Peterborough, Annual Report 2019/2020 Financial Report, Independent Auditor's Report on the Financial Report p 35 for the audit's opinion about the accuracy and valuations of property, plant and equipment asset additions and the occurrence and accuracy of other income.

8. **Develop** a plan for the CWMS, separate to the operations and planning of other Council services, which covers remedial work, its operations and financing.
9. **Review** the Asset Register to ensure that it is current and comprehensive and develop a plan for rolling reviews of condition and values for all asset classes.
10. **Develop** an implementation plan to improve the collection of financial information and develop the Chart of Accounts.

Over the next three to five years:

11. **Develop** the AMP and LTFP based on the better accounting practices and asset condition knowledge developed in the initial two-year period.
12. **Assess** to what extent assistance from the Office for Local Government and the Local Government Association is likely to be ongoing over the long-term to access skilled staff.
13. **Monitor** the Council's capacity to continue as a going concern and immediately inform the Office of Local Government of any sustainability concerns.

After the next five years

14. **Focus** on maintaining and implementing the AMPs and annual LTFPs as required by the LG Act and do so in consultation with the community.
15. **Continue** to focus on asset renewal and maintaining or reducing costs.
16. **Start** to restore cash balances to levels that manage risk by enabling the Council to finance both routine and emergency expenditure.
17. **Ensure** that cash balances are maintained at adequate levels to fund planned asset renewal expenditure.
18. **Prioritise** updating its suite of asset management documents to include current data on condition of current assets, asset valuations, estimate of the existing useful lives and depreciation to enable effective asset management.
19. **Review** its forecast for increases in rates when it drafts new LTFPs to balance its need to increase its total income to enable it to deliver an operating surplus with the community's capacity to pay higher levels of rates.

4.4 Operating performance

4.4.1 Key points

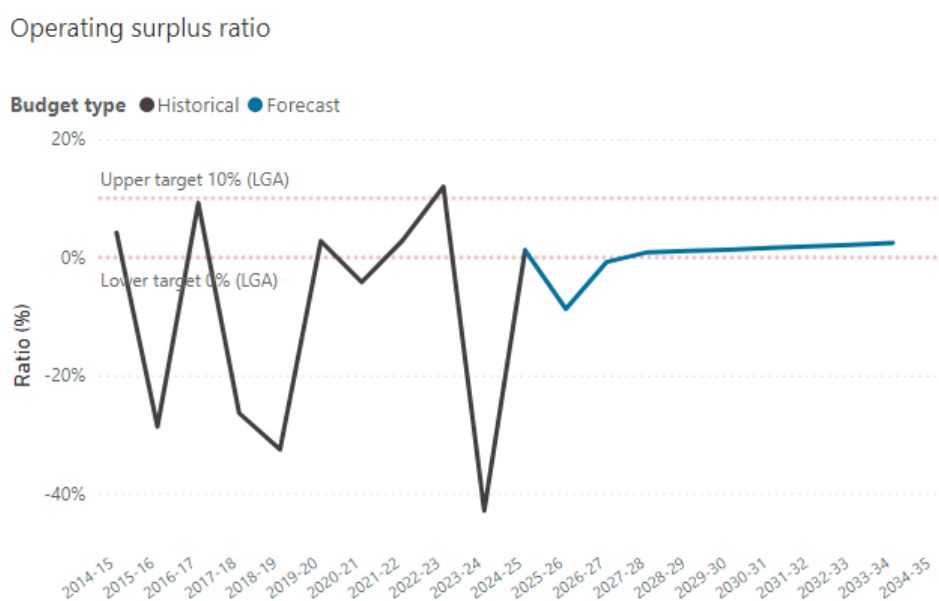
-  The Council delivered a cumulative deficit and average negative OSR over the Historical Period. It forecasts a small average operating surplus over the nine-years of the Forecast Period, but this is based on outdated and unreliable information.
-  Since data regarding asset values, asset condition and remaining lives are out of date, depreciation and asset renewal and replacement costs are understated.
-  The Council plans to achieve an operating surplus by 2032-33 by a combination of increasing income through rate rises and conducting service level reviews to reduce expenses, but its ability to achieve this is limited by challenges in its governance, management instability, poor or inadequate information, limited resources and funding issues.



The LTFP excludes the indicative cost of at least \$4.5 million³⁸ to rectify failures in the CWMS High-Rate Algal Pond (HRAP) and the Council has not secured any grant funding for this purpose.

4.4.2 Operating performance

Figure 2: Operating surplus ratio – historical and forecast



The Council delivered a cumulative deficit of \$0.4 million over the Historical Period, delivering an average OSR of negative 7.5 percent. It forecasts returning to modest surpluses by 2027- 28, but this is based on outdated and unreliable asset and financial data that are unlikely to yield an accurate forecast. (See Figure 2)

4.4.2.1 Over the Historical Period:

- ▶ The average OSR was negative 7.5 percent.
- ▶ The Council delivered operating deficits in five of the ten historical years, including 2023-24, which occurred due to the timing variance and overestimates of income from Financial Assistance Grants (FA Grants),³⁹ capitalised employee costs above those budgeted for, and an increase in depreciation expenses due to the desktop revaluation of land, building and other structures, infrastructure and CWMS asset classes as of 1 July 2023.⁴⁰

³⁸ As estimated in the District Council of Peterborough 2022-2023 Annual Report p 6.

³⁹ All the 2023-24 FA Grant allocation was received in June 2023 and so was reported as income in 2022-23, in line with The Australian Accounting Standards, which require that payments of untied grant funding must be recognised upon the receipt of the grant funding. Accordingly, the income from FAGs for 2023-24 was reported as income in 2022-23 because it was received in June 2023, and the income from FAGs for 2024-25 was reported as income in 2024-25 because it was not received until July 2024. Together, they reduced operating income in 2023-24 by \$1.87 million.

⁴⁰ See District Council of Peterborough, Notice of Meeting Monday 9th December 2024 p 5.

- ▶ Total income decreased by a CAGR of 1.5 percent.
- ▶ Income from rates increased by a CAGR of 6.9 percent, more than double the average historical inflation of 2.9 percent.
- ▶ Income from the CWMS was generated from 2018-19, after the CWMS became operational, but the initial level of rates was set too low to cover whole of life costs, including the Council's debt commitment.⁴¹
- ▶ Total expenses increased by a CAGR of 3.0 percent, slightly higher than average inflation of 2.9 percent.
- ▶ Employee costs increased by a CAGR of 2.0 percent, lower than average inflation of 2.9 percent, due to reduction in the number of FTEs.
- ▶ 'Materials, contracts and other expenses' increased by a CAGR of 2.9 percent, in line with average historical inflation.
- ▶ Depreciation expenses increased by a CAGR of only 2.0 percent, which was lower than average inflation, due to asset values and their replacement costs not being updated regularly to account for inflation, the CWMS not being included in the calculations until 2023,⁴² and inadequate records being kept for other capital expenditure.⁴³

4.4.2.2 Over the Forecast Period:

- ▶ The Forecast Period consists of only the nine years 2025-26 to 2033-34, because the Council has delayed updating its LTFP until after it updates its AMP and has access to more reliable data, rendering the forecast of an average OSR of 1.0 percent unreliable. (see Figure 2)⁴⁴
- ▶ Total income is forecast to increase by a CAGR of 3.5 percent.
- ▶ Income from rates is forecast to increase by a CAGR of 2.7 percent, or 0.2 percentage points above average forecast inflation, to enable the Council to deliver a surplus from 2027-28 through 2033-34.⁴⁵

The External Auditor, however, advised that a full external revaluation of assets was last undertaken in 2016, and this did not include the CWMS. See District Council of Peterborough, Audit & Risk Committee Meeting Minutes Tuesday 16 December 2025 p 2.

⁴¹ The CWMS rates were adjusted in 2023 to cover the costs - see District Council of Peterborough, 2025/26 Annual Business Plan Community Consultation Presentation 5 August 2025 slide 5.

⁴² Expenditure on asset renewal increased from \$89,000 in 2016-17 to \$11.8 million in 2017-18 due to the construction of the new CWMS, and \$390,000 in 2018-19 with completion of the CWMS project. The Council showed poor asset stewardship by not updating the group AMPs as required, not drafting an AMP for the CWMS and by not adjusting depreciation to reflect asset values.

⁴³ The Council's historical financial records for capital expenditure over the Historical Period are poor. For example, as advised in communications dated 22 October 2025, the Council is unable to provide data relating to the expenditure on the CWMS in 2018 or the reasons for significant expenditure on new /upgraded assets for 2016-7, 2018-19 and 2019-20 because of a lack of/poor records and the failure to set up the accounting software.

⁴⁴ Although the Council informed its stakeholders that it plans to achieve a 'balanced or surplus position' by June 2028, this appears unlikely unless the Council can overcome its governance and financial management issues and manage its assets efficiently and effectively. See District Council of Peterborough, 2025/26 Annual Business Plan Community consultation, Annual Business Plan Summary slide 4.

⁴⁵ See District Council of Peterborough, 2025/26 Annual Business Plan Community Consultation Presentation 5 August 2025 slide 5.

- ▶ The Council has recently implemented measures to reduce its expenses, including closing local tourist attraction Steamtown,⁴⁶ reductions in service levels,⁴⁷ closure of *The Informer*,⁴⁸ and not replacing staff that have resigned.⁴⁹ These initiatives will reduce operating expenses to some extent, but do not solve the Council's more significant problems and are not a long-term solution.
- ▶ Total expenses are forecast to increase by a CAGR of 2.1 percent or 0.4 percentage points lower than average forecast inflation, with no explanation of how that would be achieved.
- ▶ Forecast expenses exclude the cost of rectifying the CWMS HRAP, estimated to be at least \$4.5 million.⁵⁰

4.5 Net financial liabilities

4.5.1 Key points



The NFLR was below the upper limit of the target range for nine of the 10 years of the Historical Period. It is forecast to remain within range over the Forecast Period but that is based on unreliable data and should be viewed with caution.



The Council's low cash reserves could result in it not being able to fund unexpected payments or address emergencies over the next few years if this issue is not addressed.



The Council is at risk of being unable to meet its financial liabilities over the first three years of the forecast period.

Over the Historical Period and the Forecast Period, the NFLR has been, and is forecast to be below the upper end of the target range (100 percent). However, given the Council's history of poor accounting practices and the Council's current cash flow problems, it is not clear whether these projections are reliable, and this should be an area of concern when the Council drafts its new LTFP. (See Figure 3)

In recent years, the Council received warnings that its cash reserves had declined to such an extent that the Council was not in a position to fund emergencies or unexpected payments.⁵¹ This situation became so serious towards the end of the 2024-25 financial year, that the Council had little cash, even though the accounts indicated that there should have been cash of around \$1 million. In response, the

⁴⁶ Steamtown has been incurring losses of around \$130,000 annually - see District Council of Peterborough, Agenda 15 September 2025 pp 5 & 6. Steamtown will remain closed to reduce expenses unless an alternative operating model is adopted.

⁴⁷ The Council plans to hold consultations about reducing the opening hours for the library and the pool and by co-locating the Rural Transactions Centre and the Arts facilities at the Steamtown site.- See District Council of Peterborough, Agenda 15 September 2025 pp 5,6. The Rural Transaction Centre (RTC) is located at 209 Main Street, Peterborough and is an agent for Centrelink and Service SA and offer additional services, such as photocopying for a fee.

⁴⁸ *The Informer* is a local newsletter for the Peterborough, area, which was published monthly, delivered locally and available at local outlets, and available online.

⁴⁹ For example, four staff who left during the 2025-26 financial year have not been replaced.

⁵⁰ The cost off rectifying faults in the High-Rate Algal Pond's (HRAPs) liner which has led to failures at the Wastewater Treatment Plant (WWTP) was estimates at \$4.5 million and included as a contingent liability in the 2022-23 Annual Financial Statements. See District Council of Peterborough, 2022-2023 Annual Report p 6.

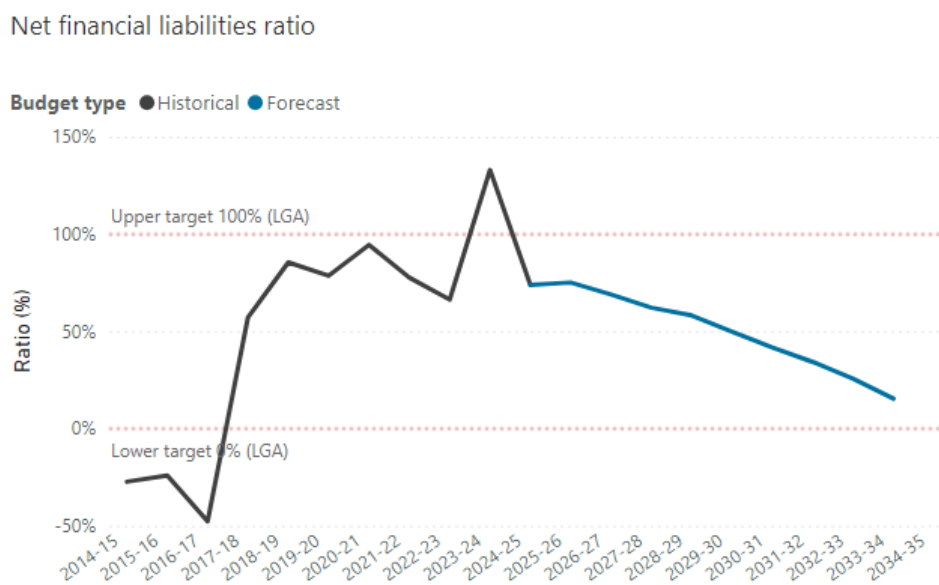
⁵¹ See District Council of Peterborough, Agenda, Meeting Ordinary meeting of Council Monday 15 September 2025 p 47.

Council reduced its expenditure and had to rely upon loans and receiving its grant funding⁵² early in June 2025 to meet its financial commitments. (See Figure 4).

The Council must find sustainable improvements of its financial performance, to avoid future cashflow crises.

Because of the Council's compliance issues and other irregularities, the Minister for Local Government has implemented a monthly reporting and monitoring regime⁵³ and the Local Government Financing Authority provided only half the loan funding requested.⁵⁴

Figure 3: Net financial liabilities ratio – historical and forecast



Despite these measures, the Council's rolling cash forecast (dated 10 October 2026) indicates shortfalls in April and June 2026, so the Council will have to access loans during these months. This Council has received confirmation that the funding will be available.⁵⁵

⁵² The grant funding amounted to \$906,000 – see District Council of Peterborough, 2025/25 Annual Business Plan Community Consultation, slide 9.

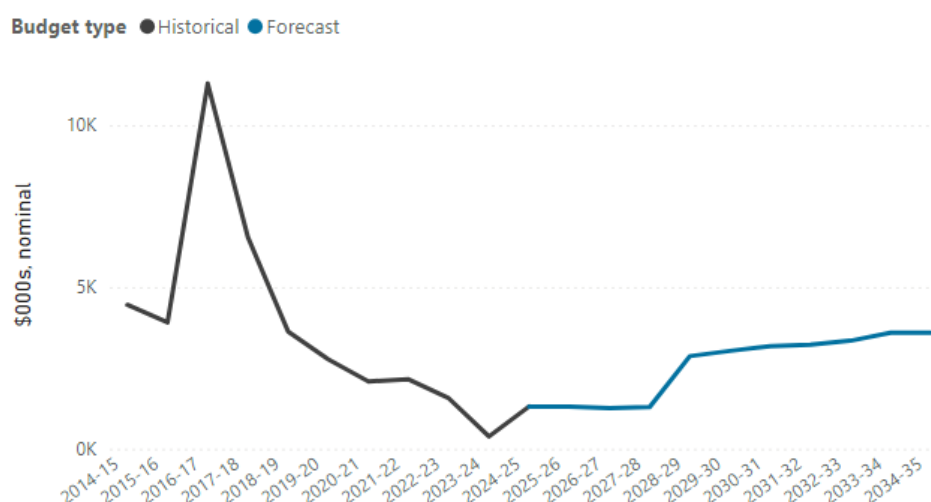
⁵³ Available at [SA government puts Peterborough District Council on notice over 'serious financial concerns' - ABC News](#)

⁵⁴ Although the council requested a 12-month loan of \$1 million, the Local Government Financing Authority only approved a loan of \$500,000 for a period of six months, citing 'ongoing uncertainty regarding the accuracy and timeliness of financial information'. Available at [SA government puts Peterborough District Council on notice over 'serious financial concerns' - ABC News](#).

⁵⁵ See District Council of Peterborough, Agenda Ordinary Meeting of Council, Monday 19 January 2026 p 29.

Figure 4: Cash and cash equivalents at year end – historical and forecast

Cash and cash equivalents at year-end



The Council's current financial position has also been adversely impacted by a high level of outstanding rates, which reached \$0.7 million at the end of September.⁵⁶ The Council has reviewed and updated key policies, including the Debt Recovery Policy, Rate Remission Hardship Policy and associated application forms to strengthen recovery procedures and support ratepayers experiencing hardship.⁵⁷

4.6 Asset renewals expenditure

4.6.1 Key points

- ✓ The Council plans to focus all its capital expenditure on asset renewal over the Forecast Period, with no expenditure on new and upgraded assets unless those projects are fully funded by grants.
- ⚠ A detailed analysis of capital expenditure for the new CWMS is not possible, because of poor record-keeping for both asset renewal expenditure and expenditure on new/upgraded assets over the Historical Period.
- ✖ The current Infrastructure and Asset Management Plan 2016-2025 was not updated since it was drafted and does not include the CWMS.
- ✖ The source of AMP expenditure in the current LTFP is unclear, and as a result, the planned asset renewal data in the LTFP is not reliable.
- ✖ The Council has not yet secured funding for remedial work for reconstruction for the CWMS HRAP liner.

⁵⁶ The council has updated its key policies, including the Debt Recovery Policy, Rate Remission and Hardship Policy and associated application forms to strengthen recovery processes and support ratepayers experiencing hardship; see District Council of Peterborough, Agenda Ordinary Meeting of Council, Monday 20 October 2025 p 13.

⁵⁷ See District Council of Peterborough, Agenda Ordinary Meeting of Council Monday 20 October 2025 p 13.

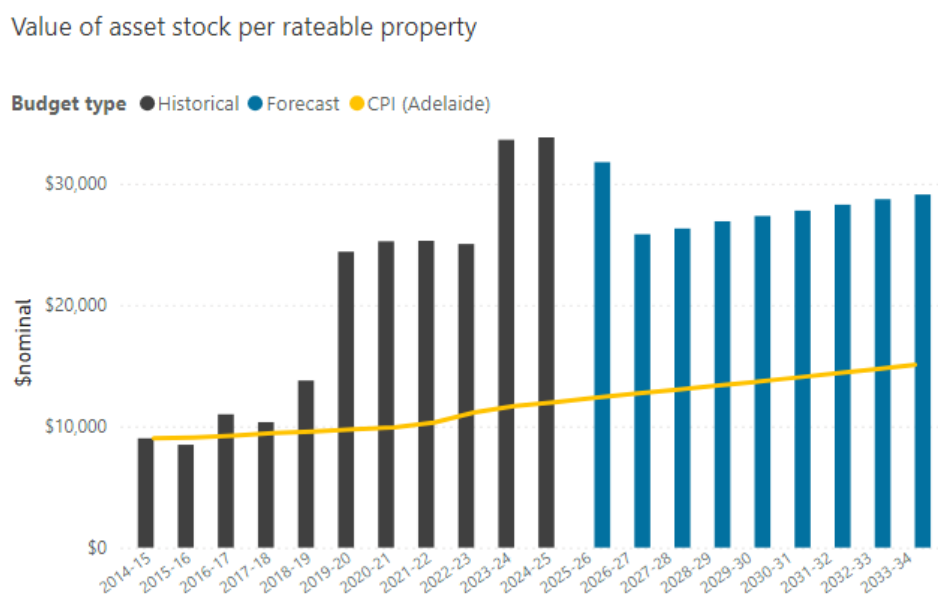
The AMP has not been updated since 2016 and does not include the new CWMS or the costs to rectify the HRAP (estimated to cost \$4.5 million⁵⁸), current asset values, condition or replacement costs. Consequently, the Council is unlikely to have made adequate provision for renewal and replacement of its assets. Since the Council has no capacity to fund the repairs, discussions are being held between the Council, the OLGA, LGA and the Minister to arrive at a solution.⁵⁹

The Council is currently preparing an AMP that includes all assets and recent asset valuations (effective 1 July 2024),⁶⁰ to calculate accurate asset renewal requirements and depreciation expenses. This, in turn, will provide more reliable data for the Council to draft its next LTFP.⁶¹

The Commission has undertaken analysis based on the current LTFP and recognises that as the LTFP is drawn from inaccurate data, the Commission's analysis of the Forecast Period will not accurately reflect the Council's performance over the Forecast Period. The Commission recognises that Council is taking steps to improve its asset management and that next year's LTFP will be based on more accurate data.

The value of assets per property increased from \$9,007 in 2014-15 to \$33,622 in 2023-24, or by a CAGR of 15.8 percent, greater than historical average annual inflation of 2.9 percent, primarily due to expenditure on the new CWMS. (See Figure 5)

Figure 5: Value of asset stock per rateable property – historical and forecast



⁵⁸ Rectification of the HRAP liner is a long-term issue and Tonkin Consulting Engineers was engaged to provide a preliminary assessment of the issues at the Wastewater Treatment Plant, and its May 2022 report stated that \$3.15 million was required to reconstruct the HRAP alone. The LGA had approved \$150,075 for preliminary design work, with additional funding of \$150,000 in 2023. See Council Report 15-05-23 p 96 and for an update of the cost to repair the HRAP liners. See District Council of Peterborough, Annual Report 2022-23 p 7 for an estimate of the HRAP rectification costs.

⁵⁹ See District Council of Peterborough, Notice of Meeting, Special Meeting of Council 9 December 2024 Note 17 – Events after the Statement of Financial Position date pp 2, 3, 35, 36.

⁶⁰ See District Council of Peterborough, Notice of Meeting, Special Meeting of Council Monday 9th December 2024 p 2.

⁶¹ Due to the turnover of staff, the Council is unable to provide information regarding how the IAMP expenditure given in the LTFP 2025-2034 was calculated.

5 Advice on current and projected rate levels

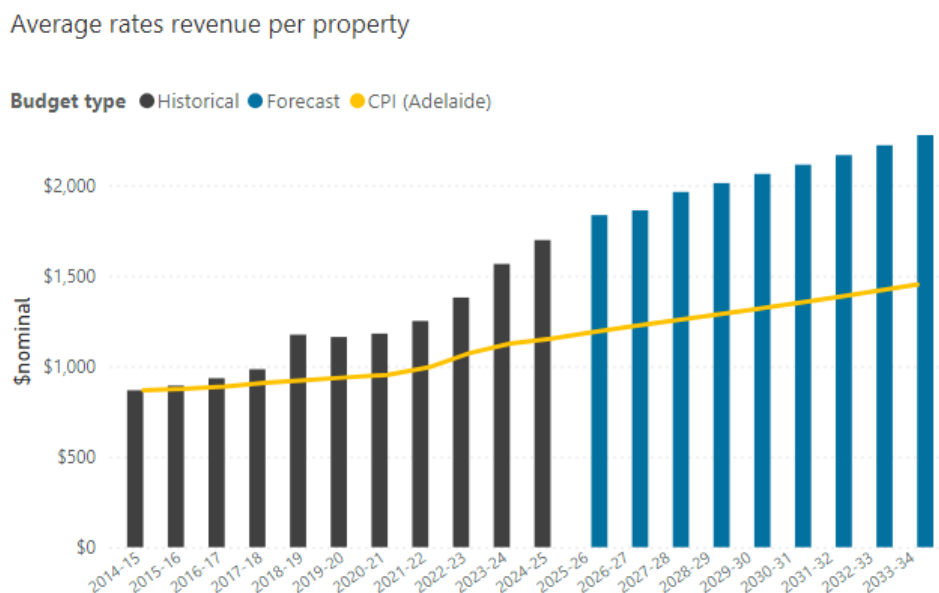
5.1 Key points

- ✓ The Council holds community consultations regarding proposed increases in rates.
- ✓ The Council updated its Rate Remission Hardship Policy and Rates and CWMS Hardship Application forms in October 2025.
- ⚠ The community is considered relatively more disadvantaged and less able to pay average rates than most of the other SA councils.
- ⚠ Historically, the average rates per property increased by more than average historical inflation but are forecast to increase just above average forecast inflation.
- ⛔ The Council has high levels of outstanding rates, and no current strategy to collect overdue rates.

Over the Historical Period, the income from rates increased by a CAGR of 6.9 percent, much higher-than-average historical inflation of 2.9 percent, and consequently the average rates revenue per property increased by a CAGR of 6.8 percent, from \$867 per property in 2014-15 to \$1,566 in 2023-24. (see Figure 6)

Over the Forecast Period, the income from rates is forecast to increase by a CAGR of 2.7 percent, compared to forecast average inflation of 2.5 percent, and the average rates revenue per property is forecast to increase from \$1,835 in 2025-26 to \$2,278 per property in 2033-34. (See Figure 6)

Figure 6: Average rates revenue per property – historical and forecast



The council area is experiencing low average incomes, high unemployment and an influx of newcomers, some recently released from correctional institutions, and these economic and social conditions have made it difficult for the Council to collect outstanding rates.

5.2 Proposed rate increases for 2025-26

The Council increased its income from rates by 8.1 percent in 2025-26 to reduce its operating deficit, after community consultation, considering the impact of rates on the community,⁶² and updating its Rate Remission Hardship Policy.⁶³

5.3 Projected further rate increases

The Council forecasts that it will increase rates per property by a CAGR of 2.7 percent over the Forecast Period, just above average forecast inflation of 2.5 percent.

5.4 Affordability risk

The Council has a SEIFA score of 853 and rank of 4 out of 72 councils/communities in South Australia in 2021, which indicates that the Council area is relatively more disadvantaged than other council areas in terms of comparative income, education, employment, occupation, housing and family structure.

The median total income in Peterborough in 2022 (excluding Government pensions and allowances) was \$34,767 in 2022, lower than that for a neighbouring, comparable regional council such as Orroroo Carrieton at \$40,830,⁶⁴ and the average of \$55,062 for all of Australia.⁶⁵

Furthermore, the unemployment rate in 2021 was 11.3 percent for the Council area,⁶⁶ compared with 3.6 percent for the Council of Orroroo Carrieton,⁶⁷ with a labour force participation rate of 37.2 percent in Peterborough and 57.4 percent in Orroroo Carrieton.⁶⁸

Noting the relatively high affordability risk for this community and the Council's plan to continue to increase rates at levels slightly above forecast inflation to deliver an average operating surplus over the period, it will be important for the Council to continue to consult with the community regarding any proposed increases in rates.

⁶² See District Council of Peterborough, Annual Business Plan 2025-26 p 21.

⁶³ See District Council of Peterborough, Council, Annual Business Plan 2025-26.

⁶⁴ Available at [Orroroo Carrieton | Region summary | Data by region | Australian Bureau of Statistics](#) for data for Orroroo Carrieton.

⁶⁵ The SEIFA data does not provide a comparable median income for the State of South Australia.

⁶⁶ Available at [Peterborough | Region summary | Data by region | Australian Bureau of Statistics](#).

⁶⁷ Available at [Orroroo Carrieton | Region summary | Data by region | Australian Bureau of Statistics](#) for data for Orroroo Carrieton.

⁶⁸ Available at [Data by region | Australian Bureau of Statistics](#) for a comparison of labour force and other statistics for Peterborough and Orroroo Carrieton.

6 The Commission's next advice and focus areas

In the next cycle of the scheme, the Commission will review and report upon the Council's:

- ▶ implementation of an improved governance framework and accountability at the strategic and operational levels
- ▶ ability to achieve an operating surplus and manage its cash flow
- ▶ preparation of a comprehensive set of strategic planning documents, including a new AMP and LTFP, as required by the LG Act
- ▶ maturity of the Council's asset management planning
- ▶ delivery of asset renewal specified in the AMP over the Forecast Period
- ▶ resolution of the CWMS HRAP failure, and
- ▶ ability to recruit and retain qualified management staff.

7 Appendix: Glossary of terms

Term	Explanation
ABS	Australian Bureau of Statistics
AMP	Asset management plan (also called an IAMP)
ARFR	Asset Renewal Funding Ratio: renewal expenditure based (gross): $\text{Asset Renewal Expenditure} / \text{IAMP Renewal Expenditure}$ (where IAMP expenditure includes sale of replaced assets) Asset Renewal Funding Ratio - renewal expenditure based (net) - if IAMP excludes sale of replaced assets: $\text{Asset Renewal Expenditure} / \text{IAMP Renewal Expenditure}$ (where IAMP expenditure excludes sale of replaced assets) Asset Renewal Funding Ratio (depreciation based): $\text{Asset Renewal Expenditure} / \text{Depreciation}$ (IAMP Renewal Expenditure is that required according to the IAMP.)
CAGR	Compound Annual Growth Rate: $\text{CAGR} = (\text{V}_{\text{final}} / \text{V}_{\text{begin}})^{1/t} - 1$ CAGR represents the mean annualized growth rate for compounding values over a given time period. CAGR smooths the effect of volatility of periodic values that can render arithmetic means less meaningful. (Source: Wikipedia)
Commission	Essential Services Commission, established under the <i>Essential Services Commission Act 2002</i>
CPI	Consumer Price Index (Adelaide, All Groups)
Council	District Council of Peterborough
CWMS	Community Wastewater Management System
ESC Act	<i>Essential Services Commission Act 2002</i>
F&A	<u>Local Government Advice: Framework and Approach – Final Report</u>
FA Grants	Financial Assistance Grants (Commonwealth Government)
Forecast Period	The Commission's usual practice is to review 10 years of historical data, being the years 2014-15 to 2023-24 (Historical Period) the "current year" 2024-25 and 10 forecast years, being 2025-26 to 2034-35 (Forecast Period). However, for this Council, only nine years' forecast data were available: 2025-26 to 2033-34, so that period is defined as the Forecast Period.
FTE	Full Time Equivalent

Term	Explanation
HRAP	High-Rate Algal Pond
Historical Period	10 years 2014-15 to 2023-24
IAMP	Infrastructure and asset management plan (also called an AMP)
LG Act	<i>Local Government Act 1999</i>
LGA	Local Government Association
LGA SA Financial Indicators Paper	Local Government Association of South Australia, Financial Sustainability Information Paper 9 - Financial Indicators Revised May 2019
LTFP	Long-term financial plan
NFLR	Net Financial Liabilities Ratio Net Financial Liabilities are defined as: Total Liabilities LESS Current Assets (Cash and Cash Equivalents) LESS Current Assets (Trade and Other Receivables) LESS Current Assets (Other Financial Assets) LESS Non-Current Assets (Financial Assets - excluding equity accounted investments in council businesses) The net financial liabilities ratio is: Net financial liabilities ÷ Total Operating Income
OLG	Office for Local Government
OSR	Operating Surplus Ratio The Operating Surplus (Deficit) is defined as: Total Operating Income LESS Total Operating Expenses The Operating Surplus Ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income
Regulations	<i>Local Government (Financial Management) Regulations 2011</i>
RBA	Reserve Bank of Australia
SEIFA	Socio-Economic Indexes for Areas
SMP	Strategic management plan
The scheme or advice	Local Government Advice Scheme



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