



2026 - 2027

ANNUAL BUSINESS PLAN

DISTRICT
COUNCIL OF
PETERBOROUGH

Adopted 29th July 2026

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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 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

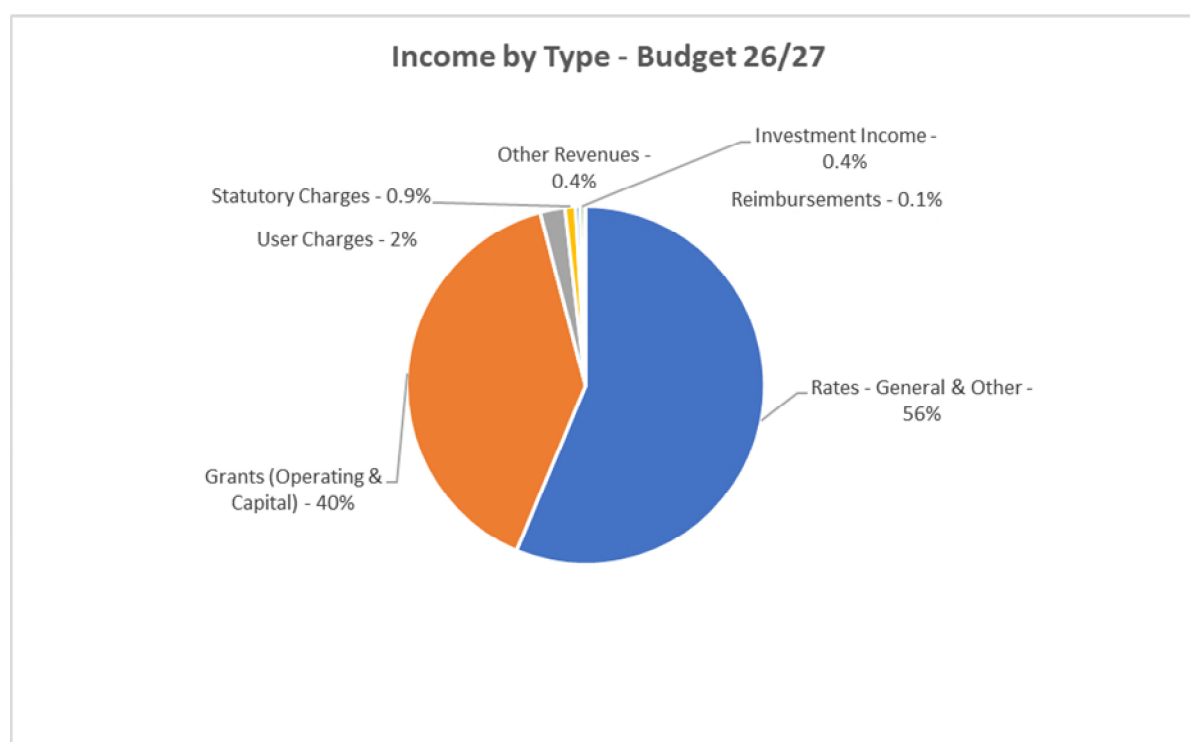
Operational Income and Expenditure Summary

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.

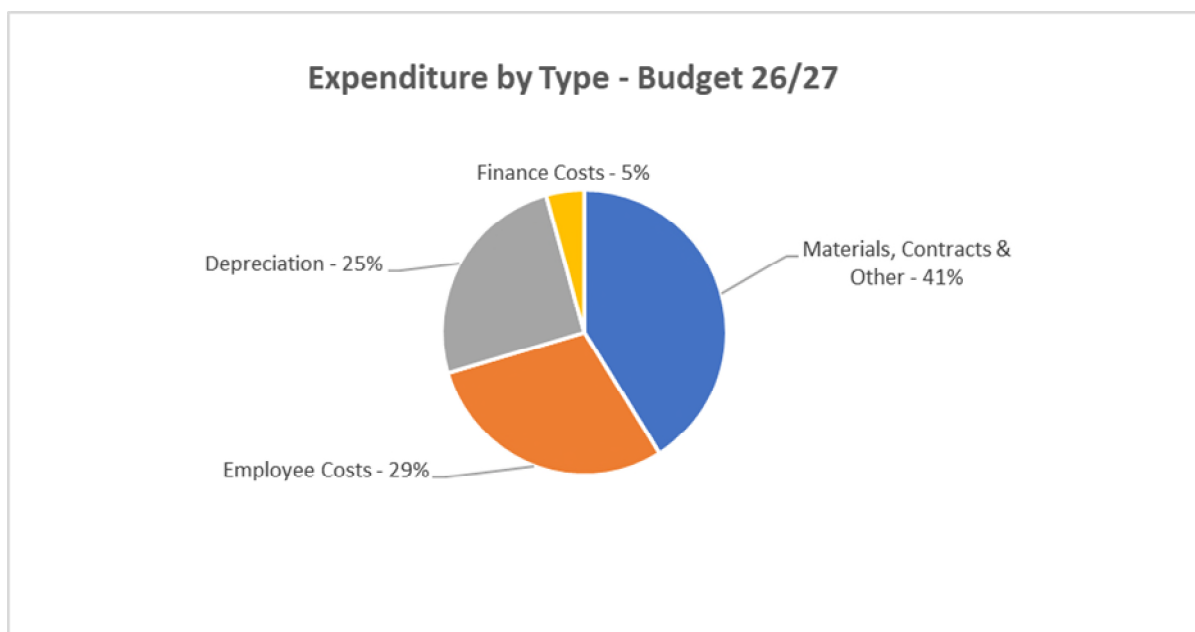
Income Type	Budget 2026-27 \$'000	% of Income
Rates – General & Other (less rebates)	3,428	56%
Statutory Charges	58	1%
User Charges	137	2%
Grants, Subsidies & Contributions	2,409	40%
Investment Income	24	0.4%
Reimbursements	6	0.1%
Other Revenues	25	0.4%
Total Operating Income	6,087	



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	



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 adopting this Annual Business Plan, the Long Term Financial Plan review was being finalised and will be updated following completion of the budget process and adoption 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 considered 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 received on the 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	Actual 2025-26	Adopted 2026-27	Change	Change %
Peterborough Township	\$1,469,484	\$1,675,661	\$206,177	14%
Oodla Wirra Township	\$5,476	\$6,086	\$610	11%
Yongala Township	\$48,680	\$52,956	\$4,276	9%
Rural Properties	\$489,985	\$518,041	\$28,056	6%
Total Gross Rates (before rebates)	\$2,013,625	\$2,252,743	\$239,118	12%

Differential Rating Area	Actual 2025-26	Adopted 2026-27	Change	Change %
Peterborough Township	\$1,423,009	\$1,625,434	\$202,425	14%
Oodla Wirra Township	\$5,476	\$6,086	\$609	11%
Yongala Township	\$48,681	\$52,956	\$4,275	9%
Rural Properties	\$487,492	\$515,928	\$28,436	6%
Total Net Rates (after rebates applied)	\$1,964,658	\$2,200,404	\$235,745	12%

Fixed Charge

Council, under Section 152(1)(c) of the Local Government Act 1999, has adopted 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 will 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 rate in the dollar of \$0.000091387, 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	\$0.000091387

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%. 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	174,316,875	198,270,500	14%
Oodla Wirra Township	376,900	475,500	26%
Yongala Township	5,576,200	6,092,100	9%
Rural Properties	198,855,040	199,058,940	0%
Total Rateable Values	379,125,015	403,897,040	7%

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 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 undertook public consultation on its draft Annual Business Plan in accordance with the Act.

Public consultation on the Annual Business Plan and Budget 2026-27 commenced on 25th June 2026 and concluded on 16 July 2026 at 5 pm for the purposes of receiving written submissions.

Council held community consultation meetings 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 were made available at:

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

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

Submissions were 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.

Following public consultation, Council considered the feedback received and determined whether any amendments to the Annual Business Plan were required before adoption.

No significant amendments were made to the Annual Business Plan following public consultation.

11. Appendix A: Statutory Statements

STATEMENT OF COMPREHENSIVE INCOME	Estimated Result 2025-26	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	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	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

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	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 (Actual)	2026/27 (as adopted)	Change	Comments
General Rates Revenue				
General Rates (existing properties)	\$2,013,625	\$2,252,743 (a)		
General Rates (new properties)		\$0 (b)		
General Rates (GROSS)	\$2,013,625	\$2,252,743 (c)		
Less: Mandatory Rebates	(\$40,517)	(\$43,804) (d)		
General Rates (NET)	\$1,973,108	\$2,208,939 (e)	12%	
(e)=(c)+(d)				
Other Rates (inc. service charges)				
Regional Landscape Levy	\$35,095	\$36,189 (f)		The Regional Landscape Levy is a State tax, it is not retained by council.
Waste collection	\$306,816	\$360,960 (g)		
CWMS	\$734,274	\$770,253 (i)		
	\$3,049,293	\$3,376,341		
Less: Discretionary Rebates	\$8,054	(\$8,536) (l)		
Expected Total Rates Revenue	\$3,022,252	\$3,331,617 (m)	10%	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	1,683	1,680 (n)	-0.2%	
	Actual	Actual		
'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	2025/26	2026/27
Locality (General Rates - GROSS)										
Peterborough Township	\$1,469,484	\$1,675,661	14%	1101	1103	\$1,335	\$1,519	(p)	\$185	0.006017
Ooodla Wirra Township	\$5,476	\$6,086	11%	11	11	\$498	\$553	(p)	\$55	0.005042
Yongala Township	\$48,680	\$52,956	9%	59	59	\$825	\$898	(p)	\$72	0.005060
Rural Properties	\$489,985	\$518,041	6%	512	507	\$957	\$1,022	(p)	\$65	0.002206
Total Locality	\$2,013,625	\$2,252,743	12%	1,683	1,680	\$1,196	\$1,341	(p)	\$144	

Fixed Charge										
	Total expected revenue			Charge						
	2025/26	2026/27	Change	2025/26	2026/27	Change	2025/26	2026/27	Change	2025/26
Fixed Charge	\$574,752	\$587,314	2%				\$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.