

2025 - 2026

# ANNUAL BUSINESS PLAN

DISTRICT  
COUNCIL OF  
PETERBOROUGH

Adopted 11<sup>th</sup> August 2025

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## Introduction

The Draft Annual Business Plan sets out the Council's proposed services, programs and projects for 2025-2026. It aims to maintain efficient services for the community and continue progress towards the longer-term objectives for the District Council of Peterborough set out in the strategic management plan adopted by the Council on 16<sup>th</sup> November 2020. Specific objectives for the year are proposed, consistent with the Council's revised Long Term Financial Plan 2025-2034, to ensure the long-term sustainability of the Council's financial performance and position.

## From The Mayor:

On behalf of the Council Members, I am pleased to present the 2025-26 Annual Business Plan & Budget to the community.

This document is one of the Council's most vital in terms of detailing how we will fund and resource our service delivery and manage infrastructure in the current challenging environment as a rural council district in the state.

While inflation appears to be slowing, the cost of living continues to place pressure on households and businesses to make ends meet. The cost of delivering council services continues to rise in many areas, exceeding inflation.

Aligned to Council's Long Term Financial Plan, this document has been the collaborative effort of Council Members and Council staff to ensure we continue to provide the services you value and ensure community-owned assets are maintained and replaced as they reach the end of their useful life.

Over the next 12 months, the Council will concentrate on ensuring compliance with legislation and determining our longer-term asset replacement and maintenance needs. This work will assist in ensuring long-term financial sustainability.

The Council is setting a 10% increase in rate revenue to meet its costs. We understand that this is a considerable margin above CPI; however, with only a small rate base and limited other income sources, there is little option if Council is to continue to provide the core suite of services and asset renewal.

As we prepare to move forward, the Council continues to work hard to continually review our operations to ensure they meet our community's needs, while also improving financial efficiency and focusing on our core responsibilities.

Council has developed the 2025-26 Annual Business Plan and Budget with a continued focus on sustainability and efficiency.

It will build on work undertaken in 2024/25 to identify cost savings and changes to our organisation, services and facilities to ensure these continue to serve our community, while also considering the ongoing budgetary pressures and operating constraints, in line with expectations of ESCOSA's Local Government Advice expectations.

While there are challenges, Council believes there are also opportunities to create a brighter, more vibrant future for our region.

As we head into the new financial year, we hope Council and our community will build on our resilience and forge a stronger, brighter future for Peterborough together.



Mayor Ruth Whittle OAM  
District Council of Peterborough

## District Profile

The current Local Government area of the District Council of Peterborough was formed in 1997 as a result of the amalgamation of the Corporation of the Town of Peterborough and the surrounding District Council of Peterborough.

The Council area comprises an area of approximately 2995 sq kms and is bounded by the District Council of Orroroo Carrieton in the northwest, Northern Areas Council to the southwest, and the Regional Council of Goyder to the south, with unincorporated areas controlled by Outback Communities Authority 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.

The Council area is located approximately 250 km north of Adelaide, and close to the southern end of the Flinders Ranges. The town of Peterborough sits on the intersection of the east-west railway linking Port Pirie and Broken Hill, and the north-south railway linking Adelaide to Alice Springs via Quorn.

The town is strategically located to key tourism areas of regional SA, the District Council of Peterborough area provides major road access from the eastern states to the Flinders Ranges, the Spencer Gulf cities and to the southern areas of the Clare Valley, Barossa Valley and the historic town of Burra.



## Strategic Direction

### Our Vision

The District Council of Peterborough is a vibrant, attractive, growing community which values its heritage and environment and promotes a sustainable local economy.

### Our Mission

To deliver effective, efficient and sustainable services which instil pride and cooperation, whilst providing a vibrant lifestyle and preserving our heritage.

### Our Values

#### Leadership

To provide effective leadership for the community.

#### Services

To provide services which are responsive and meet the needs of the community.

#### Governance

Council will act in the best interest of the community whilst fulfilling its ethical and statutory obligations.

#### Fiscal Management

Council will apply sound financial management principles and prudential management practices to ensure efficient and effective use of its resources.



## Strategic Objectives

Council adopted the District Council of Peterborough Strategic Plan 2018 – 2022 on 17<sup>th</sup> September 2018 and conducted a review amending the Strategic Plan to 2020 – 2022 on 16<sup>th</sup> November 2020 (to be reviewed during the 2024/2025 year). A full and comprehensive review of the Council's Strategic Plan is being undertaken in 2025/26.

The Council has identified a range of strategic objectives and key activities to focus its energies and resources on, which will support business growth and enhance services to the community and its visitors. The goals reflect current and future issues and pressures facing the district. The principal activities are identified in the Council's strategic management plan and are listed on the Council's website or can be obtained from the Council office.

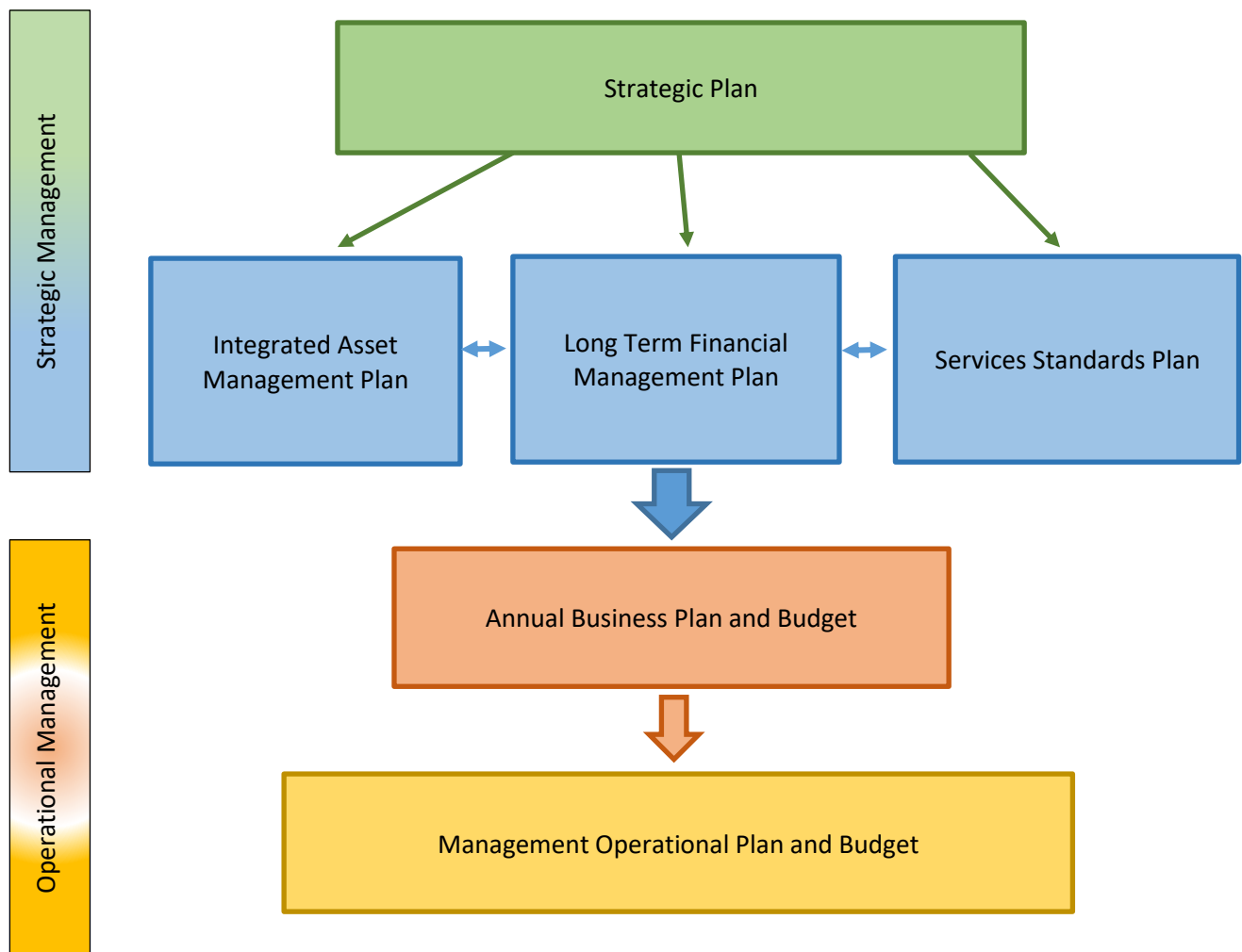


## Strategic Documents – Annual Business Plan

The Annual Business Plan forms a critical part of the Council's Strategic Documents, as it provides the link between the overall strategic directions of the Council and its annual operations.

In short, the Annual Business Plan informs the community about the Council's planned activities for the coming year, how these align with the overall strategic plans of the Council, details of the proposed rating structure and its impact, and, importantly, how the Council will measure its performance, both financially and non-financially.

The following diagram illustrates the integration of the Annual Business Plan with the Strategic suite of documents of Council:



In addition, the Annual Business Plan is accompanied by the Budgeted Statutory Financial Statements as set by Regulation that include Uniform Presentation of Finances, Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flow, and Statement of Changes in Equity.

# 1. Significant Influences and Priorities

A number of other significant factors have influenced the preparation of the Council's 2025-26 Annual Business Plan. These include:

- Continued implementation of Council's Strategic Plan
- Implementation of the new Local Government Act Reforms that require a review of Governance principles and practices via revised policies and procedures
- Current inflation factors that impact the cost-of-service delivery
- Continued promotion of Peterborough as a tourist destination
- Enhancement of community engagement and communication
- Update all Asset Management Plans and Revaluations

The Council's priorities for 2025-2026 and the integration with Council's Strategic Plan Key Result Areas is illustrated in the following table:

| PRIORITY                                                                                                                                                                    | KEY RESULT AREA                                  | OBJECTIVE                                                                         | STRATEGIES                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategic Plan – completion of comprehensive review of the Plan</b>                                                                                                      | 5. Representative & Accountable Local Government | 5.1 – Further improve Council's good governance practices                         | 5.1.1 – Ensure policies, procedures and practices are current and effective                                                                   |
| <b>Long Term Financial Management Plan – continual review and implementation of Council's Plan, to include Treasury Management Review</b>                                   | 5. Representative & Accountable Local Government | 5.1 – Further improve Council's good governance practices                         | 5.1.1 – Ensure policies, procedures and practices are current and effective<br>5.1.3 – Deliver on long term financial planning                |
|                                                                                                                                                                             |                                                  | 5.4 – Ensure Council is adequately resourced                                      | 5.4.3 – Continue to monitor and improve the Long-Term Financial Plan                                                                          |
| <b>Asset Management Plan - comprehensive review of Council's assets and service delivery standards</b>                                                                      | 2. Infrastructure                                | 2.2 – Further development of the Infrastructure and Asset Management Plans (IAMP) | 2.2.1 – Continue to develop and update the Infrastructure and Asset Management Plan<br>2.2.2 – Continue to improve asset management practices |
| <b>Asset Revaluation of infrastructure assets including CWMS, and condition assessment of township and rural road network, with the aim of developing a 10 year program</b> | 2. Infrastructure                                | 2.2 – Further development of the Infrastructure and Asset Management Plans (IAMP) | 2.2.1 – Continue to develop and update the Infrastructure and Asset Management Plan<br>2.2.2 – Continue to improve asset management practices |
| <b>CWMS Assets - establish and review future asset replacement and upgrade program</b>                                                                                      | 2. Infrastructure                                | 2.2 – Further development of the Infrastructure and Asset                         | 2.2.1 – Continue to develop and update the Infrastructure and Asset Management Plan<br>2.2.2 – Continue to improve asset management practices |

| PRIORITY                                                                                                                                              | KEY RESULT AREA                                  | OBJECTIVE                                                                         | STRATEGIES                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (Linked to AMP and Revaluation of Assets)                                                                                                             |                                                  | Management Plans (IAMP)                                                           |                                                                                                                                                                                                                                                  |
| Property and Facilities Assets - apply assessment criteria to review assets held, review service levels and develop maintenance program (Link to AMP) | 2. Infrastructure                                | 2.2 – Further development of the Infrastructure and Asset Management Plans (IAMP) | 2.2.2 – Continue to improve asset management practices                                                                                                                                                                                           |
| Community Engagement and Communication Strategy - develop and finalise strategy for implementation                                                    | 5. Representative & Accountable Local Government | 5.3 – Community Engagement                                                        | 5.3.2 – Update and Maintain a council Facebook page for Councillors to relate with community members<br>5.3.3 – Establish regular surveys with the community<br>5.3.4 – Create a list of works being carried out to be published in the Informer |
| Youth Engagement - continued engagement and explore opportunities with the youth in the community                                                     | 3. Community Wellbeing                           | 3.1 – Recreational Facilities                                                     | 3.1.1 – Build on current relationships with Youth Action Committee to enhance further opportunities for the youth                                                                                                                                |

## 2. Continuing Services

All Councils have basic responsibilities under the *Local Government Act 1999* and other relevant legislation. The services provided by the Council are categorised into three types: Mandatory, Traditional, and Elective, aligning with the functional areas of responsibility.

**Mandatory:-** Services that are either required by legislation or required for operations

**Traditional:-** Services that are traditionally provided by a Council to serve the community's needs

**Elective:-** Services that are provided based on previous community demands or requests over and above the traditional services provided by a Council

| FUNCTION                               | MANDATORY                                                                                                                                                                                                                    | TRADITIONAL                                                                                                                                                                                                                                                      | ELECTIVE                 |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Executive, Governance & Administration | Governance & Policies<br>Elected Member support<br>Strategic Planning<br>Records Management<br>Website & Social Media<br>Council & Committees Administration<br>Financial management<br>HR & Payroll<br>Rates administration | Communication & Media<br>State & Regional Local Government Associations<br>RDA liaison<br>Government Relations<br>Customer Service<br>IT & Communications Management<br>Insurance Administration / Management / Claims<br>Facilities Hire & Usage Administration | Rural Transaction Centre |

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

### 3. Focus for the Year

The focus for the year is provided for Capital and Operational Projects.

#### Capital / Assets New & Upgrade and/or Renewals & Replacement

In 2025/26 the Council will focus on updating the Asset Management Plans and undertake renewal accordingly.

There is no planned new and upgrade capital works.

#### Operational Projects

The Council will undertake current operational work with no new projects planned in 2025/26.

## Projects – Included in Operations

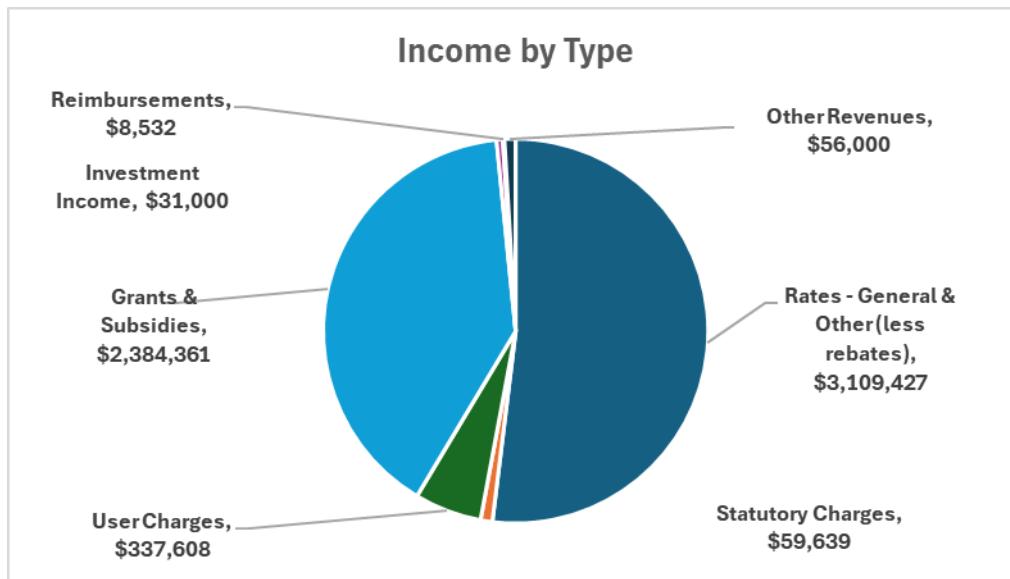
| Project Description                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategic Management Plan</b> - Update Council's Strategic Key Result Areas, priorities, and future projects. Process to include community workshops and forums, surveys and formal consultation as required by the Local Government Act. |
| <b>Asset Management Plan</b> – Extensive review of existing Plan and development of new Plan to integrate with the Long Term Financial Management Plan.                                                                                      |
| <b>Council Property and Facilities</b> – Continue Implementation of developed assessment criteria and review status of properties and service levels for the Asset Management Plan.                                                          |
| <b>Council Services and Standards</b> – Extensive review of all services and associated service standards incorporated with the Long-Term Financial Management Plan and Asset Management Plan.                                               |
| <b>IT and WHS Training for staff</b> – Provide staff with relevant training to ensure the organisation meets its WHS obligations and to ensure staff utilise our accounting software efficiently and effectively.                            |
| <b>Mid-Term Elected Member Training</b> – Elected Members must undertake mid-term elected member training to ensure they are meeting their obligations and responsibilities as representatives of our community.                             |

## Operational Income and Expenditure Summary

### 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, while the graph illustrates the proportional distribution

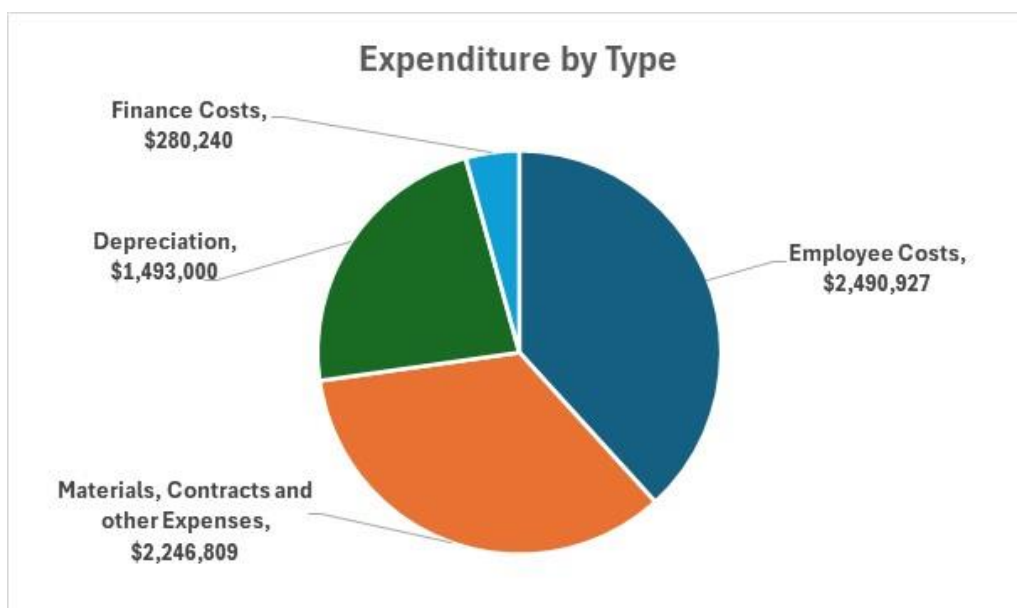
| Income Type                            | Budget<br>\$'000 | 2025-26      | % of Income |
|----------------------------------------|------------------|--------------|-------------|
| Rates – General & Other (less rebates) |                  | 3,109        | 51.9%       |
| Statutory Charges                      |                  | 60           | 1%          |
| User Charges                           |                  | 338          | 5%          |
| Grants & Subsidies                     |                  | 2,384        | 40%         |
| Investment Income                      |                  | 31           | 1%          |
| Reimbursements                         |                  | 9            | 0.1%        |
| Other Revenues                         |                  | 56           | 1%          |
| <b>Total Operating Revenue</b>         |                  | <b>5,987</b> |             |



### Operational Expenditure

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

| Expenditure Type                   | Budget 2024-25<br>\$'000 | % of Expenditure |
|------------------------------------|--------------------------|------------------|
| Employee Costs                     | 2,491                    | 38%              |
| Materials, Contractors & Other     | 2,247                    | 35%              |
| Depreciation                       | 1,493                    | 23%              |
| Finance Charges                    | 280                      | 4%               |
| <b>Total Operating Expenditure</b> | <b>6,511</b>             |                  |



## 4. Financial Sustainability/Financial Performance Measures

The Council has reviewed the Long-Term Financial Plan 2024-2033 (LTFP), which includes revised targets for the required ratios and financial strategy, to ensure that the Council operates in a financially sustainable manner and provides a basis for measuring ongoing financial performance.

All Councils pursuant to the Local Government Act 1999 are required to develop and maintain Long Term Financial Management Plans and Asset Management Plans to ensure sound strategic planning principles and to assist with decision making.

Council is committed to ensuring its long-term financial sustainability. The Council's financial sustainability depends on ensuring that, over time, its expenses are at least matched by its revenue. In addition, capital expenditure on existing infrastructure and other assets should be optimised in accordance with the Infrastructure and Asset Management Plan to minimise whole-of-life-cycle costs of assets.

Detailed below is an extract from the 2025-34 Long Term Financial Plan.

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 Local Government Act 1999.

### LTFP – Financial Strategy

The strategy incorporates the following:

- General rate revenue increases by over CPI in the early years of the plan.
- Other rate revenue (service and other charges) increases by 3% plus CPI for each year to 2027-28, which will ensure that:
- Community Wastewater Management Scheme (CWMS) service charges are set at an appropriate level to ensure whole-of-life costs are recovered.
- Waste management user charges are set at an appropriate level to ensure the full cost of providing these services is recovered from those who benefit from the service.
- User charges to increase by 1% above CPI pa (except where a review has indicated that we need to increase on a cost recovery basis).
- Continued review, promotion and enhancement of the Council's commercial activities, including the Steamtown Heritage Rail Centre and VIC.
- Council will continue to review service delivery to the community to identify any further opportunities to reduce operating costs due to increased operating efficiencies.
- Grant revenue will be targeted in a strategic manner. Meaning that grant revenue to build new assets would only be pursued and accepted if the new

assets were deemed to have strategic significance, particularly if additional funding was to be contributed by the Council. Where a grant is sought and additional Council funds are required to be contributed, careful consideration will be given to the long-term benefits and costs. This will ensure that activities, which may better align with the Council's strategic objectives, are not delayed in lieu of the activity being funded by the grant.

- The LTFP will be revised annually.
- Council will continue to utilise Government funding programs, ie Roads to Recovery and Local Roads and Community Infrastructure, for key asset renewal works linked to the Asset Management Plan.
- Prudent monitoring and management of employee leave liabilities.
- Active and prudent ongoing recovery of outstanding debtors, in particular rate arrears, in accordance with the Council's Debtor Management Policy
- Asset Management Plans (AMPs) to be comprehensively reviewed in conjunction with asset revaluations and linked condition assessments, service level reviews, Strategic Management Plan (SMP), LTFP, and corporate financial risks policy and framework.

## **LTFP – Financial Sustainability – Key Indicators**

The financial sustainability evaluation of a Council is undertaken with reference to a properly developed and complete LTFP. The financial plan includes the forecast achievement of projected performance against agreed financial sustainability targets. By achieving these targets Council can claim to be operating in a financially sustainable manner.

To demonstrate that the financial strategies above are being achieved, the Council must monitor the operating surplus ratio.

Furthermore, two additional ratios will be reported to demonstrate that assets are being replaced in line with the requirements of the Council's asset data systems, while maintaining prudent debt levels.

These ratios are:

- Net financial liabilities ratio
- Asset renewal funding ratio

## **Operating Surplus Ratio (OSR)**

"Is Council covering its operating expenditure and depreciation charge from its operating revenue?"

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 surplus ratio from the budgeted activity for the year is a deficit of -8.8%.**

**This result arises because the operating income is budgeted to be \$524,000 less than Council's operating expenses for the year.**

### **Asset Renewal Funding Ratio (ARFR)**

"Is Council replacing its assets at the same rate the assets are wearing out?"

The Asset Sustainability Ratio indicates whether the Council is renewing or replacing existing non-financial assets at the same rate as its overall stock of assets is wearing out.

The ratio is calculated by measuring capital expenditure on the renewal and replacement of assets 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 sustainability ratio for 2025-26 is 74.5% which indicates that insufficient funds have been allocated to replace assets in the 2025-26 financial year.**

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

### **Net Financial Liabilities Ratio (NFL)**

"Does Council have a manageable level of debt and other liabilities when considering its available revenue and other cash reserves?"

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, while also taking into account the level of the Council's available cash and investments.

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

The following table sets the budget estimates as at 30 June 2026:

| <b>Calculation of Net Financial Liabilities Ratio</b> | <b>\$,000</b> |
|-------------------------------------------------------|---------------|
| Trade & Other Payables                                | 492           |

|                                                                                   |              |
|-----------------------------------------------------------------------------------|--------------|
| Borrowings                                                                        | 5,340        |
| Provisions                                                                        | 450          |
| <b>Total Liabilities</b>                                                          | <b>6,283</b> |
| <b>Less Financial Assets:</b>                                                     |              |
| Cash & Cash Equivalents                                                           | 1,316        |
| Trade & Other Receivables                                                         | 471          |
| <b>Total Financial Assets</b>                                                     | <b>1,787</b> |
| <b>Equals: Net financial liabilities (Total liability minus financial assets)</b> | <b>4,494</b> |
| Operating Income (Opinc)                                                          | 5,987        |
| <b>Net Financial Liabilities Ratio (NFL divide Opinc) unadjusted</b>              | <b>75.1%</b> |

Financial assistance grants of \$909k were received by the Council in June 2025 relating to the 2025-26 year. This budget assumes that the same prepayment will occur in June 2026. Should this not occur, then the adjusted Net Financial Liabilities would be \$5.4M, producing a NFLR of 106%.

The target range for this ratio is between 0% and 100%, so the Council is satisfying this requirement, provided that the financial assistance grant receipts are consistent. Furthermore, there is an identified funding stream, namely the CWMS service charge, which will repay the borrowings component of the net financial liabilities over time.

Prior to 2023, insufficient CWMS charges were being levied on ratepayers. During 2022-23, the service charges were increased to the level necessary to cover the whole of life costs of the CWMS, including debt commitments.

It is a requirement of the *Local Government Act 1999* that rates do not subsidise CWMS and that the CWMS is a self-funding service to the community.

### **Overall Assessment of Council's Financial Sustainability (based on the above ratios) – Financial Sustainability – Performance and Position**

The analysis undertaken above clearly demonstrates the importance for the Council to implement a sound financial strategy to address the current position and the associated risks.

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.

Council's Net Financial Liabilities are within the target ranges set by Council in the LTFP, provided that the financial assistant grant receipts are consistent.

The Council will further review its Asset Management Plans and ongoing financial strategy to achieve an operating surplus on an ongoing basis.

The Council has committed to continually updating the Long-Term Financial Plan on an annual basis, or more frequently, if necessary, to ensure that it maintains appropriate strategies for operating in a financially sustainable manner.

To conclude, it is imperative that strong internal processes and controls are maintained over the long term, integrating with high-level reporting that continues to monitor and evaluate the Council's financial performance. This level of reporting will ensure that management and the elected body of the Council can quickly and strategically respond to any adverse change in the financial indicators and, therefore, the Council's financial position.

## **5. 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:

1. Monthly Council meeting, financial and performance report
2. Quarterly budget review process and reporting
3. Internal management reporting and review on a weekly basis to include 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 2025-26**

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 of Council's Strategic Plan and adoption of the revised plan by Council by 30 June 2026.
- 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 2024-2025 financial year, and this Plan is to be updated by 30 June 2026.

- Completion of operation and capital projects and key services delivered to the community by 30 June 2026 (subject to the timing of grant funds being received).
- Legislation compliance associated with key measures, including adoption of Annual Business Plan and Budget, review of budgets, preparation and adoption of Annual Financial Statements, adoption of Annual Report, and preparation of Council meeting agendas and minutes.

## Measuring, Monitoring and Reporting Performance

Council will monitor and report on its performance, both financial and non-financial, in accordance with a developed Annual Business Plan and Budget Implementation Plan. This Plan will incorporate key projects with defined timeframes and outcome objectives to form part of the continued performance monitoring.

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

1. A Monthly progress/activities report, which provides a summary of continued progress.
2. A comprehensive Quarterly report which includes a comparison report on the implementation of the Annual Business Plan aligned to the Implementation Plan, accompanied by a budget review. The Quarterly Report will include a revision of the Financial Performance Indicators and Project Performance Measures, as well as a forecast of the Council's financial position as of 30 June.
3. 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.

## Uniform Presentation of Council Finances

The Uniform Presentation of Finances, together with the results of the Key Financial Indicators, provides a summarised report that focuses on the Council's finances at a strategic level.

The Uniform Presentation of Finances report highlights the operating surplus/ (deficit) measure, which is considered the most critical indicator of a Council's financial performance.

The last line, or rather the result of this report, is the impact of the Council's operating and capital budget on financing activities. Achieving a zero result on the net lending/(borrowing) measure in any one year essentially means that the Council has met all of its expenditure (both operating and capital) from the current year's income (with income including amounts received specifically for new/upgraded assets).

The 2025-26 result of \$0 indicates that the Council will be spending the same amount as it receives in revenue. This means there is no change in cash reserves and ensures

that no further debt will be drawn down other than the existing debt incurred to fund the CWMS back in 2017.

Renewal or replacement of an asset occurs when a previously existing asset is replaced without an enhancement of its service capability. A new asset is in addition to the Council's previous asset complement. An upgraded asset replaces a previously existing asset with enhanced capability or functionality.

It is important to understand that if the Council is not able to replace its existing assets in a timely manner, then new and upgraded assets should not be built unless essential. Building new assets effectively increases future expenditure as the assets don't usually generate revenue, cannot be sold and will need to be maintained and eventually replaced.

Note that the expenditure on Renewal of Assets for 2025/26 is less than required in the current Asset Management Plans. These plans will be reviewed in 2025/26.

| UNIFORM PRESENTATION OF FINANCES                   | Budget<br>24/25<br>\$000 | Budget<br>25/26<br>\$000 |
|----------------------------------------------------|--------------------------|--------------------------|
| <b>Operating Revenue</b>                           |                          |                          |
| Rates Revenue                                      | 2,816                    | 3,109                    |
| Statutory Charges                                  | 45                       | 60                       |
| User Charges                                       | 438                      | 338                      |
| Grants, subsidies and contributions – Capital      |                          | 550                      |
| Grants, subsidies and contributions – Operating    | 3,249                    | 1,834                    |
| Investment Income                                  | 31                       | 31                       |
| Reimbursements                                     | 85                       | 9                        |
| Other Income                                       | 56                       | 56                       |
| <b>Operating Revenue Total</b>                     | <b>6,720</b>             | <b>5,987</b>             |
| <b>Operating Expenditure</b>                       |                          |                          |
| Employee Costs                                     | -2,289                   | -2,491                   |
| Materials, Contracts and other Expenses            | -2,404                   | -2,247                   |
| Depreciation, Amortisation and Impairment          | -1,493                   | -1,493                   |
| Finance Costs                                      | -286                     | -280                     |
| <b>Operating Expenditure Total</b>                 | <b>-6,472</b>            | <b>-6,511</b>            |
| <b>Operating Surplus / (Deficit)</b>               | <b>248</b>               | <b>-524</b>              |
| Less Grants, subsidies and contributions – Capital |                          | -550                     |
| <b>Adjusted Operating Surplus / (Deficit)</b>      | <b>248</b>               | <b>-1,074</b>            |

|                                                                 |            |              |
|-----------------------------------------------------------------|------------|--------------|
| <b>Net Outlays on Existing Assets</b>                           |            |              |
| Capital Expenditure on Renewal & Replacement of Existing Assets | -1,234     | -969         |
| Add back Depreciation                                           | 1,493      | 1,493        |
| Add Grants, subsidies and contributions – Capital Renewal       |            | 550          |
| Add Proceeds from Sale of Replaced Assets                       | 95         |              |
| <b>Total Net Outlays on Existing Assets</b>                     | <b>354</b> | <b>1,074</b> |
| <b>less Net Outlays on New &amp; Upgraded Assets</b>            |            |              |
| Capital Expenditure on New & Upgraded Assets                    | -36        |              |
| Amounts Specifically for New or Upgraded Assets                 |            |              |
| Proceeds from Sale of Surplus Assets                            |            |              |
| <b>Total Net Outlays on New &amp; Upgraded Assets</b>           | <b>-36</b> | <b>0</b>     |
| <b>Net Impact to Financing Activities Surplus / (Deficit)</b>   | <b>566</b> | <b>0</b>     |

## 6. Funding the Business Plan

A deficit operating result of \$524,000 is forecast for the 2025-26 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, as outlined in the LTFP.

Council's revenue in 2025-26 includes \$3,124,000, to be raised from general and other rates, which is an increase of 10%.

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

Council will receive the following grant funding in 2025-26:

- Financial Assistance Grants, both General Purpose and Local Roads Grants (sourced from the Federal Government). Council has complete discretion as to the expenditure of funds received.
- Specific Purpose Grants (State and Federal Governments), which are to be spent on specific projects or programs.
- Local Roads and Community Infrastructure Program grants for works completed.

| <b>Operating</b>                                                      | <b>Amount<br/>\$,000</b> |
|-----------------------------------------------------------------------|--------------------------|
| Financial Assistance Grant – General Purpose & Local Identified Roads | 1,817                    |
| Immunisation Grant                                                    | 2                        |
| Library Grant                                                         | 15                       |
| Immunisation Grant                                                    | 1                        |
| <b>Total Operating Grant Funding</b>                                  | <b>1,834</b>             |
| <b>Capital Grants</b>                                                 |                          |
| Local Roads and Community Infrastructure Program                      | 550                      |
| <b>Total Capital Grant Funding</b>                                    | <b>550</b>               |

## 7. Rating Strategy 2025-26

### Council's ability to Generate Income

The 2025-26 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 2025-26 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 is budgeting to generate an additional 10.8% of general rate revenue, including growth, for the 2025-26 financial year. This will provide additional funds to help cover the increased costs reflected in the Council's capital and operating budgets, as well as address the impact of a reduction in grant income.

## 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 is using this approach to achieve an equitable distribution of the rate responsibility and to balance the community's capacity to pay.

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 table illustrates, for each of the Differential Rating Areas, the amount of rate revenue raised and the corresponding percentage change in rates compared to the 2024-25 Annual Business Plan.

| Differential Rating Area           | ABP<br>2024-2    | ABP<br>2025-26   | Change<br>\$   | Change<br>% |
|------------------------------------|------------------|------------------|----------------|-------------|
| Peterborough Township              | 1,244,781        | 1,430,589        | 185,808        | 15%         |
| Oodla Wirra Township               | 5,553            | 5,476            | -77            | -1%         |
| Yongala Township                   | 43,284           | 48,682           | 5,398          | 12%         |
| Rural Property                     | 500,112          | 488,479          | -11,633        | -2%         |
| <b>Rates after rebates applied</b> | <b>1,793,730</b> | <b>1,973,226</b> | <b>179,496</b> | <b>10%</b>  |

## 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 2024-25.

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 required on renewing or replacing assets employed in the provision of the service.

Council plans to impose the following service rates and/or charges for the 2025-26 financial year, which have been increased from the amount charged in 2024-25 by the Adelaide March 2024 CPI of 2.2% plus 3% as per Council's Financial Strategy.

## 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 \$136

| Total to be Raised from the Waste Service Charge |                  |          | Change in Charge |              |               |
|--------------------------------------------------|------------------|----------|------------------|--------------|---------------|
| 2024/2025                                        | 2025/2026        | Change % | 2024/2025        | 2025/2026    | Change \$     |
| \$291,798                                        | <b>\$306,971</b> | 5.2%     | \$129            | <b>\$136</b> | <b>\$7.00</b> |

## 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 (ie 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 \$678.

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 with how CWMS services are charged throughout the State and ensures equity between owners of different property types.

| Total to be Raised from the CWMS Service Charge |                  |          | Change in Charge |              |             |
|-------------------------------------------------|------------------|----------|------------------|--------------|-------------|
| 2024/2025                                       | 2025/2026        | Change % | 2024/2025        | 2025/2026    | Change \$   |
| \$698,740                                       | <b>\$735,074</b> | 5.20%    | \$644.00         | <b>\$678</b> | <b>\$34</b> |

### 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 used to pay to the NRM. This levy is shown separately on the Council's Rates Notice. The 2025-2026 financial year levy is \$35,092 with a proposed rate in the dollar of \$0.00010356 being adopted for the collection of the Levy applied to the property capital value.

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

| Total to be Raised from the Landscape Levy |                 |             | Change in Rate in \$ |                    |
|--------------------------------------------|-----------------|-------------|----------------------|--------------------|
| 2024/2025                                  | 2025/2026       | Change %    | 2024/2025            | 2025/2026          |
| \$32,340                                   | <b>\$35,144</b> | <b>8.6%</b> | \$0.009667           | <b>\$0.0000938</b> |

### 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 Detail is found in the Statement on Expected Rate Revenue in Appendix B.

### Rating Policy Information for 2025-2026

In setting its rates for the 2025-2026 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 2025-2026 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 of the improvements on the land. While no valuation method is considered perfect for rating purposes, the capital value method is considered the most equitable, as it measures relative wealth within the community. As a measure of wealth, it most closely reflects the capacity to pay by property owners.

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 either by writing to the **State Valuation Office, GPO Box 1354, Adelaide SA 5001**, or emailing [OVGobjections@sa.gov.au](mailto:OVGobjections@sa.gov.au) or calling 1300 653 346.

Website: [www.valuergeneral.sa.gov.au](http://www.valuergeneral.sa.gov.au)

### Valuations for 2025-26 Year

Property valuations have increased across the Council area by an average of 13% (subject to any further variations prior to 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 the impact of property sales.

The following table provides a breakdown of the Rateable Valuations for each of the Differential Rating areas, comparing them from 2024/25 to 2025/26.

| Differential Rating Area     | 2024/2025<br>Adopted<br>Valuations -<br>Rateable | 2025/2026<br>Adopted<br>Valuations -<br>Rateable | % Change   |
|------------------------------|--------------------------------------------------|--------------------------------------------------|------------|
| Peterborough Township        | 150,480,000                                      | 174,490,875                                      | 16%        |
| Oodla Wirra Township         | 336,800                                          | 376,900                                          | 12%        |
| Yongala Township             | 4,809,600                                        | 5,576,200                                        | 16%        |
| Rural Property               | 183,694,820                                      | 199,832,040                                      | 9%         |
| <b>Total Rateable Values</b> | <b>339,321,220</b>                               | <b>380,276,015</b>                               | <b>12%</b> |

The increases and decreases in general rates will vary due to changes in an individual property's valuation.

There are some properties that 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 Local Government Act 1999 (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 Local Government 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 percent, the Council may, pursuant to Section 159 (4) of the Act, and at Council's absolute discretion, increase the rebate to greater than 75 percent. The Council may grant a higher rebate upon application, or on its own merit. In either case, the Council will take into account those matters set out in 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 a number of 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' area;
- the community need, if any, that is being met by activities carried out on the land;
- the extent to which activities at the land for 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 Local Government Act 1999, the Council is required to offer its Ratepayers the opportunity to pay rates in four equal instalments. The proposed instalment dates are **22nd September 2025, 19<sup>th</sup> December 2025, 20<sup>th</sup> March 2026, and 19<sup>th</sup> June 2026.**

Rates may be paid by any of the following means:-

- \* In person at 108 Main Street, Peterborough, 9:15 am to 4:30 pm, Monday to Friday
- \* By Bpay – details on your rates notice
- \* 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 *Local Government Act 1999* provides that 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 of the total in arrears and unpaid rates.

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 an adopted and documented policy and procedure for the recovery of outstanding rates.

The process is based on the forwarding of a reminder notice when a rate instalment is unpaid, and a further reminder notice after two rate instalments remain 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 *Local Government Act 1999* 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 aspects of Council's rating structure and the policy currently adopted is shown on Council's website or is available 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.

## **8. Consultation**

The Public Consultation on the Annual Business Plan and Budget 2025-2026 commenced on Monday 14th July 2025 and concluded on Tuesday 5<sup>th</sup> August 2025 at 5.00pm for the purposes of receiving written submissions.

Council set aside one hour at a Council meeting on Tuesday 5th August 2025 commencing at 6.30pm for the asking of questions and/or hearing of verbal submissions on the Draft Annual Business Plan and Budget 2025-2026.

The Draft Annual Business Plan and Budget 2025-2026 consultation and submission process was advertised in Council's Informer Newsletter, on the Council Facebook page and Council website.

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

- Council Office: 108 Main Street, Peterborough
- Council's website: [www.peterborough.sa.gov.au](http://www.peterborough.sa.gov.au)

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

Submissions were invited to be made in the following ways:

- Delivered to the Council Office: 108 Main Street Peterborough
- Posted to DC of Peterborough, PO Box 121, Peterborough, SA 5422
- Emailed to [council@peterborough.sa.gov.au](mailto: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](mailto:council@peterborough.sa.gov.au)

Phone: 08 8651 3566

Website: [www.peterborough.sa.gov.au](http://www.peterborough.sa.gov.au)

## **9. Significant Amendments**

Section 123(6a) of the *Local Government Act 1999* sets out a requirement for a Council to provide a statement outlining significant amendments to the Annual Business Plan after public consultation.

There was one significant change made to the 2025/26 Annual Business Plan from the conclusion of public consultation until adoption.

The Draft Annual Business Plan provided for consultation included a potential 1% rebate for ratepayers who paid their rates in full by the due date of the first instalment.

The Council received two items of correspondence after consultation had commenced, from the Minister for Local Government and from the Local Government Finance Authority. Both letters raised concerns about the financial position of the Council. A rebate of this nature would further erode the Council's ability to meet the requirements of achieving a balanced financial position.

Council administration also informed the Council that introducing the 1% rebate would need to be applied manually and a refund provided to ratepayers who qualified, as the

Council's software is unable to undertake this rebate automatically. This would potentially be an administrative burden difficult to undertake with the Council's small number of staff.

For these reasons, the Council adopted the Annual Business Plan 2025/26 with the removal of the proposed 1% rebate for early rate payment.

## Appendix A: Statutory Statements

| STATEMENT OF COMPREHENSIVE INCOME                                  | Budget<br>2024-25 | Budget<br>2025-26 |
|--------------------------------------------------------------------|-------------------|-------------------|
|                                                                    | \$,000            | \$,000            |
| <b>INCOME</b>                                                      |                   |                   |
| Rates                                                              | 2,816             | 3,109             |
| Statutory Charges                                                  | 45                | 60                |
| User Charges                                                       | 438               | 338               |
| Grants, Subsidies & Contributions - Capital                        |                   | 550               |
| Grants, Subsidies & Contributions - Operating                      | 3,249             | 1,834             |
| Investment Income                                                  | 31                | 31                |
| Reimbursements                                                     | 85                | 9                 |
| Other Revenues                                                     | 56                | 56                |
| <b>Total Operating Income</b>                                      | <b>6,720</b>      | <b>5,987</b>      |
|                                                                    |                   |                   |
| <b>EXPENDITURE</b>                                                 |                   |                   |
| Employee Costs                                                     | -2,289            | -2,491            |
| Materials, Contracts & Other Expenses                              | -2,404            | -2,247            |
| Depreciation, Amortisation and Impairment                          | -1,493            | -1,493            |
| Finance Costs                                                      | -286              | -280              |
| <b>Total Operating Expenditure</b>                                 | <b>-6,472</b>     | <b>-6,511</b>     |
| <b>OPERATING SURPLUS/(DEFICIT)</b>                                 | <b>248</b>        | <b>-524</b>       |
| Amounts Specifically for New or Upgraded Assets                    | 0                 | 0                 |
| <b>NET SURPLUS / (DEFICIT)<br/>transferred to Equity Statement</b> | <b>248</b>        | <b>-524</b>       |

| STATEMENT OF FINANCIAL POSITION             | Budget<br>2024-25 | Budget<br>2025-26 |
|---------------------------------------------|-------------------|-------------------|
|                                             | \$,000            | \$,000            |
| <b>ASSETS</b>                               |                   |                   |
| <b>CURRENT ASSETS</b>                       |                   |                   |
| Cash & Cash Equivalents                     | 2,565             | 1,316             |
| Trade & Other Receivables                   | 447               | 471               |
| Inventories                                 | 18                | 153               |
| <b>Total Current Assets</b>                 | <b>3,030</b>      | <b>1,940</b>      |
|                                             |                   |                   |
| <b>NON-CURRENT ASSETS</b>                   |                   |                   |
| Infrastructure, Property, Plant & Equipment | 42,022            | 53,827            |
| Other                                       | 7                 | 1,959             |
| <b>Total Non-Current Assets</b>             | <b>42,029</b>     | <b>55,786</b>     |
| <b>TOTAL ASSETS</b>                         | <b>45,059</b>     | <b>57,726</b>     |
|                                             |                   |                   |
| <b>LIABILITIES</b>                          |                   |                   |
| <b>CURRENT LIABILITIES</b>                  |                   |                   |
| Trade & Other Payables                      | -330              | -492              |
| Short Term Borrowings                       | -113              | -1                |
| Short Term Provisions                       | -286              | -450              |
| <b>Total Current Liabilities</b>            | <b>-729</b>       | <b>-943</b>       |
|                                             |                   |                   |
| <b>NON-CURRENT LIABILITIES</b>              |                   |                   |
| Long Term Borrowings                        | -5,225            | -5,340            |
| Long Term Provisions                        | -13               | 0                 |
| <b>Total Non-Current Liabilities</b>        | <b>-5,238</b>     | <b>-5,340</b>     |
| <b>TOTAL LIABILITIES</b>                    | <b>-5,967</b>     | <b>-6,283</b>     |
| <b>NET ASSETS</b>                           | <b>39,092</b>     | <b>51,443</b>     |
| <b>EQUITY</b>                               |                   |                   |
| Accumulated Surplus                         | 7,532             | 5,369             |
| Asset Revaluation Reserve                   | 31,561            | 46,074            |
| <b>TOTAL EQUITY</b>                         | <b>39,093</b>     | <b>51,443</b>     |

| <b>STATEMENT OF CASH FLOWS</b>                                        | <b>Budget<br/>2024-25</b> | <b>Budget<br/>2025-26</b> |
|-----------------------------------------------------------------------|---------------------------|---------------------------|
|                                                                       | <b>\$,000</b>             | <b>\$,000</b>             |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                           |                           |                           |
| <b>Receipts</b>                                                       |                           |                           |
| Operating Receipts                                                    | 6,688                     | 5,956                     |
| Investment Receipts                                                   | 31                        | 31                        |
| <b>Payments</b>                                                       |                           |                           |
| Operating Payments to Suppliers & Employees                           | -4,694                    | -4,619                    |
| Finance Payments                                                      | -286                      | -280                      |
| <b>Net Cash provided by (or used in) Operating Activities</b>         | <b>1,739</b>              | <b>1,088</b>              |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                           |                           |                           |
| <b>Receipts</b>                                                       |                           |                           |
| Amounts Specifically for New or Upgraded Assets                       |                           |                           |
| Sale of Replaced Assets                                               | 95                        |                           |
| Sale of Surplus Assets                                                |                           |                           |
| <b>Payments</b>                                                       |                           |                           |
| Expenditure on Renewal/Replaced Assets                                | -1,234                    | -969                      |
| Expenditure on New/Upgraded Assets                                    | -36                       | 0                         |
| <b>Net Cash provided by (or used in) Investing Activities</b>         | <b>-1,175</b>             | <b>-969</b>               |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                           |                           |                           |
| <b>Receipts</b>                                                       |                           |                           |
| Proceeds from Borrowings                                              |                           |                           |
| <b>Payments</b>                                                       |                           |                           |
| Repayment of Borrowings                                               | -113                      | -119                      |
| <b>Net Cash provided by (or used in) Financing Activities</b>         | <b>-113</b>               | <b>-119</b>               |
| <b>Net Increase / Decrease in Cash</b>                                | <b>-451</b>               | <b>0</b>                  |
| Cash & Cash Equivalents at start of reporting period                  | 2,113                     | 1,316                     |
| <b>Cash &amp; Cash Equivalents at the end of the reporting period</b> | <b>2,564</b>              | <b>1,316</b>              |

| <b>STATEMENT OF CHANGES IN EQUITY<br/>BUDGET 2025/26 \$'000</b>       | <b>Accumulated<br/>Surplus</b> | <b>Asset<br/>Revaluation<br/>Reserve</b> | <b>Total<br/>Equity</b> |
|-----------------------------------------------------------------------|--------------------------------|------------------------------------------|-------------------------|
|                                                                       |                                |                                          |                         |
| Balance at end of previous reporting period<br>(estimated)            | <b>5,893</b>                   | <b>46,074</b>                            | <b>51,967</b>           |
| Net Surplus/ (Deficit) for Year                                       | -524                           |                                          | -524                    |
|                                                                       |                                |                                          |                         |
| Other Comprehensive Income                                            |                                |                                          |                         |
| Gain on Revaluation of Infrastructure,<br>property, plant & Equipment |                                |                                          |                         |
| <b>Balance at end of period</b>                                       | <b>5,369</b>                   | <b>46,074</b>                            | <b>51,443</b>           |

| <b>UNIFORM PRESENTATION OF FINANCES</b>                         | <b>Budget<br/>2024-25<br/>\$,000</b> | <b>Budget<br/>2025-26<br/>\$,000</b> |
|-----------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>INCOME</b>                                                   |                                      |                                      |
| Rates                                                           | 2,816                                | 3,109                                |
| Statutory Charges                                               | 45                                   | 60                                   |
| User Charges                                                    | 438                                  | 338                                  |
| Grants, Subsidies & Contributions - Capital                     |                                      | 550                                  |
| Grants, Subsidies & Contributions - Operating                   | 3,249                                | 1,834                                |
| Investment Income                                               | 31                                   | 31                                   |
| Reimbursements                                                  | 85                                   | 9                                    |
| Other Revenues                                                  | 56                                   | 56                                   |
| <b>Total Operating Income</b>                                   | <b>6,720</b>                         | <b>5,987</b>                         |
| <b>EXPENDITURE</b>                                              |                                      |                                      |
| Employee Costs                                                  | -2,289                               | -2,491                               |
| Materials, Contracts & Other Expenses                           | -2,404                               | -2,247                               |
| Depreciation, Amortisation and Impairment                       | -1,493                               | -1,493                               |
| Finance Costs                                                   | -286                                 | -280                                 |
| <b>Total Operating Expenditure</b>                              | <b>-6,472</b>                        | <b>-6,511</b>                        |
| <b>Operating Surplus/(Deficit)</b>                              | <b>248</b>                           | <b>-524</b>                          |
| Less Grants, subsidies and contributions - Capital              |                                      | -550                                 |
| <b>Adjusted Operating Surplus / (Deficit)</b>                   | <b>248</b>                           | <b>-1,074</b>                        |
| <b>LESS NET OUTLAYS ON EXISTING ASSETS</b>                      |                                      |                                      |
| Capital Expenditure on Renewal & Replacement of Existing Assets | -1,234                               | -969                                 |
| Add back Depreciation                                           | 1,493                                | 1,493                                |
| Add Grants, subsidies and contributions – Capital Renewal       |                                      | 550                                  |
| Add Proceeds from Sale of Replaced Assets                       | 95                                   |                                      |
| <b>Total Net Outlays on Existing Assets</b>                     | <b>354</b>                           | <b>1,074</b>                         |
| <b>LESS NET OUTLAYS ON NEW &amp; UPGRADED ASSETS</b>            |                                      |                                      |
| Capital Expenditure on New & Upgraded Assets                    | -36                                  |                                      |
| Amounts Specifically for New or Upgraded Assets                 |                                      |                                      |
| Proceeds from Sale of Surplus Assets                            |                                      |                                      |
| <b>Total Net Outlays on New &amp; Upgraded Assets</b>           | <b>-36</b>                           | <b>0</b>                             |
| <b>NET IMPACT TO FINANCING ACTIVITY Surplus/ (Deficit)</b>      | <b>566</b>                           | <b>0</b>                             |

## Appendix B: Statement on Expected Rate Revenue

### Statement on Expected Rate Revenue

| Expected Rates Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                |                         |                                   |                |                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------|----------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2024/25<br>(as adopted) | 2025/26<br>Adopted                | Change         | Comments                                                                               |
| <b>General Rates Revenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                                   |                |                                                                                        |
| General Rates (existing properties)                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$1,832,074             | \$2,014,500 <sup>(a)</sup>        |                | Small allowance for potential valuation objections                                     |
| General Rates (new properties)                                                                                                                                                                                                                                                                                                                                                                                                                                        |                         | <sup>(b)</sup>                    |                |                                                                                        |
| <b>General Rates (GROSS)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>\$1,832,074</b>      | <b>\$2,014,500 <sup>(c)</sup></b> | <b>10.0%</b>   |                                                                                        |
| Less: Mandatory Rebates                                                                                                                                                                                                                                                                                                                                                                                                                                               | (\$33,359)              | (\$35,908) <sup>(d)</sup>         |                |                                                                                        |
| <b>General Rates (NET)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$1,798,715</b>      | <b>\$1,978,592 <sup>(e)</sup></b> | <b>10.0%</b>   |                                                                                        |
| $(e)=(c)+(d)$                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                   |                |                                                                                        |
| <b>Other Rates (inc. service charges)</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                                   |                |                                                                                        |
| Regional Landscape Levy                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$32,340                | \$35,144 <sup>(f)</sup>           |                | The Regional Landscape Levy is a State tax, it is <b>not retained</b> by council.      |
| Waste collection                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$291,798               | \$307,768 <sup>(g)</sup>          |                |                                                                                        |
| CWMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$698,740               | \$734,274 <sup>(i)</sup>          |                |                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$2,821,593             | \$3,055,778                       |                |                                                                                        |
| Less: Discretionary Rebates                                                                                                                                                                                                                                                                                                                                                                                                                                           | (\$4,985)               | (\$5,366) <sup>(l)</sup>          |                |                                                                                        |
| <b>Expected Total Rates Revenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>\$2,784,268</b>      | <b>\$3,015,268 <sup>(m)</sup></b> | <b>8.3%</b>    | Excluding the Regional Landscape Levy and Including Mandatory & Discretionary Rebates. |
| $(m)=(e)+(g)+(h)+(i)+(j)+(k)+(l)$                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |                                   |                |                                                                                        |
| <b>Estimated growth in number of rateable properties</b>                                                                                                                                                                                                                                                                                                                                                                                                              |                         |                                   |                |                                                                                        |
| <b>Number of rateable properties</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>1,684</b>            | <b>1,683</b>                      | <b>-0.1%</b>   |                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Actual                  | Estimate                          | <sup>(n)</sup> |                                                                                        |
| '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.                                                                                                                                                                    |                         |                                   |                |                                                                                        |
| <b>Estimated average General Rates per rateable property</b>                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                                   |                |                                                                                        |
| <b>Average per rateable property (Gross)</b>                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>\$1,088</b>          | <b>\$1,197</b>                    | <b>10.0%</b>   | Average before Rebate are applies                                                      |
| <b>Average per rateable property (Net of Rebates)</b>                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>\$1,065</b>          | <b>\$1,172</b>                    | <b>10.07%</b>  | Average after Rebates applied                                                          |
| $(o)=(c)/(n)$                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                                   |                |                                                                                        |
| 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                                                                                                                                                                                                                                                                                                                                                                   |                         |                                   |                |                                                                                        |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                                   |                |                                                                                        |
| <sup>(d)</sup> Councils are <b>required</b> 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).                                                                                                                                                                                                                                                         |                         |                                   |                |                                                                                        |
| <sup>(e)</sup> Presented as required by the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(1)(ea)                                                                                                                                                                                                                                                                                                                                              |                         |                                   |                |                                                                                        |
| <b>Please Note:</b> 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).                                                                                                                                                                            |                         |                                   |                |                                                                                        |
| <sup>(f)</sup> 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.                                                                                                                                            |                         |                                   |                |                                                                                        |
| <sup>(i)</sup> Community Wastewater Management Systems                                                                                                                                                                                                                                                                                                                                                                                                                |                         |                                   |                |                                                                                        |
| <sup>(l)</sup> A council <b>may</b> 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).                                                                                                                                        |                         |                                   |                |                                                                                        |
| <sup>(m)</sup> Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.                                                                                                                                                                                                                                                                                                                            |                         |                                   |                |                                                                                        |
| <sup>(n)</sup> 'Growth' as defined in the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(2)                                                                                                                                                                                                                                                                                                                                                    |                         |                                   |                |                                                                                        |

## Statement on Expected Rate Revenue

| Expected Rates Revenue                    |                        |             |        |                            |         |                               |         |        |         |                 |
|-------------------------------------------|------------------------|-------------|--------|----------------------------|---------|-------------------------------|---------|--------|---------|-----------------|
|                                           | Total expected revenue |             |        | No. of rateable properties |         | Average per rateable property |         |        |         | Cents in the \$ |
|                                           | 2024/25                | 2025/26     | Change | 2024/25                    | 2025/26 | 2024/25                       | 2025/26 | Change | 2025/26 |                 |
| Locality (General Rates - NET of Rebates) |                        |             |        |                            |         |                               |         |        |         |                 |
| Peterborough Township                     | \$1,244,781            | \$1,430,589 | 15%    | 1103                       | 1101    | \$1,129                       | \$1,299 | (p)    | \$171   | 0.5663          |
| Oodla Wirra Township                      | \$5,553                | \$5,476     | -1%    | 11                         | 11      | \$505                         | \$498   | (p)    | -\$7    | 0.4745          |
| Yongala Township                          | \$43,284               | \$48,682    | 12%    | 59                         | 59      | \$734                         | \$825   | (p)    | \$91    | 0.4762          |
| Rural Properties                          | \$500,112              | \$488,479   | -2%    | 511                        | 512     | \$979                         | \$954   | (p)    | -\$25   | 0.2076          |
| Total Locality                            | \$1,793,730            | \$1,973,226 | 10.0%  | 1,684                      | 1,683   | \$1,065                       | \$1,172 | (p)    | \$107   |                 |
| Fixed Charge                              |                        |             |        |                            |         |                               |         |        |         |                 |
|                                           | Total expected revenue |             |        |                            |         | Charge                        |         |        |         |                 |
|                                           | 2024/25                | 2025/26     | Change |                            |         | 2024/25                       | 2025/26 | Change |         |                 |
| Fixed Charge                              | \$581,321              | \$574,752   | -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.                                                                                                                                                                                                                                                                                                                                                     |