

DISTRICT COUNCIL OF KAROONDA EAST MURRAY
**ANNUAL BUSINESS PLAN
& BUDGET**
2023 - 2024



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District Council of Karoonda East Murray acknowledges the Ngarkat people as the traditional custodians of the land on which we meet and work. We respect their culture and we extend that respect to other Aboriginal and Torres Strait Islander people.

INTRODUCTION

This Annual Business Plan (the Plan) outlines the District Council of Karoonda East Murray's (Council) planned services, projects and major expenditures for the 2023-24 financial year.

The plan aims to maintain current service and facility levels for the community, without imposing an unrealistic rate burden

on ratepayers. The provision of services by Council is a reflection of both meeting Council's obligations under legislation and making policy choices on behalf of the community to achieve Council's longer-term goals. Council also has remained responsive and respectful of the current economic and seasonal conditions.

Our District



**DISTRICT
POPULATION**
1,028

**KM'S
UNSEALED ROAD**
1,598

**KM'S
SEALED ROAD**
118

**RATEABLE
ASSESSMENTS**
1,123

**TOTAL COUNCIL
AREA**
4,415KM²

STRATEGIC DIRECTION

By the year 2040, we will be a *thriving, prosperous, innovative* and *connected* community.

The Community Vision 2040 documents the community's long term aspirations and goals encapsulates and summarised in document form. Six key themes embody the values of our community and are used as the basis to shape our future.

In reviewing this plan, Council adopted the following vision statement and key themes, believing it reflects Council's aspirations for the community.

KEY THEMES

These six key themes embody the values of our community and will be used as the basis to shape our future.



The 2023-24 financial year will see Council enter a period of consolidation. Easing of restrictions presents opportunities for local businesses to rebound, including those in the tourism sector. General price increases that include climbing oil prices, suppliers with stock shortages, and skilled labour shortages are just a few key issues that have been felt by Council and our community.

The Community Vision 2040, Long-Term Financial Management Plan and the Economic Development and Tourism Strategy continue to underpin and provide direction for Council. The volatility of the current economic environment continues to test these strategies with operational practices evolving to suit.

Engaging with our community will continue to focus and inform council operations and the networking with neighbouring councils, peak associations and the LGA will ensure best practice and a unified sector. Cross council collaboration has delivered significant benefits and will continue to be a focus for administration.

Continual analysis and review of service levels,

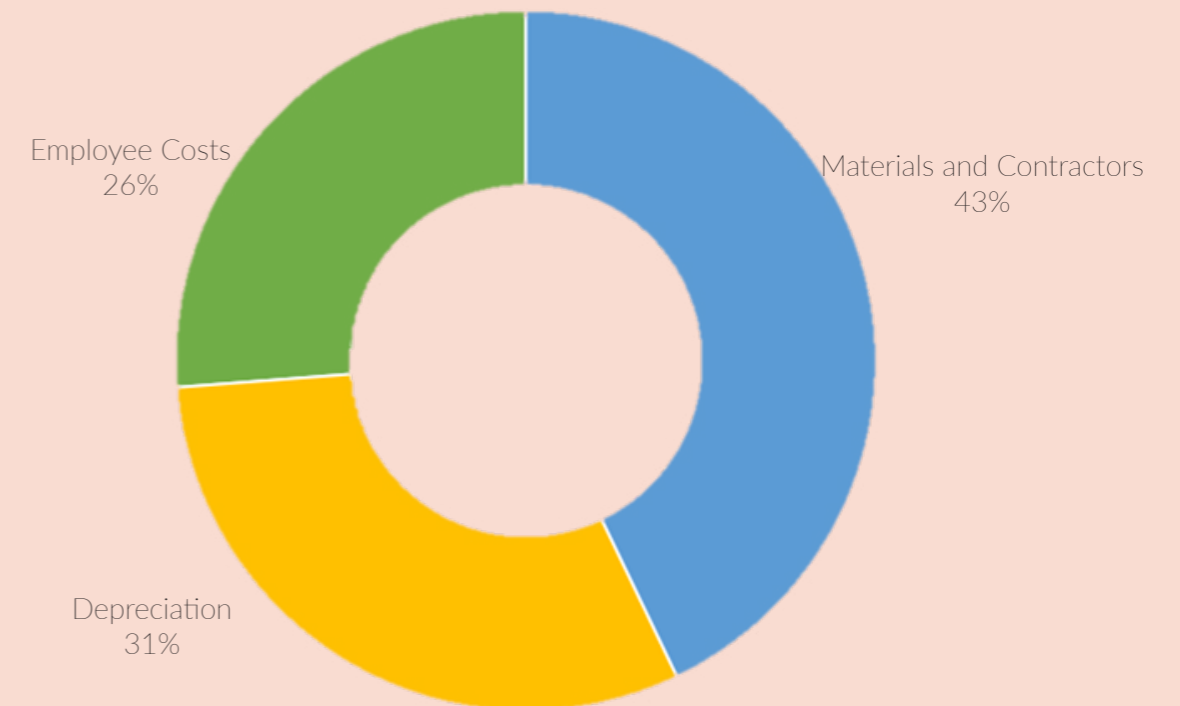
THE YEAR AHEAD

operations and functions has resulted in a conservative 2023-24 budget that will continue to support our community .

Capital expenditure for the 2023-24 financial year will total \$2.394M and consists of the following main projects:

- Unsealed Road Renewal \$980,000
- Plant and Equipment Replacement \$500,000
- Building and structure maintenance \$261,000
- Footpath upgrades \$150,000
- Solar systems \$50,000
- Sealed Road Renewal \$428,000
- Cemetery Columbarium Wall \$25,000

TOTAL EXPENDITURE



Achievements 2022-23

Council considers it important that this Annual Business Plan for 2023-24 takes the opportunity to provide an assessment of the extent to which Council's objectives for 2022-23 are being attained. The following provides a progress report on the more significant items identified in the 2022-23 Annual Business Plan and Budget.

LIVEABLE

Sustainably managing community infrastructure, advocating for continued and expanded services with both state and federal governments, developing a Transport Connections Plan and developing robust open space and reserve management plans. The following projects highlight how we are working towards and achieving this:

- Road Renewal works - Berger and Church Road
- Continue to support the management of Pioneer Park
- Karoonda Housing Initiative

CONNECTED

As a connected community we are striving to encourage and advocate for investment in technology infrastructure, develop a diverse calendar of community events including sport, art and cultural activities, support active community groups and advocate for expanded educational opportunities for the community. The following projects highlight how we are working towards and achieving this:

- Karoonda Farm Fair and Show sponsorship and in kind works
- Karoonda Youth Action Committee
- Mallee Business Association sponsorship and in kind support
- Karoonda SALA
- Karoonda art trail addition (sculpture)
- Council chamber AV upgrade

CONNECTED

By providing an environment and infrastructure that leads to high participation through a wide range of sports will help achieve and create an active community. With an inclusive nature, spaces will be provided for exhibitions, cultural and historical interpretation, dance, theatre and other performing arts. The following projects highlight how we are working towards and achieving this:

- Support Pioneer Park to sustainably manage collection
- Karoonda Swimming Pool operations
- In kind work with Karoonda Sporting groups with facility upgrades and maintenance
- Walk of Remembrance and footpath upgrades

OPPORTUNISTIC

An opportunistic community requires effective master planning processes for town, open spaces, reserves and facilities, as well as new and improved community facilities, combined with implementing community leadership and capacity building programs. The following projects highlight how we are working towards and achieving this:

- Continue to identify future shovel ready projects
- Industrial Services precinct development
- Karoonda Waste Station recycling shed

PROSPEROUS

To be a prosperous community we need to have a strong and capable economic outlook with local businesses supported by effective programs and networks. By developing an ambitious Economic Development Strategy, creating new and unique visitor experiences, supporting the local business associations, building and maintaining relationships with federal and state governments, enhancing linkages between schools, educational institutions and local industry. The following projects highlight how we are working towards and achieving this:

- Continual upgrade of Karoonda.com & booking system
- Karoonda Tourist Park Upgrades
- Karoonda Housing Initiative Round 1 and development of Round 2

ECO FRIENDLY

With the goal to sustainably manage our environment and minimise the impacts of a changing climate, council and community will reduce its carbon footprint. The following projects highlight how we are working towards and achieving this:

- Create a waste facility strategy for Karoonda landfill
- Activate CWMS accreditation and water reuse opportunities
- Review Council operations to identify efficiencies
- New waste cell at Karoonda Waste Depot
- Community recycling volunteers

ACHIEVEMENTS 2022-23

GOVERNANCE & ORGANISATIONAL

| Project Name | Comments |
|---------------------------------|----------|
| Council Meetings | Ongoing. |
| Audit Committee Meetings | Ongoing. |
| Youth Action Committee Meetings | Ongoing. |
| Community Group Meetings | Ongoing. |

PLANT REPLACEMENT

| Project Name | Comments |
|------------------------------------|---------------------------|
| 2 x Utility | 1 utility replaced. |
| 1 x Grader | Complete. |
| 1x Ride on Mower | Complete. |
| Minor Plant | Complete. |
| Building and Structure Maintenance | Complete. |
| CWMS | Complete. |
| Depot Toilet and Changeroom | Complete. |
| New Flag Poles - Main Street | On track to be completed. |



SIGNIFICANT INFLUENCES

Significant INFLUENCES & PRIORITIES

The 2023-24 financial year will be another busy period for Council on the back of a busy 12 months, during which a number of projects were delivered for the community.

With the successful completion of all capital works in the 2022-23 financial year, the focus for council has and will continue to be on achievable value for money activities that are sustainable and provide long term benefits for residents and visitors. Council values of being a thriving, prosperous, innovative and connected community will continue to drive our decision making process and underpin our activities.

A number of other significant factors have influenced the preparation of the Council's 2023-24 Annual Business Plan.

These include:

- Global supply chain issues.
- Significant increases in service input costs.
- The global Covid 19 pandemic.
- State/Commonwealth grant funding not keeping pace with the increase in associated service delivery costs.
- Council's current financial position and Long Term Financial Management Strategy.
- Consumer Price Index increases on existing goods and services of 7.9% for the year (March quarter 2023).

- Requirements to maintain and improve infrastructure assets to sustainable standards.
- Liaising with external agencies to ensure essential services are maintained such as Doctor and Hospital access.
- Facilitating the future financial sustainability of Council by ensuring the financial operations remain within policy targets adopted for such purpose.
- Provision and retention of sufficiently qualified experienced and trained staff.



CONTINUING SERVICES

Council SERVICES

All Councils have basic responsibilities under the Local Government Act and other relevant legislation. These include:

- Regulatory activities e.g. maintaining the voters roll and supporting the Elected Members;
- Setting rates, preparing an annual budget and determining longer-term strategic management plans for the area;
- Management of basic infrastructure including roads, footpaths, parks, public open space, street lighting and storm-water drainage;
- Street cleaning and rubbish collection;
- Fire prevention;
- Development planning and control, including building safety assessment;
- Various environmental health services.

In response to community needs the Council also provides further services and programs including:

- Youth Development
- Public Health and Safety
- Animal Management Services
- Community and Sporting Facilities
- Economic Development
- Environmental Plans and Projects
- Community and Cultural Development.

In all services the Council seeks to be responsive to changing needs. Regular community surveys are undertaken to check levels of satisfaction and areas for improvement. The Council also operates a number of facilities on a fee for service basis.

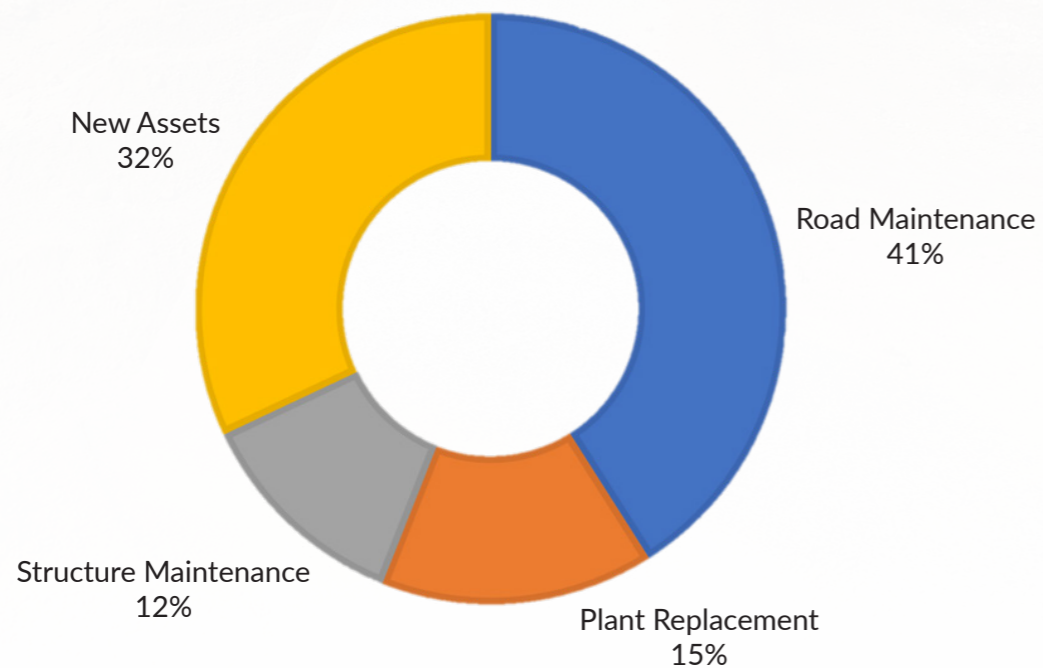
These provide important community benefits while also generating revenue for services and projects:

- Animal management fees;
- Property Information Searches;
- Development Application fees;
- Leases and licences associated with use of council buildings and property;
- Cemetery charges;
- Rubbish Dump/Waste Transfer Station fees;
- Mobile Food Vending Licence fees;
- Private works carried out for ratepayers and other government departments.





EXPENSE BREAKDOWN



CAPITAL EXPENDITURE

Work Program

| Statement of Capital Expenditure | Budget 2023-24 \$,000 | Comments |
|--------------------------------------|-----------------------------|---|
| Renewal: | | |
| Unsealed: | | |
| Parrakie North and Jabuk North Road | 780 | 14km total |
| Patrol Reel | 200 | 60kms of maintenance reel |
| Plant & Equipment: | | |
| Ute | 45 | Trade in: Plant 66 Isuzu dual cab |
| Exec Vehicle | 65 | Trade in: Plant 65 Ford Everest |
| Prime Mover | 230 | Trade in: Existing Truck - Plant 47 |
| Minor Plant | 20 | Allocation based on asset data renewal spends identified in LTFP. |
| Buildings | 40 | Allocation based on asset data renewal spends identified in LTFP. |
| Structures | 140 | Allocation based on asset data renewal spends identified in LTFP. |
| Stormwater | 16 | Allocation based on asset data renewal spends identified in LTFP. |
| CWMS | 30 | Allocation based on asset data renewal spends identified in LTFP. |
| Solar System (Office) | 15 | |
| Other | 35 | Allocation based on asset data renewal spends identified in LTFP. |
| Total Renewal | 1,616 | |
| New | | |
| LRCI Phase 4 Project | 428 | Bitumen repair and edge treatment - Kulkawarra, Kulkami, Perponda |
| Side Tipper Trailer | 140 | New Asset |
| Solar System (Mallee Kids/Institute) | 35 | |
| Footpaths | 150 | |
| Cemetery Wall | 25 | |
| Total New | 778 | |
| TOTAL CAPITAL EXPENDITURE | 2,394 | |

Financial SUSTAINABILITY

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 to assist with decision making are in place.

Council is committed to ensuring its long term financial sustainability. Council's financial sustainability is dependent on ensuring that, on average 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 Asset and Infrastructure Management Plan so as to minimise whole-of-life-cycle costs of assets.

OPERATING SURPLUS RATIO

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 Council is covering its operating expenditure and depreciation charge from its operating revenue.

The operating surplus ratio from the proposed budgeted activity for the year is 0%. This result arises because operating expenses is budgeted to be \$9k more than Council's operating income for the year.

ASSET SUSTAINABILITY RATIO (ASR)

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 renewal and replacement of assets relative to Council's Asset Management Plan.

A result in the range of 90% to 110% would indicate that Council is replacing its assets in a timely manner. The forecast asset sustainability ratio for the 2023-24 is 100% which indicates that sufficient funds have been allocated to replace assets in the 2023-24 financial year.

NET FINANCIAL LIABILITIES (NFL) AND NET FINANCIAL LIABILITIES RATIO

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

Net financial liabilities is a comprehensive measure of the indebtedness of the Council as it includes items such as employee long-service leave entitlements and other amounts payable as well as taking account of the level of Council's available cash and investments. Specifically, net financial liabilities equal total liabilities less 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 net financial liabilities ratio of (23%) for 2023-24, which is well within the target range established in Councils long term financial plan.

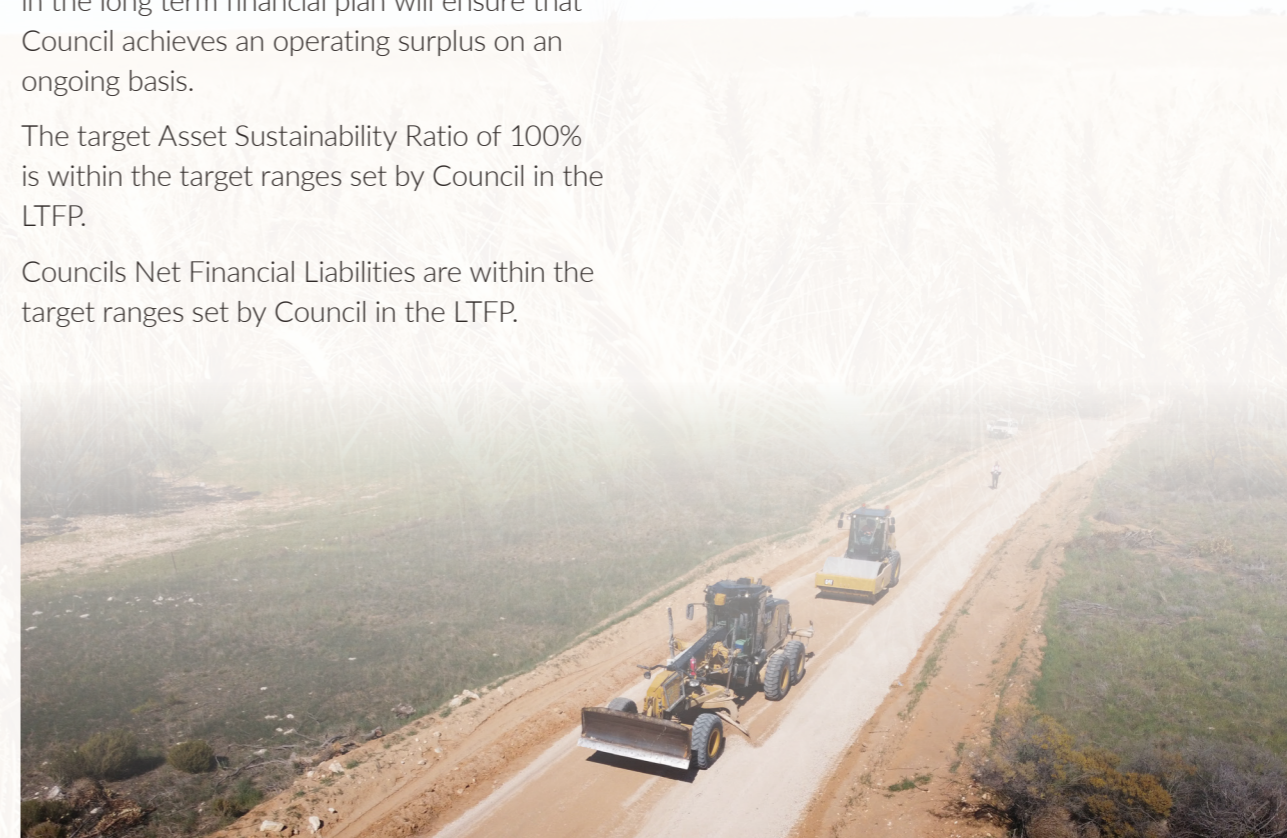
OVERALL ASSESSMENT OF COUNCIL'S FINANCIAL SUSTAINABILITY (based on the above ratios)

The above ratios indicate that the proposed Annual Business Plan and the associated Budget that underpins it, is financially sustainable over the following 12 months is in accordance with the Long Term Financial Plan (LTFP) and Strategy.

Councils ongoing financial strategy as identified in the long term financial plan will ensure that Council achieves an operating surplus on an ongoing basis.

The target Asset Sustainability Ratio of 100% is within the target ranges set by Council in the LTFP.

Councils Net Financial Liabilities are within the target ranges set by Council in the LTFP.



OUR FUNDING

The following proposed non-financial performance measures for the financial year are linked to the Community Vision 2040 strategy;

Prosperous

- Strengthen ties between peak industry associations such as the MRLGA and LGASA.
- Cross Council collaboration.
- Provide support to community and industry groups to attract greater investment.
- Continue to promote Karoonda as a great new place to work, live or visit.
- Identify funding opportunities for new and current businesses.

Liveable

- Implement community access for the memorabilia building.
- Deliver a balanced capital works program.
- Advocate for the continued activation of the Kadistra site at the Karoonda Hospital.
- Seek opportunities to increase the accommodation for the elderly.
- Review Council's animal management plan.
- Create opportunities for the community to participate in local and national events.

Connected

- Continue to advocate for improved telecommunications.
- Support communities with local projects.
- Continue to actively participate in local and national forums to raise the profile of the district.
- Develop achievable activities for the Youth Action Committee to lead.
- Strengthen ties with the Karoonda Area School.

Opportunistic

- Target grant funding opportunities to support shovel ready projects.
- Continue to provide grant writing support for community groups.
- Facilitate investment through red tape reduction and customer support.
- Seek opportunities to activate council owned residential and industrial land
- Maintain agility in Council operations to increase value and service in each activity.

Active

- Continue to strengthen ties between the sporting precinct, Tourist Park and community.
- Consult the community on the future needs of open space and recreation.
- Increase community access to the Karoonda Area School Pool.
- Support the Karoonda Historical Society in the next stage of park management.
- Recruit volunteers to support community outcomes.

Eco Friendly

- Implement community can and bottle recycling at the Karoonda Waste Station.
- Reduce Council's carbon footprint.
- Implement the use of reused water on parks and gardens.
- Seek funding to refit older cabins with solar and battery storage.
- Continue to work with external agencies on pest and weed control, fire prevention.

FUNDING THE BUSINESS PLAN

Council intends to fund the 2023-24 Annual Business Plan with a revenue mix consisting of grant funding, statutory charges, user fees and rating revenue.

Council's revenue in 2023-24 totals \$5.409M which includes \$2.129M proposed to be raised from general and other rates. This constitutes 39% of Council's forecast income for 2023-24 with the remaining 61% coming from:

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

Council's long term financial sustainability is dependent on ensuring that, on average over time, its expenses are less than its revenue. Although a net operating deficit of \$9K is being forecast for 2023-24, this ought to be viewed in the context of Council's Long Term Financial Plan.

GRANT FUNDING

Local Government generally receives three types of grant funding:

General Purpose & Local Roads Financial Assistance

Council has complete discretion as to expenditure of funds received.

Council's 2023-24 budget assumes that four quarterly instalments of the Federal Government financial assistance grants (both general purpose and local roads components) will be received during 2023-24.

Roads to Recovery Grants (Federal) & Supplementary Local Roads Grant

While funds received are to be spent on road projects, Council has complete discretion on whether such spending is on maintaining, renewing or upgrading roads.

| Source | Forecast 2022-23 \$,000 | Budget 2023-24 \$,000 |
|---------------------------------|-------------------------------|-----------------------------|
| Financial Assistance Grant | 1,733 | 1,785 |
| Supplementary Local Roads Grant | 170 | 170 |
| Roads to Recovery Grant | 345 | 345 |
| LCRI | 31 | 428 |
| Child Care | 20 | 20 |
| Other | 2 | 34 |
| | 2,301 | 2,781 |

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

Readers are strongly encouraged to take the time to comprehend how this report is structured and what the implications of the various lines of this report are for the Key Financial Indicator calculations. Definitions and examples of the key components of this report are included in the glossary at the end of this document.

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 movement in Net Financial Liabilities (Net Lending/ Borrowing) for the year based on Council’s planned capital and operating budgets for that year.

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).

UNIFORM PRESENTATION OF FINANCES

| | Forecast 2022-23 \$,000 | Budget 2023-24 \$,000 |
|---|-------------------------------|-----------------------------|
| Operating Revenue | 4,653 | 5,409 |
| less Operating Expense | (4,722) | (5,418) |
| Operating Surplus / (Deficit) before Capital Amounts | (69) | (9) |
| less Net Outlays on Existing Assets | | |
| Capital Expenditure on renewal and replacement of Existing Assets | 2,300 | 1,616 |
| less Depreciation, Amortisation & Impairment | (1,674) | (1,674) |
| less Proceeds from Sale of Replaced Assets | (250) | (155) |
| Net Outlays on Existing Assets | 376 | (213) |
| less Net Outlays on New & Upgraded Assets | | |
| Capital Expenditure on New & Upgraded Assets | 350 | 778 |
| less Amounts specifically for new or upgraded Assets | 0 | 0 |
| less Proceeds from Sale of Surplus Assets | 0 | 0 |
| Net Outlays on New & Upgraded Assets | 350 | 778 |
| Net Lending/ (Borrowing) for Financial year | (794) | (574) |



BUSINESS IMPACT STATEMENT

The Council has considered the impact of rates on all businesses in the Council area, including primary production. In considering the impact, Council assessed the following matters:

- ◆ Council via elected members, consultations with ratepayers
- ◆ Council's policy on facilitating local economic development preference for local suppliers where price, quality and service provision are comparable to suppliers outside the Council area
- ◆ Current local, state and national economic conditions and expected changes during the next financial year.

COUNCIL'S REVENUE RAISING POWERS

All land within a Council area, except for land specifically exempt (e.g. crown land, Council occupied land and other land prescribed in the Local Government Act 1999 – refer to Section 147 of the Act), is rateable.

The Local Government Act 1999 provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties, or through differential general rates, based on either land use and/or locality of properties.

In addition, Council can raise separate rates, for specific areas of the Council or service rates or charges for specific services. The Council also raises revenue through fees and charges, which are set giving consideration to the cost of the service provided and any equity issues.

METHOD USED TO VALUE LAND

The Council adopted to continue to use Capital Value as the basis for valuing land within the

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

- ◆ The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth
- ◆ Property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value
- ◆ The distribution of property values throughout the Council area is such that few residential ratepayers will pay significantly more than the average level of rates payable per property.

ADOPTION OF VALUATIONS

The Council adopted the most recent valuations made by the Valuer-General that are made available to the Council at the time that the Council adopts the budget, being valuations as at the 5 June 2023.

If a ratepayer is dissatisfied with the valuation made by the Valuer-General, you may object to the valuation referred to on the notice within 60 days after the date of service of receiving the notice of valuation.

Note:

- a) if you have previously received a notice under the Local Government Act 1999 referring to the valuation and informing you of a 60 day objection period, the objection period is 60 days after service of the first notice;
- b) you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

The Valuer-General may extend the 60 day objection period where it be shown there is reasonable cause to do so by a person entitled to make an objection to a valuation.

A written objection to a valuation must set out the full and detailed grounds for objection. Objections can also be submitted via an online form at <http://www.sa.gov.au/landservices> and enter "Objecting to a Valuation" in the search field. Differential Rates (and or charges) imposed by rates (and or charges) are still due and payable by the due date even if an objection has been lodged.

Objections are to be forwarded to:

State Valuation Office

GPO Box 1354, ADELAIDE SA 5001
101 Grenfell Street, ADELAIDE SA 5000
E-mail: LSGObjections@sa.gov.au
Phone: 1300 653 346
Fax: 08 8226 1428.

GENERAL RATES

The largest component of rates levied is the component that is calculated by reference to the value of the property. Each year, the Council officially 'declare' what percentage of the value of the land will be payable in rates.

The Act allows councils to impose rates that differ (ie higher or lower) based on the location of the land, or uses to which the land is put (residential, commercial, primary production, industrial, vacant etc).

Property values reflect, among other things, the relative availability of and access to Council services. This applies to all types of land use, and to land in all locations.

The Council has decided not to differentiate between types of land uses or between land locations in setting rates. Rather acknowledging the taxation principles of economic efficiency and policy consistency, the Council has chosen

to adopt a single rate in the dollar to apply to all rateable land.

Council's budget contains general rate revenue of \$2.129M net of rebates, a target rate revenue increase for 2023-24 of 3.0% plus CPI to help fund this Annual Business Plan.

MINIMUM RATE

Council has the discretion to apply either:

- ◆ A fixed charge (applying equally to all rateable properties); or
 - ◆ A minimum rate (to lower-value) properties
- But cannot use both of these mechanisms.

Council has decided to continue to use the minimum rate method, with the minimum rate for 2023-24 being set at \$425.00.

REGIONAL LANDSCAPE LEVY (PREVIOUSLY KNOWN AS THE NATURAL RESOURCES MANAGEMENT LEVY)

The District Council of Karoonda East Murray is within the area covered by the Murraylands and Riverland Regional Landscape Board and is required under the Landscape South Australia Act 2019 to fund the operations of the Board. The Council satisfies this obligation by imposing a separate rate against rateable properties within its area based on the Capital Value of rateable land. For 2023-24 Council's annual contribution to the Murraylands and Riverland Regional Landscape Board (SA Murray-Darling Basin NRM) is \$80,718.

The District Council of Karoonda East Murray is operating as a revenue collector for the Murraylands and Riverland Regional Landscape Board in this regard and has no input into the charges that are imposed. Revenue from this levy is not retained by the Council, nor does the Council determine how the revenue is to be invested and acquitted.

SERVICE CHARGES

Community Wastewater Management System (CWMS) – Service Charge

Pursuant to Section 155 of The Local Government Act 1999, the Council adopt an annual service charge for the financial year ending 30 June 2023, in respect of the prescribed service of effluent waste disposal, on all land to which the Council provides or makes available the service within the Karoonda township.

The Council will recover this cost through an annual service charge of \$530.00 per unit occupied land and \$505.00 per unit vacant land per rateable assessment.

Where the service is provided to non-rateable land, a service charge is levied against the land.

Kerbside Waste Management – Service Charge

Council provides a kerbside waste management collection service, including a yellow recycling bin and a green general waste bin.

In order for Council to move towards financial sustainability, this service should be a self-funding cost system, however as it is not available across the whole district, only those benefitting from the service should be paying for it.

The annual service charge for the 2023-24 financial year will be \$175.00 per property for those properties in receipt of the service and within the kerbside collection boundary.

Pensioner Concessions, State Senior Card Ratepayer (Self-Funded Retiree) and Other Concessions

From 1 July 2015, the State Government elected to replace the concession on Council rates with the “cost of living payment” provided directly to those entitled. This payment may be used for any purpose, including offsetting Council rates.

To check eligibility, contact :

Department for Communities and Social Inclusion Concessions

Hotline 1800 307 758 or www.sa.gov.au/.

From 1 July 2017, the State Government is providing an alternative method of delivering the CWMS pensioner concession. This concession will no longer be processed through the Council rates.

Postponement of Rates – Seniors

Ratepayers who hold a State Seniors Card (or who are eligible to hold a State Seniors Card and have applied for one) are able to apply to Council to postpone payment of rates on their principal place of residence. Postponed rates remain as a charge on the land and are not required to be repaid until the property is sold or disposed of. Interest (at the rate prescribed in the Local Government Act 1999) will be charged and compounded monthly on the total amount postponed, until the debt is paid.

REBATE OF RATES

The Local Government Act 1999 requires Councils to rebate the rates payable on some land. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries and educational institutions. Discretionary rebates may be applied by the Council under Section 166 of the Act.

PAYMENT OF RATES

Council rates are billed quarterly in accordance with the Local Government Act 1999.

Rates may be paid as follows:

- Telephone/internet using the Bpay services through participating banks;
- Phone the District Council of Karoonda East Murray on 08 85781 004 during business hours to pay with MasterCard or Visa. Please

quote your Assessment Number;

- Post your cheque (marked payable to the District Council of Karoonda East Murray) with your remittance to DCKEM, PO Box 58, Karoonda SA 5307;
- In person at the District Council of Karoonda East Murray, 11 Railway Terrace, Karoonda SA 5307.

That pursuant to Section 181(1) of the Local Government Act 1999, all rates are payable in four equal or approximately equal instalments on or before the following dates:

- 14 September 2023
- 14 December 2023
- 14 March 2024
- 14 June 2024

Late Payment of Rates

The Local Government Act 1999 provides that councils impose a penalty of 2% on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged an interest rate, set each year according to a formula in the Act, for each month it continues to be late. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow councils to recover the administrative cost of following up unpaid rates and to cover any interest cost the council may meet because it has not received the rates on time.

The Council imposes late payment penalties strictly in accordance with the Local Government Act 1999.

When the Council receives a payment in respect of overdue rates the 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 date order of their imposition (starting with the oldest account first).

Sale of Land for Non-payment of Rates

The Local Government Act 1999 (Section 184) provides that Council may sell any property where the rates have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) 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 within one month.

Remission and Postponement of Rates

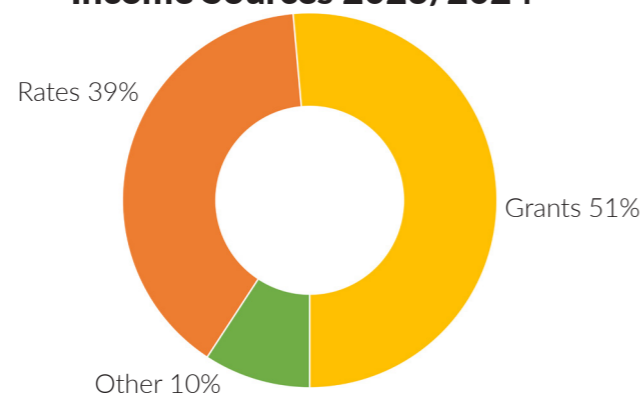
The Local Government Act permits Council, on the application of a ratepayer, to partially or wholly remit Rates or to postpone Rates, on the basis of hardship. Where a Ratepayer is suffering hardship in paying rates they are invited to contact the Council to discuss the matter, with all such inquiries being treated confidentially.

As part of this Rating Strategy the Council will make available extended payment arrangements by entering into a payment agreement where the payment of Rates will cause a ratepayer demonstrable hardship.

Recovery of Outstanding Rates

The Council has adopted a Debt Recovery Policy that provides a policy and procedure approach to the recovering of outstanding rates. If the rate installments outstanding remain unpaid then the outstanding amount can be referred to Council's debt collection agent for recovery action.

Income Sources 2023/2024



STATEMENT OF COMPREHENSIVE INCOME

| | Note | Forecast 2022-23 \$,000 | Budget 2023-24 \$,000 | Movement \$,000 |
|--|------|-------------------------------|-----------------------------|--------------------|
| INCOME | | | | |
| Rates - General | | 1,669 | 1,870 | 200 |
| Rates - Other | | 231 | 259 | 28 |
| Statutory Charges | | 43 | 43 | 0 |
| User Charges | | 325 | 383 | 58 |
| Grants & Subsidies | | 2,312 | 2,781 | 470 |
| Investment Income | | 18 | 18 | 0 |
| Reimbursements | | 3 | 3 | 0 |
| Other Revenues | | 52 | 52 | 0 |
| Total Operating Income | | 4,653 | 5,409 | 756 |
| EXPENDITURE | | | | |
| Employee Costs | | 1,190 | 1,420 | 230 |
| Materials, Contracts & Other Expenses | | 1,858 | 2,324 | 466 |
| Depreciation | | 1,674 | 1,674 | 0 |
| Total Operating Expenditure | | 4,722 | 5,418 | 695 |
| OPERATING SURPLUS/(DEFICIT) | | (69) | (9) | 60 |
| Amounts Received Specifically for New Assets | | 0 | 0 | 0 |
| NET SURPLUS / (DEFICIT) transferred to Equity Statement | | (69) | (9) | 60 |

STATEMENT OF FINANCIAL POSITION

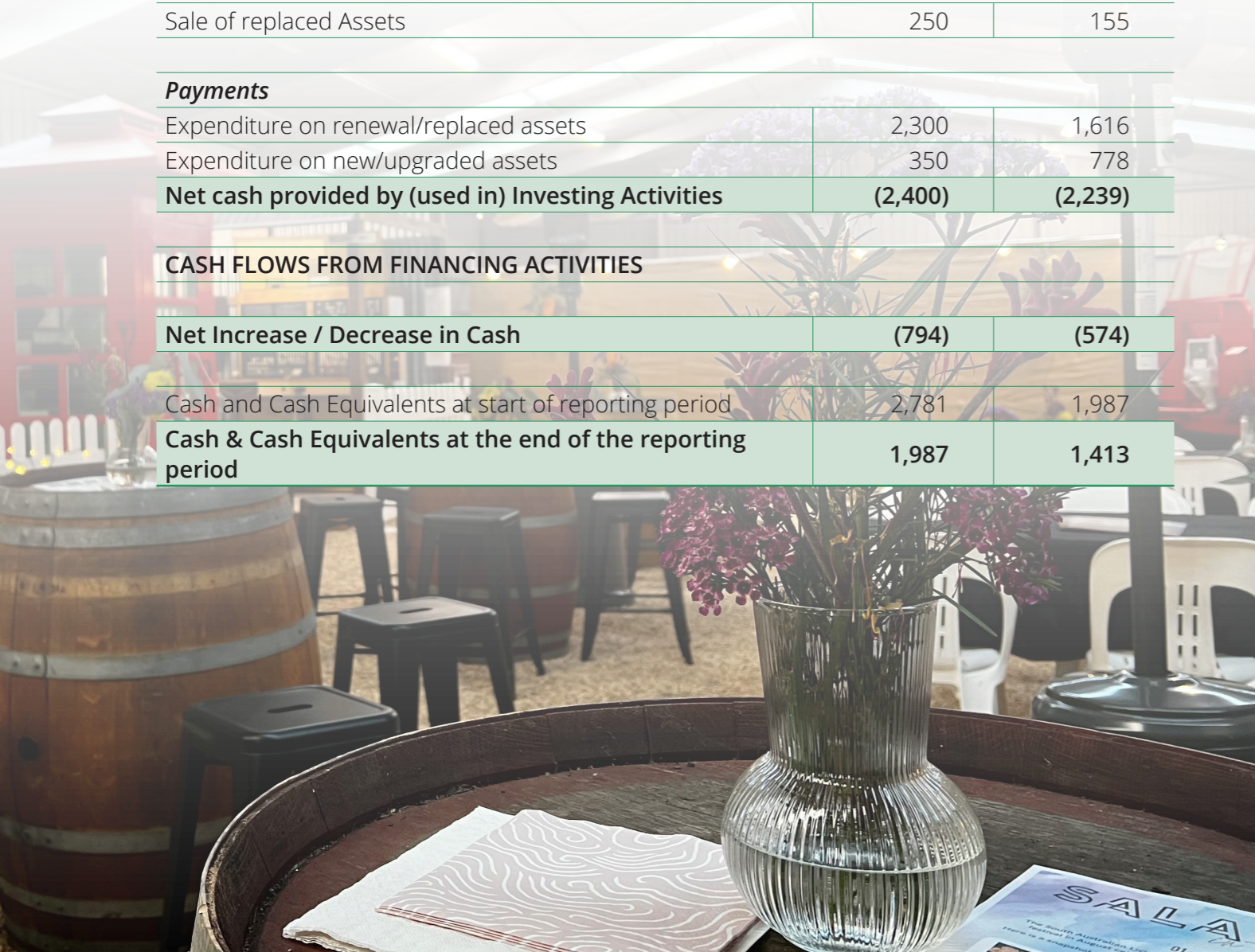
| | Forecast 2022-23 \$,000 | Budget 2023-24 \$,000 |
|---|-------------------------------|-----------------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash & Cash Equivalents | 1,987 | 1,413 |
| Trade & Other Receivables | 375 | 375 |
| Inventories | 8 | 8 |
| Total Current Assets | 2,370 | 1,797 |
| NON-CURRENT ASSETS | | |
| Infrastructure, Property, Plant & Equipment | 45,959 | 46,524 |
| Other | 859 | 859 |
| Total Non-Current Assets | 46,818 | 47,383 |
| TOTAL ASSETS | 49,188 | 49,179 |
| LIABILITIES | | |
| CURRENT LIABILITIES | | |
| Trade & Other Payables | 334 | 334 |
| Short Term Provisions | 194 | 194 |
| Total Current Liabilities | 528 | 528 |
| NON-CURRENT LIABILITIES | | |
| Long Term Provisions | 23 | 23 |
| Total Non-Current Liabilities | 23 | 23 |
| TOTAL LIABILITIES | 551 | 551 |
| NET ASSETS | 48,637 | 48,628 |
| EQUITY | | |
| Accumulated Surplus | 18,665 | 18,656 |
| Asset Revaluation Reserve | 29,972 | 29,972 |
| Other Reserves | 0 | 0 |
| TOTAL EQUITY | 48,637 | 48,628 |

STATEMENT OF CASH FLOWS

| | Forecast 2022-23 \$,000 | Budget 2023-24 \$,000 |
|---|-------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts | | |
| Operating Receipts | 4,635 | 5,391 |
| Investment Receipts | 18 | 18 |
| Payments | | |
| Operating Payments to Suppliers & Employees | 3,048 | 3,744 |
| Net Cash provided by (or used in) Operating Activities | 1,605 | 1,665 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Receipts | | |
| Sale of replaced Assets | 250 | 155 |
| Payments | | |
| Expenditure on renewal/replaced assets | 2,300 | 1,616 |
| Expenditure on new/upgraded assets | 350 | 778 |
| Net cash provided by (used in) Investing Activities | (2,400) | (2,239) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Net Increase / Decrease in Cash | (794) | (574) |
| Cash and Cash Equivalents at start of reporting period | 2,781 | 1,987 |
| Cash & Cash Equivalents at the end of the reporting period | 1,987 | 1,413 |

STATEMENT OF CHANGES IN EQUITY

| | Forecast 2022-23 \$,000 | Budget 2023-24 \$,000 |
|---|-------------------------------|-----------------------------|
| ACCUMULATED SURPLUS | | |
| Balance at end of previous reporting period | 18,734 | 18,665 |
| Net Result for Year | (69) | (9) |
| Balance at end of period | 18,665 | 18,656 |
| ASSET REVALUATION RESERVE | | |
| Balance at end of previous reporting period | 29,972 | 29,972 |
| Gain on Revaluation of Property Plant & Equipment | 0 | 0 |
| Balance at end of period | 29,972 | 29,972 |
| TOTAL EQUITY AT END OF REPORTING PERIOD | 48,637 | 48,628 |



KAROONDA EAST MURRAY

ANNUAL BUSINESS PLAN

& BUDGET

2023 - 2024

COMMUNITY CONSULTATION

Council welcomes feedback from our community on the proposed activities and funding arrangements. Community consultation will run from 10 May 2023 until 02 June 2023.

KEY DATES

- 02 May 2023 Community Workshop - Karoonda
- 10 May 2023 Community Consultation opened
- 16 May 2023 Community Workshop - Halidon
- 23 May 2023 Community Workshop - Wynarka
- 30 May 2023 Community Workshop - Marama
- 02 June 2023 Community Consultation closed
- 20 June 2023 Adopted Annual Business Plan & Budget 2023-2024

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