



WAKEFIELD
REGIONAL COUNCIL

Wakefield Regional Council

Annual Business Plan & Budget 2018/19

Endorsed by Council on 1 August 2018

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Summary

The Annual Business Plan sets out Wakefield Regional Council's proposed services, programs and projects for 2018/19.

Council's longer term objectives, which are detailed in our 2017-2022 Strategic Management Plan, 2018/19-2027/28 Long Term Financial Plan and Infrastructure Asset Management Plans, have been key drivers for this annual plan and its associated budget.

Council has also considered community views to work out the priorities for expenditure in 2018/19 and to determine an acceptable level of rating for the year. A number of significant influences facing local government and Wakefield have also been considered and these are further explained in this plan.

Council is taking a 'steady as she goes' approach in its 2018/19 planning, aiming to balance the community's service expectations with the looming challenge of rate capping. This includes staying on the course Council set last year, with the overall amount in general rates increasing by 5.5% on average for ratepayers, and Council continuing to strive for efficiencies and working to meet the needs and expectations of the community.

Overall, we are looking at a prudent approach that will hopefully make for the best of both worlds - more scope for service improvement and an ability to deliver the bulk of our Strategic Management Plan items.

Budget snapshot for 2018/19

	\$
Income from general rates	\$8,304,238
Other operating income	\$ 4,692,855
Total operating income	\$ 12,997,093
Operating expenses	\$ 14,712,919
New operating projects	\$274,500
Operating surplus/(deficit)	(\$1,990,326)
Capital expenditure (renewal – net)	\$ 6,050,560
Capital expenditure (new – net)	\$729,840
Total capital expenditure	\$ 6,780,400

Key financial indicators

Indicator	Adopted target*	2018/19 budget
Operating surplus ratio	(15.3%)	(15.3%)
Net financial liabilities ratio	36%	36%
Asset sustainability ratio (over 10 years)	115%	115%

* Based on the LTFP 2018/19-2027/28

1. Our Plans – Our Future

1.1 Strategic Management Plan

Our Strategic Management Plan for the period 2017 to 2022 outlines Council’s long term objectives for its operations and the region. It guides this annual plan.

Based on the vision ...

Vibrant – Enthusiastic – Creative

... the Strategic Management Plan describes the focus areas for us if we are to achieve the community we want for the future. That is a community that is:

- Vibrant: with a growing population, outstanding economic development, job creation and agricultural advancements.
- Enthusiastic: with community committees, churches, sporting groups, organisations, individuals and many volunteers demonstrating their enthusiasm and commitment
- Creative: recognising the creativity of the community in music and culture, but also for its creativity in solving problems.

Our mission is also expressed in three words:

Positive – Proactive – Progressive

We care and will endeavour to find ways in which we can embrace new opportunities. We will benchmark ourselves and strive to be efficient and productive. We will be visionary and continuously seek the best future possible for our communities through imaginative, resourceful and constructive pathways.

Our Strategic Management Plan is based on four pillars and this Annual Business Plan later explains what we will do in 2018/19 to deliver against these pillars.

Economic Development	Population Growth	Quality Infrastructure	Community Expectations
<p>Our community has indicated it wants us to drive jobs growth and economic development which are keys to a sustainable community.</p> <p>Council will aim to assist businesses to grow the economic base for the benefit of the whole community.</p>	<p>Council has identified a number of factors which influence population growth – including access to services, such as child care, to attractive environments to live, work and play.</p> <p>We will work to attract people in a number of ways to grow our population.</p>	<p>Providing quality infrastructure is a key role of Council but also a major challenge.</p> <p>Roads, in particular, are the key source of service requests. We have a vast road network but a small ratepayer base from which to draw funding to ensure it is well managed and maintained.</p>	<p>All Councils provide mandatory services – as detailed in this plan – but we know our community expects more. We aim to foster supportive relationships with the community to meet the expectations for quality services in positive, proactive and progressive ways.</p>

1.2 Long Term Financial Plan

Our Long Term Financial Plan expresses, in financial terms, the activities that Council proposes to undertake over the medium to longer term to achieve its stated objectives outlined in the Strategic Management Plan. The Long Term Financial Plan is an important management tool which highlights anticipated movements in annual cash flows and links Council's level of borrowings and financial assets with its activities. Council's draft Long Term Financial Plan for the period 2018/19 to 2027/28 was adopted by Council on 25 July 2018.

1.3 Infrastructure and Asset Management Plans (IAMPs)

Every day, people in the Wakefield region are using Council's assets. Our roads, footpaths, buildings, stormwater drains, community wastewater systems, bridges and other assets all need careful planning.

The *Local Government Act 1999* requires councils to develop and adopt infrastructure and asset management plan(s), to help ensure infrastructure is being managed wisely and safely, and is delivering the level of services expected by the community.

Our IAMPs recognise requirements for our assets, including likely future maintenance, renewal or new assets. Their goal is to meet a required level of service in the most cost effective manner, through the management of assets for present and future customers. These are our IAMPs:

- **Transport Infrastructure Asset Management Plan:** Our road network is one of the largest in the state – if all roads were stretched end-to-end they would reach Perth. Roads and related transport infrastructure is valued at about \$146 million.
- **Buildings & Structures Infrastructure Asset Management Plan:** The Wakefield region is home to about 340 Council-owned buildings and structures, with a market value of just over \$8.3 million. At the time of drafting the LTFP and this plan, our Buildings & Structures IAMP was still under review and it was considered prudent to use the latest information of building revaluations (undertaken in 2017) rather than the 10-year old IAMP to more accurately forecast expenditure for 2018/19 and the next decade.
- **Bridges Infrastructure Asset Management Plan:** This plan covers the 11 bridges within Council's control, which have a value of more than \$7 million.
- **Stormwater Infrastructure Asset Management Plan:** This plan covers our stormwater related assets which include drains, culverts, pits, floodways, headwalls, scour protection and other miscellaneous assets. The value of these assets is about \$18 million.
- **Community Wastewater Management Schemes Infrastructure Asset Management Plan:** This plan covers assets related to the operation of Council's five CWMS in Balaklava, Port Wakefield, Snowtown, Blyth and Hamley Bridge. These assets have a value of about \$20 million.

Council has a rolling three-year capital works program which specifies upcoming asset renewals and ensures accountability in addressing the asset condition backlog.

1.4 Financial Sustainability

A Council's long-term financial performance and position is defined as being sustainable when planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services.

Wakefield Regional Council has been working hard to achieve financial sustainability. In recent years, its Long Term Financial Plan and other strategic plans aimed to reach a surplus by 2018/19 through appropriate rate increases and reducing costs associated with service delivery.

However, the future financial projections for Council have had to be reconsidered to assume rate capping will be introduced in 2019/20 and this – along with Council's desire to keep rates at a steady increase in 2018/19 – means surplus will not be reached until 2025/26.



2. Services Provided to the Community

All Councils have responsibilities under the *Local Government Act 1999* and other relevant legislation. These include:

- 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 stormwater drainage;
- waste collection and street cleaning;
- supporting the elected Council;
- development planning and control, including safety assessment; and
- various regulatory services, e.g. dog management, environmental health services, etc.

In response to community needs, Wakefield Regional Council also provides a range of additional services and programs. Listed below are services Council delivers or contributes to.

Abandoned vehicles	Natural resource management
Animal management	Park gardens and open spaces
Asset management	Parking (on and off street)
Building and development	Planning applications
Caravan parks	Playgrounds
Cemeteries	Property searches
Community development and grants	Public conveniences
Community information and newsletter	Recreation and sporting facilities
Community passenger transport (including bus)	Road construction
Community wastewater management schemes	Road maintenance
Community halls	Street cleaning
Council property	Street lighting
Customer service	Street signs
Economic development	Street trees
Environmental health	Stormwater drainage
Event management	Swimming pools (public)
Financial compliance	Tourism promotion
Fire prevention	Traffic control
Food act administration	Waste management
Governance	Youth services
Library services	

3. 2018/19 Objectives

3.1 Our plans for 2018/19

As well as the services we will deliver as outlined earlier, Council intends to deliver a range of initiatives in 2018/19, in line with its strategic goals, to deliver positive community outcomes. The priority actions and budgets for the year are summarised below.

Economic Development

Key objectives for 2018/19:

- Attract, encourage and support businesses to establish/expand
- Ongoing strategies to improve road train and B-Double/Triple access
- Identify opportunities for growth at Bowmans intermodal and elsewhere
- Establish a policy to co-fund road upgrades
- Identify appropriate groups/Government agencies to look at value adding on local produce
- Establish economic development/grants officer role
- Ongoing push to have Balaklava and Snowtown hospitals become regional bases
- Tourism and town entry signage

Operating projects

Grants officer (part-time component of role)	\$34,000
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Capital projects*

Township entry signs (Hamley Bridge and Lochiel in 2018/19)	\$152,000
Upgrade Burford Rd (Owen) – poultry farms route	\$135,000

Population Growth

Key objectives in 2018/19:

- Explore ways of providing childcare services in the Port Wakefield township
- Ongoing work with our regional hospitals to ensure their provision is not lost to the community
- Beautify streetscapes for major thoroughfares and town shopping strips
- Investigate possibilities of using railway yards across the region for community benefit
- Develop a town beautification program
- Lobby for decentralising public services into regions

Operating projects

Port Wakefield childcare demand study	\$10,000
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Railway yards concept design	\$7,000
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Avenues of trees	\$50,000
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Capital projects*

Parks & Gardens – new irrigation at Owen post office gardens	\$5,000
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Quality Infrastructure

Key objectives in 2018/19:

- Investigate ways to grade and maintain more roads with significantly greater plant use
- Seal all roads within defined townships that have residential housing
- Identify a list of rural roads that could be viable to seal to ultimately reduce maintenance costs
- Finalise work on the Buildings & Structures Infrastructure Asset Management Plan, with community input
- Facilitate effective roadside vegetation management
- Ongoing focus on reviewing and updating Council's Risk Management Plan
- Relocate the Balaklava depot to meet legislative requirements
- Support and build our community's walking/cycling/leisure trails with a vision to connect on a regional scale

Operating projects	
Roadside vegetation clearing	\$40,000
Rubble pit remediation	\$200,000
Capital projects*	
Township Road Sealing (Barr Street Lochiel in 2018/19)	\$92,000
Faded road sign replacement	\$40,000
Pt Wakefield Caravan Park improvements (paving, fencing, bunk beds)	\$40,000
Flood warning system	\$21,000
Stormwater levee bank at Bowmans	\$209,000
Seal Balaklava Rd at Port Wakefield	\$32,000
Upgrade Days Hill/School roads (Owen)	\$201,000
Balaklava Depot relocation	\$400,000

Community Expectations

Key objectives in 2018/19:

- Better understanding of the development/planning system for the community
- Building better relationships between the community/Councillors/staff/stakeholders
- Focus on efficiencies, seeking savings or service improvements and benchmarking in key service delivery areas
- Improve our communications, profile
- Introduce customer research and a customer service charter which includes response times
- Actively pursue grants and other Government funding
- Engage, train and develop our workforce, giving employees every chance to succeed in their roles
- Ongoing focus on staff wellbeing, attraction and retention through WHS and HR programs
- Ongoing system improvements to support operations and ensure compliance
- Maintain waste services, managing impacts of levy increases and/or recycling costs
- Promote, encourage and support volunteering in our community
- Play active part in STARCLUB through new regional partnership
- Ongoing review our rating strategy to provide the best balance between affordability and provision of key services
- Ongoing delivery of library services, in line with recommendations from State Library's Review

Operating projects	
Customer research – to focus on service expectations	\$20,000
Customer communications	\$2,000
Local Government election expenses	\$45,000
Library kiosks for more towns	\$6,000
Development web portal	\$3,000
Staff engagement/HR program	\$45,000
IT/Records systems improvements	\$10,000
Regional Health Plan Review (legislative requirement)	\$5,000
Contribution to Flinders University Student for Regional Health Plan Study	\$5,000
Capital projects	
Trailer for community bus	\$8,500
Compliance & marketing drone	\$3,000
Outdoor cinema replacement	\$3,000

* Further information about infrastructure capital projects can be found in section 3.6 of this draft plan.

3.2 Measuring Performance

To measure our performance against the activities outlined in this Plan, we will:

- Review annual objectives completed or progressed within budget;
- Measure financial performance against the Financial Sustainability Indicators found in our Long Term Financial Plan;
- Conduct quarterly budget reviews, and;
- Report to Council on the status of our plans and work programs – as detailed in this plan – through regular performance reports to the Audit Committee and Council, showing progress against each objective.

The 2018/19 Annual Business Plan and budget also makes provision for customer research which will help determine levels of satisfaction with the services we provide to the community. Results of surveys will be reported to Council in a timely way to support the development of future budget priorities.

3.3 Significant Influences

A number of significant factors have shaped our 2018/19 Annual Business Plan and its associated budget. These include:

Local Government Price Index – which reflects the 'basket of goods' purchased by local government rather than the standard CPI 'basket of goods'. This is slightly higher than CPI and the budget is based on the LGPI at 2.9%.

Consumer Price Index – CPI increases over the past five years have averaged 1.94% but the forward outlook is estimated to average 2.25% over the next few years (as per Federal Budget May 2018-19 estimates). March 2018 Adelaide CPI was 2.3%.

Employee costs – wages have been increased in line with Enterprise Agreements - 2.1% for inside staff and 2.5% for outside staff, with a provision made for an additional 2.73 FTE in 2018/19.

Assets – ensuring capital renewal and investment is sufficient to deliver acceptable service levels for the community.

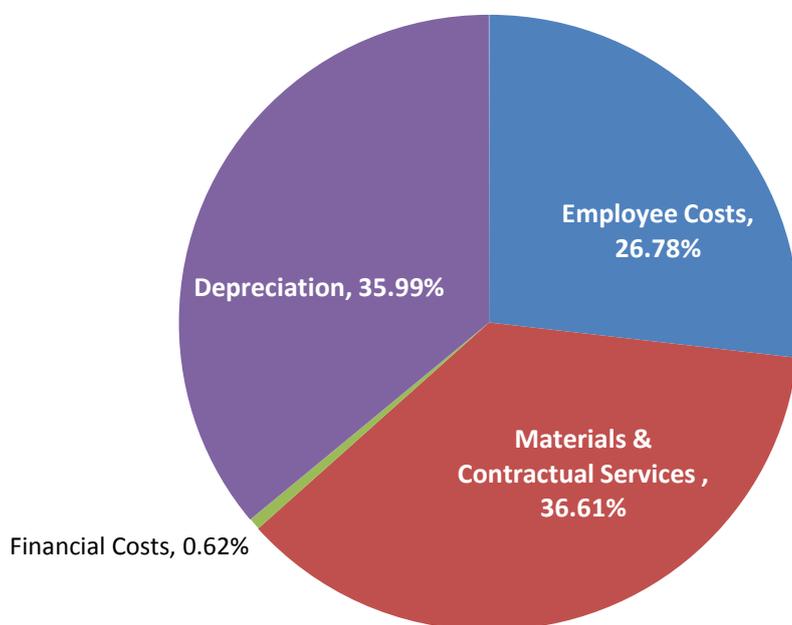
Grant funding – including Financial Assistance Grants, Roads to Recovery and Library Operating Grants..

Waste levy – ongoing increases in the solid waste levy – this year increased to \$50/tonne (up from \$43.50, or an increase of almost 15%). Every tonne of waste destined for our landfill attracts the levy, which is set and imposed by the State Government, collected by Councils and paid to EPA.

3.4 Expenditure – Operating

Operating expenses are the items for which we need to spend money to keep things running. Employee costs, electricity, fuel, IT, stationery, cleaning and maintenance are just some of these areas. Depreciation on our significant asset base also accounts for a major part of our operating expenditure.

The estimated operating costs of providing the services outlined in this Annual Business Plan are detailed in the 2018/19 Budget. This graph shows our estimated operating costs broken down into different types of expenditure:

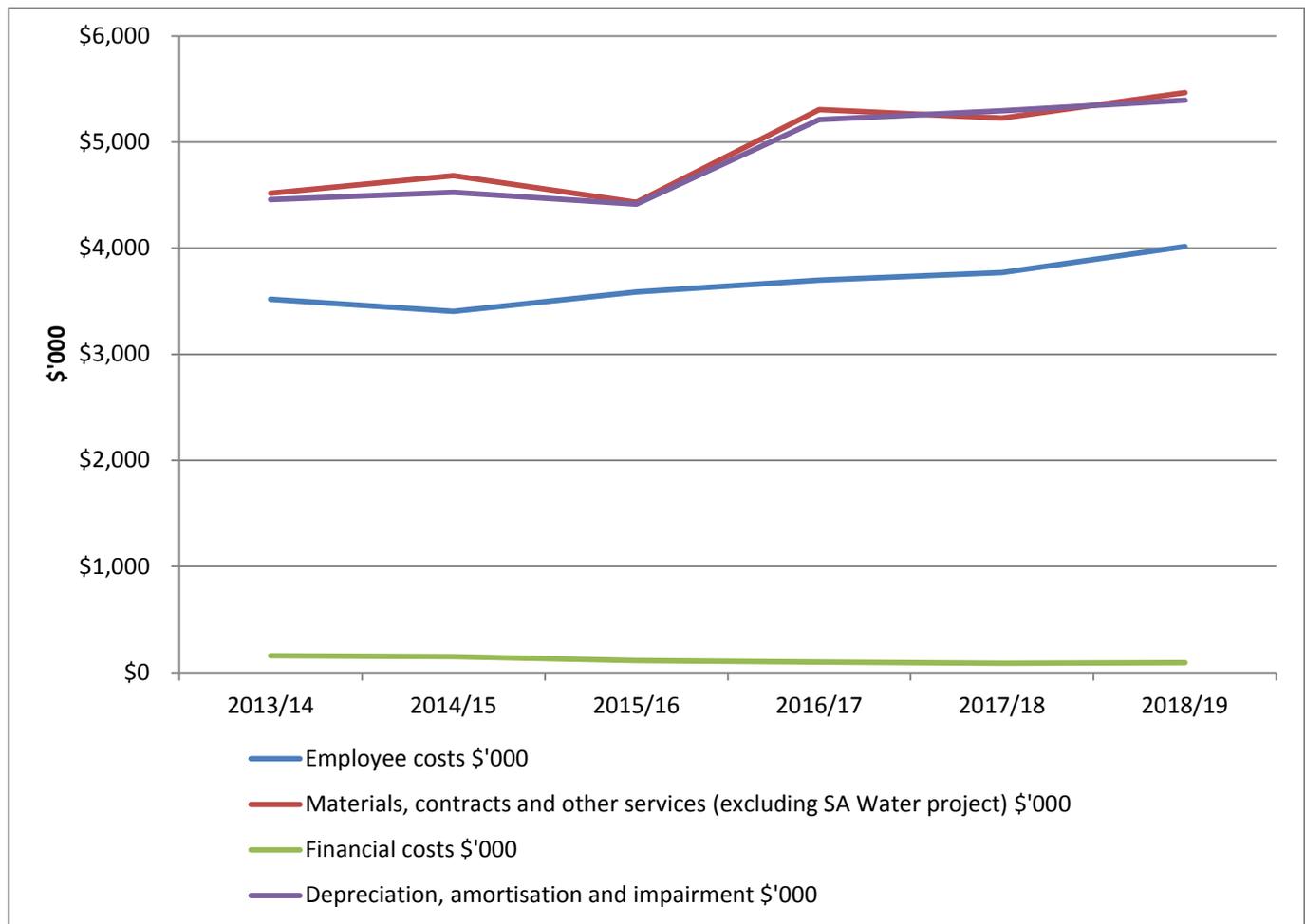


The table below summarises Council's operating costs by the type of expense for the actual results of the past four years, estimated costs for 2017/18 based on the third budget revision and the forecast expenditure for 2018/19.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual (000's)	Actual (000's)	Actual (000's)	Actual (000's)	March budget review (000's)	(000's)
Employee Costs	\$3,517 20.9% (27.8%)*	\$3,404 25.4% (26.7%)*	\$3,588 28.6%	\$3,697 25.8%	\$3,769 26.2%	\$4,014 26.78%
Materials, Contracts & Other Services	\$8,670 (\$4,518)* 51.6% (35.7%)*	\$5,311 (\$4,683)* 39.7% (36.6%)*	\$4,432 35.3%	\$5,306 37.1%	\$5,224 36.3%	\$5,486 36.61%
Financial Costs	\$159 1.0% (1.3%)*	\$150 1.1% (1.2%)*	\$113 0.9%	\$99 0.7%	\$89 0.6%	\$93 0.62%
Depreciation, Amortisation & Impairment	\$4,457 26.5% (35.2%)*	\$4,525 33.8% (35.5%)*	\$4,415 35.2%	\$5,211 36.4%	\$5,294 36.8%	\$5,394 35.99%
Total	\$16,803 (\$12,651)*	\$13,390 (\$12,762)	\$12,548	\$14,313	\$14,376	\$14,987

*Operating expenditure in 2013/14 and 2014/15 included \$4.78 million (\$4.152 million in 2013/14 and \$628,000 in 2014/15) in materials, contracts and other services for an SA Water pipeline project funded by a regional development grant. The figures and percentages in brackets indicate the operating expenditure by type excluding this project from Council's financial statements.

This graph shows the trend in operating expenditure since 2013/14.



3.5 Cost of Providing Services

The operating costs of providing the services detailed in this Annual Business Plan are summarised by function in the table below.

COUNCIL ACTIVITY	Operating Expense	Operating Income	Net Operating Surplus/(Deficit)	COUNCIL ACTIVITY	Operating Expense	Operating Income	Net Operating Surplus/(Deficit)
ADMINISTRATION & GOVERNANCE				PROTECTION OF THE ENVIRONMENT			
Rates	61,068	8,600,417	8,539,349	Environment	6,861		(6,861)
Grants		952,520	952,520	Natural Resource Management	372,936	372,366	(507)
Governance	1,255,056		(1,255,056)	RECREATION & CULTURE			
Unclassified Income		69,190	69,190	Halls	246,556	259	(246,297)
PUBLIC ORDER & SAFETY				Libraries	72,719	4,108	(68,611)
Dog Management	140,202	105,092	(35,110)	Parks & Gardens	819,619	1,505	(818,114)
Fire Protection	54,636	3,092	(51,544)	Sport & Recreation	344,769	31,761	(313,009)
Other Public Order & Safety	10,290		(10,290)	Star Club Activities	15,712		(15,712)
HEALTH				Swimming Centres	97,514	160	(97,354)
Hospitals	28,219		(28,219)	Other Cultural Services	149,826		(149,826)
Health Inspection	125,606	23,559	(102,047)	MINING,MANUFACTURING & CONSTRUCTION			
Other Health Services	12,814	465	(12,349)	Building Act	206,096	42,840	(163,256)
SOCIAL SECURITY & WELFARE				Quarries	203,915	3,112	(200,803)
Aged Homes	5,279		(5,279)	TRANSPORT & COMMUNICATION			
Senior Citizens	4,731		(4,731)	Road Maintenance	6,233,142	392,193	(5,840,949)
Other Welfare Services	14,501		(14,501)	Parking	3,459		(3,459)
HOUSING & COMMUNITY AMENITIES				Community Bus	16,735	5,762	(10,973)
Cemeteries	159,464	36,588	(122,876)	ECONOMIC AFFAIRS			
Effluent Drainage	1,041,334	1,238,268	196,934	Caravan Park-Pt Wakefield	284,075	295,535	11,460
Public Conveniences	142,129		(142,129)	Caravan Park-Balaklava	122,077	120,253	(1,824)
Sanitary & Garbage Domestic	737,678	760,306	22,628	Tourism	10,203		(10,203)
Sanitary & Garbage Transfer Stations	311,757	15,000	(296,757)	Economic Development	203,155		(203,155)
Sanitary & Garbage Oher	72,000	9,200	(62,800)	OTHER PURPOSES			
Street Cleaning	33,730		(33,730)	Other Property & Services	51,519	23,610	(27,909)
Street Lighting	126,567		(126,567)	Youth Services	14,268		(14,268)
Planning & Development	401,615	63,511	(338,104)	Other General Purposes	215,374	200	(215,174)
Stormwater & Flood Prevention	288,766		(288,766)				
Other Housing & Community Services	58,051		(58,051)				
Community Development	337,298	2,400	(334,898)	TOTAL Operating Surplus/(Deficit)	14,987,419	12,997,093	1,990,326

3.6 Expenditure – Capital

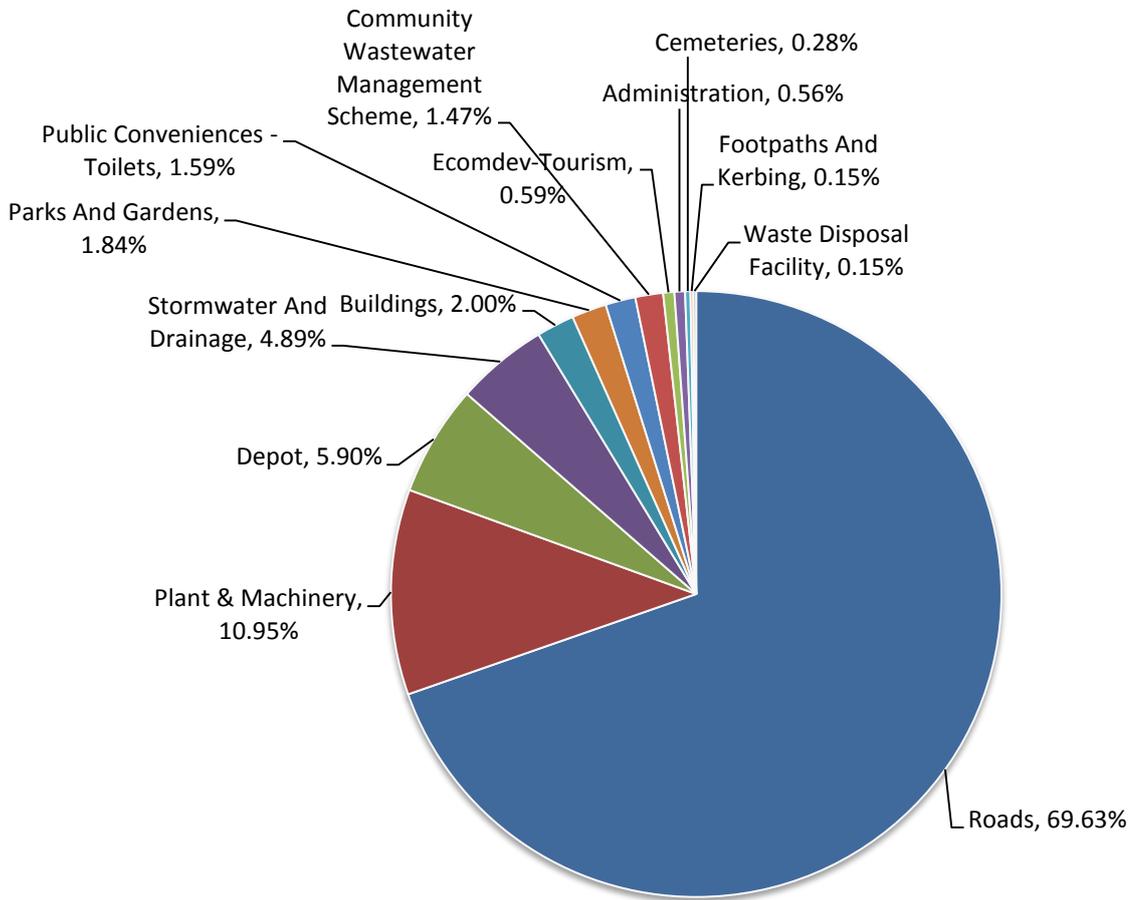
Capital expenditure is the amount we need to spend on our assets – to renew them, or to buy new ones. It may include plant and equipment, replacing bridges or stormwater infrastructure or upgrading roads.

Our 2018/19 Budget provides for capital expenditure of approximately \$6.78 million during the financial year (compared to \$8.04 million in 2017/18). As detailed in the Long Term Financial Plan, increased spending on renewal of our road networks, in particular, is proposed in order to maintain and improve these assets.

Key features of planned capital expenditure for 2018/19 are:

- \$4.720 million for road construction works, including:
 - Rural road reseals – 5km at an estimated cost of \$328,189
 - Rural unsealed road construction – 60.5km at an estimated cost of \$ 3,273,404
 - Rural unsealed road upgrades – 3km at an estimated cost of \$335,236
 - Urban sealed road reconstruction – 0.86km at an estimated cost of \$364,396
 - Urban road reseals – 0.94km at an estimated cost of \$104,680
- \$500,000 net for the purchase of plant and machinery
- \$400,000 for Balaklava Works depot replacement project
- \$310,000 for stormwater damage – Branch Hill Rd/Bowmans Rd levee bank, Blake St
- \$192,000 for township entry signs and faded road side signs replacement
- \$135,000 for building improvements
- \$125,000 for Hamley Bridge pavilion works
- \$108,000 for public toilet renewal works
- \$100,000 for community wastewater management system works
- \$40,000 for paving and fencing works at Port Wakefield caravan park
- \$38,000 for administration (mainly IT equipment)
- \$19,000 for cemeteries (fencing at Whitwarta and new road in Kybunga cemetery)
- \$10,000 for footpath upgrade

The following chart shows Council’s budgeted capital costs for 2018/19 by function. More details can be found later.



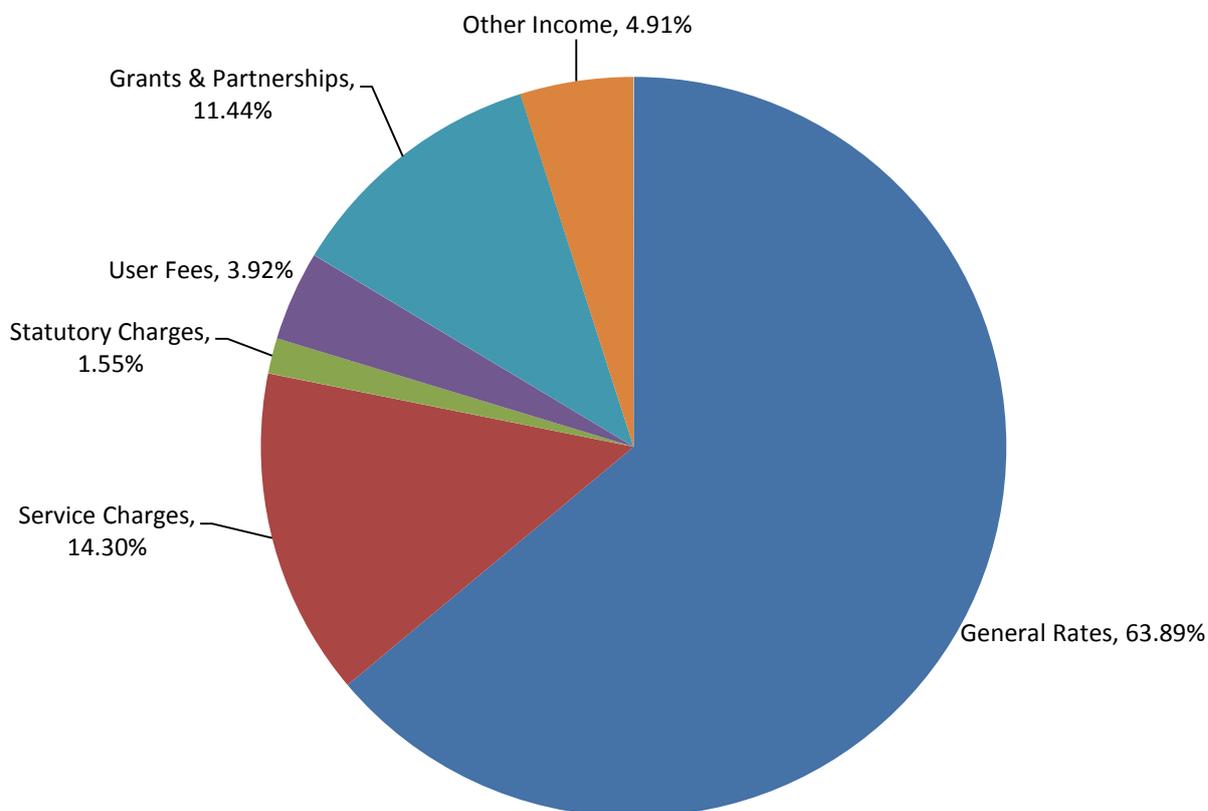
4. Income – Funding This Plan

4.1 Sources of Revenue

Council raises income in a number of ways but chiefly through our general rates. Key sources of income and what we are budgeting to receive in 2018/19 are detailed in this table.

Income source	What this is	Income for 2018/19
General Rates	Rates paid by property owners across the region	\$8,304,000
Service Charges	Community Wastewater Management System (CWMS) and waste collection service charges	\$ 1,857,000
User Charges	Council fees for use of facilities such as caravan parks, waste depots and transfer stations	\$508,000
Statutory Charges	Charges set by the State Government or Council that are set by regulation and collected for regulatory functions Council performs such as assessment of development applications and dog registration fees	\$200,000
Grants & Partnerships	We seek to attract as much grant funding as possible and work in partnership with other parties	\$ 1,487,000
Other Income*		\$641,000
TOTAL		12,997,000

* Council will collect \$368,000 of Natural Resources Management levy on behalf of the State Government. This, however, is a State Government charge collected by us and passed on to the regional Natural Resources Management Board. The following chart shows Council's estimated operating income for 2018/19 by source.



The table below summarises Council's income by type for the actual results of the past four years, the estimated income for 2017/18 based on the third quarter (latest) budget revision and the forecast income for 2018/19 based on the Budget.

Operating income by Type						
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual (000's)	Actual (000's)	Actual (000's)	Actual (000's)	March Budget Review (000's)	(000's)
Rates & Service Charges	\$7,537	\$8,132	\$8,597	\$9,146	\$9,604	\$10,162
	50.2% (69.2%)*	63.6% (66.8%)*	64.8%	59.2%	70.8%	78.20%
NRM Levy (State Government charge collected by Council and on-forward to the regional NRM Board)	\$242	\$244	\$251	\$321	\$342	\$368
	1.6% (2.2%)*	1.9% (2.0%)*	1.9%	2.1%	2.5%	2.83%
Grants	6167 (\$2,028)*	\$3,509 (\$2,877)*	\$3,531	\$4,875	\$2,601	\$1,487
	41.0% (18.6%)*	27.4% (23.7%)*	26.6%	31.5%	19.2%	11.44%
User & Statutory Charges	\$713	\$691	\$710	\$722	\$707	\$709
	4.7% (6.6%)*	5.4% (5.7%)*	5.4%	4.7%	5.2%	5.46%
Other Income	\$368	\$220	\$175	\$390	\$308	\$269
	2.5% (3.4%)*	1.7% (1.8%)*	1.3%	2.5%	2.3%	2.07%
TOTAL	\$15,027 (\$10,888)*	\$12,796 (\$12,164)	\$13,264	\$15,454	\$13,562	\$ 12,996

* Operating income in 2013/14 and 2014/15 included \$4.78 million (\$4.139 million in 2013/14 and \$632,000 in 2014/15) in grants for a SA Water pipeline project funded by a federal regional development grant. The figures and percentages in brackets indicate the operating income by type excluding this project from the budget. Similarly, the 2016/17 includes a \$1.19 million financial assistance grant received in advance which was related to the 2017/18 financial year. The figures and percentages in brackets indicate the operating income by type excluding this grant.

4.2 Treasury Management

Council has adopted a treasury management approach based on its available revenue (as detailed in section 4.1) and borrowing to assist in the funding of asset renewals. The use of borrowed funds is a valid and appropriate option available to Council to help finance its ongoing infrastructure requirements. This ensures that appropriate renewal/replacement of assets occurs in a timely matter. While interest rates remain low, Council therefore intends to maintain its borrowing level to support the increased infrastructure spending set out in the Annual Business Plan.

Until a few years ago, Council generally only borrowed money to finance a particular project or activity. While this is still appropriate in certain circumstances, it is also reasonable to take a holistic approach to managing debt and financial investments and borrow money when there is insufficient cash and liquid investments to do all things planned and budgeted for. Modern approaches to treasury management that are consistent with accrual accounting concepts clearly highlight that savings can be made through a holistic funds management approach compared with undertaking separate borrowings to finance particular projects or assets and reserving existing financial assets in separate special purpose accounts. Council has adopted this method as a basis for its treasury management in recent years.

5. Rates

5.1 Valuation methodology

Council uses Capital Value as assessed by the State Valuation Office as the basis for valuing property within the Council area. We consider this method of valuing property 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; and
- The distribution of property values throughout the Council area is such that few residential ratepayers will pay significantly more than the average rate per property.

5.2 Impact of changes in property valuations

The total capital valuation of the Council area as at 15 July 2018 was \$2,056,521,380. This is an overall increase of approximately 2.68% when compared to the total valuation at 17 July 2017 of \$2,002,871,940. The total valuation change for each land use is:

- Residential 1.4% increase
- Commercial 6.6% increase
- Industrial 3.5% increase
- Primary Production 3.0% increase
- Vacant Land 2.1% decrease
- Other 0.6% increase

5.3 Fixed Charges

A fixed charge of \$320 will apply for 2018/19, which is unchanged from the fixed charge applied for the last four years. The use of fixed charges ensures that all rateable properties make a base level contribution to the cost of administering Council's activities and to the cost of creating and maintaining the physical infrastructure that supports each property.

5.4 Differential Rates Policy

Council sets differential general rates on the basis of land use, i.e. residential, commercial/industrial, primary production, vacant land and other. Basing differential rates on land use means that classes of ratepayers are treated the same.

The expected level of revenue to be raised by each differential rate is as follows:

Residential	\$2,371,701
Commercial	\$ 410,562
Industrial	\$80,988
Primary production	\$5,101,145
Vacant land	\$258,270
Other	\$82,114

5.5 Equity and impact of rates policy within the community.

Council uses a rating structure based on two elements:

- Some rates revenue will be raised by applying a fixed charge against each rateable assessment; and
- The remaining rates revenue is collected on the basis of the capital valuation of each property and differential rates for each land use are applied to these valuations.

Council believes that by raising rates in this manner the fairest and most equitable distribution of rates possible is achieved across the community.

An increase in general rate revenue of 5.5%, plus development growth estimated at 0.5%, will apply in 2018/19. This reflects the rate increase set out in the draft Long Term Financial Plan being considered by Council. The income we receive from rates will assist Council to fund the renewal and development of the district's extensive infrastructure assets, including proposed increased expenditure on roads, and to maintain or improve existing services, while ensuring Council becomes financially sustainable.

This does not mean that every ratepayer will have the same rate increase because valuation increases (or decreases) vary on individual properties resulting in variations in the level of increases (or decreases) for individual ratepayers.

Although the total valuation of the district has increased in the past year, there may be properties that have had more significant valuation increases or decreases which will impact the overall rating impact.

5.6 Service Charges

Community Wastewater Management System (CWMS) Service Charges:

Council provides community wastewater management systems to properties in the townships of Balaklava, Blyth, Hamley Bridge, Port Wakefield and Snowtown. The costs of operating and maintaining this service and providing for the future replacement of the assets utilised in providing the service are recovered through the imposition of a service charge. Service charges of \$472 for each occupied unit and \$377 for each unoccupied unit will apply in 2018/19.

Waste Collection Service Charges:

Council provides a weekly waste collection service to properties in the township of Balaklava, Blyth, Brinkworth, Hamley Bridge, Lochiel, Owen, Port Wakefield and Snowtown and the settlements of Avon, Bowmans, Halbury, Hoyleton and Pinery. The costs of providing this service will be recovered through the imposition of a service charge of \$306 for each serviced residential (three bin) property and \$271 for each serviced commercial (two bin) property, which are increases of 8.13% (three bin) and 9.27% (two bin) on last year's waste service charges. These changes reflect impacts on Council in relation to waste service delivery, namely increases to the State Government's solid waste levy (almost 15% increase on last year) and the reduced value of recyclables.

5.7 Rebate Policy

The Local Government Act requires Councils to rebate the rates payable on some properties. Specific provisions are made for properties used for health services, community services, religious purposes, public cemeteries and educational institutions.

Discretionary rebates may also be granted by Council under Section 166 of the Act. Council provides ratepayers of various community and sporting facilities with a rebate of up to 100% of general rates. Discretionary rebates have increased in 2018/19 due to rebates being given on Community Waste Management fees to certain community groups. This is provided on the basis that there is a general community benefit from the provision of these community facilities. Our Rate Remissions and Rebates Policy can be found on our website wrc.sa.gov.au.

5.8 Assistance for Ratepayers

Section 182 of the Act allows Council to partially or wholly remit rates or to postpone rates on the basis of hardship, subject to the ratepayer making an application to Council. Council is also exploring payment plan options for those experiencing financial difficulty as part of a draft new Hardship Policy.

Eligible senior ratepayers can postpone rates up to a threshold so that a flat amount of \$500 is payable. However, Council must be able to ensure sufficient security is available over a property for a senior ratepayer to be eligible.

As per last year's arrangements the State Government is expected to directly pay a cost of living concession to eligible homeowners or tenants, which replaces the previous concession that was paid to Councils (for pensioners, low income earners and self-funded retirees) and showed as an offset against general rates on their previous rate notice. Concessions for Community Wastewater Management System (CWMS) service charges will now also be paid directly to eligible homeowners.

At the time of drafting this plan, Council was seeking community feedback on a draft Hardship Policy, recognising the need to offer support to those ratepayers facing affordability and financial pressures in the region.

6. Financial Position

A standard set of financial indicators has been adopted across local government in South Australia. These indicators provide an assessment of financial performance and sustainability and are a measure of performance against industry based financial targets. Trends in data, both historic and projected, are important considerations when reviewing financial performance.

The adoption of the Long Term Financial Plan and indicators ensures that Council and staff have a framework to guide future decision making to achieve financial sustainability through the provision of appropriate levels of service and infrastructure without unplanned increases in rates or disruptive cuts to services.

The table below summarises these indicators and Council's actual results for the past four years, the estimated results for 2017/18 based on the third quarter (latest) budget review and the forecast results for 2018/19 based on the Budget.

The operating surplus or deficit measures the difference between operating revenue and expenses for the period. Council's long term financial sustainability is dependent on ensuring that, on average over time, its operating expenses are less than its revenue – that is, that surplus is achieved.

The budget forecasts for 2018/19 show an operating deficit of \$683,754 or an operating deficit ratio of (4.8%). Council's draft Long Term Financial Plan envisages the Council will be able to sustain small operating surpluses from 2025/26 onwards.

Financial Indicators						
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual	Actual	Actual	Actual	March Budget Review	
Operating Surplus / (deficit) Ratio # <u>Operating Surplus/ (deficit)</u> Total Operating Income	(11.8%)	(4.7%)	5%	7%	(6.0%)	(15.3)
<u>Adjusted Operating Surplus</u> Operating Surplus/ (deficit) excluding effect of advance financial assistance grants*	(4.36%)*	(4.7%)	5%	(0.2%)*	(6.0%)	(4.8%)
Net Financial Liability Ratio <u>Net Financial Liability</u> Total Operating Revenue	22%	29%	19%	4%	23%	36%
Asset Sustainability Ratio <u>Net Asset Renewals</u> Asset renewal planned as per IAMP	73%	91%	93%	90%	112.30%	115%

Previous Operating Surplus/(Deficit) ratios have been recalculated using the denominator 'Total Operating Income' as required from 2016/17 onwards instead of 'General Rates less NRM Levy' as previously used.

* The Federal Government advanced its Financial Assistance Grants payments to local government from 2008/09 to 2011/12 (then recovered the advanced grants in 2013/14) and 2016/17 (recovered in 2017/18).

Statement of Comprehensive Income
WAKEFIELD REGIONAL COUNCIL
for the year ending 30 June 2019

March Budget Review 2017/18 \$	<i>March Budget Review Capital</i>		Budget 2018/19 \$	<i>Capital Budget</i>
10,069,956		INCOME		
201,791		Rates	10,639,474	-
505,695		Statutory Charges	200,938	
2,601,099		User Charges	508,866	
41,136		Grants, subsidies & contributions	1,487,420	
95,032		Investment Income	14,116	
50,778	291,588	Reimbursements	115,327	
		Other Income	30,952	221,816
13,565,487	291,588	Total Income	12,997,093	221,816
		EXPENSES		
3,769,213	939,266	Employee Costs	4,013,742	912,144
5,223,767	7,331,940	Materials, contracts & Other Services	5,486,422	5,623,984
89,492		Financial Costs	93,287	
5,294,220	244,272	Depreciation, Amortisation & Impairment	5,393,968	244,272
14,376,692	8,515,478	Total Expenses	14,966,959	6,780,400
(811,205)	(8,223,890)	OPERATING SURPLUS / (DEFICIT)	(1,990,326)	(6,558,584)
(90,000)	-	Gain/(Loss) on disposal or Revaluation of assets	-	
1,017,906	-	Amounts specifically for new or upgraded assets	-	
-		Physical resources received free of charge	-	
116,701	(8,223,890)	NET SURPLUS / (DEFICIT)	(1,990,326)	(6,558,584)
-		Other Comprehensive Income	-	
116,701	(8,223,890)	TOTAL COMPREHENSIVE INCOME	(1,990,326)	(6,558,584)

WAKEFIELD REGIONAL COUNCIL

Balance Sheet

for the year ending 30 June 2019

March		Budget
Budget Review		2018/19
2017/18		2018/19
\$	ASSETS	\$
	Current Assets	
385,732	Cash and cash equivalents	10,000
979,139	Trade & other receivables	981,502
0	Other financial assets	0
195,000	Inventories	195,000
1,559,871	TOTAL CURRENT ASSETS	1,186,502
	Non-current Assets	
67,642	Financial Assets	50,060
268,543,890	Infrastructure Property, Plant and Equipment	275,102,474
(139,234,492)	Less Accumulated Depreciation	(144,872,732)
514,000	Other Non-Current Assets	514,000
129,891,040	TOTAL NON-CURRENT ASSETS	130,793,802
131,075,179	TOTAL ASSETS	131,980,304
	LIABILITIES	
	Current Liabilities	
1,204,000	Trade & Other Payables	1,204,000
0	Borrowings	2,795,501
926,000	Provisions	926,000
2,130,000	TOTAL CURRENT LIABILITIES	4,925,501
	NON-CURRENT LIABILITIES	
908,389	Long -term Borrowings	551,870
218,820	Long-term Provisions	299,557
1,127,209	TOTAL NON-CURRENT LIABILITIES	851,427
3,257,209	TOTAL LIABILITIES	5,776,928
128,193,701	NET ASSETS	126,203,375
	EQUITY	
22,118,701	Accumulated Surplus	20,128,375
105,911,000	Asset Revaluation Reserves	105,911,000
164,000	Other Reserves	164,000
128,193,701	TOTAL EQUITY	126,203,375

WAKEFIELD REGIONAL COUNCIL
Statement of Changes in Equity
for the year ending 30 June 2019

	Accumulated Surplus \$	Asset Revaluation Reserve \$	Other Reserves \$	TOTAL EQUITY \$
<u>Adopted Original Budget - 2018/19</u>				
Balance at end of previous reporting period	22,118,701	105,911,000	164,000	128,193,701
Adjustment due to compliance with revised Accounting Standards				-
Adjustment to given effect to changed accounting policies				-
Restated opening balance	22,118,701	105,911,000	164,000	126,893,701
Net Surplus / (Deficit) for Year	(1,990,326)			(1,990,326)
Other Comprehensive Income				-
Gain on revaluation of infrastructure, property, plant & equipment				-
Available for sale Financial Instruments - change in fair value				-
Share of other comprehensive income - joint ventures & associates				-
Impairment (expense) / recoupments offset to assist revaluation reserve				-
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment				-
Transfer to accumulated surplus on sale of available for sale Financial instruments				-
Transfer between reserves	-		-	-
Balance at end of period	20,128,375	105,911,000	164,000	126,203,375
<u>Budgeted Result 2017/18 (March Budget Review)</u>				
Balance at end of previous reporting period	20,702,000	105,911,000	164,000	126,777,000
Adjustment due to compliance with revised Accounting Standards				-
Adjustment to given effect to changed accounting policies				-
Restated opening balance	20,702,000	105,911,000	164,000	126,777,000
Net Surplus / (Deficit) for Year	116,701			116,701
Other Comprehensive Income				-
Gain on revaluation of infrastructure, property, plant & equipment				-
Available for sale Financial Instruments - change in fair value				-
Share of other comprehensive income - joint ventures & associates				-
Impairment (expense) / recoupments offset to assist revaluation reserve				-
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment				-
Transfer to accumulated surplus on sale of available for sale Financial instruments				-
Transfer between reserves	-		-	-
Balance at end of period	20,818,701	105,911,000	164,000	126,893,702

WAKEFIELD REGIONAL COUNCIL
Cash Flow Statement
for the year ending 30 June 2019

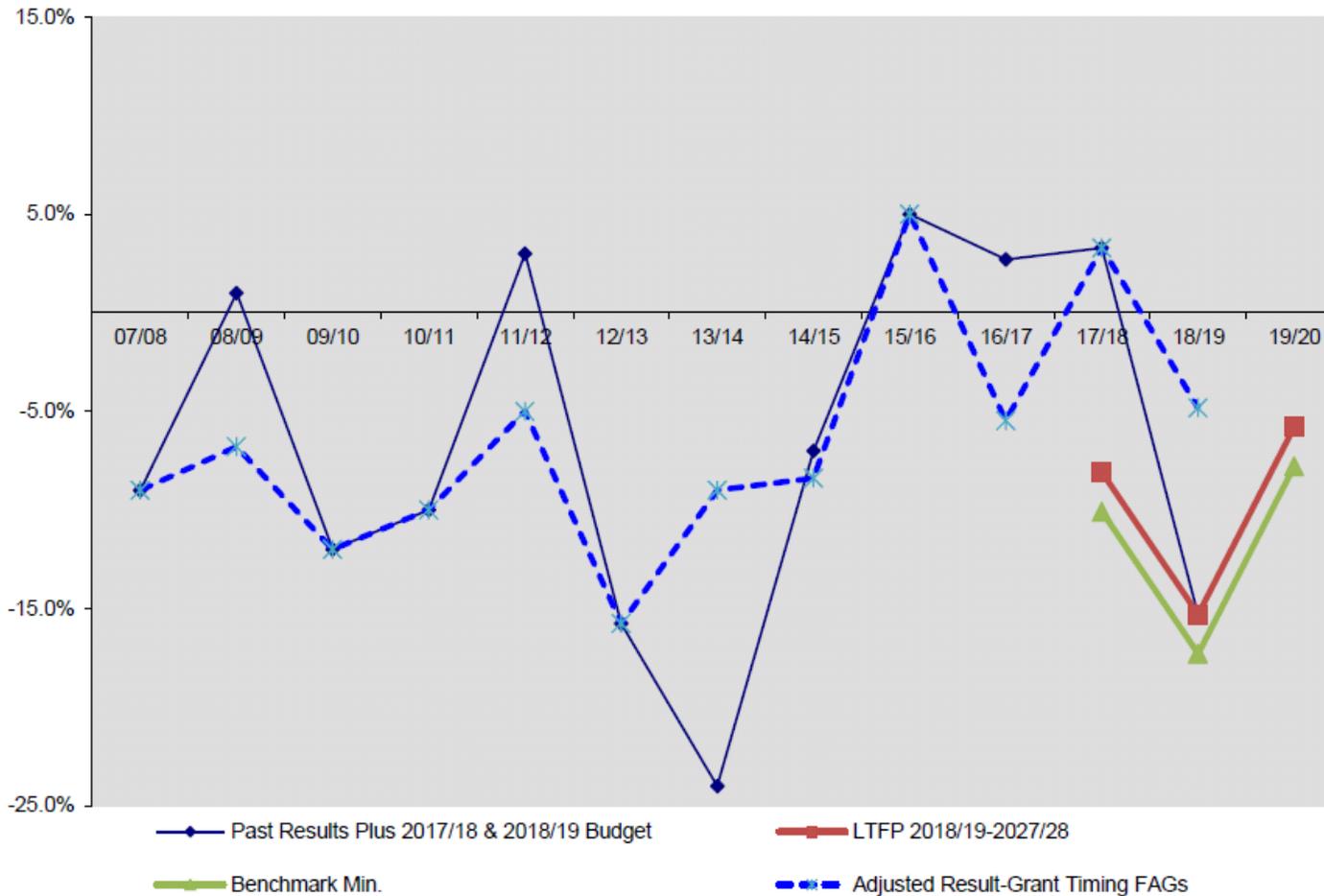
March Budget Review 2017/18 \$		Budget 2018/19 \$
	CASH FLOWS FROM OPERATING ACTIVITIES	
	<u>Receipts</u>	
14,124,884	Operating Receipts	13,604,571
41,136	Investment Receipts	14,116
	<u>Payments</u>	
(9,510,692)	Operating Payments to suppliers & employees	(10,041,022)
(89,492)	Financial costs	(93,287)
<hr/>		<hr/>
4,565,835	Net Cash provided by (or used in) Operating Activities	3,484,378
	CASH FLOWS FROM INVESTING ACTIVITIES	
	<u>Receipts</u>	
1,017,906	Amounts specifically for new or upgraded assets	
291,588	Sale of replacement assets	221,816
	Sale of surplus assets	
15,219	Repayment of loans by community groups	15,219
	<u>Payments</u>	
(6,233,734)	Expenditure on renewal/replacement of assets	(5,832,581)
(2,037,472)	Expenditure on New/upgraded assets	(703,546)
<hr/>		<hr/>
(6,946,493)	Net Cash provided by (or used in) Investing Activities	(6,299,093)
	CASH FLOWS FROM FINANCING ACTIVITIES	
	<u>Receipts</u>	
733,621	Proceeds from borrowing	2,665,946
	<u>Payments</u>	
(226,964)	Repayment of borrowings	(226,964)
<hr/>		<hr/>
506,657	Net Cash provided by (or used in) Financing Activities	2,438,982
<hr/>		<hr/>
(1,874,000)	Net Increase (Decrease) in cash held	(375,732)
1,884,000	Cash & cash equivalents at beginning of period	385,732
<hr/>		<hr/>
10,000	Cash & cash equivalents at end of period	10,000
<hr/>		<hr/>

WAKEFIELD REGIONAL COUNCIL
Uniform Presentation of Finances
for the year ending 30 June 2019

	Note	March Budget Review 2017/18 \$	Original Budget 2018/19 \$
<u>OPERATING ACTIVITIES</u>			
Operating Revenues	1	13,565,487	12,997,093
Less Operating Expenses	2	14,376,692	14,987,419
Operating Surplus / (Deficit)		(811,205)	(1,990,326)
<u>CAPITAL ACTIVITIES</u>			
Less Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	3	6,233,734	5,832,581
Less Depreciation, Amortisation and Impairment	4	5,294,220	5,393,968
Less Proceeds from Sale of Replacement Assets	5	291,588	221,816
Net Outlays on Existing Assets		647,926	216,797
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets <i>(including investment properties & real estate developments)</i>	6	2,037,472	703,546
Less Amounts received specifically for New and Upgraded Assets	7	1,017,906	
Less Proceeds from Sale of Surplus Assets <i>(including investment properties & real estate developments)</i>	8	-	
Net Outlays on New and Upgraded Assets		1,019,566	703,546
Net Change in Assets & Liabilities including Lending / (Borrowing)	9	(2,478,697)	(2,910,670)

WAKEFIELD REGIONAL COUNCIL
Financial Indicators
for the year ending 30 June 2019

Operating Surplus/(Deficit) Ratio



Rationale: The percentage by which major controllable income source varies from day to day expenses.

Target: Minimum within 2% of the Long Term Financial Plan projections.

LTFP (15.3%)

Proposed Budget (15.3%)

Performance: Large operating deficit ratio due to reduction in operating grants by 50% (paid in advance in late June 2018). Advance FAGs improves the result of 17/18 and take it to a surplus of 3.3%.

WAKEFIELD REGIONAL COUNCIL
Financial Indicators
for the year ending 30 June 2019

Net Financial Liabilities Ratio



Rationale: The significance of the net amount owed compared with income received.

Target: Net Financial Liabilities Ratio is greater than zero but less than 50% of total operating revenue.

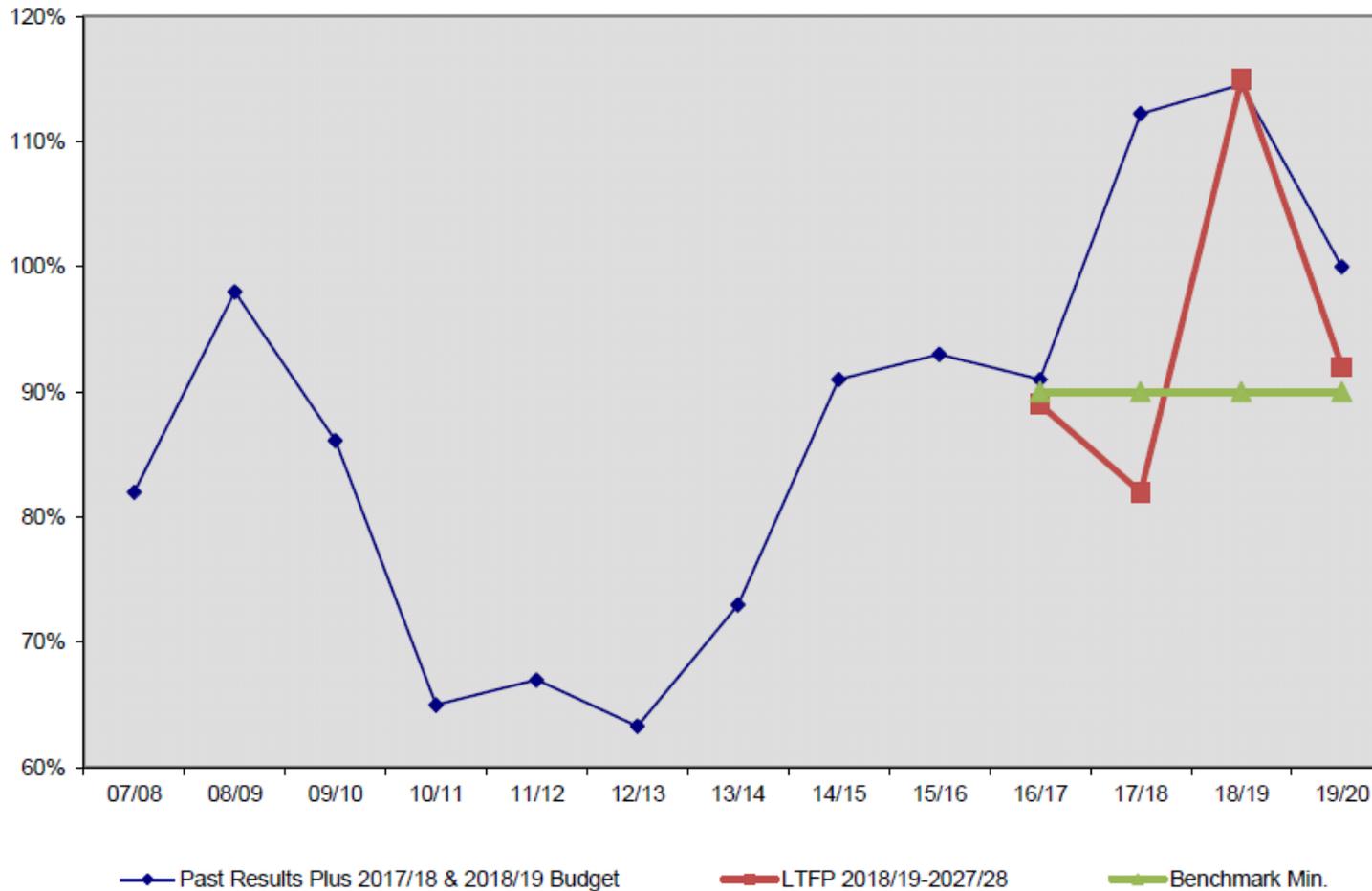
LTFP 36%

Proposed Budget 36%

Performance: The net financial liability is slightly higher than the current adopted Long Term Financial Plan (LTFP) forecast but within maximum limit of 38%. Increase from 33% to 36% is due to reduction in income for the year due to advance FAGs paid in 2017/18.

WAKEFIELD REGIONAL COUNCIL
Financial Indicators
for the year ending 30 June 2019

Asset Sustainability Ratio



Rationale: Are assets being replaced at the rate they are planned in the asset management plans.

Target: Maximum 110%, minimum within 5% of the Long Term Financial LTFP 115%

Proposed Budget 115%

Performance: This financial indicator is forecast to be higher than the adopted budget due to higher capital spent planned on roads as compared to the asset management plan. This is due to increase demand for better roads infrastructure.

Loan Schedule - Accrual Interest and Principal Payments on Loans
for the year ending 30 June 2019

<u>Programme/Purpose</u>	<u>Loan No.</u>	<u>Less</u> <u>Accrual</u> <u>Interest</u> <u>30/06/18</u>	<u>Add</u> <u>Interest</u> <u>Pmts</u> <u>2017/18</u>	<u>Add</u> <u>Accrued</u> <u>Interest</u> <u>30/06/19</u>	<u>Total</u> <u>Accrual</u> <u>Interest</u> <u>2017/18</u>	<u>End Date</u>	<u>Principal</u> <u>Repayments</u>	<u>Principal</u> <u>Outstanding</u>
Balalava Sports Club	WRC8					15/03/2016		
Civic Centre	WRC12					16/06/2018	48,308.58	
Civic Centre	WRC13	2,013.34	3,318.56		1,305.22	15/01/2019	61,003.83	65,191.20
Balalava Swimming Pool pipework	WRC17	40.63	816.20	20.93	796.50	15/06/2020	6,816.82	14,948.48
Pt Wakefield Boat Ramp & Channel	WRC18	220.84	4,436.76	113.79	4,329.71	15/06/2020	37,055.62	81,257.53
Redevelopment of Pt Wakefield Rec Reserve	WRC19					15/08/2015		
Land purchase Waste Man. Site Everard	WRC20	8,042.90	17,252.88	7,244.81	16,454.79	16/01/2026	25,745.16	276,323.14
Balalava Golf Club	WRC21	1,300.50	5,869.57	1,046.86	5,615.93	15/10/2022	15,219.25	83,873.88
CWMS	WRC24	5,601.37	18,648.33	5,261.88	18,308.84	15/09/2019	16,423.42	289,015.93
CWMS	WRC25	5,651.94	18,817.55	5,310.37	18,475.98	15/09/2024	16,390.90	289,416.19
CWMS	CAD/Overdraft		28,000.00		28,000.00			2,438,982.42
		<u>22,871.52</u>	<u>97,159.85</u>	<u>18,998.64</u>	<u>93,286.97</u>		<u>226,963.58</u>	<u>3,539,008.77</u>
	<u>CAD C/Bal EOY</u>	<u>Indicative</u>	<u>Discounted (assumed that this balance would be not be required n% of the year)</u>					
		<u>%</u>						
CAD / Overdraft Calculation	2,438,982	4.00%	71.3%	=	28,000.00			

Accrual Interest and Principal Repayments from Community Groups
for the year ending 30 June 2019

<u>Programme/Purpose</u>	<u>Loan No.</u>	<u>Less</u> <u>Accrual</u> <u>Interest</u> <u>30/06/18</u>	<u>Add</u> <u>Interest</u> <u>Pmts</u> <u>2017/18</u>	<u>Add</u> <u>Accrued</u> <u>Interest</u> <u>30/06/19</u>	<u>Total</u> <u>Accrual</u> <u>Interest</u> <u>2017/18</u>	<u>End Date</u>	<u>Principal</u> <u>Repayments</u>	<u>Principal</u> <u>Outstanding</u>
Balalava Sports Club	WRC8	0.00	0.00	0.00	0.00	15/03/2016	-	-
Pt Wakefield Rec Reserve Facility	WRC15	0.00	0.00	0.00	0.00	15/04/2014	-	-
Balalava Golf Club	WRC21	1,300.50	5,869.57	1,046.86	5,615.93	15/10/2022	15,219.25	83,873.88
					<u>5,615.93</u>		<u>15,219.25</u>	<u>83,873.88</u>
							Net	<u>3,455,134.89</u>

Summary of Full Cost Attribution Allocations

Costs Attributed to these Functions	Costs Attributed from these functions																		
	Accounting & Finance		Occupancy		Information Technology		OH&S/Risk Mgt/HR		Records Management		Customer Service		Payroll		Communications		Rates		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Governance Fca Distributed	10,816	3.36%	32,917	18.53%	67,259	20.61%	11,664	6.56%	12,896	12.50%	13,156	11.11%	2,360	6.30%	5,945	20.73%	27,126	12.77%	184,140
Dog Fca Distributed	25,855	8.04%	6,665	3.75%	10,493	3.22%	2,363	1.33%	1,290	1.25%	5,263	4.44%	472	1.26%	1,189	4.15%	1,529	0.72%	65,120
FirePrev Fca Distributed	4,925	1.53%	2,399	1.35%	3,786	1.16%	853	0.48%	1,290	1.25%	2,631	2.22%	157	0.42%	396	1.38%	1,147	0.54%	17,584
EnvironHealth Fca Distributed	1,563	0.49%	3,004	1.69%	4,758	1.46%	1,072	0.60%	6,448	6.25%	2,631	2.22%	157	0.42%	396	1.38%	1,721	0.81%	21,761
EnvironHealth Food Act Fca Distribution	9,117	2.84%	8,368	4.71%	13,151	4.03%	2,960	1.66%	2,579	2.50%	-	0.00%	630	1.68%	1,586	5.53%	2,337	1.10%	40,727
Cemeteries Management Fca Distributed	7,160	2.23%	3,325	1.87%	6,342	1.94%	1,429	0.80%	6,448	6.25%	2,631	2.22%	236	0.63%	456	1.59%	2,230	1.05%	30,257
CWMS Fca Distribution	11,459	3.56%	3,739	2.11%	5,926	1.82%	1,334	0.75%	6,448	6.25%	5,263	4.44%	197	0.53%	495	1.73%	2,124	1.00%	36,984
SanTfer Transfer Stations Fca Distributed	3,192	0.99%	1,833	1.03%	3,158	0.97%	711	0.40%	1,354	1.31%	921	0.78%	138	0.37%	312	1.09%	5,905	2.78%	17,523
SanDom Domestic Collection Fca Distributed	5,928	1.84%	3,404	1.92%	5,864	1.80%	1,320	0.74%	2,515	2.44%	1,710	1.44%	256	0.68%	580	2.02%	-	0.00%	21,576
Plan&Develop Fca Distributed	11,283	3.51%	14,466	8.15%	22,852	7.00%	5,145	2.89%	9,672	9.38%	19,734	16.67%	905	2.42%	2,279	7.95%	6,521	3.07%	92,857
OH&CS General Inspection Fca Distributed	222	0.07%	3,175	1.79%	4,994	1.53%	1,124	0.63%	1,290	1.25%	-	0.00%	236	0.63%	594	2.07%	1,338	0.63%	12,973
CommDevelop Fca Distributed	15,532	4.83%	17,572	9.89%	27,650	8.47%	6,226	3.50%	10,317	10.00%	2,631	2.22%	1,259	3.36%	3,171	11.06%	6,861	3.23%	91,220
BuildAct Fca Distributed	7,170	2.23%	13,963	7.86%	22,060	6.76%	4,968	2.79%	9,672	9.38%	19,734	16.67%	866	2.31%	2,180	7.60%	4,248	2.00%	84,862
Balaklava Caravan Pk Fca Distributed	5,223	1.62%	505	0.28%	792	0.24%	178	0.10%	-	0.00%	-	0.00%	39	0.10%	99	0.35%	489	0.23%	7,324
Pt Wakefield Caravan Pk Fca Distributed	9,780	3.04%	958	0.54%	1,522	0.47%	342	0.19%	3,869	3.75%	-	0.00%	39	0.10%	99	0.35%	1,338	0.63%	17,947
EconDevelop Fca Distributed	5,276	1.64%	8,394	4.73%	10,117	3.10%	2,278	1.28%	1,290	1.25%	2,631	2.22%	472	1.26%	1,585	5.53%	-	0.00%	32,043
Works Administration Fca Distributed	187,078	58.17%	52,915	29.79%	115,621	35.43%	133,892	75.28%	25,792	25.00%	39,469	33.33%	29,032	77.52%	7,312	25.50%	147,506	69.44%	738,617
Total Amounts Distributed	321,579	100.0%	177,601	100.0%	326,346	100.00%	177,858	100.0%	103,167	100.0%	118,407	100.0%	37,451	100.0%	28,674	100.0%	212,422	100.0%	1,503,505

Salaries/Wages and Associated Costs

	FTE	Estimated Annual Wage including increments	Overtime	Annual Loading & Increase in Leave Liability	Allowances	Super	Workers Comp	Income Prot & Journey Insurance	FBT Payable	TOTAL
Administration	25.6	2,206,284	1,200	25,114	8,203	208,410	74,076	28,999	20,781	2,573,068
Works	30.0	1,872,393	-	25,205	2,537	177,508	62,705	35,051	-	2,175,400
Casual (Outside)	2.2	148,810	-	-	14,681	11,304	5,271	2,786	-	182,851
TOTAL	57.7	4,227,487	1,200	50,320	25,421	397,222	142,052	66,836	20,781	4,931,319

Waste Collection Charge Calculation

<u>Green Waste Bin Collection Costs</u>	
General Waste Collection Expenses (Contract)	\$60,500
Waste Collection Disposal Costs	\$10,400
Total domestic waste collection costs	\$70,900
<u>New MGBs Green waste rollout costs</u>	
<u>New MGBs Green waste rollout costs (Estimate)</u>	\$88,380
Annual recovery of rollout costs (over 10 years)	\$8,838
Total waste collection costs plus recovery of MGBs rollout costs	\$79,738
Number of Green Waste Bins	2,290
Number of Street & Exempt Bins in Green Waste Collection	0
Total MGB collections including street bins, exempted properties, etc	2,290
Waste collection service charge (per MGB)	\$34.82
(Rounded)	\$35.00
Estimated Green Waste collection service charge income	(\$80,150)
<u>2 Bin Waste Collection Costs (Excludes Green Waste Bin)</u>	
General Waste Collection Expenses (Contract)	\$329,100
Waste Collection Disposal Costs	\$116,550
Waste Collection Recycling Expenses	\$192,000
Waste Administration Salaries & Associated Costs	\$53,229
FCA distribution attributed to domestic waste collection	\$21,400
Total domestic waste collection costs	\$712,279
<u>New MGBs rollout costs</u>	
Mastec (supply & rollout MGBs)	\$119,620
Grandeur Press (promotional items)	\$1,680
Advertising	\$2,000
Total MGBs rollout costs	\$123,300
Annual recovery of rollout costs (over 10 years)	\$12,330
Total waste collection costs plus recovery of MGBs rollout costs	\$724,609
Number of Waste Service Charges (2 Bin Services)	2,486
Number of Street & Exempt Bins in General Collection	192
Total MGB collections including street bins, exempted properties, etc	2,678
Waste collection service charge (per MGB)	\$270.58
(Rounded)	\$271.00
Estimated 2 Bin collection service charge income	(\$673,706)
<u>Summary</u>	
2 Bin Service (General Waste & Recycling)	\$271
3 Bin Service (General Waste, Recycling & Green Waste)	\$306
Total Estimates Green Waste & Waste Collection Income	= (\$753,856)

Attachment 1 –2018/19 capital works budget

Project	Section	Budget
Sealed Roads (new/upgrade)		
Kallora Rd	Rail Crossing north of Avon	\$ -
Barr Street (Lochiel)	Francis St to Ellis St	\$ 91,415
Balaklava Rd (Port Wakefield)	Golf Course Entrance to Phillips St.	\$ 31,669
Angle Grove Rd (subject to 66% grant funding) [\$1.4M]	Stone Cutter Rd to Horrocks Highway	\$ -
Sealed Roads (renewal)		
Railway Tce West, Snowtown	South Tce West to North Tce	\$ 364,396
Koolunga Rd	1945m Nth of Mallee Corner Rd to Boucaut Rd	\$ 146,084
Boconnoc Park Rd	Muanu Rd to End of Seal	\$ 26,797
Muanu Rd	Eastern Council Boundary to Boconnoc Park Rd	\$ 98,417
Pinery Road	1500m SW of Traeger Rd to Finch Rd	\$ 56,891
East Terrace	High St to Third St	\$ 23,396
Twin Rivers Road	Gilbert St to Malcolm St	\$ 46,448
Makin Street	Stockport Rd to Walter St	\$ 34,836
Bridges, Stormwater & Signage		
Branch Hill Rd/Bowmans Rd (Levee bank)	Railway Crossing to St	\$ 208,520
Berno Rd Levee bank (subject to Disaster Fund income)	Port Wakefield Hwy to Olsen Rd	\$ -
Saints Station Rd Floodway (subject to Disaster Fund income)		\$ -
Shadwell Gap Rd Floodway (subject to Disaster Fund income)		\$ -
Wokurna Rd (subject to Disaster Fund income)		\$ -
Catford Rd Floodway (subject to Disaster Fund income)		\$ -
Stormwater asset replacement	As per Asset Management Plan	\$ 70,000
Blake St (Underground Stormwater)	Blake St to Boronia Circuit	\$ 32,000
Unsealed Roads (new/upgrade)		
Days Hill Rd/School Rd	Wood Rd to Owen Rd	\$ 200,500
Burford Rd (proposed HML route for Poultry Farms)	Farm Driveway to Traeger Rd	\$ 134,736
Unsealed Roads (renewal)		
Golf Course Rd (subject to Disaster Fund income)	Watchman Rd to Veitch Rd	\$ -
Veitch Rd (subject to Disaster Fund income)	Templeton Rd to Golf Course Rd	\$ -
Catholic Church Rd (subject to Disaster Fund income)	Wanappe Rd to Farmhouse	\$ -
Humphrys Rd (subject to 50% grant funding)	Fidge Rd to Poultry Farm Entrance	\$ -
Slaughterhouse Rd (subject to 50% grant funding)	Kane Rd to Nth Poultry Farm Entrance	\$ -

Slaughterhouse Rd (subject to 50% grant funding)	Nth Poultry Farm Entrance to Sth Poultry Farm Entrance	\$	-
Slaughterhouse Rd (subject to 50% grant funding)	Bend to Fidge Rd	\$	-
Light River Rd (subject to 50% grant funding)	Owen Rd to Slaughterhouse Rd	\$	-
Brightwood Rd	Bigg Rd to Farmhouse	\$	36,800
Hoyleton Rd	Old Council Boundary to Herds Hill Rd	\$	95,111
Bowyer Rd	Farmhouse to Railway Line	\$	28,750
Burford Rd	Owen Rd to Traeger Rd	\$	64,400
Clark Rd	Blyth Plains Rd to Farmhouse	\$	47,524
Bowillia Rd	Sampson Rd to Old Boundary Rd	\$	625,083
Kybunga Rd	Blyth Plains Rd to West End of Seal	\$	71,300
Hope Gap Rd	Ireland Rd to Barunga Top Rd	\$	134,787
Harding Rd	White Hill Rd to Templeton Rd	\$	31,496
Templeton Rd	White Hill Rd to Harding Rd	\$	73,097
Templeton Rd	Everard Rd to End of Seal	\$	300,006
Plains Rd	Traeger Rd to Sichem Rd	\$	152,352
Watchman Rd	250m Nth of Bridge to Golf Course Rd	\$	39,874
Beaufort Rd	Templeton Rd to Kenderleigh Rd	\$	261,260
Goldney Rd	End of Seal to Port Lome Rd	\$	253,331
Dixon Rd	Nantawarra Rd to Farmhouse	\$	80,903
Middle Range Rd	Greenshields Rd to Bismark Valley Rd	\$	95,375
Gregory Rd	Rail crossing to McCabe Rd	\$	52,376
Watchman Rd	Old Boundary Rd to 2000m Sth of Wannappe Rd	\$	103,946
Sturt Pea Rd	Provisional School Rd to Windview Rd	\$	267,691
Dow Rd	Gory Rd to Wilson Rd	\$	147,049
Wilson Rd	Dows Rd to Barabba Rd	\$	105,694
Pump Station Rd	Ninnes Rd to Mail Rd	\$	105,799
Goldney Rd (Rip & Reform)	Greig Rd to Nth End of Seal	\$	35,000
Non-road Projects			
Township Entry Signs	Hamley Bridge and Lochiel	\$	152,000
Faded Signs Replacement	Replace faded road signage	\$	40,000
Parks & Gardens - New Irrigation	At Owen post office gardens	\$	5,000
Pt Wakefield Caravan Park	Paving, fencing, bunk beds, etc.	\$	40,000
Flood Warning System	WRC contribution	\$	21,000
	TOTAL	\$	5,033,109

Attachment 2 –2018/19 Fees & Charges Register

Along with the draft 2018/19 Annual Business Plan, Council has reviewed its fees and charges. The following register of fees and charges is also subject to community consultation prior to final endorsement by Council in July 2018.

	2017/18 (GST Inclusive)	2018/19 (GST Inclusive)
<u>Civic Centre</u>		
Hire of Civic Centre (Phil Barry Chamber) - full day*	\$130.00	\$135.00
Hire of Civic Centre (Phil Barry Chamber) - half day*	\$80.00	\$85.00
RSL Meeting Room - full day*	\$130.00	\$135.00
RSL Meeting Room - half day*	\$70.00	\$75.00
Hire of Meeting Room 1 - full day*	\$120.00	\$125.00
Hire of Meeting Room 1 - half day*	\$60.00	\$65.00
Community Organisations may be exempted from hire fee, at the discretion of the Chief Executive Officer		

<u>Photocopying- General Public</u>		
A3 - Single*	\$0.30	\$0.30
A3 - Duplex*	\$0.35	\$0.35
A4 - Single*	\$0.25	\$0.25
A4 - Duplex*	\$0.30	\$0.30
<i>If over 50 copies</i>		
A3 - Single*	\$0.20	\$0.20
A3 - Duplex*	\$0.25	\$0.25
A4 - Single*	\$0.15	\$0.15
A4 - Duplex*	\$0.20	\$0.20

<u>Photocopying - Clubs & Community Bodies</u>		
A3 - Single*	\$0.20	\$0.20
A3 - Duplex*	\$0.25	\$0.25
A4 - Single*	\$0.15	\$0.15
A4 - Duplex*	\$0.20	\$0.20
Community Organisations may be exempted from photocopying charges, at the discretion of the Chief Executive Officer		

<u>Sundry</u>		
Faxing - first sheet*	\$1.20	\$1.20
Each sheet thereafter*	\$0.50	\$0.50
Receiving fax*	\$1.00	\$1.20
Folding - first 50 sheets*	\$1.00	\$1.00
Each sheet thereafter*	\$0.01	\$0.01
Laminating A4	\$3.00	\$4.00
Permit for cropping and/or agisting stock on a road reserve*	\$20.00 per hectare (minimum \$40.00)	\$20.00 per hectare (minimum \$40.00)
Copy of rates notices (current or previous year)*	Free	Free
Copy of rates notices (more than one year previous) Must be paid in advance or on pickup, no debtors invoices are to be raised*	\$10.00 for first copy, \$2.00 for each copy thereafter	\$10.00 for first copy, \$2.00 for each copy thereafter
Copies of public documents that are available on the Council website or are available for inspection at the Council Office. Must be paid in advance or on pickup, no debtors invoices are to be raised. (Note. No GST is Applicable)	To be charged as per "Photocopying- General Public" charges	To be charged as per "Photocopying- General Public" charges
Application for Community Loan*	\$200.00	\$200.00

Dog Registration:

Non-standard (previously 'Ordinary')	\$70.00	\$70.00
Non-standard - Desexed	\$42.00	\$42.00
Non-standard - Microchipped	\$63.00	\$63.00
Non-standard - Obedience Trained	\$63.00	\$63.00
Standard (i.e. Desexed & Microchipped)	\$35.00	\$35.00
Non-standard - Desexed & Obedience Trained	\$35.00	\$35.00
Non-standard - Microchipped & Obedience Trained	\$56.00	\$56.00
Standard - Desexed, Microchipped & Obedience Trained	\$28.00	\$28.00
Pensioner - Non-standard	\$35.00	\$35.00
Pensioner - Non-standard/Desexed	\$21.00	\$21.00
Pensioner - Non-standard/Microchipped	\$31.50	\$31.50
Pensioner - Non-standard/Obedience Trained	\$31.50	\$31.50
Pensioner - Standard	\$17.50	\$17.50
Pensioner - Non-standard/Desexed & Obedience Trained	\$17.50	\$17.50
Pensioner - Non-standard/Microchipped & Obedience Trained	\$25.00	\$25.00
Pensioner - Standard & Obedience Trained	\$14.00	\$14.00
Transfer registration from another Council	\$8.00	\$0.00
Working dog	\$18.00	\$25.00
Assistance Dog (Guide/Hearing/Therapeutic)	\$0.00	\$0.00
Greyhound (registered with Greyhound Racing Board)	\$18.00	\$18.00
New registrations from 1 January to 30 June - Discount of	50%	50%
Puppy (2018/19 puppy registrations only)	-	0%
Business registration of dogs (% on approved number of dogs)	50%	50%
Replacement / Lost Disc	\$6.00	\$0.00
Late Registration fee	\$25.00	\$25.00
Late Registration fee for Business Registrations	\$125.00	\$125.00
Impounding Fee per Night	\$20.00	\$20.00
Collection Fee	\$50.00	\$50.00

Health

Public notification of development application (newspaper advertisement)*	\$335.00	\$335.00
Annual permit for obstructing footpath per table (incl outdoor dining permits)*	\$26.00	\$26.00
Block clearing - Fire & Emergency Services Act 2005 Section 105J(6)*	Actual Contractors fee plus \$55.00 Administration Fee.	Actual Contractors fee plus \$55.00 Administration Fee.
Hire of cat trap (Deposit \$20.00)*	\$2 per day after 7 days	\$2 per day after 7 days

Development

Certificate Title Search	\$40.00	\$40.00
Development Application Photocopies (per Job)	\$16.20	\$16.20
Contribution for Community Wastewater Management Scheme connection	\$4,072	\$4,072
Contribution for Parking	\$5,090	\$5,090

Sundry

By-Law Breach Expiation Fee	\$187.50	\$187.50
Moveable Signage Impounding Fee (per sign)	\$65.00	\$65.00
Camping Permit	\$31.50	\$31.50

-One Way (per passenger)*	\$2.50	\$2.50
-Return (per passenger)*	\$5.00	\$5.00
Intra-town Connections Balaklava only-Return Trip (per passenger)*	\$2.00	\$2.00

Bus fees - Wakefield Regional Council to Munno Para or Elizabeth Shopping Centre

From Owen (per passenger)*	\$8.00	\$8.00
From Hamley Bridge (per passenger)*	\$6.00	\$6.00
From Balaklava (per passenger)*	\$10.00	\$10.00

Bus fees - Balaklava Men's Group

Within Wakefield Regional Council (per passenger)*	\$6.00	\$6.00
Outside Wakefield Regional Council (per passenger)*	\$12.00	\$12.00
Greater than 11 passengers-Hire of Local passenger service provider per trip*	\$200.00	\$200.00

Balaklava Caravan Park

Cabins - Ensuite (1-2 Person) / Night*	\$110.00	\$110.00
Disability access (large) cabin / Night	-	\$135.00
Powered Site (1-2 Person) / Night*	\$30.00	\$30.00
Unpowered Site (1 Person) / Night (tent, swag etc)*	\$11.00	\$11.00
Unpowered Site (2 Person) / Night*	\$20.00	\$20.00
Extra Person 16 years & over / Night*	\$11.00	\$11.00
Extra Person 3 -15 years / Night*	\$7.00	\$7.00
Children Under 3*	Free	Free
Long Term weekly, min. 60 days Plus Metered power (additional power charge introduced 2013/14)*	\$95.00	\$100.00
Electricity*		At Cost
Showers*		\$6.00
Storage / Night*		\$7.00
Linen Hire - Extra Double (one set supplied / cabin)*		\$17.00
Linen Hire - Single*		\$13.00
Casual stay, unless otherwise specified 7 nightly bookings will be charged at 6 times the appropriate nightly rate.		

Port Wakefield Caravan Park

Cabin - Standard (1-2 Person) / Night*	\$75.00	\$75.00
Cabin - Standard Ensuite (1-2 Person) / Night*	\$90.00	\$90.00
Cabin - Deluxe Ensuite (1-2 Person) / Night*	\$110.00	\$110.00
Powered Site (1-2 Person) / Night*	\$30.00	\$30.00
Unpowered Site (1 Person) / Night (tent, swag etc)*	\$11.00	\$11.00
Unpowered Site (2 Person) / Night*	\$20.00	\$20.00
Extra Person 16 & over/ Night*	\$11.00	\$11.00
Extra Person 16 & over/ Night* - cabins with linen	-	\$30.00
Extra Children under 3-15years/Night*	\$7.00	\$7.00
Extra Children under 3-15years/Night* - cabins with linen	-	\$20.00
Children Under 3*	Free	Free
Long term Sites (weekly)*	\$95.00	\$100.00
Annuals Sites (weekly)*	\$46.00	\$48.00
Electricity*	At Cost	At Cost
Linen Hire - single (double supplied)*	\$13.00	\$13.00
Storage*	\$7.00	\$7.00
Showers*	\$6.00	\$6.00
Standard Cabin Long-Term (weekly, min 28 days, max 365 days for tradesmen etc.).	\$250.00	\$250.00
Casual stay, unless otherwise specified 7 nightly bookings will be charged at 6 times the appropriate nightly rate.		

Cemeteries

Single Lease*	\$500.00	\$500.00
Double Lease*	\$1,000.00	\$1,000.00
Niche Wall - Single Lease*	\$500.00	\$500.00
Grave Digging - Standard Depth (1.5m)*	\$875.00	\$900.00
Grave Digging - Extra Depth (1.8m)*	\$1,200.00	\$1,350.00
Removal of slab (or cost)*	POA	POA
Lease cancellation fee (refund less charge)	\$80.00	\$81.00

Transfer Station - Residents/ratepayers only (Proof of residency/pension required)

Garbage Bag - Resident*	\$4.50	\$5.50
Garbage Bag - Pensioner*	N/A	N/A
Car Boot - Resident*	\$9.50	\$10.50
Car Boot - Pensioner*	N/A	N/A
6 x 4 Trailer - Resident*	\$23.50	\$24.50
6 x 4 Trailer - Pensioner*	N/A	N/A
6 x 4 Trailer over .5m - Resident*	\$48.00	\$48.00
Tandem Trailer over .5m - Resident*	\$90.00	\$90.00
Resale item fee	\$5.50	\$5.50

General

Tyres - Passenger*	\$5.00	\$5.00
Tyres - Light Truck*	\$8.00	\$8.00
Tyres - Heavy Truck*	\$15.00	\$15.00
Tyres - Super Singles*	\$25.00	\$25.00
Tyres on Rim - Passenger*	\$18.00	\$18.00
Tyres on Rim - Light Truck*	\$24.50	\$24.50
Tyres on Rim - Heavy Truck*	\$45.00	\$45.00
Tyres on Rim - Super Singles*	\$45.00	\$45.00
Tyres - Tractor Tyres <2mtrs*	\$55.00	\$55.00
Tyres - Loader Tyres (thicker walls) & tractor >2mtrs*	Not Accepted	Not Accepted
Oily water/L (conditions apply) - Resident*	\$0.20	\$0.20
Coolant/L (conditions apply) - Resident*	\$0.25	\$0.25

Project Works

Project Works Council Plant*	Internal Plant Hire rate , plus a commercial margin of 33% plus GST	Internal Plant Hire rate , plus a commercial margin of 33% plus GST
Project Works Labour - Employee*	Internal Costs including Overheads, plus a commercial margin of 33% plus GST	Internal Costs including Overheads, plus a commercial margin of 33% plus GST
Project Works Labour - Overseer*	Internal Costs including Overheads, plus a commercial margin of 33% plus GST	Internal Costs including Overheads, plus a commercial margin of 33% plus GST
Materials & On-Charging of Contractual Services*	Cost Plus 5% plus GST	Cost Plus 5% plus GST

Waste Disposal Bins

Mobile Garbage / Recycling Bins Sales 140 & 240ltr*	\$75.00	\$75.00
Mobile Waste (Yellow lid) bins, <u>only for new Residential Assessments</u> . (Cost of bins recovered over 10 years via annual service fee)*	\$60.00	\$60.00
Bin replacement wheels*	\$5.00	\$5.00
Replacement bin lids - New*	\$10.00	\$10.00
Second hand Green & Yellow lids & Pins for lids (while available)*	Free	Free

Sundry

Permit for alteration of a road*	N/A	N/A
Section 221 Permit	N/A	N/A
Road Name Change Application Fee	\$750.00	\$750.00
Directional Signage (B7B etc) Double sided sign supply only (post extra if required)*	\$150.00	\$150.00
New/replacement of Rural Road Address Signage (supply only owner to install)*	\$30.00	\$30.00
Rental of land occupying Borrow Pit (per week)*	\$1.00	\$1.00
Rubble Royalty Cm3 (Payable to Landowners)*	\$0.50	\$0.50