

City of Marion Annual Business Plan 2022-2023







KAURNA ACKNOWLEDGEMENT

Ngadiu tampendi Kaurna meyunna
yaitya mattanya yainty yerta

This Kaurna acknowledgement was prepared in consultation with traditional custodians.

ACKNOWLEDGEMENT OF COUNTRY

The City of Marion acknowledges we are situated on the traditional lands of the Kaurna people and recognises the Kaurna people as the traditional custodians of the land.

OUR VISION FOR RECONCILIATION

Our Reconciliation Action Plan 2020-2023 details actions that the City of Marion leads, promotes and facilitates to achieve significant, tangible and meaningful reconciliation outcomes within our community.

Our reconciliation vision is for strong relationships built on trust, respect, integrity, inclusion and equity for all members of our community.

The Annual Business Plan provides the resource allocation to enable the effective and efficient delivery of our Reconciliation Action Plan (and other initiatives) for 2022-2023.





AMENDMENTS TO THE ANNUAL BUSINESS PLAN

Section 123 6(a) of the Local Government Act 1999 states that if a council proposes to adopt an annual business plan with amendments, the council must include in the adopted business plan a statement-

- a) Setting out any significant amendments from the draft annual business plan; And
- b) Providing reasons for those amendments

As a result of the timing of the 2022 State and Federal Government elections that occurred in the late stages of council's budget cycle and community consultation period, several funding commitments were pledged to council to support the delivery of projects.

Funding commitments toward the following projects are included in the 2022-2023 budget.

- Marino Hall upgrade
- Cove Sports and Community Club facilities upgrade (pending agreement on the scope)
- Warradale Park Tennis Club upgrade
- South Adelaide Basketball redevelopment (formerly named Recreational Facilities- 262 Sturt Road)
- Plympton Sporting and recreation club masterplan
- Edwardstown Oval- big screen
- New toilets* for the Coastal Walkway, Tonsley Precinct and Maldon Avenue Reserve, Mitchell Park and Ballara Park Reserve, Warradale
- Reserve upgrade at Aldridge Avenue Reserve, Plympton Park
- A new pedestrian crossing at Woodend Primary School, Sheidow Park

Council has also received several funding commitments including Glandore Oval and reserve upgrades that require further discussion with the State and Federal governments to understand the expectations of funding provided.

*pending community consultation outcomes

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WELCOME

Welcome to the City of Marion's Annual Business Plan 2022-2023.

Here is the City of Marion's Annual Business Plan 2022-2023. This plan outlines Council's proposed priorities and program of works for the coming financial year.

Essentially it is "the budget".

Since we consulted the community about the draft budget, some changes have been made (outlined on a separate page), mainly as a result of the Federal election commitments of millions of dollars. This budget has been drawn up at a time of rapidly escalating costs which Council is experiencing, particularly in construction of our major projects.

Many people focus on the percentage increase in rates for the average residential property. Your Council is committed to setting an average residential rate rise well under the rate of inflation; in fact, the rate rise for Marion Council residents is expected to be the lowest in South Australia.

Property owners will, of course notice their rate rise varies according to the relative value of their property - a factor outside of Council's control.

This year's proposed projects include:

- Commencing an upgrade of the Marion Cultural Centre Plaza
- Renewed Tarnham Road Tennis and Netball courts at Seacombe Heights, with new play areas
- Delivering a recycled water pipeline to irrigate local schools and reserves
- Completing the restoration of the historic Coach House at Warriparinga
- Designing a Flinders Bikeway route connecting Tonsley to the bikeway to Adelaide
- Designing improvements to the Warradale Park Tennis clubhouse for subsequent construction
- Completing designs for the Stage 1 improvements (primarily carpark and netball areas) to the Cove Sports and Community Club
- Commencing the rebuild of the ageing Marino Community Hall.

We have borrowed for some of these capital improvements but your Council remains in a very strong financial position.

Yours faithfully,

KRIS HANNA

Kris Hanna
Mayor



YOUR RATES AT A GLANCE

AMOUNTS SPENT PER ONE HUNDRED DOLLARS (\$100)



Urban Development, Inspection, Regulation and Control

- Parking control
- Development services
- Dog and cat control
- Food safety



Community Facilities

- Marion Outdoor Pool
- Sporting facilities
- Property management
- Facilities hire (casual and long term)



Waste Collection and Management Services

- Kerbside waste collection and management
- Household waste, recyclables, green organics
- Hard rubbish collection and illegal dumping
- Management of waste through our materials recycling facility



Open Space, Parks and Gardens

- Reserve maintenance
- Playgrounds
- Public toilets
- Playground maintenance



Library Services

- Marion Cultural Centre Library
- Parkholme Library
- Cove Civic Centre Library
- Library programs/events



Health and Community Care

- Aged care services
- Community buses
- Emergency response



Community Development and Capacity Building

- Youth services
- Neighbourhood centre operations and programs
- Community grant programs



Culture and Recreation

- Cultural heritage
- Community events



Infrastructure Management

- Civil infrastructure maintenance
- Asset management
- Stormwater drainage network
- Traffic management



Environmental Sustainability

- Street tree management
- Environmental regulation
- Native vegetation

OVERVIEW

The Annual Business Plan 2022-2023 outlines the strategic projects, services and programs that we will aim to deliver in the coming financial year. Council is determined to undertake strategic initiatives outlined in the Four Year Business Plan 2019-2023, along with other projects supported to progress the community's aspirations in the City of Marion Community Vision 'Towards 2040' and the goals outlined in the 10 Year Strategic Plan 2019-2029.

Council is committed to delivering value to our ratepayers. Through a focus on prudent financial management and decision making, Council will continue to identify on-going savings. Funding secured from both the State and Federal Governments supports the delivery of new infrastructure. A strong efficiency focus has enabled us to support our community with a 2% increase in the average rate for 2022-2023.

During 2022-2023, the City will continue to be improved through investment in the following initiatives:



MARION CULTURAL CENTRE PLAZA

A plan to revitalise the Marion Cultural Centre Plaza area with a recreation space that will transform the area to bring people together for events.

The Federal Government have partnered with Council to support this project.



ALTERNATIVE WATER SUPPLY PROJECT

A 12km pipe will be installed to divert treated stormwater from the Oaklands Wetlands to irrigate local reserves and schools.

Council has committed \$1.8m to the project, additional grant funding from the Federal Government supports the project.



COASTAL WALKWAY

Work will continue on the 1.6km section of the Coastal Walkway trail at the Grey and Kurnabinna Gullies at Hallett Cove.

The State Government have partnered with Council to support this project.



FLINDERS BIKEWAY

The Flinders Bikeway is a key connection between Flinders University, Tonsley and further north to the Marino Rocks Greenway (bike way).

A \$40,000 concept design that includes landscaping and engineering considerations will be developed.

Community consultation will inform support to the project. If supported, proposed implementation of the new bikeway will occur in 2023-2024.



COVE SPORTS AND COMMUNITY CLUB

A multi-stage upgrade is planned for this ageing sporting infrastructure. Stage 1 development includes demolition of the existing BMX track, expansion of the playing field, and expanded northern car park.

Redevelopment of the netball facility is also part of Stage 1, and includes an upgrade to the netball courts.

The State Government have partnered with Council to support this project.



MARINO HALL

A rebuild of the ageing hall will commence to support a new vibrant centre that attracts a broad range of community groups.

The new pavilion style hall will include meeting spaces, a performance area, art gallery and studio.

A café and expanded car park will also support the site as an accessible creative and community events hub.

The State and Federal Governments have partnered with Council to support this project.



TENNIS AND NETBALL COURTS - OPEN SPACE AT TARNHAM ROAD RESERVE

Council will replace eight ageing tennis courts with two multi-use tennis/netball courts and two tennis courts.

A 'ninja adventure' style course and climbing wall supports running, climbing and jumping activity. A skate area and public toilet will be installed.



LIVING KAURNA CULTURAL CENTRE COACH HOUSE

Significant restoration work will continue at the state heritage listed Coach House so that it can be used by the community as a venue and hall facility, and further complement the educational opportunities of the area's history.

The State Government have partnered with Council to support this project.



EDWARDSTOWN EMPLOYMENT PRECINCT

Council is continuing work in Edwardstown to improve the amenity of the area as a place to do business.

An action plan includes research into renewable energy management programs, encouraging a 'buy local' supply chain, and improving traffic flow in the area.



WARRADALE PARK TENNIS CLUB

The tennis club has provided preliminary designs for an upgraded modern club room and facilities. Council will work with the club to progress a detailed design that meets the broad needs of community users.

The State Government have partnered with Council to support this project

OUR PURPOSE, VISION AND VALUES

OUR PURPOSE

(Why we exist)

To improve our residents' quality of life; continuously, smartly and efficiently.

OUR COMMUNITY VISION

(What we want to become)

A community that is Liveable, Valuing Nature, Engaged, Prosperous, Innovative and Connected.

OUR VALUES

With the community and safety at the forefront of everything we do, we value:

Respect - Treating everyone as we want to be treated, where all contributions are valued

Integrity - Fostering trust and honesty in all of our interactions

Achievement - Enhancing our knowledge and performance to reach our shared goals, while being dedicated to supporting one another

Innovation - Encouraging new ideas, and learning from our experience to do things better



The six themes of our Community Vision represent the shared values and aspirations guiding how our city develops, towards 2040. These outcomes are important for this community now and into the future:

LIVEABLE

By 2040 our city will be well planned, safe and welcoming, with high quality and environmentally sensitive housing, and where cultural diversity, arts, heritage and healthy lifestyles are celebrated.

PROSPEROUS

By 2040 our city will be a diverse and clean economy that attracts investment and jobs, and creates exports in sustainable business precincts while providing access to education and skills development.

VALUING NATURE

By 2040 our city will be deeply connected with nature to enhance people's lives, while minimising the impact on the climate, and protecting the natural environment.

INNOVATIVE

By 2040 our city will be a leader in embracing and developing new ideas and technology to create a vibrant community with opportunities for all.

ENGAGED

By 2040 our city will be a community where people are engaged, empowered to make decisions, and work together to build strong neighbourhoods.

CONNECTED

By 2040 our city will be linked by a quality road, footpath and public transport network that brings people together socially, and harnesses technology to enable them to access services and facilities.

STRATEGIC MANAGEMENT FRAMEWORK

This Annual Business Plan 2022-2023 is an integral part of Council's Strategic Management Framework that will enable strategic and operational plans, management systems and processes to work together to effectively deliver the Community Vision.





SIGNIFICANT INFLUENCES

In the development of the Annual Business Plan we undertake a review of our internal environment and broader external environment that includes political, economic, environmental, social and technological influences. This identifies key issues that help provide the context for the development of this plan.

The following broad trends impacting our city include:



NORTH SOUTH CORRIDOR

Progress along South Road will occur as the State Government led North- South Corridor Tunnel commences.

The former State Government announced a 'City shaping fund' related to the project that aims to connect communities and stimulate business investment. Outcomes will support revitalised urban design at the road level of the project as it progresses in the years ahead.



ELECTIONS

Council has taken a proactive approach to advocacy at both State and Federal levels to leverage any election funding provided to the sector to support the delivery of infrastructure projects.



INFLATION

The Reserve Bank of Australia provide regular commentary on the key issues that are impacting on inflation rates. General price increases that include climbing oil prices, local suppliers with stock shortages, and skilled labour shortages are just a few of the key observations that have been felt by council.



ENVIRONMENT

Council has a Carbon Neutral Plan to reduce emissions to council owned assets by 2030. Key actions for the year will include developing a fleet transition plan and entering a contract for 100% renewable energy from January 2023. Tree planting efforts will continue to be a focus with 3,900 street and reserve trees to be planted. A further 400 advanced trees will be planted along main roads and thoroughfares to cool the city.



SUPPLY CHAIN ISSUES

Council procures a range of goods and services as part of its Annual Capital Program. Over the last 12 months the persistent disruption to supply chains and distribution networks and their ongoing effects on prices has provided uncertainty. Council staff are actively working to mitigate the exposure to these risks, including timing of tendering and project delivery to ensure projects maintain their value for money proposition.



PUBLIC HEALTH

Council continues to monitor the COVID-19 environment and will be guided by directives from SA Health. Any changes that may impact Council facilities will be communicated through our website and social media channels. Business continuity measures are in place to ensure that services can continue.



POPULATION

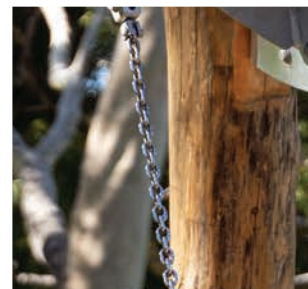
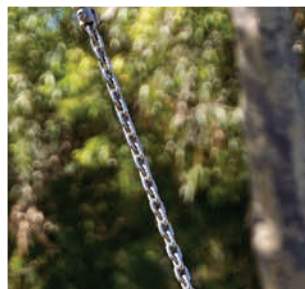
Population growth within the council area has traditionally risen at a rate of 1% per annum. Population demographics are considered in the establishment of key Asset Management Plans and planning of infrastructure projects and services. The release of the Australian Bureau Statistics Census data will provide an updated context to shifts in the population including the important trends that shape our community to assist with future city planning.

FRAMEWORK OF THE ANNUAL BUSINESS PLAN

The Annual Business Plan 2022-2023 has been prepared on the basis of a framework that aims to inform the community and hold the City of Marion accountable to its stakeholders. The key items in this framework are as follows:

Support the achievement of the City Of Marion's strategic directions.

This Annual Business Plan has been reviewed against the Community Vision – Towards 2040 to ensure that Council's activities over the next 12 months make the best possible progress towards achieving the Community Vision for the future City of Marion.



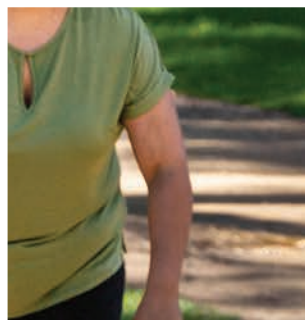
Address issues arising and opportunities identified from internal audit reviews, and business excellence assessments.

Every year the Council undertakes a number of internal audits. These reviews and assessments have identified a number of key opportunities or requirements for the Council to improve its operations. This document includes the necessary resources to continue Council's independent review process and implement recommendations accordingly.



Maintain, on average, a break-even or positive funding (cash) position over the long term financial plan.

With a primary focus on cash flow and ensuring the Council's asset renewal and upgrades are fully funded, this target is currently being met. To ensure ongoing financial sustainability, the Council monitors and reviews all its financial indicators together.



Continue to improve the maintenance of assets in accordance with Council's Asset Management Plans, with a priority on maintenance before renewal, and renewal before new when it is cost effective to do so.

The Annual Business Plan has been prepared taking into consideration individual Asset Management Plan requirements and outcomes of recent infrastructure audits. The City of Marion has a target of 90-110% for the Annual Asset Renewal Ratio.



Review existing services and assets to ensure they meet prioritised community needs.

The Council continues its rolling process of service reviews, aimed at maximising community value through continuously improving its operating efficiency and service performance to the community. This Annual Business Plan has been prepared based on continuing existing services, noting that a rolling program of review is being implemented.

Collaboration with other councils will continue to assist capacity building for shared strategic opportunities, innovation and cost efficiencies and enables the ability to align processes and reduce duplication.

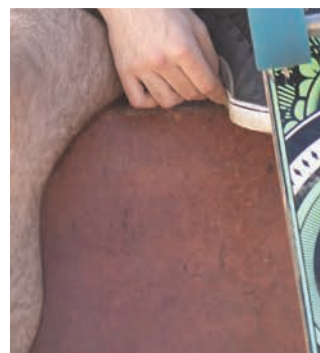
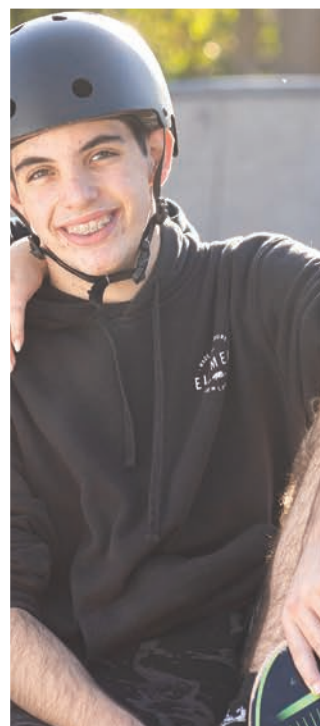
Council only approve new major projects where it has the identified funding capacity to do so.

Council debt is forecast to increase to \$7.087m by 30 June 2023, and peak at \$13.3m in 2023-2024. With consideration given to key financial indicators, Council has continued to retain the funding capacity to consider additional strategic Major Projects and is currently investigating partnerships to aid the development of several initiatives.

These additional forecast borrowings in 2022-2023 relate to Council's contribution towards new initiatives in the Capital Works Program. Any changes to the timing and scope of the capital projects may impact the funding required, and in turn the total requirement for borrowings currently factored into the Annual Business Plan 2022-2023.

Maintain Council's position for an average residential rate which remains among the lower rating metropolitan councils.

Comparative 2021-2022 data shows that Council's average residential rate continues to remain among the lower rating metropolitan councils, with its current position ranking being the 5th lowest of 18 metropolitan councils.



CONTINUING AND IMPROVING SERVICE DELIVERY

All councils have responsibilities under the *Local Government Act 1999* and other relevant legislation to deliver services for the community. Council is committed to maintaining all services including, but not limited to:

ONGOING SERVICES	
Land use and development planning	Arts and cultural promotion and support
Development and building assessments	Library services
Facilitation of urban developments	Sports and recreation promotion and support
Local Government searches	Community capacity building and development
Business support services	Inspection, regulation and control
Environmental planning and leadership	Emergency planning and response
Biodiversity management	Community care
Waste services	Immunisation services
Water management	Public health planning
Infrastructure management	Urban activation and renewal
Community facilities management	Customer Experience
Reserves, parks and gardens management	Increased levels of tree planting annually
Community Transport	

ENABLING SERVICES	
Strategic management	Communications, marketing, and engagement
Organisational excellence and innovation	Human resources and workforce planning
Strategic asset management	ICT and knowledge management
Financial management	Operational support
Governance support	Strategic Procurement



PROJECT PRIORITIES

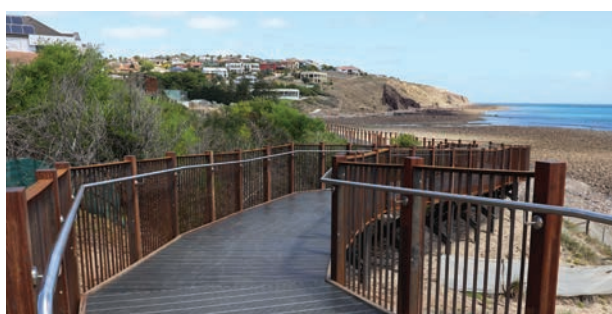
In 2022-2023 the Council plans to commence or continue working on the following strategic initiatives, as outlined in our 4 Year 2019-2023 Business Plan, or through Council resolutions:

CONTINUING INITIATIVES

CONTINUING INITIATIVES FROM PRIOR YEARS	KEY STRATEGIC THEME
Complete the upgrade of multi-purpose tennis and netball courts and open space at Tarnham Road Reserve at Seacombe Heights	Liveable
Complete the restoration of the Living Kurna Cultural Centre Coach House	Liveable
Continue to expand the streetscape program to include arterial roads	Liveable
Progress Stage 1 of the Cove Sports and Community Club	Liveable
Identify options for recreational facilities at 262 Sturt Road	Liveable
Commence the Marion Cultural Centre Plaza upgrade	Liveable
Marion Golf Course	Liveable
Implement the Coastal Climate Adaptation Plan	Valuing Nature
Implement the Energy Efficiency and Renewable Energy Plan	Valuing Nature
Continue the Coastal Walkway	Valuing Nature
Continue the roll out of the transformation of our business enterprise systems	Innovative
Implement the Social Media Strategy 2019-2023	Innovative
Research technology and automated solutions for the management of assets and streetscapes	Innovative
Continue to deliver the Disability Access and Inclusion Plan	Engaged
Continue to implement the 2019-2023 Reconciliation Action Plan	Engaged
Continue work to activate the Edwardstown Employment Precinct	Prosperous
Continue to progress a Planning and Design Code Amendment for the stables zoning area within Morphettville, noting community consultation and Ministerial approval will be required	Prosperous
Commence the development of Marino Hall	Connected

NEW PROJECTS COMMENCING IN 2022-2023

2022-2023 NEW INITIATIVES	KEY STRATEGIC THEME
Commence and upgrade the Warradale Park Tennis Club	Liveable
Alternative Water Supply project	Liveable
Develop a precinct plan for Glandore Oval (project planning and community consultation in 2022-2023)	Liveable
Develop a masterplan for Plympton Sporting and Recreation Club	Liveable
Initiating and completing a residential Planning and Design Code Amendment for the Southern Suburbs (south of Seacombe Road)	Prosperous
Initiating and completing a Planning and Design Code Amendment for several local and neighbourhood centre zones	Prosperous
Commence planning for a new Flinders bikeway to connect from Flinders University through to Tonsley and north to the Marino Rocks bikeway	Connected



ASSET MANAGEMENT

The City of Marion's Asset Management vision is:

'To maintain the City of Marion's assets to agreed levels of service which maximise community value throughout an asset's life.'

A significant portion of Council's annual spend is devoted to the operation, maintenance and renewal of public assets which deliver safe and sustainable services to the community. Council will continue to optimise our spending on these through better asset management to deliver current service levels in the most affordable and efficient way.

Council recognises that climate change is likely to affect asset life and functionality. We are exploring what we can do to build asset resilience in response to climate impacts.

Our assets enable the provision of services to the community and businesses for current and future generations. Assets play a vital role in the local economy and on residents' quality of life.

WE OWN AND MANAGE OVER \$1 BILLION OF ASSETS



Artworks, Culture
and Heritage



Buildings and
Structures



Coastal Walkway



Fleet, Plant and
Equipment



Open Space



Stormwater



Transport



Water Treatment
and Resources

MEASURING OUR SUCCESS

Monitoring performance is a critical element of strategic management. It is the mechanism for critically ensuring that the Council is contributing to the achievement of its objectives in both the Strategic Plan and the 4-Year Business Plan 2019-2023. Our Key Performance Indicator (KPI) dashboard for 2022-2023 (provided in the table below) takes account of these objectives.

Key Performance Indicator	Core Target	Stretch Target
Financial Sustainability	Council maintains, on average, a break-even or better funding (cash) position over the Long Term Financial Plan	Council maintains a break-even or positive cash funding position in delivering its annual budget
Delivery of agreed projects identified in the Annual Business Plan and the first-year targets in the 4 year Plan	Greater than or equal to 95%	No stretch target
Total employee costs (including agency staff)	Less than or equal to 4.5% increase in actual employee costs (including agency staff) against prior year's actual costs-adjusted for Council endorsed changes to meet resourcing requirements	Less than or equal to 4% increase in actual employee costs (including agency staff) against prior year's actual costs -adjusted for Council endorsed changes to meet resourcing requirements
Overall satisfaction with Council's performance (measured annually)	Greater than or equal to 75% rated as satisfied or above	Greater than or equal to 85% rated as satisfied or above
Asset Renewal Funding ratio (A measure to assess that we are renewing or replacing non-financial assets in accordance with our future Asset Management renewal requirements)	Asset Renewal Funding Ratio between 90 and 110%	Asset Renewal Funding Ratio greater than or equal to 100%
Delivery of Council's capital works program	Greater than or equal to 85% delivery of Council's planned capital works program (adjusted for extraordinary items)	Greater than or equal to 90% delivery of Council's planned capital works program (adjusted for extraordinary items)
Staff engagement	Achievement of an overall employee pulse survey result of 75%, with at least 50% employee participation per SLT department	Achievement of an overall employee pulse survey result of 80%, with at least 50% employee participation per SLT department
Community engagement/communications Project specific communications to the public should be timely and accurate	100%	N/A
Carbon Neutrality- carbon emissions footprint, measured against Council's endorsed Carbon Neutral Plan (applicable 2021/22 onwards)	Actual annual emissions less than the plan's annual target emissions (reported every 6 months)	Actual annual emissions 5% less than the plan's annual target emissions
Asset utilisation of sports and community venues	50% across venues	No stretch target

FUNDING THE ANNUAL BUSINESS PLAN

YOUR RATES IN 2022-2023

The Annual Business Plan is based on a 2% increase in the average rate for the coming year. In setting rates for 2022-2023, Council has forecast the revenue required to meet the costs of delivering the services and projects that will be provided to the community in 2022-2023.

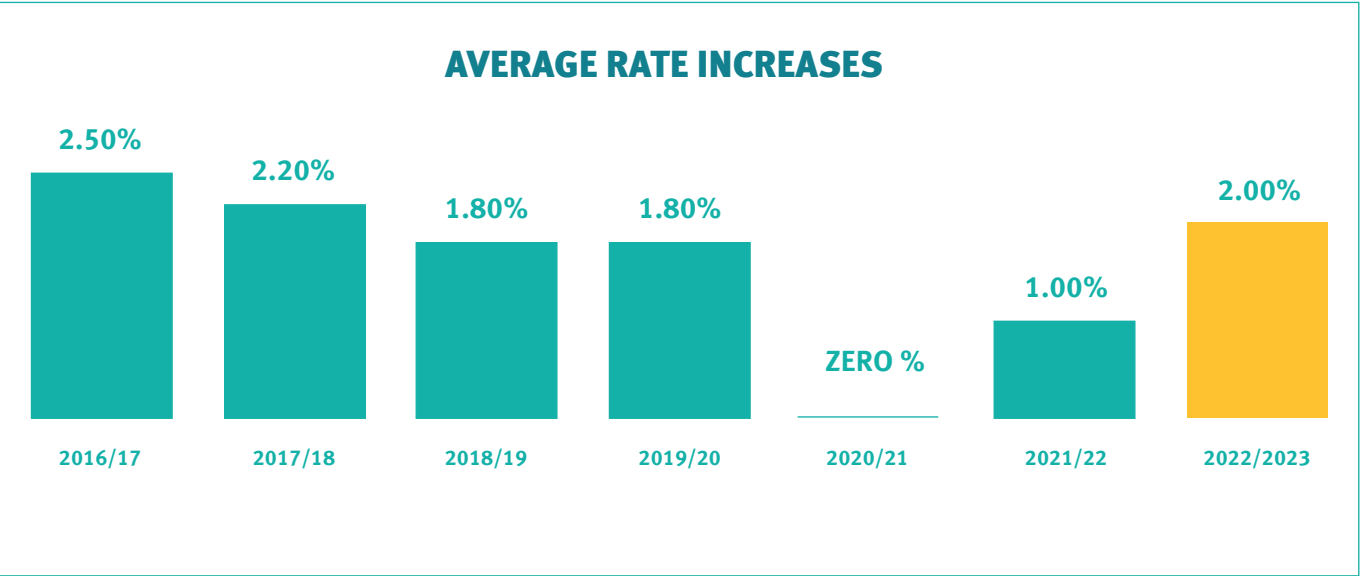
Rates account for 83% of Council’s operating revenue with other sources including fees, charges and grants. These revenues contribute to the necessary funding for planned operating and capital renewal programs in 2022-2023.

While the average rate increase is 2%, it is to be noted that actual rates payable by a rate payer will vary according to individual property valuations, the attributed land use, and whether there has been any new development or capital improvement on the land.

Council is aware of the impact rate increases have on the community. We are continually looking for opportunities that allow this cost to be minimised, support our community during uncertain times, and maintain the fiscal responsibility required of Council.

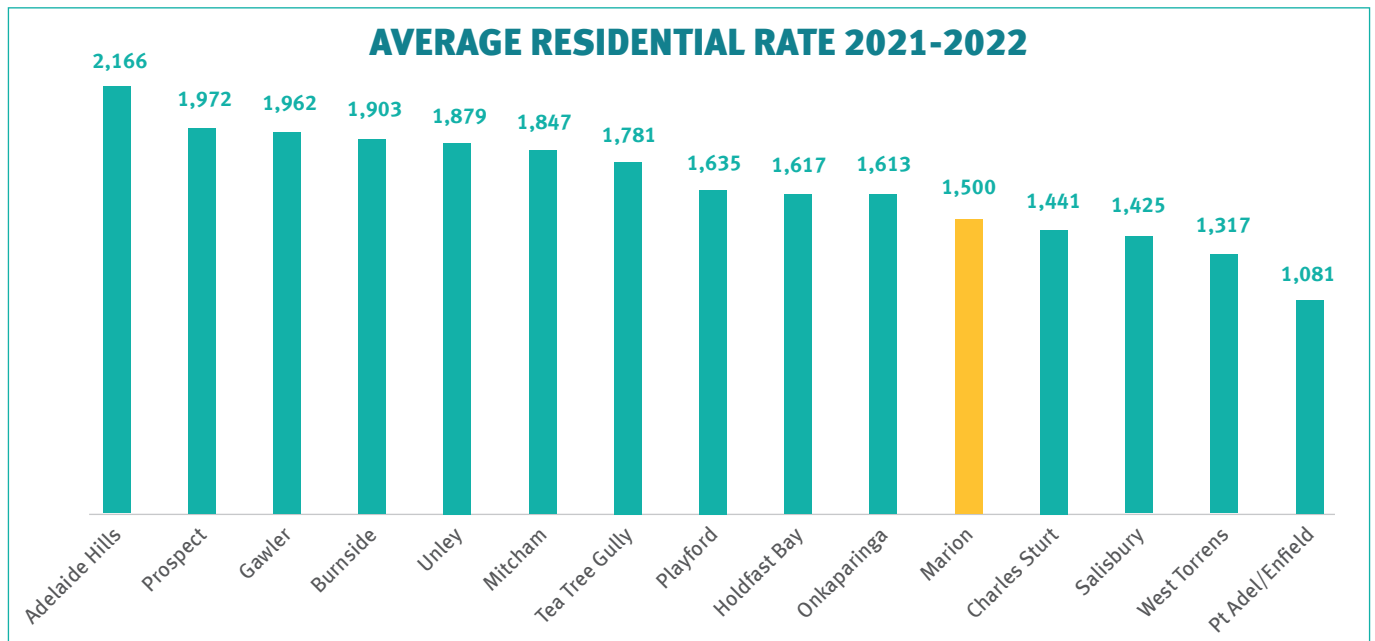
With changing community needs and other external influences impacting on the community, there is a need for Council to consider how to plan more effectively, both for the longer term and for an immediate community benefit. The rate increase is set at a level that provides confidence that services will be maintained and that a sufficient Capital Expenditure Program is planned to maintain Council’s assets.

The outcomes of the community consultation, as well as a balance between achieving the strategic directions, maintaining services and assets, ensuring financial and environmental sustainability, supporting intergenerational equity and making provision for those in the community who are experiencing hardship, have been considered in setting the rate increase for the Annual Business Plan 2022-2023.



COMPARATIVE RATING DATA

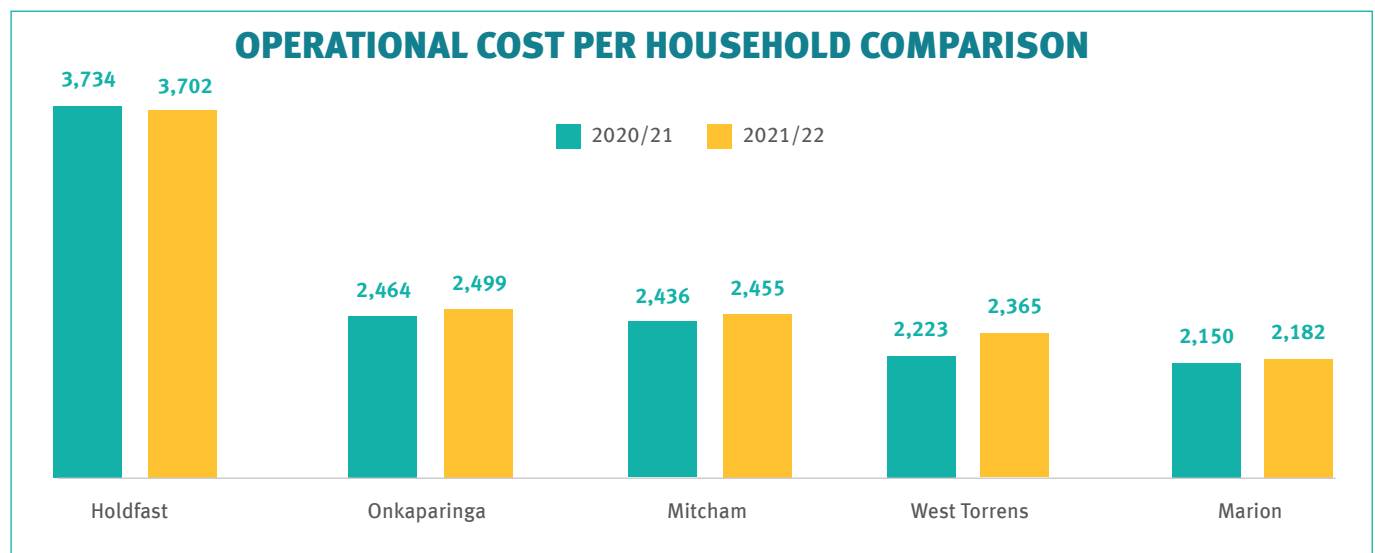
With a 2% increase, the City of Marion's average residential rate is in line with Council's Annual Business Plan framework and set to remain among the lower rating metropolitan councils. In 2021-2022 Council had the 5th lowest average metropolitan residential rate.



OPERATIONAL COST PER HOUSEHOLD

Council's primary benchmark is to compare its average residential rate against other metropolitan councils as shown in the 'Average Residential Rate 2021-2022' table above.

The table below illustrates that Council's operational costs per household compare favourably against those of our neighbouring councils. It should be noted that this does not take into account different councils' service levels, infrastructure renewal requirements not reflected in operational costs, different sources of revenue including grants and user charges which may vary from council to council.



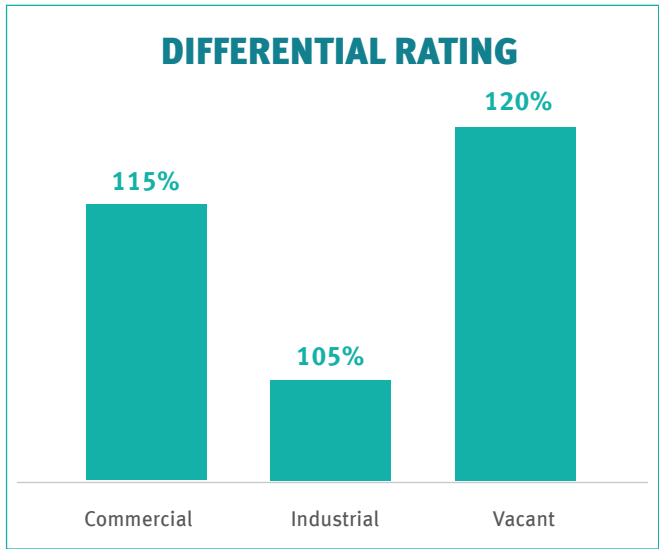
DIFFERENTIAL RATING

Council currently derives 17% (2021-2022: 17%) of its rate revenue from the Commercial (16%) and Industrial (1%) sectors. Commercial and Industrial users consume a greater proportion of Council resources than residential properties, particularly in regard to the use of roads, footpaths, traffic, parking, storm water drainage, public health and environment.

Council uses a differential rating system to raise revenue based on its Land Use to ensure a fair and equitable distribution of rates within the City of Marion.

The differential rate is charged in addition to the normal rate. In applying this approach, Council will take into consideration all prevailing economic conditions and changes and adjust its differential rates accordingly, to ensure an appropriate and fair equalisation of rates across all land use categories.

Differential rates to apply to land use are as follows:



The average increase in rates for 2022-2023 by land use category is outlined below:

LAND USE CATEGORY	2022-2023 INCREASE
Residential	\$27
Vacant Land	\$73
Industrial	\$206
Commercial	\$396

Council is forecasting to raise \$82.059m in general rates revenue of which \$13.2m is derived from commercial properties, \$0.95m from industrial properties and \$1.7m from properties in the vacant land use category.



BUDGETED INCOME STATEMENT

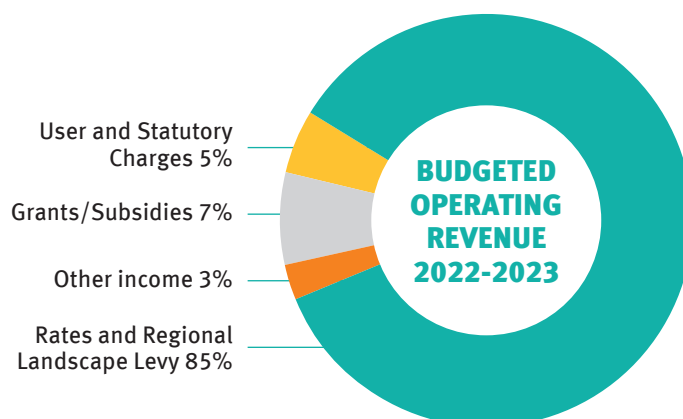
An operating surplus of \$2.141m before capital revenues is forecast for 2022-2023. The operating surplus is required to fund the renewal of existing infrastructure in accordance with Council's Asset Management Plans and to fund construction of new assets to deliver services.

Budgeted Income Statement	3rd Review 2021 – 2022 \$'000	Budget 2022 – 2023 \$'000	Variance \$'000
Operating Revenue			
Rates - General	79,768	82,059	2,291
<i>Rates - Regional Landscape Levy *</i>	2,057	2,087	30
Statutory Charges	2,150	2,194	44
User Charges	2,844	2,765	(79)
Grants/Subsidies	12,861	6,929	(5,932)
Investment Income	351	200	(151)
Reimbursements	1,283	1,159	(124)
Other Revenue	843	780	(63)
Share of Profit/(Loss) Regional Subsidiaries	365	365	-
Total Operating Revenue	102,522	98,538	(3,984)
Operating Expenditure			
Employee Costs	39,884	41,584	1,700
Contractor Services	34,287	24,314	(9,973)
Materials	5,518	5,242	(276)
Finance Charges	250	202	(48)
Depreciation	16,250	16,651	401
Other Expenses	9,306	8,404	(902)
Total Operating Expenditure	105,495	96,397	(9,098)
Operating Surplus/(Deficit) before Capital Revenues	(2,973)	2,141	5,114
Capital Grants and Contributions	4,161	6,651	2,490
Net Surplus/(Deficit)	1,188	8,792	7,604

* Note: The Regional Landscape Levy is collected by Council on behalf of the Green Adelaide Board.

OPERATING REVENUE

The main source of income for Council is rate revenue; making up just over 83% (85% including Regional Landscape Levy) of total revenue in 2022-2023, with other sources being government regulated fees for statutory services, diminishing levels of untied federal grant monies, as well as other grants from the State and Federal government.



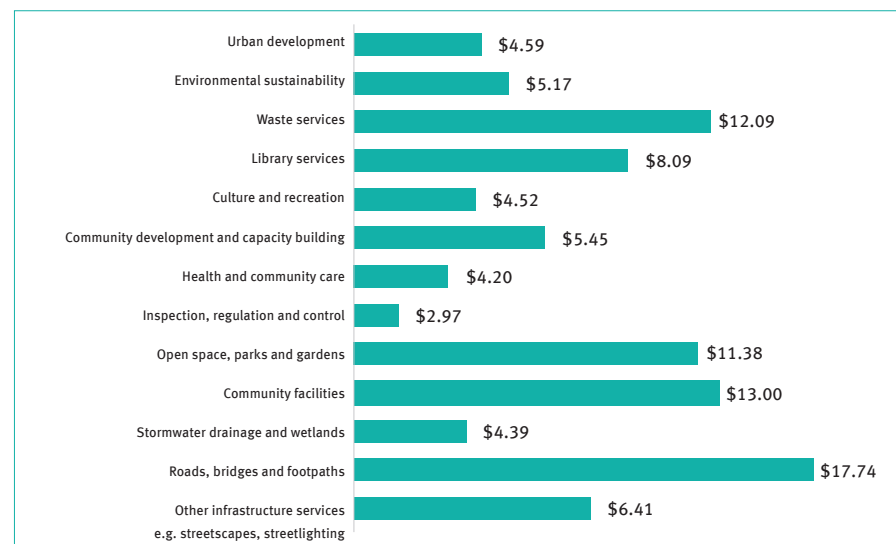
GENERAL RATES

Council's revenue in 2022-2023 includes \$82.059m (\$79.768m, 2021-2022) to be raised in general rates. The budget has been developed on the basis of a 2% average rate increase (excluding new developments and capital improvements). In setting rates for 2022-2023, Council has forecast the revenue required to meet the costs of delivering the services and projects to be provided to the community in 2022-2023.

Growth from new property development is forecast at 1% for 2022-2023. This predominantly is the result of new housing in Marion, as reported by the Valuer General. The revenue created by this growth will cover the increased costs of servicing a growing community, which includes the requirement to maintain and provide for the replacement of infrastructure such as stormwater drainage and transport networks.

- User Charges set by Council – Relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include charges for the use of Council's community facilities, swimming pool admission and the like.
- Statutory Charges set by State Government – Relate mainly to fees and fines levied in accordance with legislation and include development application fees, health act registrations and parking fines.
- Grants and Subsidies – Grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services to ratepayers and for the funding of the capital works program. Operating grants are forecast to reduce by \$5.932m in 2022-2023, primarily as a result of the recognition in 2021-2022 of one off Grant contributions for the Coastal Walkway, LKCC Coach House Restoration and Food Waste Recycling Program, in addition to an advance payment of 2022-2023 grants commission funding in 2021-2022.

OPERATING EXPENDITURE



Council's operating expenses are forecast to decrease to \$96.397m in 2022-2023. The left graph shows a breakdown of operating expenditure across Council services for every \$100 spent:

EMPLOYEE COSTS

Employees are responsible for the provision of Council's key services, including the ongoing maintenance of open space areas, libraries, neighbourhood centres, the Marion Outdoor Pool, urban development, health and community care. Employees are either directly employed by Council, or indirectly through an employment agency (i.e. agency staff) where temporary workforce requirements have arisen through seasonal demand or short-term vacancies of existing positions.

Employee costs are forecast to increase by \$1.7m primarily because of increases stemming from existing Enterprise Agreements provisions, increases to the Superannuation Guarantee Contribution, additional staffing resources for Council endorsed initiatives including Digital Transformation, Hard Rubbish Collection and Mitchell Park Sports and Community Centre.

A reduction of \$1.0m has been incorporated into the budget to allow for positions that may be temporarily vacant during the year.

CONTRACTOR SERVICES

Contractor services relate mainly to the provision of Council services by external providers. Council uses contractors to assist in the provision of major services such as waste collection, and also where specialist services or advice is required, where it is not warranted for Council to have permanent in-house resources. A decrease of \$9.973m is forecast in the 2022-2023 budget which primarily relates to project expenditure in 2021-2022 including the Digital Transformation Project (\$3.42m), Alawoona Avenue Streetscape (\$0.99m), CHSP (\$0.81m), Sam Willoughby BMX Track (\$0.66m), expenditure relating to operating grants (\$1.39m) and a number of other one off projects.

MATERIALS

Council's Materials budget includes utilities, products utilised in the delivery of community services and maintenance of Council's infrastructure, open space, and other assets, as well as fuel for the fleet of vehicles used to deliver services. A decrease of \$0.276m in materials is forecast in the 2022-2023 budget primarily related to one off purchase of devices linked to the Digital Transformation Project in 2021-2022.

OTHER EXPENSES

Other Expenses have decreased by \$0.902m stemming primarily from Council's \$1.0m contribution to the Glenthorne National Park - Destination Playspace in 2021-2022.

CAPITAL REVENUE

CAPITAL GRANTS AND CONTRIBUTIONS

Council has incorporated \$6.651m in capital grants and contributions towards new capital works planned in 2022-2023. Funding includes the Federal Government Local Roads and Community Infrastructure grant (\$2.1m) and other anticipated grant funding contributions towards Council's prioritised new initiatives/projects.



BUDGETED CAPITAL EXPENDITURE

Capital Expenditure	3rd Review 2021 - 2022 \$'000	Budget 2022 - 2023 \$'000
Land	-	-
Buildings	23,344	12,485
Infrastructure:		
Roads and Kerbs	5,319	5,556
Drains	1,467	2,700
Footpaths	5,081	2,830
Traffic Control Devices	559	554
Other Infrastructure	6,191	8,868
Plant and Equipment	3,046	1,576
Furniture and Fittings	669	208
Other	4,688	5,618
Intangibles	25	-
	50,389	40,395
Represented By:		
Capital Expenditure		
Assets - Renewal	12,246	10,548
Assets - New	38,143	29,847
	50,389	40,395

Funding for key capital projects in the 2022-2023 budget includes forecast funding towards:

Marino Hall

Alternative Water Supply

Cove Sports and Community Club - Stage 1

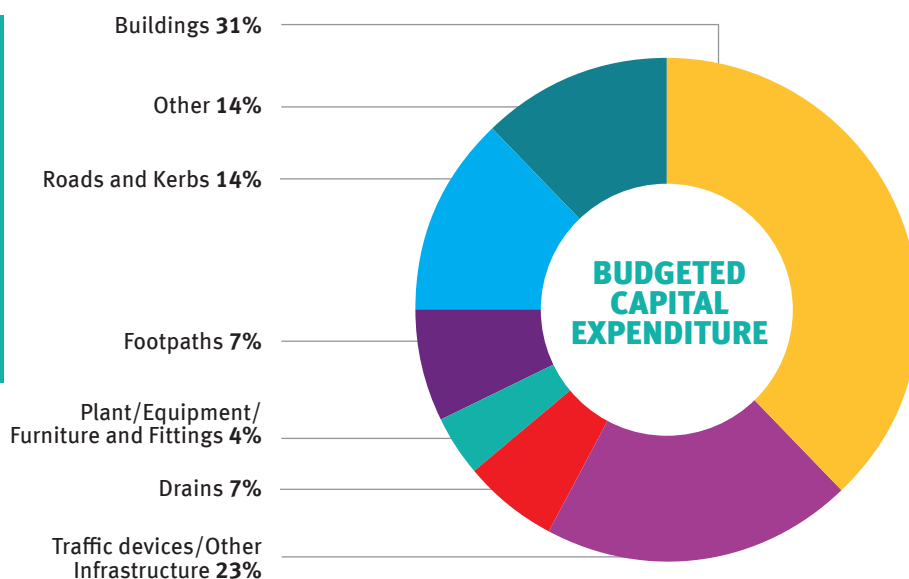
Flinders Bikeway

Warradale Tennis Club

Coastal Walkway

The 2022-2023 Budgeted Statement of Capital Expenditure forecasts total capital expenditure of \$40.395m including \$10.548m renewal and \$29.847m new and upgrade.

The right hand chart summarises Council's planned Capital Works Program for 2022-2023:



FINANCING THE BUDGET

Financing the budget refers to the use of borrowings or available cash balances to meet any shortfall between expenditure (both operating and capital) and revenue.

The table below identifies the Council's net funding result. Council's budget for 2022-2023 is expected to result in a net decrease in funding of \$15.317m.

Net Lending/(Borrowing)	3rd Review 2021 - 2022 \$'000	Budget 2022 - 2023 \$'000
Operating Surplus/(Deficit) before Capital Amounts	(2,973)	2,141
<u>less: Net Outlay on Existing Assets</u>		
Capital expenditure on asset renewal/replacement	12,246	10,548
less Depreciation/Ammortisation	(16,250)	(16,651)
	(4,004)	(6,103)
<u>less: Net Outlay on New/Upgrade Assets</u>		
Capital expenditure on New and Upgrade Assets	38,143	29,847
less Capital Grants	(4,161)	(6,651)
	33,982	23,196
Adjustments		
(Gain)/loss on disposal of assets	-	-
Share of Equity - Regional Subsidiaries	(365)	(365)
	(365)	(365)
Net funding increase/(decrease)	(33,316)	(15,317)

Financing Transactions	3rd Review 2021 - 2022 \$'000	Budget 2022 - 2023 \$'000
New Borrowings	10,920	4,400
less: Repayment of Principal on Borrowings	(827)	(876)
less: Increase/(Decrease) in Cash and Investments		
Transfers from/(to) Reserves	22,710	11,817
Cash Drawdowns/(Investment)	513	(23)
Equals: Financing Transactions	33,316	15,317

Financing transactions associated with accommodating the expected net lending result in 2022-2023 are found in the above table. Council's Long Term Financial Plan includes an allowance for borrowings of up to \$13.9m to manage the funding requirements of Council's Capital Works Program.

Council's borrowings are projected to peak at \$13.3 m in 2023-2024 with its Debt Servicing Ratio peaking at 2.1% in 2024-2025 against a maximum target of 5.0% and its Net Financial Liabilities ratio remaining low at -0.8% in 2022-2023 against a target of up to 50%.

FINANCIAL RATIOS

To assist Council in meeting its objective of financial sustainability a series of financial indicators endorsed by the Local Government Association are provided. Where a Council target has not been adopted, the recommended Local Government Association (LGA) target has been used. The table below details these financial indicators and whether or not the prescribed target has been achieved over the three years up to the end of 2022-2023.

Key financial ratios are forecast to be within their targeted ranges for the 2022-2023 year.

Operating Surplus - this ratio expresses the operating surplus as a percentage of total operating revenue.

The Asset Renewal Funding Ratio indicates whether Council is renewing or replacing assets at the rate of consumption. Council's long term target of 100% ensures that Council aims to invest adequately in maintaining its asset base.

The Asset Consumption Ratio measures the written down value of the non-current assets of the Council as a percentage of their replacement cost. This ratio remains relatively constant with the level of asset renewal expenditure forecast in 2022-2023.

The Net Financial Liabilities Ratio indicates the extent to which the net financial liabilities of the Council can be met by the Council's total operating revenue. With the consumption of cash on significant capital works and major projects completed in 2021-2022 and additional projects in 2022-2023 along with loan funding forecast to be utilised up to \$4.4m in 2022-2023, the Net Financial Liabilities Ratio is projected to remain within Council's target range in 2022-2023.

The Debt Servicing Ratio measures the total annual loan principal and interest repayments as a percentage of total income for the year. This ratio identifies Council's ability to service its debt obligations from operating revenues. The ratio is anticipated to increase slightly with the new loan repayments after 2022-2023 but remains in the lower end of the targeted bandwidth for this ratio.

Ratio	Council Target	2022 - 2023 Budget	3 Year Average
Operating Surplus	0% - 10%	2.17%	1.39%
Asset Renewal Funding Ratio	90% - 110%	100%	81.56%
Asset Consumption	80% - 100%	79.41%	80.64%
Net Financial Liabilities	0% - 50%	-0.80%	-22.17%
Debt Servicing	0% - 5%	1.10%	1.20%

APPENDIX 1. CAPITAL WORKS LIST

OPEN SPACE AND RECREATION WORKS PROGRAM 2022 - 2023			
Location	Suburb	Ward	Description
Playground, Reserves and Irrigation Program			
Cormorant Drive Reserve	Hallett Cove	Coastal	Playground removed, add nature play elements
Fryer Street Reserve	Hallett Cove	Coastal	Open space facilities, artwork, shelter
Lapwing Street Reserve	Hallett Cove	Coastal	Local level playground and reserve upgrade
McConnell Avenue Reserve	Marino	Coastal	Fencing and car park
Kendall Terrace/McKellar Terrace Reserve	Morphettville	Mullawirra	Fencing
Ballara Park Reserve	Warradale	Warracowie	Develop open space, upgrade court for multi use, upgrade playground
Alawoona Avenue Reserve	Mitchell Park	Warriparinga	Entry statement and reserve development
Cohen Court Reserve	Tonsley	Warriparinga	Development of open space
George Street Reserve	Marion	Warriparinga	Car park
Mitchell Park Sports grounds	Mitchell Park	Warriparinga	Irrigation upgrade
Terra Avenue Reserve	Mitchell Park	Warriparinga	Open space facilities including sustainable garden
Rosslyn Street Reserve	Clovelly Park	Woodlands	Sports goals, drink fountain, natural landscaping
Weaver Street Reserve	Edwardstown	Woodlands	Neighbourhood playground upgrade, remove clubhouse and develop multi use court, irrigation and shelter
Minor Open Space Enhancements and Reserve Lighting	Various	Various	
Public Toilets			
Ballara Park Reserve	Warradale	Warracowie	Subject to community consultation
Coastal Walkway Trail	Hallett Cove	Coastal	
Edwardstown Soldiers Memorial Recreation Ground	South Plympton	Woodlands	
Maldon Avenue Reserve	Mitchell Park	Warriparinga	Subject to community consultation

PROPERTY/BUILDING WORKS PROGRAM 2022 - 2023			
Location	Suburb	Ward	Description
Boat Shed Café	Hallett Cove	Coastal	Refurbishment including function room
Hallett Cove Lions Club	Hallett Cove	Coastal	New shed
Ascot Park Bowling Club	Park Holme	Mullawirra	Lighting upgrade
Marion Outdoor Pool	Park Holme	Mullawirra	Replacement of storage/plant sheds and upgrade pool heating system
Marion Cultural Centre	Oaklands Park	Warracowie	Supply and install new air conditioner
Marion Cultural Centre Library	Oaklands Park	Warracowie	Office and kitchen upgrade
Marion Tennis Club	Marion	Warriparinga	Replace fencing
Edwardstown Bowling Club	South Plympton	Woodlands	Install concertina shades to player benches
Glandore Community Centre - Naldera Building	Glandore	Woodlands	Supply and install new air conditioner
Various	Various	Various	Upgrades to roof access at multiple Council buildings

**Please note Capital Works Programs are subject to change.*

ROAD RESEAL PROGRAM 2022 - 2023

Road Name	Suburb	Ward	From	To
Antonia Circuit	Hallett Cove	Coastal	Aroona Road	End
California Avenue	Hallett Cove	Coastal	Falcon Street	Medway Street
Camille Street	Hallett Cove	Coastal	Gingko Street	Apollo Drive
Columbia Crescent	Hallett Cove	Coastal	Mayflower Crescent	End
Esplanade	Marino	Coastal	Boundary Holdfast Bay	Dead End
Koomooloo Crescent	Hallett Cove	Coastal	Caprice Street North	Caprice Street South
Lorita Crescent	Hallett Cove	Coastal	Apollo Drive	Gingko Street
Marie Close	Hallett Cove	Coastal	Lorita Crescent	End
Medway Street	Hallett Cove	Coastal	Pavana Avenue	Serica Street
Newland Avenue	Marino	Coastal	Bakewell Crescent	Frank Street
Quailo Ave and Barramundi Dr Intersection	Hallett Cove	Coastal	Quailo Avenue	Barramundi Drive
Third Street	Hallett Cove	Coastal	South Avenue	Central Avenue
Tornado Avenue	Hallett Cove	Coastal	Dutchman Drive	Cul-De-Sac
Vim Street	Hallett Cove	Coastal	Columbia Crescent	Mayflower Crescent
Appleby Road	Morphettville	Mullawirra	Carlisle Avenue	End
Barham Avenue	Morphettville	Mullawirra	Carlisle Avenue	Nunyah Avenue
Carlisle Avenue	Morphettville	Mullawirra	Hendrie Street	Appleby Road
Dennis Avenue	Morphettville	Mullawirra	Dennis Avenue	Cobham Avenue
Don Terrace	Morphettville	Mullawirra	Bray Street	Austral Terrace
Elder Terrace	Glengowrie	Mullawirra	Maxwell Terrace	Fisk Avenue
Hawker Avenue	Plympton Park	Mullawirra	Blackler Avenue	Park Terrace
Le Cornu Avenue	Morphettville	Mullawirra	Nilpena Avenue	Austral Terrace
Nilpena Avenue	Park Holme	Mullawirra	Hendrie Street	Appleby Road
Swinburne Avenue	Plympton Park	Mullawirra	Milton Avenue	Shakespeare Avenue
Wallage Avenue	Morphettville	Mullawirra	Clifton Avenue	Dennis Avenue
William Street	Plympton Park	Mullawirra	Marion Road	Laurence Street
Grieve Court	Trott Park	Southern Hills	Hele Court	Cul-De-Sac
Kiah Crescent	Sheidow Park	Southern Hills	Westall Way	Amaroo Road
Strutt Court	Trott Park	Southern Hills	Hele Court	Cul-De-Sac
Abbeville Terrace	Marion	Warracowie	Beauford Avenue	Tait Avenue
Bessie Street	Dover Gardens	Warracowie	Laurence Street	Vinall Street
Cedar Avenue	Warradale	Warracowie	Diagonal Road	Soho Street
Doreen Street	Oaklands Park	Warracowie	Milton Street	End
Gardiner Avenue	Warradale	Warracowie	Lincoln Avenue	Struan Avenue
Hope Street	Dover Gardens	Warracowie	Scarborough Terrace	Branksome Terrace
Jewell Street	Oaklands Park	Warracowie	Milton Street	Barry Road
Alpine Road	Seacombe Heights	Warriparinga	Cul-De-Sac North	Denton Street
Darlington Street	Sturt	Warriparinga	Diagonal Road	Moss Street
Dorian Avenue	Seacombe Heights	Warriparinga	Seacombe Crescent	End
Duncan Street	Sturt	Warriparinga	Tay Road	Carlow Street
Myer Road	Sturt	Warriparinga	Tay Road	Cul-De-Sac
Waterman Terrace	Mitchell Park	Warriparinga	Lodge Street	Geraldine Avenue
Albert Street	Ascot Park	Woodlands	Charles Street	West Street
Coongie Avenue	Edwardstown	Woodlands	Conmurra Avenue	Konando St
Fifth Avenue	Ascot Park	Woodlands	Marion Road	Railway Terrace
Furness Avenue	Edwardstown	Woodlands	South Road	Russell Terrace
Hyman Avenue	Edwardstown	Woodlands	Towers Terrace	Railway Terrace
John Street	Ascot Park	Woodlands	Vincent Street	Fourth Avenue
Messines Avenue	Edwardstown	Woodlands	South Road	Castle Street
Victoria Street	Glandore	Woodlands	Churchill Avenue	Malwa Street
Waverley Avenue	Edwardstown	Woodlands	Dunorlan Road	Woodland Avenue

*Please note Capital Works Programs are subject to change.

RESIDENTIAL FOOTPATH PROGRAM 2022 - 2023		
Road Name	Suburb	Ward
Columbia Crescent	Hallett Cove	Coastal
Reliance Road	Hallett Cove	Coastal
Tickera Court	Hallett Cove	Coastal
Grey Road	Hallett Cove	Coastal
Harvard Court	Hallett Cove	Coastal
Parsee Court	Hallett Cove	Coastal
Osmanli Court	Hallett Cove	Coastal
Marina Court	Hallett Cove	Coastal
Mirrabooka Crescent	Hallett Cove	Coastal
Osprey Court	Hallett Cove	Coastal
Clubhouse Road	Seacliff Park	Coastal
Majors Road	O'Halloran Hill	Southern Hills
Greenfield Road	Seaview Downs	Southern Hills
Berrima Road	Sheidow Park	Southern Hills
Hughes Court	Sheidow Park	Southern Hills
Pryor Loop	Sheidow Park	Southern Hills
Robinia Court	Sheidow Park	Southern Hills
Alder Court	Sheidow Park	Southern Hills
Tapley Court	Sheidow Park	Southern Hills
Tapley / Workmaster Laneway	Sheidow Park	Southern Hills
Edward Beck Drive, Sheidow Park	Sheidow Park	Southern Hills
Oliphant Avenue	Marion	Warriparinga
Parsons Street	Marion	Warriparinga
Pleasant Avenue	Glandore	Woodlands
Proactive Footpath Works	Various	Various
Breakout Creek Shared Path	Various	Various

**Please note Capital Works Programs are subject to change.*

TRAFFIC DEVICES PROGRAM 2022 - 2023			
Road Name	Suburb	Ward	Description
Aroona Road	Hallett Cove	Coastal	Road Widening
Berrima Road	Sheidow Park	Southern Hills	Intersection upgrade
Gage Street	Hallett Cove	Southern Hills	Parking Bays
Great Eastern Avenue	Sheidow Park	Southern Hills	Wombat Crossing
Panache Court	Sheidow Park	Southern Hills	Parking Bays
Ross Street, Seaview Primary School	Seaview Downs	Southern Hills	Emu Crossing
Vinall Street Reserve	Dover Gardens	Warracowie	Parking Bays
Finniss Street	Marion	Warriparinga	Wombat Crossing Lights
Flinders Greenway	Clovelly Park	Warriparinga	Concept Design
Minor Traffic Control Devices	Various	Various	

STREETSCAPE PROGRAM 2022 - 2023		
Road Name	Suburb	Ward
Morphett Road	Warradale	Warracowie
Warracowie Way	Oaklands Park	Warracowie
Alawoona Avenue - Design	Mitchell Park	Warriparinga

OTHER INFRASTRUCTURE PROGRAM 2022 - 2023		
Details	Suburb	Ward
Cove Road Detention Basin Reed Works	Hallett Cove	Coastal
Hugh Johnson Detention Basin Reed Works	Sheidow Park	Southern Hills
Warriparinga Wetlands Pond Edging	Bedford Park	Warriparinga
Street Lighting	Various	Various
Signage	Various	Various
River and Creek Renewal	Various	Various
DDA Kerb Ramp Upgrades	Various	Various
Bus Shelters	Various	Various

**Please note Capital Works Programs are subject to change.*

APPENDIX 2 - BUDGETED INCOME STATEMENT

Budget 2021 - 2022 \$'000	3rd Review 2021 - 2022 \$'000		Budget 2022 - 2023 \$'000
		Operating Revenue	
79,673	79,768	Rates - General	82,059
2,020	2,057	Rates - Regional Landsacape Levy	2,087
2,106	2,150	Statutory Charges	2,194
2,827	2,844	User Charges	2,765
6,726	12,861	Grants/Subsidies	6,929
347	351	Investment Income	200
1,222	1,283	Reimbursements	1,159
538	843	Other Revenue	780
365	365	Share of Profit/(Loss) SRWRA	365
95,824	102,522	Total Operating Revenue	98,538
		Operating Expenditure	
39,912	39,884	Employee Costs	41,584
21,659	34,287	Contractor Services	24,314
5,186	5,518	Materials	5,242
254	250	Finance Charges	202
16,000	16,250	Depreciation	16,651
8,610	9,306	Other Expenses	8,404
91,621	105,495	Total Operating Expenditure	96,397
4,203	(2,973)	Operating Surplus/(Deficit) before Capital Revenues	2,141
4,577	4,161	Capital Grants and Contributions	6,651
-	-	Asset Disposal and Fair Value Adjustments	-
-	-	Physical resources received free of charge	-
8,780	1,188	Net Surplus/(Deficit) resulting from Operations	8,792

APPENDIX 3 - BUDGETED STATEMENT OF FINANCIAL POSITION

Budget 2021 - 2022 \$'000	3rd Review 2021 - 2022 \$'000		Budget 2022 - 2023 \$'000
		Current Assets	
17,415	30,789	Cash	16,701
4,793	8,110	Receivables	5,099
296	311	Inventory	299
22,504	39,210	Total Current Assets	22,099
		Current Liabilities	
11,169	17,721	Creditors	7,087
6,194	6,430	Provisions	6,424
2,058	1,976	Loans	876
19,421	26,127	Total Current Liabilities	14,387
3,083	13,083	Net Current Assets/(Liabilities)	7,712
		Non-Current Assets	
7,184	6,992	Investment in Regional Subsidiaries	7,357
1,210,839	1,173,953	Infrastructure, Property, Plant & Equipment	1,181,434
1,218,023	1,180,945	Total Non-Current Assets	1,188,791
		Non-Current Liabilities	
721	702	Provisions	708
12,642	12,534	Loans	6,211
13,363	13,236	Total Non-Current Liabilities	6,919
1,207,743	1,180,792	Net Assets	1,189,584
		Equity	
443,064	427,087	Accumulated Surplus	447,696
764,679	753,705	Reserves	741,888
1,207,743	1,180,792	Total Equity	1,189,584

APPENDIX 4 - BUDGETED STATEMENT OF CHANGES IN EQUITY

Budget 2021 - 2022 \$'000	3rd Review 2021 - 2022 \$'000		Budget 2022 - 2023 \$'000
		Accumulated Surplus	
414,831	403,189	Balance at beginning of period	427,087
8,780	1,188	Net Surplus/(Deficit)	8,792
-	-	Other comprehensive income	-
19,738	22,710	Transfers from Reserves	11,903
(285)	-	Transfers to Reserves	(86)
443,064	427,087	Balance at end of period	447,696
		Asset Revaluation Reserve	
753,528	732,120	Balance at beginning of period	732,120
753,528	732,120	Balance at end of period	732,120
		Other Reserves	
30,604	44,295	Balance at beginning of period	21,585
(19,453)	(22,710)	Net change	(11,817)
11,151	21,585	Balance at end of period	9,768
764,679	753,705	Total Reserves	741,888
1,207,743	1,180,792	Total Equity	1,189,584

APPENDIX 5 - BUDGETED STATEMENT OF CASH FLOWS

Budget 2021 - 2022 \$'000	3rd Review 2021 - 2022 \$'000		Budget 2022 - 2023 \$'000
		Cash Flows from Operating Activities	
91,193	102,157	<i>Receipts</i>	97,637
(77,754)	(89,245)	<i>Payments</i>	(81,505)
13,439	12,912	Net Cash Provided by Operating Activities	16,132
		Cash Flows from Financing Activities	
		<i>Receipts</i>	
10,920	10,920	Loans Received	4,400
		<i>Payments</i>	
(827)	(827)	Principal	(876)
10,093	10,093	Net Cash (Used In) Financing Activities	3,524
		Cash Flows from Investing Activities	
		<i>Receipts</i>	
4,577	4,161	Capital Grants/Subsidies & Contributions/Investments	6,651
		<i>Payments</i>	
(54,643)	(50,389)	Purchase of IPP&E	(40,395)
(50,066)	(46,228)	Net Cash (Used In) Investing Activities	(33,744)
(26,534)	(23,223)	Net Increase/(Decrease) in Cash Held	(14,088)
43,949	54,012	Cash at Beginning of Reporting Period	30,789
17,415	30,789	Cash at End of Reporting Period	16,701

APPENDIX 6 - BUDGETED FUNDING STATEMENT

Budget 2021 - 2022 \$'000	3rd Review 2021 - 2022 \$'000		Budget 2022 - 2023 \$'000
		Operating Revenue	
81,693	81,825	Rates	84,146
2,106	2,150	Statutory Charges	2,194
2,827	2,844	User Charges	2,765
6,726	12,861	Operating Grants & Subsidies	6,929
347	351	Investment Income	200
1,222	1,283	Reimbursements	1,159
538	843	Other	780
365	365	Net gain - SRWRA	365
95,824	102,522		98,538
		Operating Expenses	
39,912	39,884	Employee Costs	41,584
21,659	34,287	Contractual Services	24,314
5,186	5,518	Materials	5,242
254	250	Finance Charges	202
16,000	16,250	Depreciation	16,651
8,610	9,306	Other	8,404
91,621	105,495		96,397
4,203	(2,973)	Operating Surplus/(Deficit) before Capital Revenues	2,141
		Capital Revenue	
4,577	4,161	Capital Grants & Subsidies	6,651
-	-	Asset disposal and fair value adjustments	
8,780	1,188	Net Surplus/(Deficit)	8,792
16,000	16,250	Depreciation	16,651
(365)	(365)	Share of Profit SRWRA	(365)
24,415	17,073	Funding available for Capital Investment	25,078
		Capital	
19,783	12,246	less Capital Expenditure - Renewal	10,548
34,860	38,143	less Capital Expenditure - New	29,847
-	-	add Proceeds from Sale of Surplus Land	-
(30,228)	(33,316)	Net funding increase/(decrease)	(15,317)
		Funded by Loans	
10,920	10,920	Loan Principal Receipts (Net)	4,400
(827)	(827)	less Loan Principal Repayments	(876)
10,093	10,093	Loan Funding (Net)	3,524
		Movement in level of cash, investments and accruals	
(682)	(513)	Cash Surplus/(Deficit) funding requirements	23
(19,453)	(22,710)	Reserves Net transfer to/(transfer from)	(11,817)
(20,135)	(23,223)	Cash/Investments/Accruals Funding	(11,794)
30,228	33,316	Funding Transactions	15,317

APPENDIX 7. RATING POLICY

RATING

(1) VALUATION METHODOLOGY AND ADOPTION

Council uses Capital Value as the basis for valuing land within the Council area. Capital Value is the value of the land and all of the improvements on the land. The Council also continues to adopt the capital valuations distributed by the Valuer-General.

(SEE ANNEXURE 1)

(2) DIFFERENTIAL GENERAL RATES

All land within a council area, except for land specifically exempt under section 147 (2) of the Act is rateable. The Act provides for a council to raise revenue through a general rate, which applies to all rateable land, or through differential general rates, which differentially apply to classes of rateable land. Council uses a differential rating system to raise revenue based upon Land Use to ensure a fair and equitable distribution of rates within the City of Marion. In applying this approach, Council will take into consideration all prevailing economic conditions and changes and adjust its differential rates accordingly, to ensure an appropriate and fair equalisation of rates across all land use categories.

The differential general rate Land Use categories are as follows:

- Category 1 Residential
- Category 2 Commercial – Shop
- Category 3 Commercial – Office
- Category 4 Commercial – Other
- Category 5 Industrial – Light
- Category 6 Industrial – Other
- Category 7 Primary Production
- Category 8 Vacant
- Category 9 Other

These differential rates will be used to determine the rates in the dollar for all properties within the City of Marion area for the financial year. These rates will be specified in Council's rate declaration for each financial year.

(SEE ANNEXURE 1)

(3) MINIMUM RATE

A minimum amount payable by way of general rates is determined to apply to the whole of an allotment (including land under a separate lease or licence) and only one minimum amount is payable in respect of two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier.

The Minimum Rate to apply to properties within the City of Marion will be detailed in Council's rate declaration for each financial year.

(SEE ANNEXURE 1)

(4) SERVICE CHARGE

The Council has decided not to impose any service charges for this financial year.

(5) REGIONAL LANDSCAPE LEVY (FORMERLY NATURAL RESOURCES MANAGEMENT LEVY)

The Council, under the Landscape South Australia Act 2019, is required to collect this levy. It does so by imposing a separate rate for all rateable properties within the Council area.

For each financial year, the levy for each property will be determined by the total capital valuation within the City of Marion. The calculation is as follows:

Total Capital Value divided by the Total Amount Required, (set for the financial year by the Green Adelaide Board) determines an appropriate rate in the dollar, this rate in the dollar will then be adopted to each property.

(SEE ANNEXURE 1)

(6) PAYMENT OF RATES

The Council has determined that payment of rates for the 2022-2023 financial year will be by four instalments, due on 1 September 2022, 1 December 2022, 1 March 2023 and 1 June 2023. However, the total amount of rates may be paid in full at any time.

Council has determined that rates may be paid by the following methods:

- Payrix – Direct via Council’s Rating Portal
- Australia Post – Post Office, Telephone or Internet
- Bpay – Telephone or internet payments
- Centrepay – Deductions directly from Centrelink deductions
- Direct Debit – Direct from either a Cheque or Savings account
- Eservices – Direct through the Council’s Internet system
- In person - At Council Offices
- By Mail - Locked Bag 1 Oaklands Park SA 5046

(7) LATE PAYMENT OF RATES

Council imposes an initial penalty (a fine) of 2% as prescribed under the Act on any instalment that is received late. A prescribed interest rate (which includes the amount of any previous unpaid fine and interest) will apply on the expiration of each month that a balance remains unpaid.

When the Council receives a payment in respect of overdue rates, the money received is applied in the order set out below, in accordance with Section 183 of the Act:

- First – to satisfy any costs awarded in connection with court proceedings;
- Second – to satisfy any interest costs;
- Third – in payment of any fines imposed;
- Fourth – in payment of rates, in chronological order (starting with the oldest account first).

(SEE ANNEXURE 1)

8) REBATES AND POSTPONEMENT OF RATES

(8.1) RATE REBATE POLICY

Refer to the Rate Rebate Policy attached.

(8.2) RATE CAPPING

Section 166 (1) (l) (ii) of the Act provides for the discretionary rebate of rates where, among other things, there has been a rapid change in valuations.

Council will provide relief against a substantial increase in rates payable on residential land due to large increases in capital value by applying a rebate (capping) of general rates to eligible ratepayers.

For the current financial year, the rate cap is set at 10% with a \$20 minimum and a \$200 maximum (excluding

new or improved properties) for ratepayers who meet the Qualifying Criteria set out below:

Qualifying Criteria:

- The property is the owner’s principal place of residence.
- The property has not had more than \$20,000 of improvements.
- The property value has not increased due to zoning changes.
- The land use for rating purposes has not changed since 1 July of the previous financial year.
- The property has not sold since the 1 January of the previous financial year.

Rate capping will be applied automatically to properties that can be readily identified as being eligible. Where this rebate is not applied automatically, ratepayers who consider they could be eligible for rate capping may apply in writing to Council. Applications will be assessed against the eligibility criteria. Only applications for the current financial year will be accepted and must be received in the current financial year.

(8.3) RESIDENTIAL CONSTRUCTION ON VACANT LAND

Under Section 166 (1) (a) of the Act, and for the purpose of securing the proper development of the area, a discretionary rebate of general rates for the 2022-2023 financial year will be granted in respect of an assessment classed as vacant land by the Council, where:

- The principal ratepayer of the assessment applies to the Council for the rebate prior to 30 June 2023, and
- The footings have been poured on the property by 30 June 2023.

The amount of the rebate will be the difference between the general rate in the dollar applicable to Vacant land, and the general rate in the dollar applicable to Residential land. This is calculated by the number of days remaining between 1 July 2022 - 30 June 2023 from the date footings are poured for a residence on the land. Minimum Rate is still applicable.

(8.4) POSTPONEMENT OF RATES – HARDSHIP

Section 182 of The Act permits the Council, on the application of the 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 may submit an application in writing to the Council's Team Leader Rating Services. The Council treats such inquiries confidentially.

COVID-19 PROVISION

Ratepayers experiencing financial difficulties and are unable to meet standard payment arrangements due to COVID-19 can contact Council to discuss alternative payment options.

(8.5) POSTPONEMENT OF RATES – SENIORS

An application may be made to Council by ratepayers who meet the criteria required for qualification for postponement under Section 182A of The Act. (see Annexure 1 for criteria)

(9) SALE OF LAND FOR NON-PAYMENT OF RATES

The Act provides that a council may sell any property where the rates have been in arrears for three years or more. Council is required to notify the owner of the land of its intention to sell the land, provide the owners 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. Except in extraordinary circumstances, the Council enforces the sale of land for arrears of rates.

(10) CONCESSIONS COST OF LIVING CONCESSION

Pensioners, low-income earners and self-funded retirees holding a Commonwealth Seniors Health Card can receive up to \$200 per year. Eligibility includes pensioners and low-income earners who are tenants.

For further information contact the Concessions Hotline on 1800 307 758.

RATE REBATES (1) POLICY STATEMENT

Council has decided to adopt a Rate Rebate Policy for all rateable land within the Council's area which is applied in accordance with Sections 159 to 166 of the Act. This Policy will assist the Council as a decision making function and is intended to provide guidance to the community as to the matters that the Council will take into account in deciding an application for a rebate.

The Policy also sets out the type of land use for which the Council must grant a mandatory rebate of rates and the percentage amount applicable, and those types of land use where the Council has the ability to grant

a discretionary rebate of rates. Rebates will only be available when the applicant satisfies the requirements under both the Act and, where appropriate, the requirements of this Policy.

(2) MANDATORY REBATES

Mandatory rate rebates will be granted by Council at the prescribed rate in accordance with Sections 159 to 165 of The Act.

S160 – Health Services 100% Rebate
S161 – Community Services (Including Housing Associations) 75% Rebate
S162 – Religious Purposes 100% Rebate
S163 – Public Cemeteries 100% Rebate
S164 – Royal Zoological Society of SA 100% Rebate
S165 – Educational Purposes 75% Rebate

Where the Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, the Council will grant the rebate accordingly. Where the Council is not satisfied based on the information in its possession or otherwise does not hold relevant information, it will require the person or body to lodge an application in accordance with this Policy.

Where a person or body is entitled to mandatory rate rebate of 75% only, the Council may increase the rebate up to a further 25% as a discretionary rebate.

Where an application is made to the Council for a discretionary rebate of up to a further 25%, the application will be determined and written notice will be provided to the applicant of its determination of that application in accordance with the requirements for Discretionary Rebates in this Policy.

(3) DISCRETIONARY REBATES

A discretionary rate rebate may be granted by the Council, at its absolute discretion, up to and including 100% relief to any cases pursuant to Section 166 of the Act.

Any persons or bodies seeking a discretionary rebate, will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

(4) APPLICATION

The Council will inform the community of the provisions for rate rebate under the Act by the inclusion of an advert in the local newspaper each year.

Application forms may be obtained online at www.marion.com.au or from the Council office located at 245 Sturt Road, Sturt.

The Council will advise an applicant for a rebate of its determination of that application in due course, after receiving the application and receiving all information requested by the Council. The advice will state –

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

(5) IN REGARDS TO PRESCRIBED DISCRETIONARY RATE REBATES THE COUNCIL WILL TAKE INTO ACCOUNT, IN ACCORDANCE WITH SECTION 166(1A) OF THE ACT, THE FOLLOWING MATTERS –

- The nature and extent of Council services provided in respect of the land for which the rebate is sought, in comparison to similar services provided elsewhere in the Council area;
- The community need that is being met by activities carried out on the land for which the rebate is sought; and the extent to which activities carried out on the land, for which the rebate is sought, provides assistance or relief to disadvantaged persons; and
- Such other matters as the Council considers relevant.

(6) THE COUNCIL MAY TAKE INTO ACCOUNT OTHER MATTERS CONSIDERED RELEVANT BY THE COUNCIL INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING–

- Why there is a need for financial assistance through a rebate;
- The level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- Whether the applicant has made/intends to make applications to another Council;
- Whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- Whether the applicant is a public sector body, a private not for profit body or a private for profit body;
- Whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- The desirability of granting a rebate for more than

one year;

- Consideration of the full financial consequences of the rebate for the Council;
- The time the application is received;
- The availability of any community grant to the person or body making the application;
- Whether the applicant is in receipt of a community grant; and
- Any other matters and policies of the Council, which the Council considers relevant.

All persons or bodies wishing to apply to the Council for a discretionary rebate of rates must do so on or before 1 May in that financial year for the following financial year.

- The Council may grant a rebate of rates on such conditions as the Council thinks fit.
- The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.
- Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

It is an offence for a person or body to make a false or misleading statement or representation in an application, or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act.

The maximum penalty for this offence is \$5,000.

If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.

The maximum penalty for this offence is \$5,000.

(7) DELEGATION

The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rebate of rates, to the Chief Executive Officer on the condition that the discretionary rebate is not more than \$5,000.

The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rebate of rates, to the Chief Executive Officer subject to the following condition:

- Where the discretionary rate is not more than \$5,000.

(8) REVIEW OF REBATE

A person or a body aggrieved by a determination of the Council in respect of an application for a rebate may, within 14 days of the date of the notice of determination, seek a review of that decision in accordance with the Council's Internal Review of Council Decisions Policy.

(9) COMMUNITY GRANTS

If an application for a rebate is unsuccessful, the Council has an absolute discretion to then treat the application as one for a community grant and to determine it in accordance with the Council's Community Grants Policy.

(10) AVAILABILITY OF POLICY DOCUMENTS

Policy documents are available for inspection at the Council offices and on the website at www.marion.sa.gov.au. Persons may obtain a copy of any Policy document upon payment of the fee set by the Council.

DISCLAIMER

A rate cannot be challenged on the basis of non-compliance with this Policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that the Council has failed to properly apply this Policy they should raise the matter with the Council. In the first instance contact the Council's Team Leader – Rating Services on 8375 6617 to discuss the matter. If, after this initial contact, a ratepayer is still dissatisfied they should write to the Chief Executive Officer, City of Marion, PO Box 21, Oaklands Park, SA 5046

ANNEXURE 1

1. VALUATION METHODOLOGY AND ADOPTION

Under the Act, the Council may adopt one of three valuation methodologies to value the properties in its area. They are:

- Capital Value – the value of the land and all of the improvements on the land.

- Site Value – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- Annual Value – a valuation of the rental potential of the property.

The Council considers that the Capital Value 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, 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 rate per property.

Any ratepayer dissatisfied with the valuation made by the Valuer General may object in writing to the Valuer General within 60 days of receiving a rate notice, explaining the basis for the objection. This is provided that ratepayer has not:

- (a) previously received a notice of this valuation under the Act, in which case the objection period is 60 days from the receipt of the first notice; or
- (b) previously raised an objection to that valuation.

The 60 day objection period may be extended by the Valuer-General where it can be shown there is reasonable cause to do so.

It is important to note that the lodgement of an objection does not change the payment of rates or the due date.

2. DIFFERENTIAL GENERAL RATES

All land within a council area, except for land specifically exempt (e.g. crown land, council occupied land and other land prescribed under the Act – refer to Section 147), is rateable. The Act provides for a council to raise revenue for the broad purposes of the Council through the imposition of a single general rate or through differential general rates that apply to all rateable properties within the council area.

Following a review of rating options available under the Act during the 2002/2003 financial year, the Council consulted extensively with the community on this issue and concluded that a differential rating system would improve the equity in rate distribution across the community. The review included a comparison of rating methods and rates by land use within the Adelaide metropolitan area.

Differential general rates are based on Land Use as determined in the Local Government (General) Regulations 2013 under the Act. If a ratepayer believes that a particular property has been wrongly classified by the Council as to its land use, then they may object (to the Council) to that land use within 60 days of being notified. A ratepayer may discuss the matter with a Rates Officer, on 8375 6600 in the first instance. The Council will provide, on request, a copy of Section 156 of the Act which sets out the rights and obligations of ratepayers in respect of objections to a land use.

An objection to the land use:

- Must be in writing
- Must set out-
 - The grounds of the objection; and
 - The land use (being a land use being used by the Council as a differentiating factor) that should, in the objector's opinion, have been attributed to the land; and
- Must be made within 60 days after the objector receives notice of the particular land use to which the objection relates.
- This 60 day objection period may be extended where it can be shown there is reasonable cause to do so.

The Council may then decide the objection as it sees fit and notify the ratepayer. A ratepayer also has the right to appeal against the Council's decision to SACAT (SA Civil and Administration Tribunal). It is important to note that the lodgement of an objection does not change payment of rates or the due date.

3. MINIMUM RATE

The reasons for imposing a minimum amount payable by way of general rates are:

- The Council considers it appropriate that all rateable properties make a contribution to the cost of administering the Council's activities;
- The Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property.

No more than 35% of properties will be subject to the minimum amount.

4. REGIONAL LANDSCAPE LEVY (FORMERLY THE NATURAL RESOURCE MANAGEMENT LEVY)

It is important to note that Council is required to collect this levy under the Landscape South Australia Act 2019 and operates as a revenue collector for the Green Adelaide Board in this regard. It does not retain this revenue or determine how the revenue is spent.

For further information visit <https://landscape.sa.gov.au/>

5. LATE PAYMENT OF RATES

Under the Act, the Council applies penalties (fines and interest) to arrears of rates (i.e. rates which are not paid on or before the due date). The Council issues a final notice for payment of rates when rates are overdue i.e. unpaid by the due date. If rates remain unpaid more than 21 days after the issue of the final notice then the Council may refer the debt to a debt collection agency for collection. This may result in legal proceedings with costs on-charged to the ratepayer.

The Council offers assistance to ratepayers experiencing difficulty in making their rate payment by the due date. The Council will consider approving extended payment provisions or, in circumstances where hardship can be demonstrated, deferring the payment of rates.

The Council may be prepared to remit penalties (fines and interest) for late payment of rates where ratepayers can demonstrate hardship or sufficient other reason for late payment.

All applications for remissions must be in writing, addressed to: Rating Services Section, City of Marion, PO Box 21, Oaklands Park, SA 5046.

6. DISCRETIONARY REBATE

The Act requires the Council to rebate the rates payable on certain land ('mandatory rebates'). The Act, at section 166, also empowers the Council to grant discretionary rebates of rates of up to 100% of the rates and/or charges payable. The Council, in considering discretionary rebates, must balance the benefits of providing rebates, with the impact that such rebates have on its overall income (and hence upon the general ratepayer base). To promote the transparency of this process the Council has adopted a Rate Rebate Policy. A copy of this Policy is available at the Council offices or on Council's website at www.marion.sa.gov.au.

An entitlement to a remission will be applied to the proportion of the rates that has not been postponed, unless notice to the contrary is received in writing from the owner.

Interest will accrue on the amount postponed at the prescribed rate per month, under the Act until the amount is paid.

Should the entitlement to a postponement cease to exist, the owner of the land must inform the Council in writing, unless the rates and any interest have been paid in full.

7. POSTPONEMENT OF RATES – SENIORS

The following criteria must be satisfied before the postponement is granted.

- The person is a prescribed ratepayer, or the spouse of a prescribed ratepayer;
- A prescribed ratepayer means the holder of a current State Seniors Card or a person eligible to hold such a card who has applied but is yet to be issued with a card.
- Rates are payable on the principal place of residence.
- The land is owned by the prescribed ratepayer, or the prescribed ratepayer and his or her spouse, and no other person has an interest, as owner, in the land.
- Any current mortgage over the property which was registered prior to 25 January 2007 will be no more than 50% of the Valuer-General's capital value of the property.

An application must be made in the prescribed manner and form and be accompanied by such information as the Council may require. Any rates which are postponed will become due and payable when:

- The title to the land is transferred to another person; or
- There is failure to comply with a condition of postponement. A minimum amount of \$500 of the annual rates must be paid.