

City of Marion Annual Business Plan 2023-2024





Kurna Acknowledgement

Ngadiu tampendi Kurna meyunna yaitya
mattanya yaintya yerta

This Kurna 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 Kurna people and recognises the
Kurna people as the traditional custodians of the land.

Value statement

From the foothills to the coast, our city's reach boasts one of the largest in South Australia.

Bringing together a diverse and vibrant mix of people and cultures, thriving and innovative businesses and millions of visitors every year, our city is like no other.

Lively and energetic, innovative and progressive, relaxing and welcoming, thriving and growing.

Life can be lived here, life can be enjoyed here, life can thrive here.



Contents

Welcome	5
Your rates at a glance	6
Overview	8
Our purpose, vision and values	10
Strategic management framework	11
Significant influences	13
Framework of the Annual Business Plan	14
Continuing and improving service delivery	16
Project priorities	17
Asset Management	19
Measuring our success	20
Funding the Annual Business Plan	21
Comparative rating data	22
Differential rating	23
Budgeted income statement	24
Operating revenue	25
Operating expenditure	26
Capital revenue	27
Budgeted capital expenditure	27
Financing the budget	28
Financial ratios	29
Appendix 1 - Capital works list	30
Appendix 2 - Budgeted Income Statement	35
Appendix 3 - Budgeted Statement of Financial Position	36
Appendix 4 - Budgeted Statement of Changes in Equity	37
Appendix 5 - Budgeted Statement of Cash Flows	38
Appendix 6 - Budgeted Funding Statement	39
Appendix 7 - Rating policy	40

Welcome

Welcome to the City of Marion's Annual Business Plan 2023-2024.

We understand the cost of living is creating stress within our community. Inflationary pressure is also being felt by Council. We have had to pay a lot more for materials.

Marion Council has endorsed a 5.2% per cent average rate increase for the coming year. This will be one of the lowest average rate increases in metropolitan Adelaide. Property owners may experience variation in that figure due to changing property values which are outside of the Council's control.

We are keeping rates as low as possible, but we are also looking forward to delivering projects that will deliver much-needed upgrades to community facilities and improve the environmental sustainability of our community.

We are poised to deliver the following projects:

- A 14km pipeline extension to our existing 11.5km underground stormwater reuse scheme to distribute recycled water to Seaclyff and Flinders.*
- Cove Sports netball and lower oval upgrade*
- Glandore Oval Precinct Plan and Redevelopment*
- Marino Hall Upgrade*
- Marion Golf Park clubhouse & carpark*
- New Marion Basketball Stadium*
- Warradale Park Tennis Club Upgrade*
- Coastal Walkway Upgrade*

*All projects delivered with funding support from the State and/or Federal Governments

Thank you for your feedback during our public consultation.



Mayor Kris Hanna



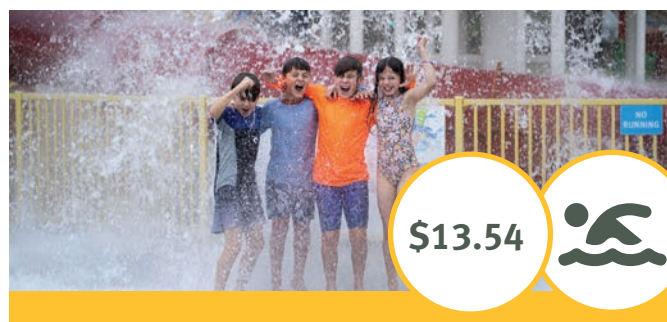
Your rates at a glance

Amounts spent per one hundred dollars (\$100)



Infrastructure Management

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



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



Urban Development, Inspection, Regulation and Control

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



Community Development and Capacity Building

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



Environmental Sustainability

- Street tree management
- Environmental regulation
- Native vegetation



Culture and Recreation

- Cultural heritage
- Community events



Health and Community Care

- Aged care services
- Community buses
- Emergency response



Overview

The Annual Business Plan for 2023-2024 presents our strategic projects, services, and programs for the upcoming financial year. Our commitment to delivering on the 4-Year Business Plan 2023-2027, as well as other initiatives aligned with the City of Marion Community Vision 'Towards 2040' and the goals outlined in the Strategic Plan 2019-2029, remains steadfast.

We provide value to our ratepayers through responsible financial management and decision-making. Ongoing savings will continue to be identified, and funding secured from the State and Federal Governments will be used to deliver new infrastructure. Our efficiency focus has allowed us to support our community with a 5.2% increase in the average rate for 2023-2024, well below current CPI levels.

In the coming year, we will continue to enhance the City of Marion through investment in the following initiatives:



Recycled stormwater pipeline

Council will complete work on a 14km pipeline extension to its stormwater harvesting scheme that will allow council to process at least 143 ML of recycled stormwater annually to water reserves and operate more efficiently. The project received a \$1.73m grant from the State Government.



Marino Hall upgrade

A rebuild of the ageing hall will commence, supporting 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 a 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.



Cove Sports netball and lower oval upgrade

A newly constructed netball facility and the reconfiguration of the sports playing field will provide a versatile, multi-sport site that caters to the growing needs of the community. The car park will be expanded and is expected to offer parking facilities for up to 188 cars. The State Government has partnered with Council to support this project.



Marion Golf Park

The golf club has provided preliminary designs for an upgraded modern clubroom and facilities. Council will work with the club to progress a detailed design that meets the broad needs of community users. The Federal Government has partnered with Council to support this project.



Warradale Park Tennis Club

The tennis club has shared designs for upgraded facilities, and the Council will collaborate with the club to develop a detailed design that meets community needs.

Construction will commence after the community has provided feedback on the plan. The State Government is partnering with the Council to support this project.



Coastal Walkway

Work will continue along a 1.6km section of the Coastal Walkway trail at the Grey and Kurnabinna Gullies at Hallett Cove. The State Government has contributed \$2.44m toward the overall project to upgrade the walkway.



Glandore Oval Precinct Plan and redevelopment

The State Government pledged \$5m to upgrade Glandore Oval. Council will undertake initial community consultation this year with key stakeholders to understand the needs of the precinct.



Marion Basketball Stadium

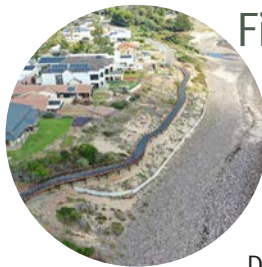
The current stadium no longer meets the current needs, standards, and expectations of the basketball community. A replacement stadium is proposed for the site and the Federal Government has pledged \$6m towards the project. Planning will continue to design options and undertake community consultation.



Events

Council will support three major civic events for a celebration of community and culture. At a 'Touch-A-truck' festival, children can get up close and personal with a variety of vehicles from emergency services to construction.

Our 'Marion Celebrates' multicultural festival will showcase the diverse backgrounds and traditions of our community through food, music, and dance. Council will support Southern Cultural Immersion to deliver a National Reconciliation Week event where the community can come together to acknowledge and celebrate the histories and culture of Aboriginal and Torres Strait Islander peoples.



Field River Dunes Management Plan

Council will develop a plan to manage the coastline and progressive erosion of the dune at the mouth of the Field River.

Due to the presence of a registered cultural site and the occasional presence of Hooded Plovers (a nationally protected bird species), there is a need to plan our response to the changing environment. The data from our coastal monitoring program along Hallett Cove beach will be used to provide clear options and costs for how council could respond.

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 2023-2024 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

The following external issues and opportunities have influenced the development of Council's budget for 2023-2024:



Cost of living pressures

Council has continued to keep rate increases well below the cost of inflation. The current cost of living pressures has a broad impact on a range of community groups including residents and businesses. Financial stress in the community can impact overall well-being. Council continues to maintain the same service levels as in prior years and anticipates increased visitation at community centres, libraries, and business hubs.



Partnership funding

It may be noted within the Annual Business Plan that there are several new community projects taking place. Council received significant funds in partnership funding through the State and Federal elections to support new community initiatives, mainly upgrades to facilities identified in council's Asset Management Plans. These investments in community infrastructure are critical to ensure that the city remains a place that meets the needs of the community now and into the future.



Climate

Improving energy efficiency on council's buildings, use of renewable energies, reducing carbon emissions, planting thousands of trees annually, finding innovative ways to manage waste, water, assets, and establishing strong partnerships to plan and deliver climate change actions across the city are how council demonstrates its commitment to climate change.

The Bureau of Meteorology has declared there is a moderate likelihood of Australia entering the El Nino climate pattern that can bring warmer than average temperatures and reduced rainfall. Council will expand its recycled stormwater irrigation network this year by an extra 14km through the city to enable a total of 52 council-owned reserves and sites to be watered efficiently and will monitor the frequency of watering through any extended dry spells.



Regional-level Planning (State Government led planning)

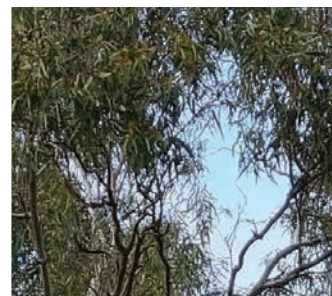
The State Government is reviewing changes to South Australia's planning laws. As part of the review, Council has an opportunity to engage in the proposed planning laws. Council is required under the Act to ensure that its Strategic Plan reflects broader regional-level plans and is updated within two years of council elections. The Strategic Plan review will consider how the council can balance population growth whilst maintaining a "Liveable" city.

Framework of the Annual Business Plan

The Annual Business Plan 2023-2024 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:

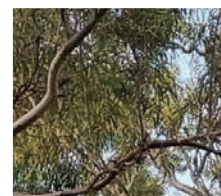
Support the achievement of the City Of Marion's strategic directions.

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.



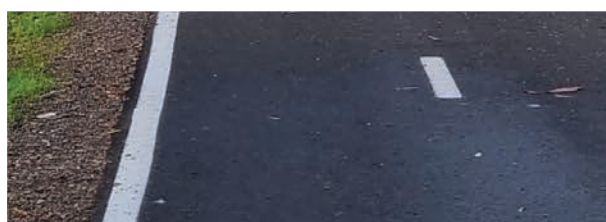
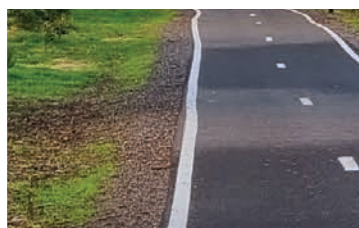
Maintain, on average, a break-even or positive funding (cash) position over the long term financial plan.

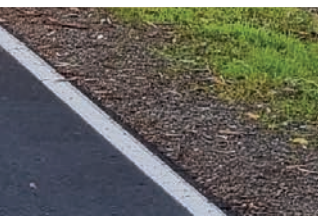
With a primary focus on cash flow and ensuring the Council's asset renewal and upgrades are fully funded, this target is currently being met. To ensure ongoing financial sustainability, the Council monitors and reviews all its financial indicators together.



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 \$21.168m by 30 June 2024, and peak at \$57.652m in 2031-2032. 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 after 2023-2024 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 2023-2024.

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

Comparative 2022-2023 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 2023-2024 the Council plans to commence or continue working on the following strategic initiatives, as outlined in our 4 Year 2023-2027 Business Plan, or through Council resolutions:

Continuing initiatives

CONTINUING INITIATIVES FROM PRIOR YEARS	KEY STRATEGIC THEME
Cove Sports Netball and lower oval upgrade*	Liveable
Complete the Marino Hall Upgrade*	Liveable
Commence the Marion Golf Park clubhouse and carpark upgrades*	Liveable
Continue the Warradale Park Tennis Club Upgrade	Liveable
Continue work on the Coastal Walkway Upgrades	Liveable
Complete the upgrade to the Boat Shed Café at Hallett Cove	Liveable
Deliver Council's Reconciliation Action Plan	Liveable
Investigate, consult, and progress Planning and Design Code Amendments to ensure we're creating a Liveable city	Liveable
Deliver Streetscape upgrades in targeted areas	Liveable
Deliver the Resilient South Asset Management Climate Risk Project	Valuing Nature
Review and implement the Urban Tree Asset Management Plan, including planting of 4,300 trees annually	Valuing Nature
Deliver Stormwater Management Planning and identify new opportunities for water sensitive urban design	Valuing Nature
Deliver the Carbon Neutral Plan	Valuing Nature
Deliver an annual program of environmental engagement activities, events, and programs	Valuing Nature
Deliver the Resilient South Climate Action Plan	Valuing Nature
Continue to implement the Coastal Monitoring Program*	Valuing Nature
Expand the recycled water distribution network	Valuing Nature
Deliver the 'Marion Celebrates' multi-cultural festival, and review future opportunities	Engaged
Deliver the 'Sports in Reserves Program' providing free sports activities for young people age 5 to 18 years	Engaged
Work with external partners to deliver the 'Move it!' Program to support fitness activities in reserves	Engaged
Support the Youth and Community Grants Program	Engaged
Continue focus groups with Marion 100	Engaged
Deliver Community events including; Australia Day events, citizenship ceremonies, opening events and civic events	Engaged
Consider options for transitioning the Council's passenger vehicles to electric vehicles pending outcomes of the June 2023 General Council meeting	Innovative
Continue to advocate new waste management innovations at the Southern Region Waste Resource Authority (a regional subsidiary co-owned by City of Marion)	Innovative
Continue with the Flinders Bikeway project	Connected
Upgrade the Marion Cultural Centre Plaza	Connected
Deliver the annual capital works program (stormwater, road reseal, kerbs, kerb ramps, open space works, property/building, footpath, streetscape upgrades, traffic upgrades, other infrastructure)	Connected
Provide the community bus to support residents to remain connected	Connected
Review Planning and Design Code Zone boundaries to support and attract more diversity for business and industry	Prosperous
Deliver an annual program of business events and engagement	Prosperous
Partner to deliver the 'Southern Business Mentoring Program' and Business hubs programs	Prosperous
Continue to support the Gap Year Program	Council of Excellence

*State/Federal partnership funding

New projects commencing in 2023-2024

2023-2024 NEW INITIATIVES	KEY STRATEGIC THEME
Commence planning for the Glandore Oval Precinct Plan and Redevelopment*	Liveable
Continue consultation and planning for the Marion Basketball Stadium development*	Liveable
Consult with the community to develop a new playground at Park Holme and Plympton	Liveable
Modernise the facade and interior of the Park Holme library	Liveable
Develop and implement a Visitor Growth Strategy	Liveable
Investigate a Public Art Strategy	Liveable
Deliver and implement the Sports and Recreation Plan	Liveable
Investigate opportunities for a Sturt River biodiversity corridor	Valuing Nature
Review and deliver the Biodiversity Plan	Valuing Nature
Deliver the Touch a Truck event (major civic event)	Engaged
Support the National Reconciliation week event at the Living Kurna Cultural Centre (delivered by Southern Cultural Immersion)	Engaged
Replace the lighting and switchboard at the Marion Cultural Centre theatre	Engaged
Conduct a feasibility study into free community access to period products in council facilities	Engaged
Explore opportunities for third party providers to install additional electric vehicle charging stations within the city	Innovative
Partner with external providers to investigate options for a community battery within the council area	Innovative
Implement the Walking and Cycling Guidelines	Connected
Deliver the Business, Growth and Engagement Plan	Prosperous
Collaborate with the State Government to explore the possibility of vacant buildings on the Glenthorne site being used by businesses which would serve the visitors to the site and attract additional visitation	Prosperous
Identify opportunities for business to access sustainability, climate change and circular economy grants	Prosperous
Commence the staged upgrade of the City of Marion Administration Centre building	Council of Excellence
Implement the Project Management Office	Council of Excellence
Implement Council's Information Services Plan to improve technology solutions across council	Council of Excellence
Undertake community engagement to update Council's Strategic Plan	Council of Excellence
Create a Climate Change Risk Register	Council of Excellence
Commence a lean thinking program to create administrative efficiencies	Council of Excellence

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 in assets



Artworks, Culture
and Heritage



Buildings and
Structures



Coastal Walkway



Fleet, Plant and
Equipment



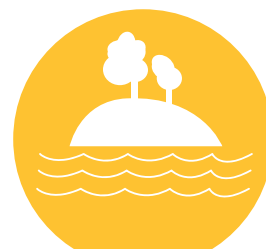
Open Space



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 2023-2027. Our Key Performance Indicator (KPI) dashboard for 2023-2024 (provided in the table below) takes account of these objectives.

	KEY PERFORMANCE INDICATOR	CORE TARGET	STRETCH TARGET
Financial	1 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
	2 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%
	3 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
Organisational	4 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
	5 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
	6 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)
Environment	7 Carbon Neutrality- carbon emissions footprint, measured against Council's endorsed Carbon Neutral Plan (applicable 2021-2022 onwards)	Actual annual emissions less than the plan's annual target emissions	Actual annual emissions 5% less than the plan's annual target emissions
Customer	8 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
	9 Customer Experience		
	9a Ease of lodging requests	75% satisfied or more	80% satisfied or more
	9b Time taken to address and action requests	65% satisfied or more	70% satisfied or more
	9c Satisfaction with requests handling	55% satisfied or more	60% satisfied or more

Funding the Annual Business Plan

Your rates in 2023-2024

The Annual Business Plan is based on a 5.2% increase in the average rate for the coming year. In setting rates for 2023-2024, Council has forecast the revenue required to meet the costs of delivering the services and projects that will be provided to the community in 2023-2024.

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 2023-2024.

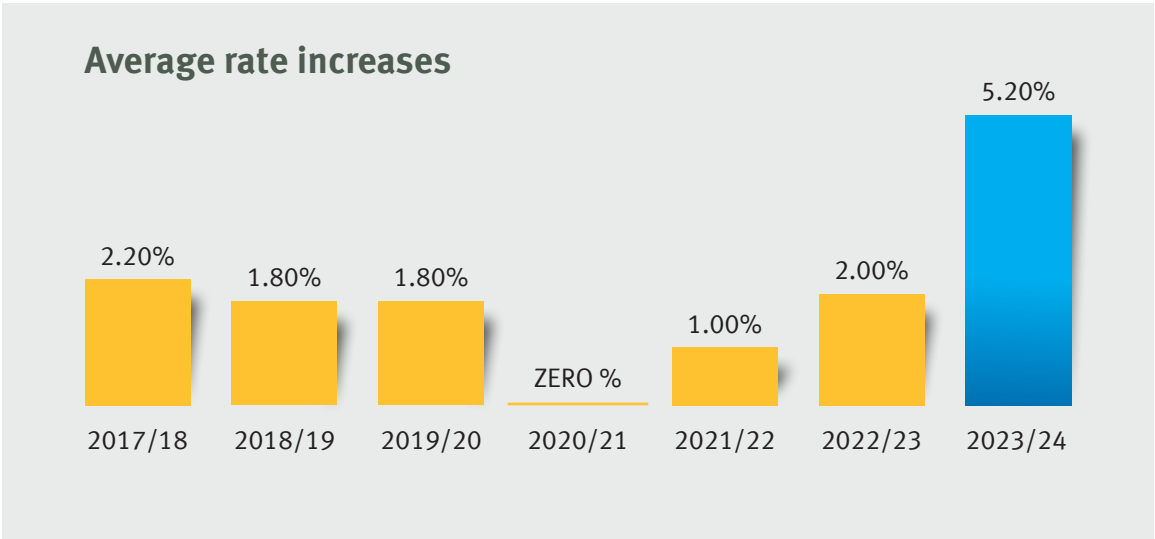
While the average rate increase is 5.2%, it is to be noted that actual rates payable by a rate payer will vary according to individual property valuations, the attributed land use, and whether there has been any new development or capital improvement on the land.

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 2023-2024.

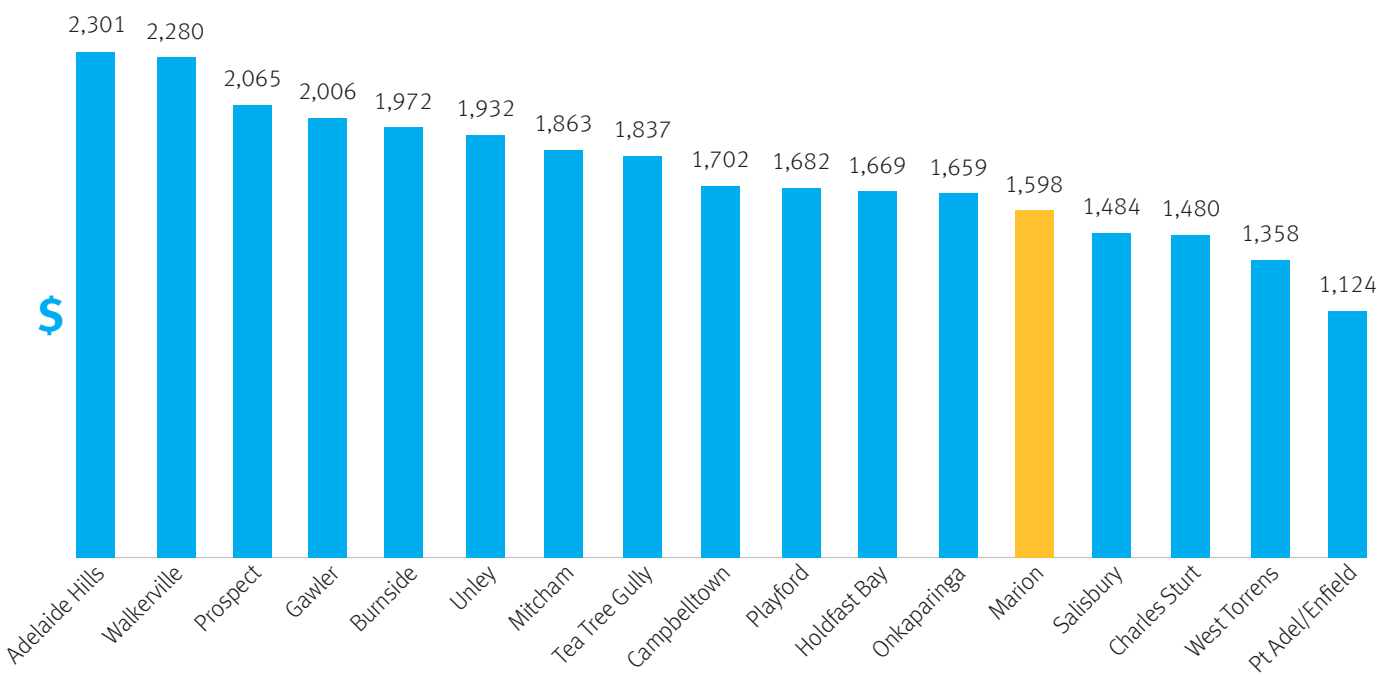




Comparative rating data

With a 5.2% 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 2022-2023 Council had the 5th lowest average metropolitan residential rate.

Average residential rate 2022-2023



Differential rating

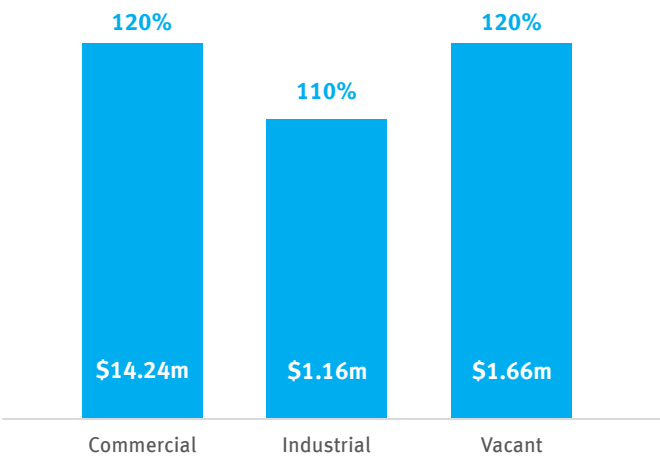
Council currently derives 17% (2022-2023: 17%) of its rate revenue from the Commercial (16%) and Industrial (1%) sectors. Commercial and Industrial users consume a greater proportion of Council resources than residential properties, particularly in regard to the use of roads, footpaths, traffic, parking, 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:

Differential rating



The average increase in rates for 2023-2024 by land use category is outlined below:

Land use category	2023-2024 increase
Residential	\$80
Vacant Land	\$262
Industrial	\$862
Commercial	\$755

Council is forecasting to raise \$87.176m in general rates revenue of which \$14.24m is derived from commercial properties, \$1.16m from industrial properties and \$1.66m from properties in the vacant land use category.





Budgeted income statement

An operating surplus of \$0.365m before capital revenues is forecast for 2023-2024. The operating surplus is required to support the renewal of existing infrastructure in accordance with Council's Asset Management Plans and to support construction of new assets to deliver services.

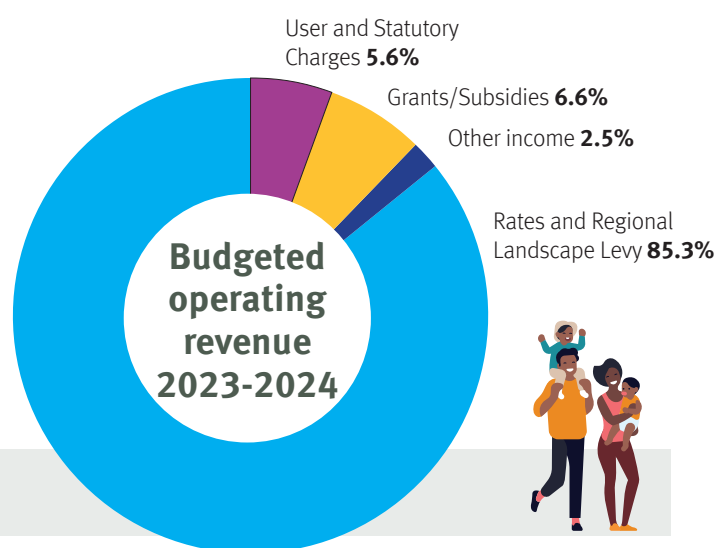
BUDGETED INCOME STATEMENT	3RD REVIEW 2022/23 \$'000	BUDGET 2023/24 \$'000	VARIANCE \$'000
Operating Revenue			
Rates - General	82,157	87,176	5,019
Rates - Regional Landscape Levy *	2,157	2,262	105
Statutory Charges	2,470	2,551	81
User Charges	3,553	3,325	(228)
Grants/Subsidies	7,974	6,935	(1,039)
Investment Income	1,150	425	(725)
Reimbursements	1,212	1,081	(131)
Other Revenue	1,054	701	(353)
Share of Profit/(Loss) Regional Subsidiaries	365	365	-
Total Operating Revenue	102,092	104,821	2,729
Operating Expenditure			
Employee Costs	41,825	44,064	2,239
Contractor Services	33,749	27,477	(6,272)
Materials	6,158	6,994	836
Finance Charges	194	151	(43)
Depreciation	17,478	18,100	622
Other Expenses	8,509	7,670	(839)
Total Operating Expenditure	107,913	104,456	(3,457)
Operating Surplus/(Deficit) before Capital Revenues	(5,821)	365	6,186
Capital Grants and Contributions	17,425	10,119	(7,306)
Asset Disposal and Fair Value adjustments	1,981	-	(1,981)
Net Surplus/(Deficit)	13,585	10,484	(3,101)

* 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 2023-2024, 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 2023-2024 includes \$87.176m (\$82.157m, 2022-2023) to be raised in general rates. The budget has been developed on the basis of a 5.2% average rate increase (excluding new developments and capital improvements). In setting rates for 2023-2024, Council has forecast the revenue required to meet the costs of delivering the services and projects to be provided to the community in 2023-2024.

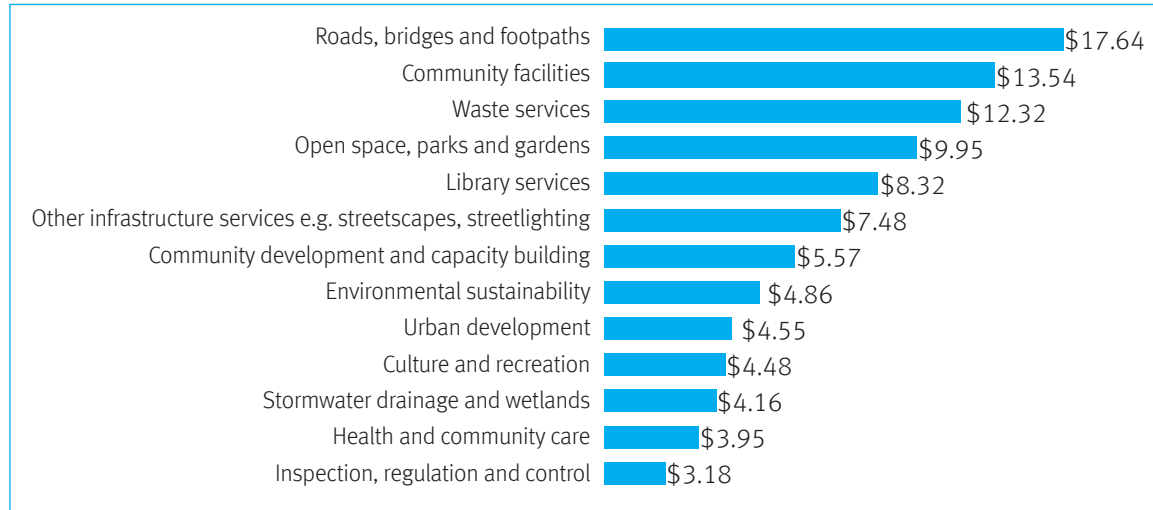
Growth from new property development is forecast at 1% for 2023-2024. This predominantly is the result of new housing in Marion, as reported by the Valuer General. The revenue created by this growth will cover the increased costs of servicing a growing community, which includes the requirement to maintain 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 to \$6.935m in 2023-2024, down on 2022-2023 by \$1.039m.

Operating expenditure

Operating expenditure per \$100



Council's operating expenses are forecast to decrease to \$104.456m in 2023-2024. 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 \$2.2m primarily because of increases stemming from existing Enterprise Agreements provisions, increases to the Superannuation Guarantee Contribution, additional staffing resources for Council endorsed initiatives.

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 \$6.272m is forecast in the 2023-2024 budget which primarily relates to one off expenditure in 2022-2023 for the completion of the Digital Transformation Program, along with non-recurrent expenditure on Council elections and 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. An increase of \$0.836m in materials is forecast in the 2023-2024 budget relating primarily to CPI increases in utilities along with CPI increases generally across a broad range of material classes.

Other expenses

Other Expenses have decreased by \$0.839m in 2023-2024 primarily resulting from one off contributions towards the Destination Play Space and other projects in 2022-2023.



Capital revenue

Capital grants and contributions

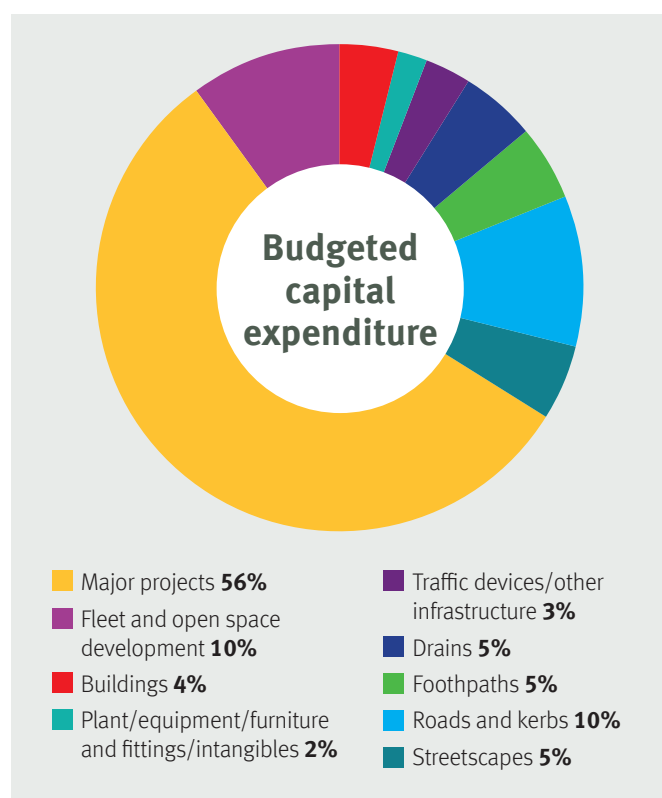
Council has incorporated \$10.119m in capital grants and contributions towards new capital works planned in 2023-2024. Funding includes Federal and State Government grant funding contributions towards Council's prioritised new initiatives/projects.

Budgeted capital expenditure

CAPITAL EXPENDITURE	3RD REVIEW 2022/23 \$'000	BUDGET 2023/24 \$'000
Land	-	-
Buildings and Major Projects	19,949	30,067
Infrastructure:		
Roads & Kerbs	3,754	4,804
Drains	2,834	2,700
Footpaths	2,440	2,748
Traffic Control Devices	885	349
Other Infrastructure	410	635
Plant and Equipment	2,368	999
Furniture and Fittings	365	221
Streetscapes	1,849	2,700
Other	3,342	5,483
Total Capital Expenditure	38,196	50,706
Represented By:		
Capital Expenditure		
Assets - Renewal	14,004	11,468
Assets - New	24,192	39,238
	38,196	50,706

Funding for key capital projects in the 2023-2024 budget includes forecast funding towards:

Marino Hall Upgrade
 Extension to the Recycled Stormwater Pipeline
 Cove Sports Netball and Lower Oval Upgrade
 Warradale Park Tennis Club
 Continuation of Coastal Walkway
 Marino Golf Park Clubhouse Redevelopment



The 2023-2024 Budgeted Statement of Capital Expenditure forecasts total capital expenditure of \$50.706m including \$11.468m renewal and \$39.238m new and upgrade.

The right hand chart summarises Council's planned Capital Works Program for 2023-2024:

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 2023-2024 is expected to result in a net decrease in funding of \$22.487m.

NET LENDING/(BORROWING)	3RD REVIEW 2022/23 \$'000	BUDGET 2023/24 \$'000
Operating Surplus/(Deficit) before Capital Amounts	(5,821)	365
<u>less: Net Outlay on Existing Assets</u>		
Capital expenditure on asset renewal/replacement	14,004	11,468
less Depreciation/Ammortisation	(17,478)	(18,100)
	(3,474)	(6,632)
<u>less: Net Outlay on New/Upgrade Assets</u>		
Capital expenditure on New & Upgrade Assets	24,192	39,238
less Capital Grants	(17,425)	(10,119)
	6,767	29,119
<u>add: Adjustments</u>		
Gain/(loss) on disposal of assets	1,981	-
Share of Equity - Regional Subsidiaries	(365)	(365)
	1,616	(365)
Net funding increase/(decrease)	(7,498)	(22,487)

FINANCING TRANSACTIONS	3RD REVIEW 2022/23 \$'000	BUDGET 2023/24 \$'000
New Borrowings	1,400	18,000
less: Repayment of Principal on Borrowings	(876)	(929)
less: Increase/(Decrease) in Cash & Investments		
- Transfers from/(to) Reserves	7,388	5,497
- Cash Deficit/(Surplus)	(414)	(80)
Equals: Financing Transactions	7,498	22,487

Financing transactions associated with accommodating the expected net lending result in 2023-2024 are found in the above table. Council's Long Term Financial Plan includes an allowance for borrowings of up to \$18m to manage the funding requirements of Council's Capital Works Program in 2023-2024.

Council's borrowings are projected to peak at \$57.652m in 2031-2032 with its Debt Servicing Ratio peaking at 8.13% in 2032-2033 against a maximum target of 10.0% and its Net Financial Liabilities ratio remaining well within the targeted range of 0 - 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 2023-2024.

Key financial ratios are forecast to be within their targeted ranges for the 2023-2024 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 2023-2024.

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 2022-2023 and additional projects in 2023-2024 along with loan funding forecast to be utilised up to \$18.0m in 2023-2024, the Net Financial Liabilities Ratio is projected to remain within Council's target range in 2023-2024.

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 2023-2024 but remains in the lower end of the targeted bandwidth for this ratio.

RATIO	COUNCIL TARGET	2023-24 BUDGET	5 YEAR AVERAGE
Operating Surplus	0% - 10%	0.35%	1.87%
Asset Renewal Funding Ratio	90% - 110%	100%	90.35%
Asset Consumption	60% - 80%	79.19%	80.50%
Net Financial Liabilities	0% - 50%	23.55%	-23.74%
Debt Servicing	0% - 5%	1.03%	1.17%

Appendix 1 - Capital works list

OPEN SPACE AND RECREATION WORKS PROGRAM 2023-2024

LOCATION	SUBURB	WARD	DESCRIPTION
Playground, Reserves & Irrigation Program			
Capella Dog Friendly Park	Hallett Cove	Coastal	upgrade to park
Aldridge Avenue Reserve	Plympton Park	Mullawirra	playground and reserve upgrade
Mema Court Reserve	Hallett Cove	Southern Hills	playground and reserve upgrade
Doulton Drive Reserve	Trott Park	Southern Hills	reserve seating
Hessing Crescent Reserve	Trott Park	Southern Hills	playground and reserve upgrade
Klippel Avenue Reserve	Trott Park	Southern Hills	construct a local trail with artwork
Reserve Street Reserve	Trott Park	Southern Hills	construct a local trail with artwork
Scarvel Avenue Reserve	Trott Park	Southern Hills	construct a local trail with artwork
Tyson Avenue Reserve	Trott Park	Southern Hills	construct a local trail with artwork
Hamilton Park Reserve	Warradale	Warracowie	playground and reserve upgrade
Alawoona Avenue Reserve	Mitchell Park	Warriparinga	playground and reserve upgrade
Hawksbury Avenue Reserve	Sturt	Warriparinga	playground and reserve upgrade
Rosefield Lane Reserve	Sturt	Warriparinga	upgrade to path and natural landscaping
Cohen Court Reserve	Tonsley	Warriparinga	playground and reserve upgrade
Minor Open Space Enhancements & Reserve Lighting	Various	Various	
Public Toilets			
Hessing Reserve	Trott Park	Southern Hills	
Cohen Court Reserve	Tonsley	Warriparinga	

PROPERTY/BUILDING WORKS PROGRAM 2023-2024

LOCATION	SUBURB	WARD	DESCRIPTION
Boat Shed Café	Hallett Cove	Coastal	upgrades to building
Marion Outdoor Pool	Park Holme	Mullawirra	upgrade to chlorine dosing system
Park Holme Library	Park Holme	Mullawirra	improvements to library fit out
Marion Cultural Centre	Oaklands Park	Warracowie	upgrade theatre lighting and desk panel
Administration Building	Sturt	Warriparinga	internal upgrades
Marion RSL	Marion	Warriparinga	replace fencing
Mitchell Park Sports & Community Centre	Mitchell Park	Warriparinga	upgrades to furniture & fittings
Various	Various	Various	upgrade building security systems
Various	Various	Various	Heritage Interpretive Signage

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

ROAD RESEAL PROGRAM 2023-2024

ROAD NAME	SUBURB	WARD	FROM	TO
Ariel Street	Hallett Cove	Coastal	Gretel Crescent	Thistle Street
Central Avenue	Hallett Cove	Coastal	Second Street	Clifftop Crescent
Cormorant Drive	Hallett Cove	Coastal	Cormorant Drive	St Vincents Avenue
Narida Street	Hallett Cove	Coastal	Thermopylae Crescent	Sandison Road
Neeangarra Crescent	Hallett Cove	Coastal	Kurrambi Crescent	Chalani Crescent
Reliance Road	Hallett Cove	Coastal	Galatea Street	Rainbow Street
Sandison Road	Hallett Cove	Coastal	The Cove Road	Ginko Street
Taeping Street	Hallett Cove	Coastal	The Cove Road	Gretel Crescent
Yarromie Street	Hallett Cove	Coastal	Kurrambi Crescent	Lerunna Avenue
Allan Street	Marino	Coastal	The Cove Road	Marine Parade
Angas Crescent	Marino	Coastal	Dring Crescent	Keith Crescent
Bundarra Road	Marino	Coastal	Dead End	Caralue Road
Trumara Road	Marino	Coastal	Newland Avenue	Barula Road
Rellum Street	Glengowrie	Mullawirra	Diagonal Road	Alfred Street
Nilpena Avenue	Morphettville	Mullawirra	Cowra Crescent	Rotorua Avenue
Burton Avenue	Park Holme	Mullawirra	Wray Street	Davidson Avenue
Davidson Avenue	Park Holme	Mullawirra	Duncan Avenue	Burton Avenue
Nunyah Avenue	Park Holme	Mullawirra	Barham Avenue	Appleby Road
Western Avenue	Park Holme	Mullawirra	Copley Street	Duncan Avenue
Oval Road	Hallett Cove	Southern Hills	Cove Sports Car Park Entrance	Brooklyn Drive
Hill Street	Seacliff Park	Southern Hills	West Street	End
Cadell Street	Seaview Downs	Southern Hills	Yeelanna Avenue	Warunda Avenue
Cleve Street	Seaview Downs	Southern Hills	Morgan Avenue	Gawler Street
Gawler Street	Seaview Downs	Southern Hills	Wilson Avenue	Wangary Terrace South
Hume Street	Seaview Downs	Southern Hills	Seacombe Road	Hume Street
Ross Street	Seaview Downs	Southern Hills	Gooroonga Street	Basten Avenue
Adams Road	Sheidow Park	Southern Hills	Tyson Avenue	Dickerson Crescent
Balee Avenue	Sheidow Park	Southern Hills	Adams Road	Nari Drive
Blanche Court	Sheidow Park	Southern Hills	Captain Place	End
Rua Road	Sheidow Park	Southern Hills	Nari Drive	Balee Avenue
Southbank Boulevard	Sheidow Park	Southern Hills	Berrima Road	Worthing Drive
Klippel Avenue	Trott Park	Southern Hills	Scarvel Avenue	Cul-De-Sac
Whiteley Drive	Trott Park	Southern Hills	Adams Road East	Kahan Court
Vinall Street Loop	Dover Gardens	Warracowie	Vinall Street South	Vinall Street North
Coolah Terrace	Marion	Warracowie	Beauford Avenue	The Parade
Crew Street	Oaklands Park	Warracowie	Diagonal Way	Albany Crescent
Parsons Street	Oaklands Park	Warracowie	Crozier Terrace	Kenton Avenue
Rajah Street	Oaklands Park	Warracowie	Doreen Street	Lucknow Street
Pitt Street	Seacombe Gardens	Warracowie	Kent Avenue	Kurrajong Place
Wilga Street	Seacombe Gardens	Warracowie	Harbrow Grove	Russell Avenue
Cedar Avenue	Warradale	Warracowie	Diagonal Road	Sienna Avenue
Ewell Avenue	Warradale	Warracowie	Diagonal Road	Sienna Street
Lascelles Avenue	Warradale	Warracowie	Morphett Road	Straun Avenue
Soho Street	Warradale	Warracowie	Keynes Avenue	Cedar Avenue
Hugh Cairns Avenue	Bedford Park	Warriparinga	Laffer Drive	End
Wallace Court	Bedford Park	Warriparinga	Bradley Grove	End

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

ROAD RESEAL PROGRAM 2023-2024 (CONTINUED)

ROAD NAME	SUBURB	WARD	FROM	TO
Sparrow Hawk Lane	Darlington	Warriparinga	Eagle Rise	End
Pankina Grove	Marion	Warriparinga	Larkdale Avenue	Cul-De-Sac
Pitcairn Avenue	Marion	Warriparinga	Jasmine Avenue	Cul-De-Sac
Rathlin Avenue	Marion	Warriparinga	Alison Avenue	Avalon Road
Tweed Avenue	Marion	Warriparinga	Lynne Court	End
Bradley Grove	Mitchell Park	Warriparinga	Kirra Avenue	Quick Road
Byard Terrace	Mitchell Park	Warriparinga	Shepley Street	Lodge Street
Kirra Access	Mitchell Park	Warriparinga	Bradley Grove	Kirra Avenue
Quick Service	Mitchell Park	Warriparinga	Quick Road West	Quick Road East
Thirza Avenue	Mitchell Park	Warriparinga	Marion Road	Nellie Avenue
Timothy Court	Mitchell Park	Warriparinga	Bradley Grove	Timothy Court End
Trowbridge Avenue	Mitchell Park	Warriparinga	Burnley Grove	Lanark Avenue
Frederick Avenue	Seacombe Heights	Warriparinga	Galway Avenue	Truscott Avenue
Grand View Drive	Seacombe Heights	Warriparinga	Morphett Road	Frederick Avenue
Karoon Crescent	Seacombe Heights	Warriparinga	Bede Street	Arkaba Street
Myer Road	Sturt	Warriparinga	Tay Road	Grandview Grove
Rosefield Lane	Sturt	Warriparinga	Parkmore Avenue North	Parkmore Avenue South
Adelaide Terrace	Edwardstown	Woodlands	Charles Street	West Street
Railway Terrace	Edwardstown	Woodlands	Cross Road	Castle Street
Moldavia Street	Glandore	Woodlands	Naldera Street	Kalyan Road
Korana Street	South Plympton	Woodlands	Wheaton Avenue	Gurney Street

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

RESIDENTIAL FOOTPATH PROGRAM 2023-2024

ROAD NAME	SUBURB	WARD
Balboa Drive	Hallett Cove	Coastal
Beachfront Court	Hallett Cove	Coastal
Kurrambi Crescent to Neeangarra Crescent - Walkway	Hallett Cove	Coastal
Lonsdale Road	Hallett Cove	Coastal
Madison Court	Hallett Cove	Coastal
Waterfall Creek Connection	Hallett Cove	Coastal
Laneway (Radstock Street & Stephen Place)	Morphettville	Mullawirra
Arthur Street	Seacliff Park	Southern Hills
Gully Road	Seacliff Park	Southern Hills
Berrima Road	Sheidow Park	Southern Hills
Berrima Road/Patpa Drive - Staircase	Sheidow Park	Southern Hills
Patpa Drive	Sheidow Park	Southern Hills
Spinnaker Circuit West Reserve	Sheidow Park	Southern Hills
Bovard Court	Trott Park	Southern Hills
Chifley Crescent to Lyons Circuit - Walkway	Trott Park	Southern Hills
Hamilton Reserve	Warradale	Warracowie
Marion Community House	Warradale	Warracowie
Warradale Railway Station - Connections	Warradale	Warracowie
Sturt River Linear Path	Bedford Park	Warriparinga
Tudor Avenue	Clovelly Park	Warriparinga
Farne Terrace	Marion	Warriparinga
Nellie Avenue	Mitchell Park	Warriparinga
Thorne Crescent to Lutana Crescent - Walkway	Mitchell Park	Warriparinga
Chambers Street	Ascot Park	Woodlands
Woodlands Park Railway Station - Connections	Edwardstown	Woodlands
Proactive Footpath Works	Various	Various
Coast to Vines Shared Path	Various	Various

CAR PARK PROGRAM 2023-2024

LOCATION	SUBURB	WARD
Alawaoona Reserve	Mitchell Park	Warriparinga
Warriparinga Way	Bedford Park	Warriparinga
Warradale Train Station (Railway Terrace)	Warradale	Warracowie
Stanley Street	Glengowrie	Mullawirra
Plympton Park Oval	Plympton Park	Mullawirra
Moreland Avenue/Ransford Crescent	Mitchell Park	Warriparinga

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

TRAFFIC DEVICES PROGRAM 2023-2024

ROAD NAME	SUBURB	WARD	DESCRIPTION
Gledsdale Road	Hallett Cove	Coastal	traffic signal renewal
Arthur Street	Plympton Park	Mullawirra	improvements to traffic movement
Arthur Street	Seacliff Park	Southern Hills	driveway link renewal
Bradley Grove/Quick Road	Mitchell Park	Warriparinga	roundabout renewal
Renown Avenue	Clovelly Park	Woodlands	traffic signal renewal
Thomas Street	South Plympton	Woodlands	traffic signal renewal
Minor Traffic Control Devices	Various	Various	

STORMWATER DRAINAGE PROGRAM 2023-2024

ROAD NAME	SUBURB	WARD
Second Street	Hallett Cove	Coastal
Forest Avenue	Marino	Coastal
George Court	Marino	Coastal
Beadnall Terrace	Glengowrie	Mullawirra
Bowaka Street	Park Holme	Mullawirra
Rotorua Avenue	Park Holme	Mullawirra
Yeelana Avenue	Seaview Downs	Southern Hills
Coolah Terrace	Marion	Warracowie
Bowden Grove	Oaklands Park	Warracowie
Calum Grove	Seacombe Heights	Warriparinga

STREETSCAPE PROGRAM 2023-2024

ROAD NAME	SUBURB	WARD
Alawoona Avenue	Mitchell Park	Warriparinga
Raglan Avenue	Edwardstown	Woodlands

OTHER INFRASTRUCTURE PROGRAM 2023-2024

DETAILS	SUBURB	WARD
Water Sensitive Urban Design Renewal	Various	Various
Cove Road Retaining Wall	Marino	Coastal
Street Lighting	Various	Various
Signage	Various	Various
River & Creek Renewal	Various	Various
Bridges	Various	Various
DDA Kerb Ramp Upgrades	Various	Various
Bus Shelters	Various	Various

KERB AND WATER TABLE PROGRAM 2023-2024

ROAD NAME	SUBURB	WARD	FROM	TO
Program to be finalised June 2023				

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

Appendix 2 - Budgeted Income Statement

BUDGET 2022-23 \$'000	3RD REVIEW 2022-23 \$'000		BUDGET 2023-24 \$'000
		Operating Revenue	
82,059	82,157	Rates - General	87,176
2,087	2,157	Rates - Regional Landscape Levy	2,262
2,194	2,470	Statutory Charges	2,551
2,765	3,553	User Charges	3,325
6,929	7,974	Grants/Subsidies	6,935
200	1,150	Investment Income	425
1,159	1,212	Reimbursements	1,081
780	1,054	Other Revenue	701
365	365	Share of Profit/(Loss) SRWRA	365
98,538	102,092	Total Operating Revenue	104,821
		Operating Expenditure	
41,584	41,825	Employee Costs	44,064
24,314	33,749	Contractor Services	27,477
5,242	6,158	Materials	6,994
202	194	Finance Charges	151
16,651	17,478	Depreciation	18,100
8,404	8,509	Other Expenses	7,670
96,397	107,913	Total Operating Expenditure	104,456
2,141	(5,821)	Operating Surplus/(Deficit) before Capital Revenues	365
6,651	17,425	Capital Grants and Contributions	10,119
-	1,981	Asset Disposal and Fair Value Adjustments	-
	-	Physical resources received free of charge	
8,792	13,585	Net Surplus/(Deficit) resulting from Operations	10,484

Appendix 3 - Budgeted Statement of Financial Position

BUDGET 2022-23 \$'000	3RD REVIEW 2022-23 \$'000		BUDGET 2023-24 \$'000
		<u>Current Assets</u>	
16,701	20,065	Cash	14,478
5,099	5,279	Receivables	5,318
299	500	Inventory	371
22,099	25,844	Total Current Assets	20,167
		<u>Current Liabilities</u>	
7,087	11,029	Creditors	10,439
6,424	6,346	Provisions	6,301
876	886	Loans	1,713
14,387	18,261	Total Current Liabilities	18,453
7,712	7,583	Net Current Assets/(Liabilities)	1,714
		<u>Non-Current Assets</u>	
7,357	8,220	Investment in Regional Subsidiaries	8,585
1,181,434	1,225,392	Infrastructure, Property, Plant & Equipment	1,257,667
1,188,791	1,233,612	Total Non-Current Assets	1,266,252
		<u>Non-Current Liabilities</u>	
708	594	Provisions	639
6,211	3,211	Loans	19,455
6,919	3,805	Total Non-Current Liabilities	20,094
1,189,584	1,237,390	Net Assets	1,247,872
		<u>Equity</u>	
447,696	448,601	Accumulated Surplus	464,580
741,888	788,789	Reserves	783,292
1,189,584	1,237,390	Total Equity	1,247,872

Appendix 4 - Budgeted Statement of Changes in Equity

BUDGET 2022-23 \$'000	3RD REVIEW 2022-23 \$'000		BUDGET 2023-24 \$'000
		Accumulated Surplus	
427,087	427,628	Balance at beginning of period	448,601
8,792	13,585	Net Surplus/(Deficit)	10,484
11,903	24,692	Transfers from Reserves	5,603
(86)	(17,304)	Transfers to Reserves	(108)
447,696	448,601		Balance at end of period 464,580
		Asset Revaluation Reserve	
732,120	769,508	Balance at beginning of period	769,508
732,120	769,508		Balance at end of period 769,508
		Other Reserves	
21,585	26,669	Balance at beginning of period	19,281
(11,817)	(7,388)	Net change	(5,497)
9,768	19,281		Balance at end of period 13,784
741,888	788,789	Total Reserves	783,292
1,189,584	1,237,390	Total Equity	1,247,872

Appendix 5 - Budgeted Statement of Cash Flows

BUDGET 2022-23 \$'000	3RD REVIEW 2022-23 \$'000		BUDGET 2023-24 \$'000
		Cash Flows from Operating Activities	
97,637	101,727	Receipts	104,826
(81,505)	(90,435)	Payments	(87,211)
16,132	11,292	Net Cash Provided by Operating Activities	17,615
		Cash Flows from Financing Activities	
		Receipts	
4,400	1,400	Loans Received	18,000
		Payments	
(876)	(876)	Principal	(929)
3,524	524	Net Cash (Used In) Financing Activities	17,071
		Cash Flows from Investing Activities	
		Receipts	
6,651	17,425	Capital Grants/Subsidies & Contributions/Investments	10,434
-	1,981	Sale of surplus assets	-
		Payments	
(40,395)	(38,196)	Purchase of IPP&E	(50,707)
(33,744)	(18,790)	Net Cash (Used In) Investing Activities	(40,273)
(14,088)	(6,974)	Net Increase/(Decrease) in Cash Held	(5,587)
30,789	27,039	Cash at Beginning of Reporting Period	20,065
16,701	20,065	Cash at End of Reporting Period	14,478

Appendix 6 - Budgeted Funding Statement

BUDGET 2022-23 \$'000	BUDGET 2022-23 \$'000		BUDGET 2023-24 \$'000
		Operating Revenue	
84,146	84,314	Rates	89,438
2,194	2,470	Statutory Charges	2,551
2,765	3,553	User Charges	3,325
6,929	7,974	Operating Grants & Subsidies	6,935
200	1,150	Investment Income	425
1,159	1,212	Reimbursements	1,081
780	1,054	Other	701
365	365	Net gain - SRWRA	365
98,538	102,092		104,821
		Operating Expenses	
41,584	41,825	Employee Costs	44,064
24,314	33,749	Contractual Services	27,477
5,242	6,158	Materials	6,994
202	194	Finance Charges	151
16,651	17,478	Depreciation	18,100
8,404	8,509	Other	7,670
96,397	107,913		104,456
2,141	(5,821)	Operating Surplus/(Deficit) before Capital Revenues	365
		Capital Revenue	
6,651	17,425	Capital Grants & Subsidies	10,119
-	1,981	Asset disposal and fair value adjustments	-
8,792	13,585	Net Surplus/(Deficit)	10,484
16,651	17,478	Depreciation	18,100
(365)	(365)	Share of Profit SRWRA	(365)
25,078	30,698	Funding available for Capital Investment	28,219
		Capital	
10,548	14,004	less Capital Expenditure - Renewal	11,468
29,847	24,192	less Capital Expenditure - New	39,238
(15,317)	(7,498)	Net funding increase/(decrease)	(22,487)
		Funded by;	
		Loans	
4,400	1,400	Loan Principal Receipts (Net)	18,000
(876)	(876)	less Loan Principal Repayments	(929)
3,524	524	Loan Funding (Net)	17,071
		Movement in level of cash, investments and accruals	
23	414	Cash Surplus/(Deficit) funding requirements	80
(11,817)	(7,388)	Reserves Net transfer to/(transfer from)	(5,497)
(11,794)	(6,974)	Cash/Investments/Accruals Funding	(5,417)
15,317	7,498	Funding Transactions	22,487

Appendix 7 - Rating policy

1. 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 2023-2024 financial year will be by four instalments, due on 1 September 2023, 1 December 2023, 1 March 2024 and 3 June 2024. 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 - PO Box 21 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) RESIDENTIAL RATE REBATE

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 of general rates to eligible ratepayers.

For the current financial year a rebate will be applied to properties to cap any increase in the general rates at 10% subject to meeting the Qualifying Criteria set out below:

- 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.

The Residential Rate Rebate 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 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 2023-2024 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 2024, and
- The footings have been poured on the property by 30 June 2024.

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 2023 - 30 June 2024 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.

(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 \$243.90 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

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 grant applications for mandatory rebates that meet the requirements of the Act, to the Chief Executive Officer.

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: 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 submitted to: Rating Services Section, City of Marion
at council@marion.sa.gov.au

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.

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.

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.

