

TOWN OF



WALKERVILLE

# Annual Business Plan 2021/22





The Town of Walkerville acknowledges the Kurna people as the traditional custodians of this land, and respects their spiritual relationship with their country.

In preparing this strategic plan, we recognise the many generations of stewardship the Kurna people have provided to this land, and respect that their cultural heritage and beliefs are as important today as they were for their ancestors.

**Town of Walkerville**  
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Gilberton SA 5081

08 8342 7100

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# Annual Business Plan 2021/22

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# Useful definitions

## Key financial indicators

Key financial indicators are calculated and provided in accordance with *Information Paper 9 – Local Government Financial Indicators* prepared as part of the Financial Sustainability Program for the Local Government Association of South Australia. They assist the reader to track Council's financial management performance in identified critical areas.

### Key financial indicators are:

#### 1 Operating surplus ratio

The operating surplus ratio highlights the operating result as a percentage of total revenue (excluding the Regional Landscape Levy).

#### 2 Net financial liabilities ratio

This ratio demonstrates the relative size of Council's net financial liabilities against total operating income.

#### 3 Asset renewal funding ratio

The asset renewal funding ratio represents the ratio of new capital expenditure on renewal or replacement of assets, relative to the optimal level of such expenditure proposed in Council's *Asset Management Plan*.

## CPI

The Consumer Price Index (CPI) is based on the price of a 'basket' of goods and services and is used to measure change in this price over time. The content of the 'basket' is determined through the *Australian Bureau of Statistics: Household expenditure survey*.

## Differential rate

Refers to the rate in the dollar, which is used to calculate the 'actual' rates incurred by residential and non-residential ratepayers.

## Growth

- any new developments made to the property e.g. an extension
- land divisions and new builds.

## Budget review

The process of reviewing the budgeted income and expenditure and assessing the budget every quarter.

## Land use classification

A state-wide property database, linked to the capital valuation process, is maintained by the Valuer-General. This database is updated annually and includes information on land use classification such as residential, commercial or industrial.

## LGPI

The Local Government Price Index (LGPI) measures price movements faced by Local Government in South Australia in respect of their purchases of goods and services.

The LGPI provides Council with a useful reference regarding the inflationary effect of price changes of goods and services consumed by Local Government. The index reflects, over time, the movement in prices for a number of cost components, as well as the aggregate spent on these components. The index includes both operating and capital expenditure on a state average basis.

## Average residential rate

Council calculates its average residential rate by dividing the total revenue to be raised by residential rates by the total number of rateable residential properties.

## Average capital value

Council calculates its average capital value by dividing the capital value (set by the Valuer-General) of all rateable residential properties by the total number of rateable residential properties.

## Total revenue

Total revenue is the revenue received by Council from all of its various sources of funding including rates revenue (net of all rebates), fees and charges levied and grants received.

## Operating expenditure

The cost related to the running of the Council, it represents the cost of consumption incurred when supplying services in the period.

## Capital expenditure

The investment in the infrastructure and assets of the Town of Walkerville that creates a long term benefit, beyond the current year.



# Welcome

## Preamble

Under Section 123 of the *Local Government Act 1999*, all Councils set a budget for each financial year.

The budget is aligned with the Council's Annual Business Plan.

### The Annual Business Plan is prepared as part of Council's budget development process and must include:

- a summary of Council's long term objectives as outlined in its strategic framework
- a summary of Council's objectives for the financial year ahead
- an outline of how Council plans to achieve those objectives
- the measures (financial and non-financial) to assess Council's performance in achieving its objectives.

### The Annual Business Plan will also:

- assess the financial requirements for the financial year and taking those requirements into account, set out a summary of its proposed operating expenditure, capital expenditure and sources of revenue
- set out the rates structure and policies for the financial year
- assess the impact of the rates structure and policies on the community, based on modelling that has been undertaken or obtained by the Council
- take into account the Council's Long Term Financial Plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

The Annual Business Plan also includes the annual budget, which details operating expenditure (day-to-day recurrent operations and services) and capital expenditure (renewal and acquisition), as well as identifying sources of revenue and rates for the year.

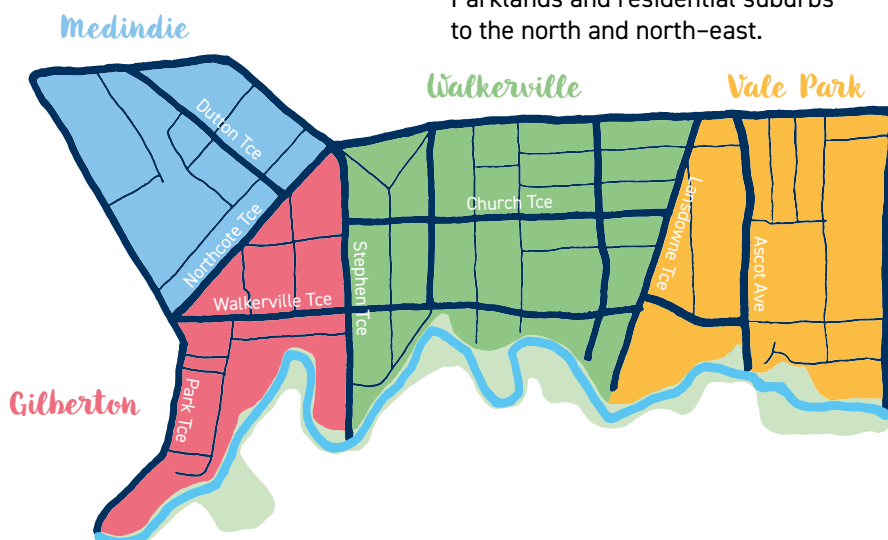


## Our town

The Town of Walkerville encompasses the suburbs of Gilberton, Medindie, Vale Park and Walkerville and is located immediately north-east of the city of Adelaide, about six kilometres from the Adelaide GPO.

The Town of Walkerville is the smallest Council in inner metropolitan Adelaide and covers a land area of 3.5km<sup>2</sup>. The Township is home to almost 8,000 residents and remains the only Council in inner metropolitan Adelaide to have retained its 'Town' status.

The Town of Walkerville is bordered by the River Torrens, the Adelaide Parklands and residential suburbs to the north and north-east.



### Its street boundaries are:

- Park Terrace
- Robe Terrace
- Main North Road
- Nottage Terrace
- North East Road
- Fife Street.



# Message from the Mayor

I wish to begin with two words:  
**Walkerville Oval.**

This Annual Business Plan begins the delivery of a redevelopment more than 30 years in the making.

The upgrade of Walkerville Oval will be one of the largest community projects in the history of our Council and I am delighted to lead the way as we move forward with our plans to redevelop the precinct to provide a sporting and community hub that services the needs of both current and future generations.

It is clear over the past three decades that the community has expressed support for some type of revitalisation of the Walkerville Oval precinct. The infrastructure is not getting any younger, but our community demographic is. The new proposal delivers value for money, an integrated sporting hub on par with neighbouring Councils in the eastern metropolitan region and a facility that is going to meet the long term needs of future generations.

On 22 March 2021, I received notification that the \$8 million renewal for our flagship parcel of open space in the Township had been green lighted. This is a project first flagged in the 1970s and officially on the books since the 1990s when Nairn Architects drew up plans for a sporting hub. A project that has been discussed in the chamber a countless number of times throughout my time on the Elected Body. A project that has been so long in the making, I cannot describe the joy I felt when State Treasurer Rob Lucas MLC emailed me with confirmation that he was giving our Council \$4 million towards the upgrade. I cannot thank the State Government enough for this momentous and generous contribution as it means the redevelopment finally gets off the ground.

While this will largely be the focus for our Council in the 2021/22 financial year, we also move forward with several other small, yet important, upgrades. My message in the last Annual Business Plan was simple: COVID-19 meant there was a hold on all non-operational projects. This year, our proposed budget signals a hopeful new financial year. Not only can we now officially focus on one of the

biggest redevelopments this Council has ever undertaken, but we are also looking forward to green lighting a range of other new projects, albeit with a modest state of mind. Following off the back of a year where our priority was capital works in order to remain financially responsible as a result of the coronavirus pandemic, this year we move forward. We will remain fiscally prudent, while utilising our resources to their capacity to deliver the best possible services for our community.

We know our residents want their rubbish collected, lawns mowed, gardens looking green, useable open spaces, functional roads and affordable rates. It is my aim to continue these services to the highest standard while delivering other key projects in 2021/22, including:

- **\$8 million Walkerville Oval Redevelopment:** \$1 million in 2021/22 to start construction on a sports and community hub (remaining funds to be spent over subsequent financial years). In total, Council will contribute \$4 million towards the project and will receive a matching contribution of \$4 million from the State Government as part of the Local Government Infrastructure Partnership Program.
- **Levi Park Upgrade:** \$300,000 for a revamped eastern end with a new playground, barbecue area, timber decking, drinking fountain and landscaping.



- **Alfred Street Road and Streetscape Project:** \$290,000 to improve vehicle movements and pedestrian safety by creating a one-way street, lowering the speed limit and increasing roadside vegetation.
- **Christmas Fair:** \$45,000 for the reintroduction of one of the Township's most popular community events.
- **Local Area Traffic Management Plan:** \$25,000 to undertake traffic surveys and implement plans to improve transport issues.

As Mayor, I wish to reinvigorate the Township with not only physical structures, public art and beautification upgrades, but also to increase our digital presence and events space. I believe we have always completed developments in a timely manner, maintained parks to an immaculate standard and delivered events above and beyond in comparison to other Councils, however, now is our chance to build upon what COVID-19 taught us in the online realm. We recently started a new subscription platform, which has received wonderful feedback from our community, and I am pleased to announce there will be more digital developments coming over the next year.

In 2021/22, we will also be bringing our village back together with an increase of in-person community services. One event in particular I look forward to delivering is the popular Christmas Fair, which was cancelled last year due to COVID-19.

The 2021/22 Annual Business Plan is forecasting:

- An average residential rate increase of **1.91%** (including growth)
- Total revenue of **\$10,851,434**
- Total expenditure of **\$10,792,867**
- Total expenditure allocated to capital works (the renewal of existing infrastructure, along with new projects, within the Township) of **\$3,058,108**
- A budgeted operating surplus of **\$58,567**

I look forward to the delivery of the 2021/22 budget as we continue to build a lasting and sustainable future that will support a better Township for all Walkervillians.



*Elizabeth Fricker*

**Elizabeth Fricker**  
Mayor of the  
Town of Walkerville

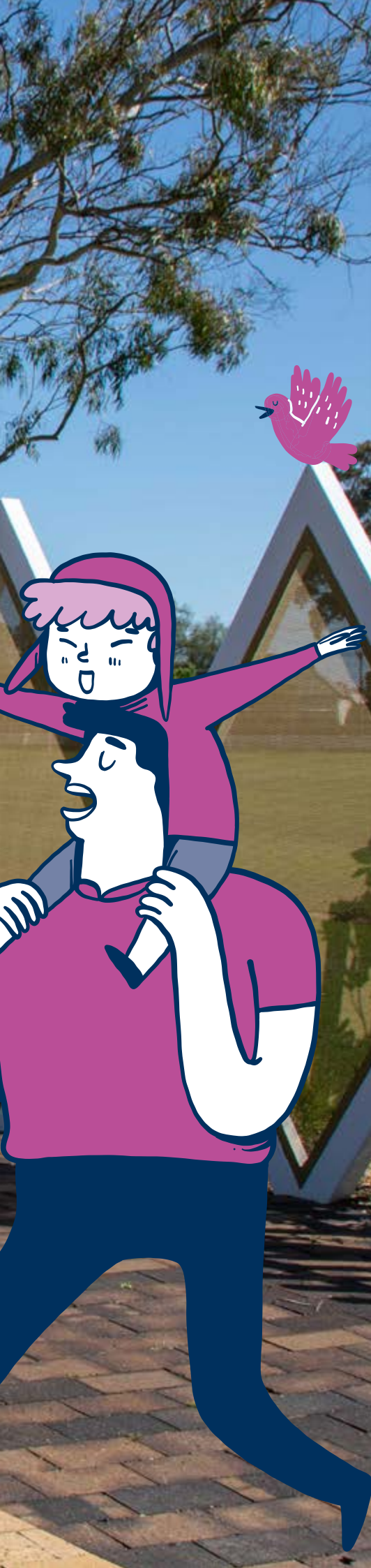




# 4 Message from the CEO







## Welcome to the Annual Business Plan for the Town of Walkerville for the 2021/22 financial year.

Locals and visitors alike tell us the Town of Walkerville has come a long way in recent years. This has not happened by accident. It has been through the careful and strategic application of resources and advocacy to secure the highest quality services and infrastructure that support our residents.

The 2021/22 Annual Business Plan builds on this progression with the inclusion of continued investment in roads and footpaths, sport and recreation, events, play spaces, environmental sustainability, public safety and creative community engagement.

I look ahead at the forthcoming year with high hopes as we will see new projects come to fruition that have an immense impact on our Township – both in terms of community activation and economic stimulus. We look forward to the start of the \$8 million Walkerville Oval Redevelopment, the reactivation of key strategic sites and the growth of Levi Caravan Park with its new ownership and development, which I am sure will bring new tourism opportunities and travellers to the area.

Our Township's growth is being underpinned by Council's commitment to the completion of significant outdoor projects such as the Hamilton Reserve Rejuvenation Project, as well as the beginning of a new upgrade of the eastern end of Levi Park, including a shipwreck-themed playground linking to the history of the boat our early settlers arrived on.

I am also pleased to confirm there is \$25,000 set aside to address key traffic and parking issues, which includes a focus on Vale Park in response to both increased density due to new subdivisions and feedback received from local residents.

We are investing in our Township and our community as we continue to recover from COVID-19. In line with the long term financial plan and, reflecting the considerable investment in the Walkerville Oval Redevelopment, the budget proposes an operating surplus of approximately \$59,000, with the total estimated operating expenditure for the year being \$10.79 million. The total revenue for the year is expected at \$10.85 million, with 83.52% or \$9 million to be raised through general rates.

As the CEO of the Township, I see my role as pushing our limits in the Local Government sector by ensuring we remain innovative, think outside of the square and find new ways to communicate with our population using the digital realm. It is my goal this year – in line with our 2020-2024 Strategic Plan – to once again evolve our “out-of-the-box” thinking to allow for creative projects. Although we may be the smallest Council jurisdiction in Metropolitan Adelaide, I believe the expertise and dedication of our team places us at the top of the sector in terms of novel ideas and solutions.

Through the delivery of the various projects and initiatives detailed in this year's Plan, in addition to the core operations of Council, the Town of Walkerville will continue to be recognised as a vibrant, cultural and innovative district, which cherishes its heritage, green environment and is well supported by an engaged and enthusiastic community.

As you read this plan, which details how and where your money is spent, consider the range and diversity of quality services, activities and infrastructure available to you as a resident of the wonderful village that is the Town of Walkerville.

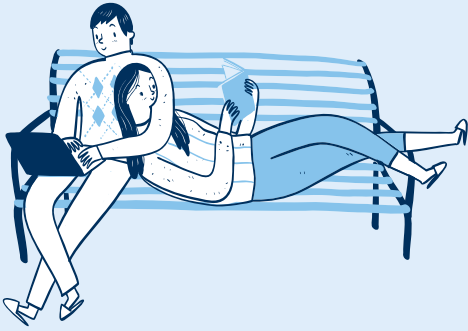


*Kiki Cristol*

**Kiki Cristol**  
Chief Executive Officer  
Town of Walkerville



# Council's strategic framework



**A connected community:**  
the Town of Walkerville urban master plan



**Living in the Town of Walkerville:**  
a strategic community plan

**Living Walkerville:**  
wellbeing for every age and stage

**Disability access and inclusion plan**

**Asset management plans**

**Long term financial plan**

**Financial guiding principles**

**Annual business plan**

**Annual budget**

**Department plans**

**Development plan**

**WH&S management plan**

**Disaster recovery plan**

**Business continuity plan**







**Vision:**  
a liveable,  
cohesive, safe,  
active and  
sustainable  
Township.

**Mission:**  
we will provide  
services that  
are affordable,  
equitable and  
sustainable.

**Values:**  
we are fair and  
ethical in our  
decision making.

2020-2024

## Living in the Town of Walkerville: a strategic community plan

The 2020-2024 strategic plan sets out the direction and aspirations of Council.

Driving strong policy, creating sustainability, securing the wellbeing for all and delivering outcomes in the Town of Walkerville are key tactics, which formulate the overarching strategy. This plan provides a framework for decisions about infrastructure investment, assets, community and corporate services. The basis behind this vision is to build a resilient Township for future generations. This plan grew out of the 2016-2020 Living in the Town of Walkerville: a strategic community plan.

Future projects and budgets will be assessed on their capacity to deliver the outcomes in the plan, as well as for how they align to the objectives of the seven key pillars:

### Places and spaces:

create useable open space facilities that meet community needs and promote physical activity.

### Safety:

support the provision of a safe and supportive social environment that contributes to people and families feeling safe.

### Mobility and movement:

provide easy traffic and pedestrian movement throughout the Town.

### Assets:

continue to provide for and maintain a good standard of assets and public infrastructure.

### Heritage:

protect and maintain the unique history of the township and its buildings.

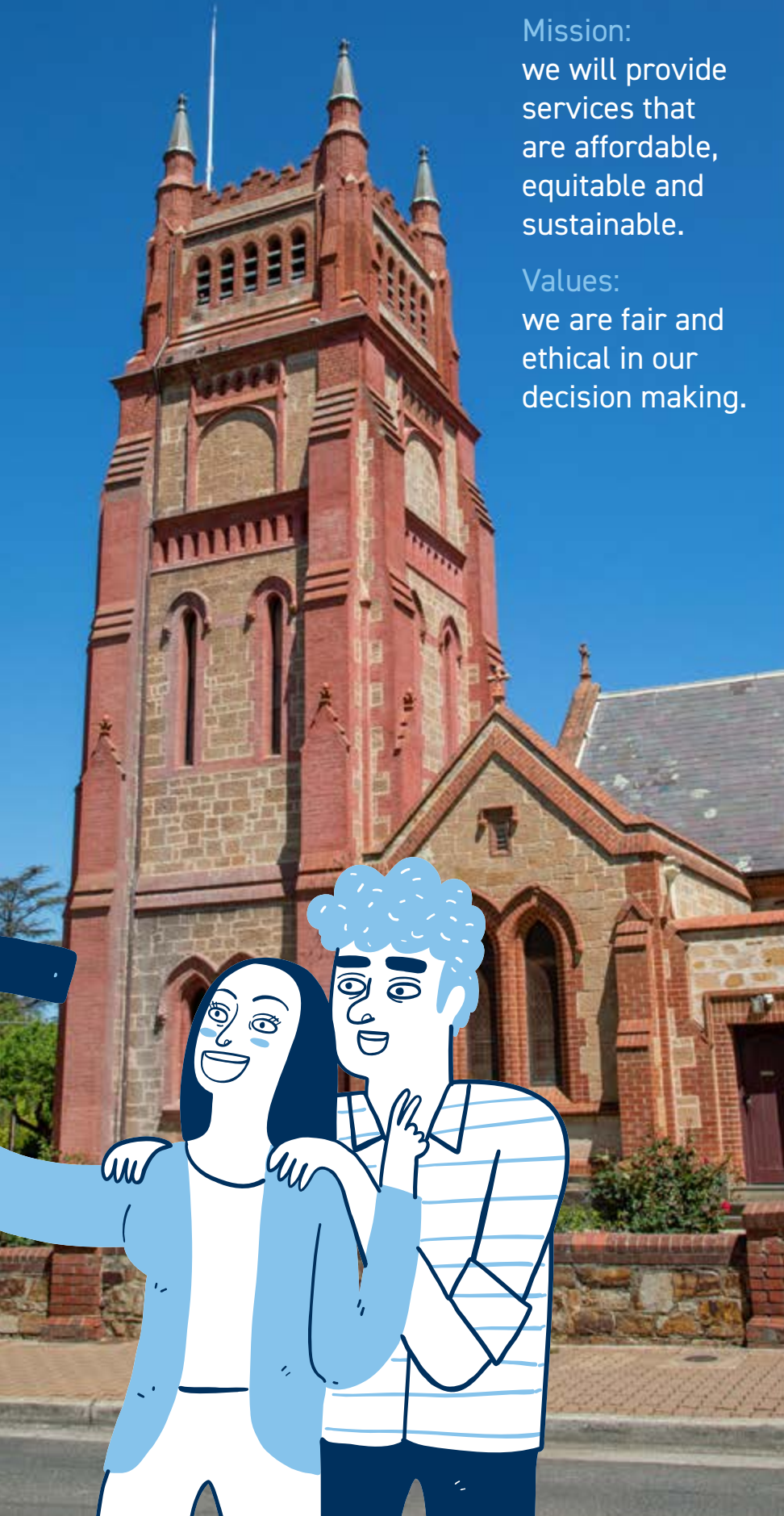
### Economy:

create the means to enable economic diversity and encourage business opportunities.

### Leadership:

a responsible and influential local government organisation.

This plan was adopted on 18 May 2020 as per resolution CNC382/19-20.





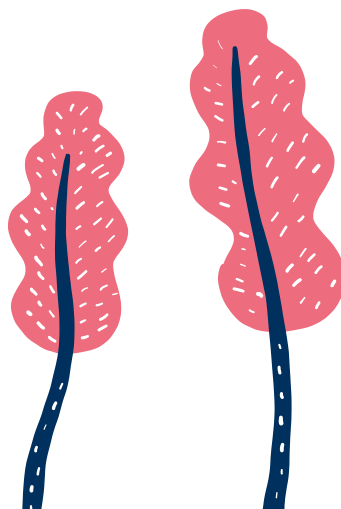
# 6 Rates

## Where do your rates go?

- abandoned vehicles
- aged services
- arts and cultural programs
- bicycle tracks
- building applications and approvals
- bus shelters
- by-laws
- cemetery
- community wellbeing programs
- community bus
- dogs/cats
- Emergency Services Levy
- employment/training programs
- fire prevention
- food and health inspections
- footpaths
- free internet in library
- governance/mandatory reporting
- graffiti removal
- gutters
- immunisation
- inspections
- landscaping and maintenance
- Levi Caravan Park
- library
- linear park
- linemarking
- neighbourhood amenity
- ovals
- parking regulations and infringements
- parks and gardens
- pest control
- planning
- playgrounds maintenance
- policy development
- public order
- public toilets maintenance
- roads
- reserves and picnic areas
- signage
- stormwater drainage and reuse
- street cleaning
- street lighting
- street signs
- traffic control
- trees
- waste management
- zoning.

## Factors that affect rates

- cost increases due to inflation
- increase in the utilities and waste management charges
- finance costs on borrowings for major capital projects
- maintaining and renewing assets to a standard that meet community needs
- growth
- increase to Solid Waste Levy
- increase to gate fees associated with recyclables.



## Rating policy

In setting Council's rates for the 2021/22 financial year, Council has considered the following:

- Impacts from the COVID-19 pandemic
- Adhering to Council's financial guiding principles
- Achieving the goals and objectives outlined in [2020-2024 Living in the Town of Walkerville: a strategic community plan](#)
- The budget for the financial year and long term financial planning
- The financial implications of complying with the requirements of the *Local Government Act 1999* and other legislation
- The specific issues faced by the community, including:
  - The ongoing requirements for a capital program to replace, upgrade and maintain infrastructure assets, which include roads, paths, storm water infrastructure, parks, reserves and public buildings;
  - The development of a community service program based on community needs;
  - The current economic climate.

Ratepayers who are experiencing financial difficulties and who are unable to make payments by the due date, should contact the customer services team or Council's Rates Officer at the earliest opportunity to apply for a revised instalment payment scheme that fits their particular circumstances. Applications made after the amounts have fallen into arrears may, in some circumstances, be approved, however, such late applications will normally result in fines and interest being incurred in accordance with the requirements of the *Local Government Act 1999*. Payment of all rates, fines, interest and costs will not, in the absence of exceptional circumstances, be postponed beyond 30 June in the fiscal year in which they were incurred.





## Council and the Office of the Valuer-General

All land within the Council area, except for land specifically exempt (e.g. Crown Land and Council-owned land), is considered subject to rates.

Council does not 'decide' on the valuation of properties within the Town of Walkerville. Valuations are provided by Valuer-General (State Government). Historically, the Valuer-General's office provided revaluations only on a portion of properties. This practice has now changed. As part of the State Government's Revaluation initiative project, beginning in 2018/19, all properties in the Township have been revalued and Council's budget process has been modified accordingly to reflect changes in valuations across all properties.

Refer to [pages 14 and 15](#) to see how capital value impacts on rates.

## Objection to valuation

A property owner may object to the valuation referred to in their rates notice by writing to the Valuer-General within 60 days after the date of service of the rate notice.

**Council has no role in this process and the lodgement of an objection does not change the due date for payment.**

**Objections can be forwarded to:**  
 State Valuation Office,  
 101 Grenfell Street,  
 Adelaide SA 5000.  
 Phone: 1300 653 345 or email:  
[OVGobjections@sa.gov.au](mailto:OVGobjections@sa.gov.au).

## General rates

The *Local Government Act 1999* provides for a Council to raise revenue for the broad purposes of the Council through a general rate which applies to all rateable properties within the Council's area. To ensure the achievement of Council's financial goal of delivering an achievable budget Council has determined to raise **\$9,063,345** in property rates (including rates rebates and excluding the Regional Landscape Levy for the 2021/22 financial year).

**Total budgeted  
 revenue raised  
 from properties  
 (excluding the Regional  
 Landscape Levy):**

**\$9,063,345**



## 6 Rates



### Regional Landscape Levy

The Regional Landscape Levy (formally the NRM Levy) is collected by the Council on behalf of the State Government. Rates figures presented in this report are exclusive of the Regional Landscape Levy unless otherwise stated.

### Differential rate

Due to the need to ensure an equitable distribution of the rate burden and to account for the variations within the community's capacity to pay, the Council will continue to apply differential rates based on use of the property.

#### Proposed changes to differential rate 2020/21:

Residential: **0.0022563**

Non-residential: **0.0037229**

Non Residential (vacant land): **0.0043997**

Note: The 'rates in the dollar' presented are subject to amendment based on the final property valuations for the Township prepared by the Valuer-General as at 30 June 2021.

### Minimum rate

Council has also determined to charge a minimum rate against all rateable properties. The reason for a minimum rate is that Council considers it appropriate that all rateable properties make a contribution to the cost of administering the Council's activities and maintaining infrastructure.

**Minimum rate: \$1,251**

The minimum rate is levied against the whole of an allotment (including land under separate lease or licence) and only one minimum rate is levied against two or more pieces of adjoining land owned and occupied by the same ratepayer.

The minimum rate will apply to properties valued less than **\$554,453**

The minimum rate will affect approximately **29.9%** of the properties. The maximum permitted under Section 158(2)(d) of the *Local Government Act 1999* is 35%.

### Objection to land use classification

If a ratepayer believes that their property has been incorrectly classified as to its land use, they can object to that land use classification within 60 days of being notified. The objection must set out the basis for the objection and details of the land use that should be attributed to that property. The Council will then decide on the objection as it sees fit and notify the ratepayer accordingly. A ratepayer has the right to appeal against the Council's decision to the Land and Valuation Court. Objections to Council's land use classification may be lodged with the Chief Executive Officer, Town of Walkerville. Note that the lodgement of an objection does not change the due date for payment.

## Valuations

Valuations on your property are made by the Valuer-General, not Council.

If your property was valued at **\$600,000** in 2020/21 and does not increase in 2021/22, your rates will decrease by **\$27** in 2021/22.

If your property was valued at **\$1,000,000** in 2020/21 and does not increase in 2021/22, your rates will decrease by **\$45** in 2021/22.

## Capital value and rates 2019-2022

Capital value differential rate	2019/20	2020/21	2021/22	Variance	Variance
\$600,000	0.0022738	0.002301	0.0022563	-\$27	-1.94%
\$750,000	\$1,705	\$1,726	\$1,692	-\$34	-1.94%
\$1,000,000	\$2,274	\$2,301	\$2,256	-\$45	-1.94%
\$1,250,000	\$2,842	\$2,876	\$2,820	-\$56	-1.94%

Please note that if your property capital value has increased, you will see a rise in your residential rates.





## Payment of rates

The Council has determined that the payment of all rates can be either by full payment – due and payable by the 13 September 2021 – or by quarterly instalments due and payable on the following dates:

1st payment:  
**13 September 2021**

2nd payment:  
**13 December 2021**

3rd payment:  
**13 March 2022**

4th payment:  
**13 June 2022**

## Rates may be paid through:

- BPay Service
- telephone **1300 276 468** using Mastercard or Visa card
- Council's [website](#) using Mastercard or Visa card
- in person at the Civic and Community Centre
- cheque, money order, cash, EFTPOS, Mastercard or Visa card facilities are available for payments (American Express and Diners Club cards are not accepted)
- post addressed to the Town of Walkerville PO Box 55, Walkerville SA 5081
- Australia Post.

## Late payment of rates

The *Local Government Act 1999* provides that a Council may impose a penalty of 2% on any payment for rates (whether by instalment or otherwise) that is received after the due date. A payment that continues to be late is then charged a prescribed interest rate for every overdue month. The *Local Government Act 1999* determines how this rate is calculated.

When rates are unpaid by the due date, Council issues a final notice for payment. Should rates remain unpaid then Council refers the matter to a debt collection agency. The debt collection agency charges collection fees to the ratepayer. When Council receives a payment in respect of overdue rates it applies the money as follows:

- 1st** – to satisfy any costs awarded in connection with court proceedings
- 2nd** – to satisfy any interest costs
- 3rd** – in payment of any fines imposed
- 4th** – in payment of rates, starting from the oldest account.

## Postponement of rates

### Seniors

Ratepayers who have a Seniors Card can apply to Council to postpone payment of rates on their principal place of residence. Postponed rates remain as a charge on the land and are not required to be repaid until the property is sold or disposed of.

Senior ratepayers experiencing hardship should contact the Rates Officer for a confidential discussion.

### Remission and postponement of rates due to hardship

The *Local Government Act 1999* permits a Council, on the application of the ratepayer, to partially or wholly remit rates on the basis of hardship. Where a ratepayer is suffering hardship in paying rates they can contact the Rates Officer to discuss the matter. Such enquiries are treated confidentially by Council. While arrangements for extended payments of rates are negotiable, remission of rates in whole, or in part, is rarely approved due to the inequitable situation for the rest of the community.

Ratepayers experiencing hardship should contact the Rates Officer for a confidential discussion.

Forms are available from Council's website: [www.walkerville.sa.gov.au/services/applicationforms](http://www.walkerville.sa.gov.au/services/applicationforms)

## Rates based on your property value

Capital value range	All assessments	Residential	Percentage of properties
Up to \$500,000	1,268	1,047	28%
\$500,000 – \$750,000	859	818	22%
\$750,000 – \$1,000,000	678	645	17%
\$1,000,000 – \$1,250,000	468	457	12%
\$1,250,000 – \$1,500,000	254	249	7%
\$1,500,000 – \$2,000,000	258	253	7%
\$2,000,000 – \$3,000,000	183	176	5%
\$3,000,000 – \$4,000,000	63	58	2%
\$4,000,000+	36	25	1%
<b>Total</b>	<b>4,067</b>	<b>3,728</b>	<b>100%</b>



## State Government concessions

The State Government offers a single 'cost-of-living payment' provided directly to those who are eligible. This payment may be used for any purpose, including offsetting Council rates.

To check eligibility, contact the Department for Communities and Social Inclusion (DCSI) Concessions Hotline 1800 307 758 or [www.sa.gov.au/concessions](http://www.sa.gov.au/concessions)

### Regional Landscape Levy (RLL)

Council collects a Regional Landscape Levy (previously known as the Natural Resources Management Levy) on behalf of the State Government. The Landscape Board sets the levy, which helps to fund the operations of regional landscape boards, which have responsibility for the management of the state's natural resources. These responsibilities include regional landscape planning, water allocation planning, community capacity building, education and compliance activities. The RLL for 2021/22 is \$341,989 (2020/21: \$332,652).

For further information regarding this levy, or the work the levy supports, please visit [www.landscape.sa.gov.au](http://www.landscape.sa.gov.au)

### Statutory rebate of rates

The *Local Government Act 1999* requires Council to rebate the rates payable on some land including:

- 100% on land used solely for religious purposes
- a minimum of 75% for land used predominantly for educational purposes (subject to some qualifications) and
- a minimum of 75% on land used for the provision of supported accommodation.

### Discretionary rebates

Council may grant a rebate of service charges or rates in certain circumstances, as per Section 166 of the *Local Government Act 1999*.

The Council has an absolute discretion to:

- grant a rebate of rates or service charges as per the *Local Government Act 1999*
- determine the amount of any such rebate.

Persons or bodies, which seek a discretionary rebate will be required to submit an application form to the Council.

Application forms are available from Council's website, [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au)

### Sale of land for non-payment of rates

The *Local Government Act 1999* provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to provide the owner with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

## Statutory rebates of rates

	2019/20	2020/21	2021/22
100% Religious	\$24,967	\$22,685	\$22,709
75% Education	\$171,445	\$187,806	\$188,205
75% Community Services	\$51,896	\$52,853	\$54,419
<b>Statutory Rebate</b>	<b>\$248,308</b>	<b>\$263,343</b>	<b>\$265,333</b>









# Making it happen

## How Council plans to achieve its objectives

To achieve its objectives for the financial year, Council has adopted a plan that seeks to achieve a reasonable degree of stability and predictability in the overall rates burden over time, while ensuring ratepayers are paying for the services and infrastructure maintenance, renewal and development obligations they are consuming.

Long term financial plans enable Council to plan for the future and assess Council's performance in adhering to key financial indicators and targets for debt, rates and asset sustainability. Taking into account revenue sources and factors affecting rates will assist Council to achieve its objectives.

Council's primary revenue source comes from property rates, which represent **83.52% of total revenue**. Every year, Council makes an informed assessment of how much it needs to maintain financial sustainability and ensure that services and infrastructure maintenance, renewal and development, can be afforded by the community over the long term.

## Council is best placed to achieve its objectives by taking into account the following assumptions and considerations:

- Council's financial strategy and commitments
- Transparency and accountability
- Zero based budgeting
- Compliance with Australian accounting standards
- Effective and efficient use of resources available
- Alignment with strategic framework
- Adelaide CPI and LGPI for the March





### 2021 quarter in rates analysis

- Increase in salaries based on CPI or employment agreements
- Increase in insurance costs
- Increase in finance costs, waste management charges and utilities
- Increase in the Australian Government Superannuation Guarantee.

## Funding the plan

Council is granted the power to acquire funds under Section 133 of the *Local Government Act 1999*. Sources of funds include: property rates, grants, statutory charges, user charges, income from investments, reimbursements and commercial activity.

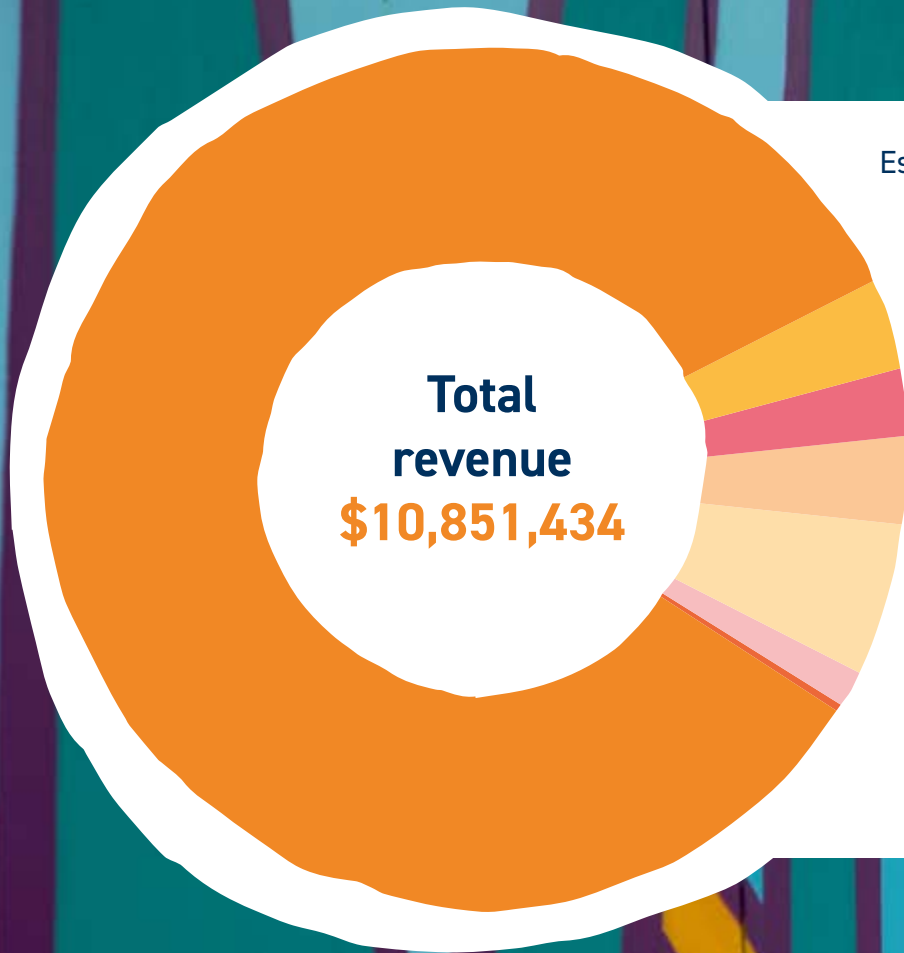
Operational expenditure is impacted by CPI and LGPI together with salary and wages costs, which are adjusted annually in accordance with

contractual requirements, performance reviews and incremental increases. Depreciation is adjusted subsequent to additions, disposals and revaluations as appropriate.

## Fees and charges

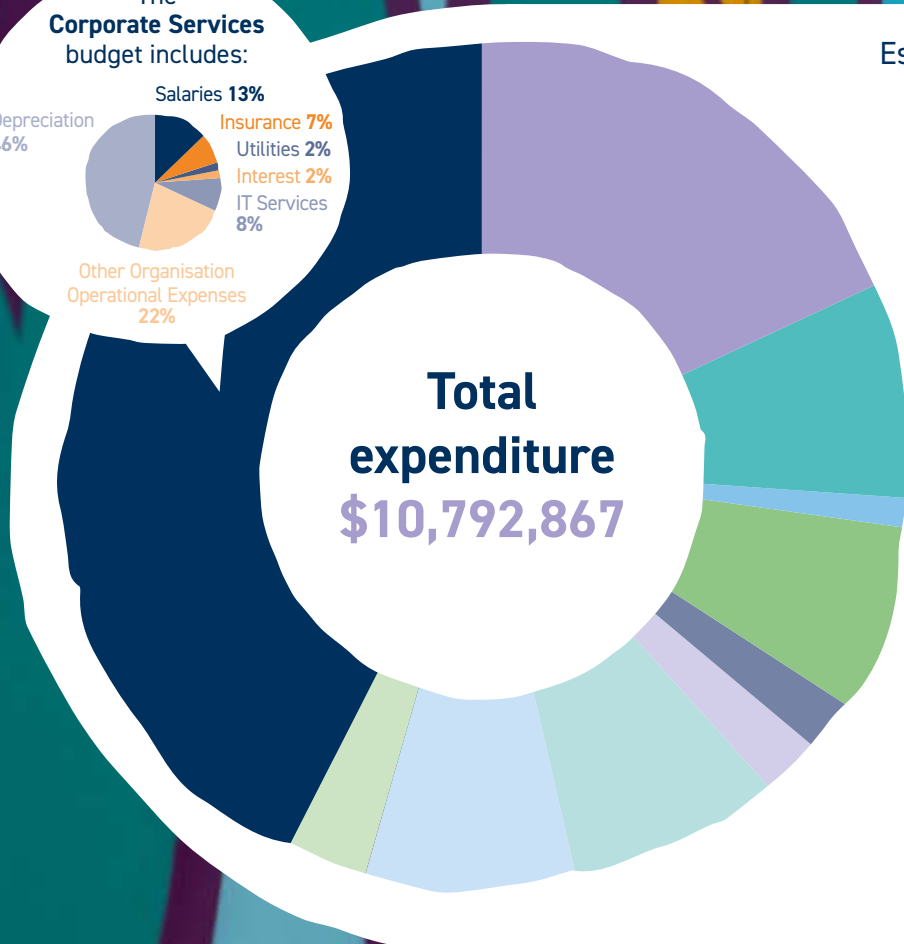
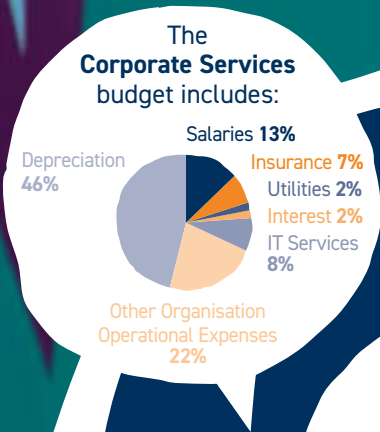
Council sets and reviews its fees and charges pursuant to Section 188 of the *Local Government Act 1999*. The Act states fees or charges must not exceed a reasonable estimate of the direct cost to the Council. Fees and charges are taken into account when developing the budget.





Estimated revenue by category:

- Rates**  
83.52% / \$9,063,345
- Regional Landscape levy**  
3.15% / \$341,322
- Grant, subsidies and contributions**  
2.72% / \$295,670
- Statutory charges**  
3.30% / \$358,596
- User charges**  
5.80% / \$629,306
- Other income**  
1.36% / \$147,243
- Reimbursements**  
0.15% / \$15,952



Estimated expenditure by category:

- Corporate Services**  
42.00% / \$4,570,875
- Assets & Infrastructure**  
17.77% / \$1,918,170
- Strategy & Governance**  
7.94% / \$856,625
- Program & Events**  
1.07% / \$115,168
- Planning & Environment**  
7.17% / \$773,766
- Community Services**  
1.98% / \$213,405
- Communications & Marketing**  
2.36% / \$213,976
- Environment and Waste**  
8.50% / \$917,336
- Customer Experience**  
8.10% / \$874,115
- Regional Landscape Levy**  
3.14% / \$339,431





# Financial indicators

Financial indicators are calculated and provided in accordance with *Information Paper 9 – Local Government Financial Indicators*

prepared as part of the Financial Sustainability Program for the Local Government Association of South Australia.

They assist the reader to track Council's financial management performance in identified critical areas.

Council's focus on its strategic directions in recent years aims to ensure Council creates and implements long term planning of its finances and asset management.

This will also ensure it focuses on being financially sustainable. This focus on strategic directions and implementation of long term strategies will continue in 2021/22 to ensure the implementation of previous strategies and to maintain Council's focus on its organisational sustainability.

## Operating surplus ratio

The operating surplus ratio highlights the operating result as a percentage of total rate revenue (excluding Regional Landscape Levy). The Council target range is between 0-15%.

## Net financial liabilities ratio

The Council target for this ratio is between zero and 120%. This ratio demonstrates the relative size of Council net financial liabilities against total operating income. It can be considered a measure of the ability to service liabilities.

## Asset renewal funding ratio

The asset renewal funding ratio represents the ratio of new capital expenditure on renewal or replacement of assets, relative to the optimal level of such expenditure proposed in Council's *Asset Management Plan*. Council's target range is between 90-110% over the next five year period.

## Key financial indicators 2021/22

	Target range	2020/21 Budget (BR2)	2021/22 Budget
Operating surplus/(deficit) ratio	0 - 15%	1%	0.54%
Net financial liability ratio	0 - 120%	84%	75%
Asset renewal funding ratio	90 - 110%	100%	85%







# Budgeted financial statements

## Statement of comprehensive income

Income	2020/21 BR2* \$('000)	2021/22 \$('000)
Rates	9,184	9,404
Statutory charges	285	358
User charges	452	629
Grants, subsidies and contributions	276	297
Investment income	-	-
Reimbursements	16	16
Other income	140	147
<b>Total revenues</b>	<b>10,353</b>	<b>10,851</b>
<b>Expenses</b>		
Employee costs	3,322	3,637
Materials, contracts and other expenses	4,585	4,807
Depreciation, amortisation and impairment	2,185	2,233
Finance costs	155	115
Net loss – equity accounted Council businesses	-	-
<b>Total expenses</b>	<b>10,247</b>	<b>10,792</b>
<b>Operating surplus/(deficit) before capital amounts</b>	<b>106</b>	<b>59</b>
Asset disposal and fair value adjustments	415	-
Amounts received specifically for new or upgraded assets	(400)	400
<b>Net surplus/(deficit)</b>	<b>121</b>	<b>459</b>
<b>Other comprehensive income</b>		
Changes in revaluation surplus - I,PP&E	-	2,352
Movements in other reserves	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>2,352</b>
<b>Total comprehensive income</b>	<b>121</b>	<b>2,811</b>

\*Budget review 2 (not audited)





# Statement of financial position

Assets	2020/21 BR2* \$('000)	2021/22 \$('000)
<b>Current assets</b>		
Cash and cash equivalents	69	26
Trade and other receivables	425	433
<b>Total current assets</b>	<b>494</b>	<b>459</b>
<b>Non-current assets</b>		
Equity accounted investments in Council business	2,782	2,782
Infrastructure, property, plant & equipment	117,582	120,753
Other non-current assets	80	80
<b>Total non-current assets</b>	<b>120,444</b>	<b>123,615</b>
<b>Total assets</b>	<b>120,938</b>	<b>124,074</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade & other payables	1,729	1,454
Borrowings	-	-
Provisions	505	505
Other current liabilities	-	-
<b>Total current liabilities</b>	<b>2,234</b>	<b>1,959</b>
<b>Non-current liabilities</b>		
Borrowings	5,686	6,286
Provisions	65	65
Liability – equity accounted Council businesses	327	327
<b>Total non-current liabilities</b>	<b>6,078</b>	<b>6,678</b>
<b>Total liabilities</b>	<b>8,312</b>	<b>8,637</b>
<b>Net assets</b>	<b>112,626</b>	<b>115,437</b>
<b>Equity</b>		
Accumulated surplus	34,615	35,074
Asset revaluation reserve	77,620	79,972
Other reserves	391	391
<b>Total equity</b>	<b>112,626</b>	<b>115,437</b>

\*Budget review 2 (not audited)

## 9 Budgeted financial statements

### Budgeted cash flow statement

Cash flows from operating activities	2020/21 BR2* \$('000)	2021/22 \$('000)
<b>Receipts</b>		
Operating receipts	10,345	10,843
Investment receipts	-	-
<b>Payments</b>		
Operating payments to suppliers and employees	(7,825)	(8,414)
Finance payments	(159)	(115)
<b>Net cash provided by (or used in) operating activities</b>	<b>2,311</b>	<b>2,314</b>
<b>Cash flows from investing activities</b>		
<b>Receipts</b>		
Amounts received specifically for new/upgraded assets	717	400
Sale of replaced assets	-	-
Repayments of loans by community groups	-	-
<b>Payments</b>		
Expenditure on renewal/replacement of assets	(2,357)	(1,895)
Expenditure on new/upgraded assets	(1,211)	(1,462)
<b>Net cash provided by (or used in) investing activities</b>	<b>(2,851)</b>	<b>(2,957)</b>
<b>Cash flows from financing activities</b>		
<b>Receipts</b>		
Proceeds from borrowings	250	600
<b>Payments</b>		
Repayments of borrowings	-	-
<b>Net cash provided by (or used in) financing activities</b>	<b>250</b>	<b>600</b>
<b>Net increase/(decrease) in cash held</b>	<b>(290)</b>	<b>(43)</b>
<b>Cash &amp; cash equivalents at beginning of period</b>	<b>359</b>	<b>69</b>
<b>Cash &amp; cash equivalents at end of period</b>	<b>69</b>	<b>26</b>

\*Budget review 2 (not audited)



# Budgeted statement of changes in equity

Accumulated surplus	2020/21 BR2* \$('000)	2021/22 \$('000)
Balance at end of previous reporting period	34,332	34,615
Net result for the year	121	459
Transfers from other reserves	162	-
<b>Balance at the end of the period</b>	<b>34,615</b>	<b>35,074</b>

Asset revaluation reserve		
Balance at end of previous reporting period	78,134	77,620
Gain (Loss) on Revaluation of I, PP&E	(514)	2,352
<b>Balance at the end of the period</b>	<b>77,620</b>	<b>79,972</b>

Other reserves		
Balance at end of previous reporting period	396	391
Transfers from accumulated surplus	(5)	-
<b>Balance at the end of the period</b>	<b>391</b>	<b>391</b>

<b>Total equity at end of reporting period</b>	<b>112,626</b>	<b>115,437</b>
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\*Budget review 2 (not audited)



## 9 Budgeted financial statements

### Uniform presentation of finances

	2020/21 BR2* \$('000)	2021/22 \$('000)
Income	10,353	10,851
Less expenses	(10,247)	(10,791)
<b>Operating surplus / (deficit)</b>	<b>106</b>	<b>59</b>
<b>Net outlays on existing assets</b>		
Capital expenditure on renewal and replacement of existing assets	(2,327)	(1,895)
Add back depreciation, amortisation and impairment	2,185	2,233
Add back proceeds from sale of replaced assets	-	-
	<b>(142)</b>	<b>338</b>
<b>Net outlays on new and upgraded assets</b>		
Capital expenditure on new and upgraded assets	(1,203)	(1,462)**
Add back amounts received specifically for new and upgraded assets	717	400
	<b>(486)</b>	<b>(1,062)</b>
<b>Net lending / (borrowing) for financial year</b>	<b>(522)</b>	<b>(665)</b>

\*Budget review 2 (not audited) \*\*\$1 million capital expenditure for Walkerville Oval Redevelopment





10 Asset management plan





## 10 Asset management plan

To achieve the objectives outlined in Council's strategic framework, Council needs a long term Asset Management Plan, to effectively plan and budget for the ongoing maintenance, renewal and replacement of Council-owned assets and infrastructure in the Township.

The plan ensures that ongoing funding for assets and infrastructure is prioritised and staged concurrent to their expected life span. In accordance with its strategic management plans, Council must adopt a long term financial management plan and asset and infrastructure plans that cover a period of no less than 10 years. Council must review its Long Term Financial Plan as soon as reasonably possible following the adoption of its Annual Business Plan and within the same financial year. When determining the appropriate expenditure levels across various asset classes a number of factors are taken into consideration. These include: indexation based on March **CPI of 1.2%**, condition, age, useful life, degradation/consumption curves, agreed levels of service and intervention markers.

### Infrastructure programs

Infrastructure: roads & pavements & kerb

Infrastructure: footpath

Infrastructure: traffic control devices

Infrastructure: building

Infrastructure: stormwater

Infrastructure: lighting

### Other infrastructure programs

Plant and equipment

Open space: reserve structures (incl: playgrounds)

Open space: irrigation

### Other

Furniture and fittings

IT

### Total

### Upgrades

#### Levi Park

Alfred Street

ERA Connection (Ascot Avenue)

Walkerville Oval

#### Sub Total

Salary Capitalisation

### Grand total





2021/22 Year 1 \$('000)	2022/23 Year 2 \$('000)	2023/24 Year 3 \$('000)	2024/25 Year 4 \$('000)	2025/26 Year 5 \$('000)	2026/27 Year 6 \$('000)	2027/28 Year 7 \$('000)	2028/29 Year 8 \$('000)	2029/30 Year 9 \$('000)	2030/31 Year 10 \$('000)
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429	526	845	798	800	798	799	750	726	712
120	150	150	175	175	200	200	200	200	200
60	60	60	60	60	60	60	60	60	60
406	179	64	1350	550	69	69	69	69	69
196	106	84	84	84	186	186	186	186	186
25		25		25		25		25	25

35	115	130	140	15	15	15	15	16	16
175	170	25	150	25	25	25	150	25	25
21	60	35	40	20	25	25	25	25	25

52	52	52	525	52	52	52	52	52	52
204	105	100	100	250	350	100	100	100	100

<b>1,723</b>	<b>1,523</b>	<b>1,570</b>	<b>3,422</b>	<b>2,056</b>	<b>1,780</b>	<b>1,556</b>	<b>1,607</b>	<b>1,484</b>	<b>1,470</b>
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150									
150									
35									
1,000	3,000								
<b>1,335</b>	<b>3,000</b>	-	-	-	-	-	-	-	-

108	110	112	114	116	118	121	123	126	129
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<b>3,058</b>	<b>4,523</b>	<b>1,570</b>	<b>3,422</b>	<b>2,056</b>	<b>1,780</b>	<b>1,556</b>	<b>1,607</b>	<b>1,484</b>	<b>1,470</b>
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TOWN OF



WALKERVILLE

