

ANNUAL BUSINESS PLAN & BUDGET

20xx/20yy



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MESSAGE FROM THE MAYOR

INSERT MESSAGE

Include details of economic impacts, key points & highlights. Summarise the focus of ABP.

INSERT PICTURE

INSERT SIGNATURE

YOUR ELECTED MEMBERS

INSERT MESSAGE

INSERT PICTURE

EXECUTIVE SUMMARY

INSERT MESSAGE

INSERT PICTURE

OUR REGION

INSERT MESSAGE

Include details on region statistics – populations, volunteers, age distribution, major industries, roads reference, national institute of economic & research (NEIR)

INSERT PICTURE

INSERT MAP OF AREA

ABOUT THE ANNUAL BUSINESS PLAN

Section 123 of the *Local Government Act 1999* (SA) requires that a council must have, for each financial year, an Annual Business Plan and Budget.

The Annual Business Plan and Budget is the key annual operational and financial planning document. It describes the priorities, programs, services and projects that we plan to deliver, our sources of revenue, financial levers, long term sustainability and how we propose to allocate our budget.

The Annual Business Plan and Budget takes into consideration:

- Council's Strategic Plan, Long Term Financial Plan, Asset Management Plan and other associated Strategies and Plans
- Elected Member priorities
- Community insights provided through consultation and engagement
- Our operational environment, key challenges and opportunities
- Planning principles of financial sustainability

Prioritising levels of service for our infrastructure will ensure we can deliver well maintained community assets. In addition, maximising funding opportunities through effective advocacy and partnerships will support greater public value for ratepayers and our community. We will work with partners to support city growth, investment, affordable housing, climate resilience and city-wide improvements.

INSERT COMMENTARY

*A council must have, for each financial year—
(a) an annual business plan; and (b) a budget (1)*

OUR STRATEGIC DIRECTION

INSERT MESSAGE

Note, this should link to the Council's Strategic Management Plan - key points of the plan and how this links to actions in the current annual business plan and budget. Also include financial sustainability statement/principles.

INSERT PICTURE

Include a summary of council's long term objectives as set out in strategic management plans (2a), and any advice and response to the designated authority regarding material amendments made or proposed to be made to the council's long-term financial plan and infrastructure and asset management plan and the council's reasons for those amendments (1e pt1 s122)

FINANCIAL OVERVIEW

Underlying Operating Surplus/Deficit

INSERT COMMENTARY/TABLES/ CHARTS

Net Financial Liabilities

INSERT COMMENTARY/TABLES/ CHARTS

This ratio expresses the Financial Liabilities as a percentage of Operating Income. It measures the financial health of Council and the ability to manage debt levels.

Asset Renewal Funding Ratio

INSERT COMMENTARY/TABLES/ CHARTS

This ratio analyses whether a Council is replacing its assets when required to maintain their level of service. Anything less than 100% means a Council's overall asset stock is declining.

Provide a time series analysis & compare with the long term financial plan.

Include estimates with respect to the council's operating surplus ratio, net financial liabilities ratio and asset renewal funding ratio presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators (7d)

SIGNIFICANT INFLUENCES

Local Industry Growth

INSERT COMMENTARY

Political Landscape

INSERT COMMENTARY

Economic Conditions

INSERT COMMENTARY

Interest Rates

INSERT COMMENTARY

OUR ASSUMPTIONS

Our Business Model

INSERT COMMENTARY

Inflation

INSERT COMMENTARY

Enterprise Bargaining

INSERT COMMENTARY

General Rate Revenue

INSERT COMMENTARY

Service Charges and Usage Fees

INSERT COMMENTARY

Borrowings and Cash Position

INSERT COMMENTARY

A budget of a council may authorise the entry into borrowings and other forms of financial accommodation for a financial year of up to an amount specified in the budget (7a)

Capital Expenditure

INSERT COMMENTARY

PRIOR YEAR HIGHLIGHTS / KEY ACHIEVEMENTS

INSERT COMMENTARY

WHY WE ARE DIFFERENT

Our Services

INSERT COMMENTARY

The Cost of Resources

INSERT COMMENTARY

BUSINESS ACTIVITIES OF COUNCIL

INSERT COMMENTARY/ TABLES/ CHARTS

Include an outline of—

- (i) the council's objectives for the financial year; and*
- (ii) the activities that the council intends to undertake to achieve those objectives; and*
- (iii) the measures (financial and non-financial) that the council intends to use to assess the performance of the council against its objectives over the financial year (2b)*

FUNDING & EXPENDITURE SUMMARY

INSERT COMMENTARY/ TABLES/ CHARTS

Including how \$100 of your Rates will be spent & where Council sources its funds.

Assess the financial requirements of the council 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 (2c)

State whether projected operating income is sufficient to meet projected operating expenses for the relevant financial year (7b)



COMMERCIAL

PROJECTS AND PROGRAMS

POWER

What we do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

WATER

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

WASTEWATER

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

AIRPORT

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

CHILDCARE

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

PRIVATE WORKS

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS



MUNICIPAL

MUNICIPAL ACTIVITIES OF THE COUNCIL

INSERT COMMENTARY/ TABLES/ CHARTS

General Rates

INSERT COMMENTARY/ TABLES/ CHARTS

LOCAL ROADS AND FOOTPATHS

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

DRAINAGE MAINTENANCE

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

WASTE MANAGEMENT

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

ENVIRONMENTAL MANAGEMENT

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

COMMUNITY AMENITIES

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

RECREATION

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

REGULATORY SERVICES

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS



COMMUNITY

COMMUNITY ACTIVITIES OF THE COUNCIL

INSERT COMMENTARY/ TABLES/ CHARTS

SOCIAL AND ECONOMIC DEVELOPMENT

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

CHILDREN AND YOUNG PEOPLE

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

TOURISM

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

The challenges we face

INSERT COMMENTARY/ TABLES/ CHARTS

Funding

INSERT COMMENTARY/ TABLES/ CHARTS

Costs

INSERT COMMENTARY/ TABLES/ CHARTS

POTENTIAL PROJECTS AND PROGRAMS

INSERT COMMENTARY/ TABLES/ CHARTS



CORPORATE

CORPORATE ACTIVITIES OF THE COUNCIL

INSERT COMMENTARY/ TABLES/ CHARTS

FLEET AND PLANT MANAGEMENT

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

INFRASTRUCTURE MANAGEMENT

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

CORE BUSINESS MANAGEMENT

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

GOVERNANCE

What we can do

INSERT COMMENTARY/ TABLES/ CHARTS

CAPITAL EXPENDITURE

INSERT COMMENTARY/ TABLES/ CHARTS

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 (2f)

RATES AND CHARGES

Note: The most recent valuations available to the Council at the time that the council adopts its budget under Section 167 of the Act will govern the assessment of rates for the financial year, this results in changes to the cents in the dollar figures provided in the document.



RATES AND CHARGES

Purpose

In developing a rating methodology, the Council must make political and professional judgement based on a few guiding principles and objectives. These are

Equity

In developing the rating methodology, we have endeavoured to ensure the rating responsibility is distributed in an equitable manner. To do this we aim to:

- improve equity in rate distribution across our communities
- prevent inequitable shifts in rate responsibility
- collect a base contribution from all rateable properties
- equally distribute the responsibility of rates across the community
- raise an equitable level of contribution from each land use sector.

Benefit

To achieve the principle of benefit we will, wherever practicable, charge the direct beneficiary for benefits through user charges, services charges, and separate rates.

Economic Development

Our methodology also seeks to support Council's economic development focus by facilitating a strong and vibrant economic environment, supporting the growth of business within the area, balancing the issue of consumption of resources with economic development objectives and encouraging development on vacant land.

[Refer Local Government Act 1999 \(SA\) div 2 sec 151](#)

Rating Methodology

The amount you pay is determined by your property's valuation and how we apportion rates across the community. We endeavour to apportion rates across the community in an equitable fashion.

Valuation Methodology

The council uses the capital value determined by the Valuer-General as the basis for valuing land and calculating rates. We consider that the capital valuation method of valuing land provides the fairest method of distributing the rate burden across all ratepayers and that this is a reasonable indicator of capacity to pay.

If a ratepayer is dissatisfied with the valuation made by the Office of the Valuer-General, then the ratepayer may object to the Valuer-General in writing, within 60 days of receiving the notice of the valuation, explaining the basis for the objection, provided they have 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 had an objection to the valuation considered by the Office of the Valuer-General.

General Rates

The Council has determined that it will increase general rate revenue by XXX% equivalent to inflation.

Differential Rating

We apply different rates based on land use as determined by the Local Government (General) Regulations 2013. The following differential general rates will apply for the 20xx/yy financial year.

INSERT COMMENTARY

As part of the valuation assessment process the Office of the Valuer-General applies a land use to each assessment to identify the predominant use of the land. Council generally applies this land use for general rating purposes, however under the Act, Council is the authority that determines land use for rating purposes. As such the local government land use may vary from that used by other taxing authorities. If a ratepayer believes that a particular property has been wrongly classified as to its land use, then an objection may be made as detailed in the "Valuation Methodology" section.

Refer Local Government Act 1999 (SA) div 4 sec 156

Fixed Charge or Minimum Rate

Council has imposed a fixed charge as it considers it appropriate that all rateable properties contribute towards the cost of administering the Council's activities and to the cost of creating and maintaining the physical infrastructure that supports each property.

Council is limited to the amount that can be raised by the fixed charge in that it cannot raise more than 50% of its general rate revenue from the fixed charge component. In 20xx/yy, Council has retained a fixed charge of \$xxx. This equates to xxx% of general rate revenue.

A fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land (where intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. Also, if two or more pieces of rateable land within the area of the Council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land

A council can fix a minimum amount payable by way or rates of charges, otherwise known as a "Minimum Rate", however may not apply a Minimum Rate so as to affect or alter the rates that would be otherwise payable in relation to more than 35 per cent of the total number of properties in the area subject to the separate assessment of rates.

Refer Local Government Act 1999 (SA) div 2 sec 151 & div 4 sec 158

Regional Landscape Levy

Council collects the Regional Landscape Levy for the SA Arid Lands Landscape Board under the Landscape South Australia Act 2019 to enable the board to manage the land, water, pest animals and plants, and biodiversity in the Region. The SA Arid Lands Landscape Board has determined Council's contribution for 20xx/yy as \$xxxxxx. The total revenue will be generated from a service charge applied to all rateable properties.

The SA Arid Lands Landscape Board have advised of the levies for 20xx/yy financial year:

- Residential / Vacant / Other \$xx
- Commercial / Industrial \$xx
- Primary Production \$xx

The above levies are an increase from \$xx per assessment in 20vv/ww.

Service Charge - Kerbside Waste Collection

To recover the cost to Council of establishing, operating and maintaining a kerbside waste collection/recycling service in its area, a service charge will apply to all households, businesses and occupancies that receive or are capable of receiving a service.

In 20xx/yy financial year, the service charge is \$xxx per service (\$xxx per service in 20vv/ww).

Council continues to work with other bodies in relation to waste management strategies in an endeavour to minimise costs to ratepayers.

Service Charge - Water Supply

To recover the cost to Council of establishing, operating and maintaining a water supply service in its area, a service charge will apply to all households, businesses and occupancies that receive or are capable of receiving a service.

In 20xx/yy financial year, the service charge is \$xxx per service (\$xxx per service in 20vv/ww).

Service Charge – Community Wastewater Management Scheme (CWMS)

All revenue raised from the CWMS service charge must be used to cover the cost to the Council of establishing, operating, maintaining, improving, and replacing the service (including future capital works). The service charge for CWMS is calculated using the Local Government Association's Code for Establishing and Applying Property Units for the Imposition of Annual Services Charges for CWMS.

In the 20xx/yy financial year, the CMWS service charge is \$xx per property unit (\$xx in 20vv/ww) on all land to which the Council provides or makes available the service.

**Additional charges may apply where non-biodegradable products are found within a septic tank during a desludging process resulting in additional work to be undertaken.

Rate Rebates (Mandatory, Discretionary and Capping)

INSERT COMMENTARY/ TABLES/ CHARTS

Statement on Expected Rate Revenue

Please note: These figures represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budget (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the ABP&B.

Expected Rates Revenue				
	2021/22 (as adopted)	2022/23 (estimated)	Change	Comments
General Rates Revenue				
General Rates (existing properties)		= (a)		Insert relevant comments
General Rates (new properties)		(b)		
General Rates (GROSS)		\$0 (c)		
Less: Mandatory Rebates		\$26,324 (d)		
General Rates (NET)	\$0	\$26,324 (e)	#DIV/0!	
(e)=(c)+(d)				
Other Rates (inc. service charges)				
Regional Landscape Levy		(f)	The Regional Landscape Levy is a State tax, it is not retained by council.	
Waste collection		(g)	Insert relevant comments	
Water supply		(h)	Insert relevant comments	
CWMS		(i)	Insert relevant comments	
Separate and Special Rates		(j)	Insert relevant comments	
Electricity Supply		(k)	Insert relevant comments	
	\$0	\$26,324		
Less: Discretionary Rebates		(l)		
Expected Total Rates Revenue	\$0	\$26,324 (m)	#DIV/0!	Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates.
(m)=(e)+(g)+(h)+(i)+(j)+(k)+(l)				

Estimated growth in number of rateable properties				
Number of rateable properties:		(n)	#DIV/0!	
	Actual	Estimate		Insert relevant comments
'Growth' is defined in the regulations as where new properties have been created which has added rateable properties to council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and				
Estimated average General Rates per rateable property				
Average per rateable property	#DIV/0!	#DIV/0!	(o)	#DIV/0!
(o)=(c)/(n)				
Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area). The total General Rates paid by all rateable properties will equal the amount adopted in the				

Notes

(d) Councils are required under the Local Government Act to provide a rebate to qualifying properties under a number of categories: Health Services - 100 per cent Religious purposes - 100 per cent Royal Zoological Society of SA - 100 per cent Community Services - 75 per cent Public Cemeteries - 100 per cent Educational purposes - 75 per cent The rates which are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).
(e) Presented as required by the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(1)(ea) Please Note: The percentage figure in (e) relates to the change in the total amount of General Rates revenue to be collected from <u>all</u> rateable properties, not from individual rateable properties (ie. individual rates will not necessarily change by this figure).
(f) Councils are required under the <i>Landscape South Australia Act 2019</i> to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's
(i) Community Wastewater Management Systems
(l) A council may grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who
(m) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.
(n) 'Growth' as defined in the <i>Local Government (Financial Management) Regulations 2011</i> reg 6(2)

Statement on Expected Rate Revenue

Please note: These figures represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budget (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the ABP&B.

Expected Rates Revenue									
	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$
	2021/22	2022/23	Change	2021/22	2022/23	2021/22	2022/23	Change	2022/23
Land Use (General Rates - GROSS)									
Residential	\$1,067,978	\$1,142,988	7%	1210	1209	\$883	\$945 (p)	\$63	
Commercial - Shop	\$109,962	\$112,187	2%	41	41	\$2,682	\$2,736 (p)	\$54	
Commercial - Office	\$48,275	\$49,651	3%	11	11	\$4,389	\$4,514 (p)	\$125	
Commercial - Other	\$242,702	\$252,216	4%	47	47	\$5,164	\$5,366 (p)	\$202	
Industry - Light	\$28,510	\$28,179	-1%	20	20	\$1,426	\$1,409 (p)	-\$17	
Industry - Other	\$4,085	\$4,083	0%	2	2	\$2,043	\$2,042 (p)	-\$1	
Vacant Land	\$96,198	\$83,785	-13%	267	266	\$360	\$315 (p)	-\$45	
Other	\$6,818	\$6,852	1%	12	12	\$568	\$571 (p)	\$3	
Total Land Use	\$1,604,529	\$1,679,941	4.7%	1,610	1,608	\$997	\$1,045 (p)	\$48	

Insert relevant comments

Fixed Charge						
	Total expected revenue			Charge		
	2021/22	2022/23	Change	2021/22	2022/23	Change
Fixed Charge			✔ #DIV/0!			(q) \$0
Insert relevant comments This revenue amount is included in the General Rates GROSS figure at (c).						

Minimum Rate					
	No. of properties to which rate will apply		Rate		
	2022/23	% of total rateable properties	2021/22	2022/23	Change
Minimum Rate		✔ #DIV/0!			(r) \$0
Insert relevant comments					

Adopted valuation method	
Capital Value/Site Value/Annual Value	
Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:	
Capital Value – the value of the land and all improvements on the land;	
Site Value – the value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements (Note: Site Value will cease to be an option from 1 Sept 2023); or	
Annual Value – a valuation of the rental potential of the property.	
Insert relevant comments	

Notes

(p) Average per rateable property calculated as General Rates for category, including any fixed charge or minimum rate (if applicable) but excluding any separate rates, <i>divided</i> by number of rateable properties within that category in the relevant financial year.
(q) A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against 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. Also if two or more pieces of rateable land within the area of the council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land.
(r) Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer.

Set out the rates structure and policies for the financial year (2d)

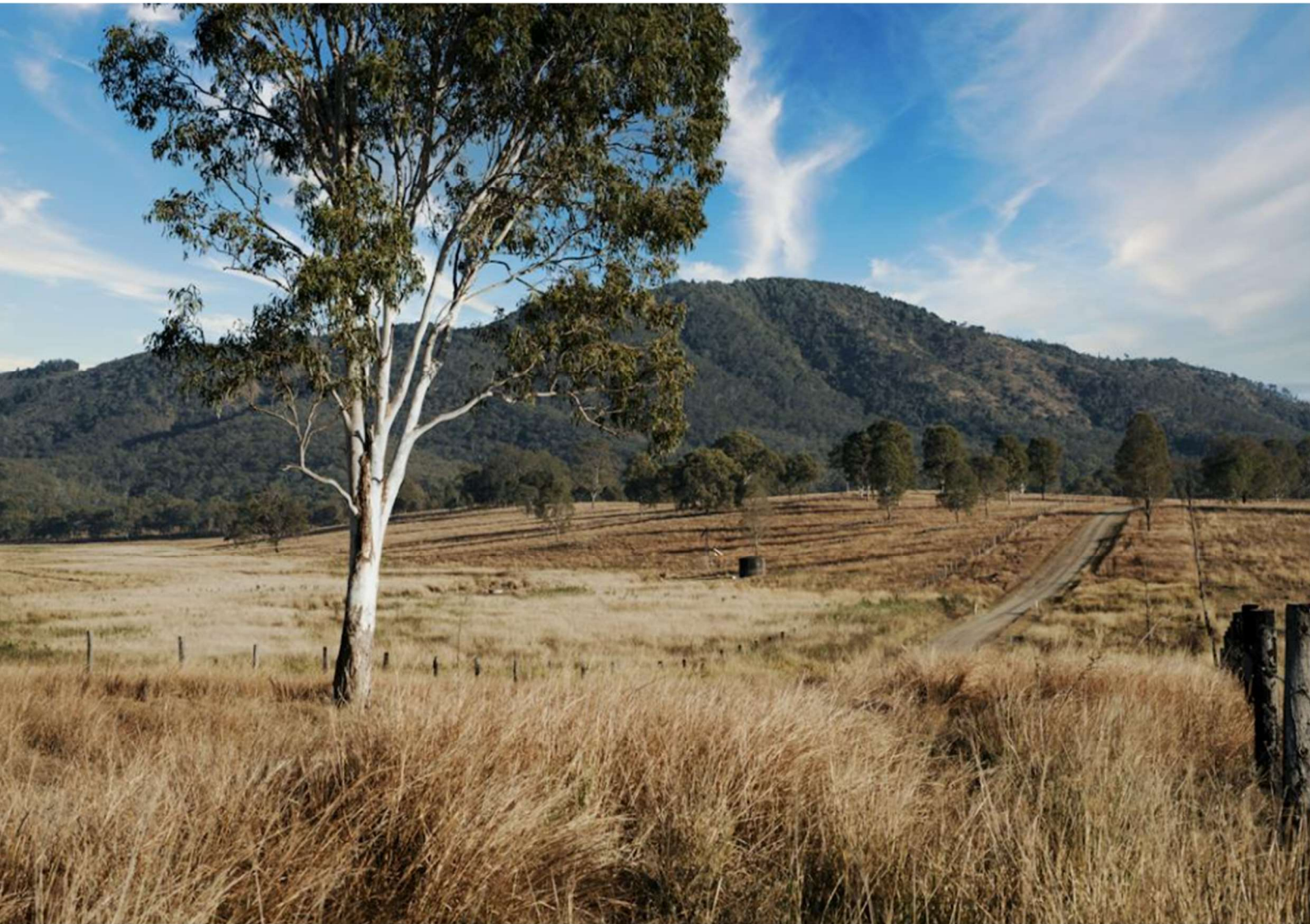
Assess the impact of the rates structure and policies on the community based on modelling that has been undertaken or obtained by the council (2e)

6—Annual business plans (1) Pursuant to section 123(2)(g) of the Act, an annual business plan (including a draft for the purposes of public consultation) must include information with respect to the following additional matters:

- (a) the reason why the council has adopted its valuation method for rating purposes;*
- (b) if differential rates are used, the reasons and justifications for the differentiation, and the expected level of revenue to be raised by each differential rate;*
- (c) if applicable, the use and level of a fixed charge component of a general rate;*
- (d) the use and level of any separate rate, service rate or service charge, including the reasons for the rate or charge;*
- (e) the council's policy on discretionary rebates and remissions, with particular reference to the rebates that will apply for more than 1 financial year and including information on how a rebate is designed to meet the purpose behind the rebate;*
- (ea) a statement on the total expected revenue from general rates for the financial year compared to the total expected revenue from general rates for the previous financial year as set out in the annual business plan for that previous financial year (excluding rebates and remissions on rates that are not discretionary rebates or remissions);*
- (eb) a statement on the percentage change in the total expected revenue from general rates for the financial year compared to the total expected revenue from general rates for the previous financial year as set out in the annual business plan for that previous financial year (excluding rebates and remissions on rates that are not discretionary rebates or remissions);*
- (ec) if relevant, a statement on the average change in the expected rates for the financial year (expressed as a whole number of dollars) for each land use category declared as a permissible differentiating factor compared to the expected rates for each category for the previous financial year as set out in the annual business plan for that previous financial year;*
- (f) issues concerning equity within the community and the impact of rates across the area;*
- (g) the application or operation of a minimum amount payable by way of rates (if applicable).*

(2) If an annual business plan sets out a growth component in relation to general rates, it may only relate to growth in the number of rateable properties (and must not relate to growth in the value of rateable properties).

BUDGETED FINANCIAL STATEMENTS



Include budgeted financial statements, which must be presented, other than notes and other explanatory documentation, in a manner consistent with the Model Financial Statements (7a)

Include a summary of operating and capital investment activities presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances (7c)

Budgeted Statement of Comprehensive Income

INSERT STATEMENT

Budgeted Statement of Financial Position

INSERT STATEMENT

Budgeted Statement of Cash Flows

INSERT STATEMENT

Budgeted Statement of Changes in Equity

INSERT STATEMENT

Budgeted Uniform Presentation of Finances

INSERT STATEMENT

Budgeted Financial Indicators

INSERT STATEMENT

AMENDMENTS TO THE ANNUAL BUSINESS PLAN AND BUDGET

If a council proposes to adopt an annual business plan with amendments, the council must include in the adopted business plan a statement—

- (a) setting out any significant amendments from the draft annual business plan; and*
- (b) providing reasons for those amendments (6)*

SERVICE LEVELS

Reference to Local Government Act 1999 (SA) pt2 s123

Reference to Local Government (Financial Management) Regulations 2011 (SA) pt2.6

ANNUAL BUSINESS PLAN SUMMARY 20xx/20yy

COUNCIL TITLE & LOGO

The 20xx/20yy Annual Business Plan and Budget aims to maintain mandatory and desired services and facilities for the community, whilst continuing progress towards the long-term sustainability of the Council's financial performance and position.

Include key statistics, summary of programs & services, expenditure & revenue graph, basis of rating, service charges.

9. A council must, after adopting an annual business plan and a budget—

(a) ensure—

(i) that a summary of the annual business plan is prepared so as to assist in promoting public awareness of the nature of its services and its rating and financial management policies, taking into account its objectives and activities for the ensuing financial year; and

(ii) that a copy of the summary of the annual business plan accompanies the first rates notice sent to ratepayers after the declaration of its rates for the financial year

11. The summary of the annual business plan must include an assessment of the extent to which the council's objectives for the previous financial year have been attained (taking into account the provisions of the annual business plan for that financial year)

Reference to Local Government Act 1999 (SA) pt2 s123

Reference to Local Government (Financial Management) Regulations 2011 (SA) pt2.6