

5. REPORTS

5.1 ADOPTION OF THE DRAFT ANNUAL BUSINESS PLAN AND ANNUAL BUDGET 2025/26

REPORT PURPOSE

The purpose of this report is for Council to adopt the Draft Annual Budget and Draft Annual Business Plan for the year ending 30 June 2026, following the completion of the community consultation process.

RECOMMENDATION 1

That pursuant to Section 44 of the Local Government Act 1999, the Council imposes a 20% rebate to the 16 properties with street addresses of Boundary Road as a discretionary rebate of rates in accordance with Section 166 (1)(m)(ii) of the Local Government Act 1999.

RECOMMENDATION 2

That pursuant to section 123(6) of the Local Government 1999 and in accordance with regulation 6 of the Local Government (Financial Management) Regulations 2011 and having considered all the submissions received during the public consultation process, Council adopts the City of Port Lincoln Annual Business Plan 2025/2026 as presented in Annexure 79975.

RECOMMENDATION 3

That pursuant to section 123(7) of the Local Government Act 1999 and regulation 7 of the Local Government (Financial Management) Regulations 2011, having considered the Budget in conjunction with and determined it to be consistent with the City of Port Lincoln's adopted Annual Business Plan and compliant with Model Financial Statements, comprising of:

- **Operating Budget by Program**
- **Budgeted Statement of Comprehensive Income**
- **Budgeted Balance Sheet**
- **Budgeted Statement of Changes in Equity**
- **Budgeted Cash Flow Statement**
- **Budgeted Summary of Capital Investment Activities**
- **Budgeted Statement of Financial Indicators and**
- **Budgeted Uniform Presentation of Finances**

Council adopts the Budget for the year ending 30 June 2026 as presented in Annexure 79968.

RECOMMENDATION 4

That the City of Port Lincoln, pursuant to section 167(2)(a) of the Local Government Act 1999, adopts the valuations made by the Valuer-General of Capital Values of all land within the area of the City of Port Lincoln valued at \$4,113,384,900 that are to apply to Land within its area for rating purposes for the year ending 30 June 2026. These valuations will be effective from 1 July 2025.

RECOMMENDATION 5

That having taken into account the general principles of rating contained in section 150 and the requirements of sections 153(2) and pursuant to section 152(1)(c) and the provisions of section 153(2), 153(1)(b) and 156(1)(c) of the Local Government Act 1999, the City of Port Lincoln declares the basis of differential general rates for the year ending 30 June 2026 to be that consisting of two components;

One being based on the capital value of land subject to the rates; and

The other being the fixed charge.

RECOMMENDATION 6

That pursuant to sections 153(1)(b) and 156(1)(c) of the Local Government Act 1999 and in accordance with regulation 14 of the Local Government (General) Regulations 2013, the City of Port Lincoln declares, for the year ending 30 June 2026, the following differential rates in respect of all rateable land within its area according to the use and locality of the land as –

0.235121 cents in the dollar on capital value of rateable land of Land Use Code Category (a), “Residential”

0.305657 cents in the dollar on capital value of rateable land of Land Use Code Category (b, c & d), “Commercial – Shop, Office and Other”

0.305657 cents in the dollar on capital value of rateable land of Land Use Code Category (e & f), “Industrial – Light and Other”

0.705363 cents in the dollar on capital value of rateable land of Land Use Code Category (h), “Vacant”

0.305657 cents in the dollar on capital value of rateable land of Land Use Code Category (g), “Primary Producers”

0.235121 cents in the dollar on capital value of rateable land of Land Use Code “Marina Berths” and “Other”

0.940484 cents in the dollar on capital value of rateable land of Zone code “Employment Bulk Handling”.

RECOMMENDATION 7

That pursuant to Section 152(1)(c)(ii) of the Local Government Act 1999, the City of Port Lincoln imposes a Fixed Charge of \$660.00 in respect of all rateable land within the area of the City of Port Lincoln for the year ending 30 June 2026.

RECOMMENDATION 8

That pursuant to the Local Government Act 1999 section 153(3), Council determines that for the year ending 30 June 2026, it will not fix a maximum increase in the General Rate to be charged on rateable land that constitutes the principal place of residence of a principal ratepayer because the Council provides relief in the nature of a rate cap for all properties pursuant to section 166(1)(l) of the Act.

RECOMMENDATION 9

That pursuant to section 166(1)(l)(ii) of the Local Government Act 1999, the City of Port Lincoln provides relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to a change to the basis on which land is valued for the purpose of rating, by the grant of a rebate of General Rates for the financial year ending 30 June 2026 to the principal ratepayer in respect to any land, for any increase over 25% of the 2024/2025 general rates liability, excluding land zoned as Employment Bulk Handling, land that has changed ownership, land that has been subdivided or amalgamated or land that has had a change in land use during the 2024/2025 financial year. This rebate will be applied automatically by Council.

RECOMMENDATION 10

That pursuant to Section 44 of the Local Government Act 1999, the Council delegates to the Chief Executive Officer of the City of Port Lincoln or his nominee, to determine applications and to grant a discretionary rebate of rates in accordance with Section 166 of the Local Government Act 1999.

RECOMMENDATION 11

That pursuant to section 155 of the Local Government Act 1999, the City of Port Lincoln declares an Annual Waste Service Charge of \$328.00 based on the nature of the service provided in respect of all land within the area of the City of Port Lincoln to which it provides or makes available the prescribed service of Waste Service for the year ending 30 June 2026.

RECOMMENDATION 12

That pursuant to section 155 of the Local Government Act 1999, the City of Port Lincoln declares an Annual Recycling Service Charge of \$67.00 based on the nature of the service in respect of all land within the area of the City of Port Lincoln to which it provides or makes available the prescribed service of Recycling Service (excludes vacant land and marina berths) for the year ending 30 June 2026.

RECOMMENDATION 13

That in accordance with section 69 of the Landscape South Australia Act 2019 and pursuant to section 154 of the Local Government Act 1999 and regulation 12 of the Landscape South Australia (General) Regulations 2020, the City of Port Lincoln declares a Separate Rate based on a fixed charge, according to land use as follows:

\$95.60 fixed charge per assessment for Residential, Other and Vacant Land use

\$143.40 fixed charge per assessment for Commercial – Shop, Office and Other

\$143.40 fixed charge per assessment for Industrial Land Use – Light and Other

\$191.20 fixed charge per assessment for Primary Producers

on all rateable land within the area of the City of Port Lincoln and the area of the Eyre Peninsula Landscape Board in order to reimburse the Council the amount to be contributed to the Eyre Peninsula Landscape Board for the year ending 30 June 2026.

RECOMMENDATION 14

That pursuant to section 181 of the Local Government Act 1999, rates for the year ending 30 June 2026 shall be payable in four equal or approximately equal instalments, and that the due date for the payment of rate instalments for the first quarter being 12 September 2025, the due date for the payment of rate instalments for the second quarter being 5 December 2025, and the due dates for the payment of rate instalments for the remaining quarters being 6 March 2026 and 5 June 2026 respectively.

RECOMMENDATION 15

That Council grants a discount pursuant to section 181(11)(b) of the Local Government Act 1999, amounting to 2% of the total differential rates (not including the EPL Levy or the Waste and Recycling Service Charges), where rates are paid in full on or before 12 September 2025.

RECOMMENDATION 16

That in exercise of the power contained in section 44 of the Local Government Act 1999, the Council hereby delegates this 1st day of July 2025 to the Chief Executive Officer of the City of Port Lincoln, the power pursuant to section 181(4)(b) of the Local Government Act 1999 to agree with a principal ratepayer that rates will be payable in such instalments falling due on such days as may be specified in the agreement.

5.2 ADOPTION OF THE DRAFT LONG TERM FINANCIAL PLAN AND DRAFT STRATEGIC ASSET MANAGEMENT PLAN 2026-2035**REPORT PURPOSE**

The purpose of this report is for Council to adopt the Draft Long Term Financial Plan 2026-2035 and Draft Strategic Asset Management Plan 2026-2035 as Strategic Management Plans for the City of Port Lincoln.

RECOMMENDATION

That Council adopts the Strategic Asset Management Plan 2026-2035 as presented in the attachments to this report (Annexure 79993), as a Strategic Management Plan for the City of Port Lincoln pursuant to Section 122 (1a)(b) of the Local Government Act 1999.

RECOMMENDATION

That Council adopts the Long Term Financial Plan 2026-2035 as presented in the attachments to this report (Annexure 79996), as a Strategic Management Plan for the City of Port Lincoln pursuant to Section 122 (1a)(a) of the Local Government Act 1999.

5.1 ADOPTION OF THE DRAFT ANNUAL BUSINESS PLAN AND ANNUAL BUDGET 2025/26

REPORT INFORMATION							
Report Title	Adoption of the Draft Annual Business Plan & Annual Budget 2025/2026						
Document ID	81885						
Organisational Unit	Corporate & Community						
Responsible Officer	Manager Finance & Business - Bonnie Kelso						
Report Attachment/s	<p>Yes</p> <p>79968 Draft Annual Budget 2025/26 for adoption 20250701</p> <p>79975 Draft Annual Business Plan 2025/26 for adoption 20250701</p>						
REPORT PURPOSE							
<p>The purpose of this report is for Council to adopt the Draft Annual Budget and Draft Annual Business Plan for the year ending 30 June 2026, following the completion of the community consultation process.</p>							
REPORT DECISION MAKING CONSIDERATIONS							
Council Role	Regulate - Specific role in response to legislation and compliance - direct, specific or general in nature (such as duty of care)						
Strategic Alignment	<p>SDP GOAL: Goal 3: Governance and Leadership</p> <p>SDP ACTION: 3.4 Implement Business Excellence and continuous improvement, including service reviews assessing relevance, efficiency and effectiveness.</p>						
Annual Business Plan 2024/25	<p>ABP INITIATIVE: Not Applicable</p> <p>ABP PROJECT: Not Applicable</p>						
Legislation	Local Government Act 1999						
Policy	Not Applicable						
Budget Implications	<p>Not Applicable</p> <table border="1"> <thead> <tr> <th>DESCRIPTION</th><th>BUDGET AMOUNT \$</th><th>YTD \$</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td></tr> </tbody> </table> <p>Budget assessment comments:</p> <p>The adoption of the Annual Business Plan 2025/26 and Annual Budget 2025/26 sets out the expected income and planned expenditure to fund the operational services, capital project works and operational new initiatives for the 2025/26 financial year.</p> <p>The Draft Annual Budget 2025/26 as presented is financially sustainable, with all financial ratios in line with Council's established benchmarks.</p>	DESCRIPTION	BUDGET AMOUNT \$	YTD \$			
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Risk Implications	Moderate Risk
	There is a legal requirement for Council to adopt an annual business plan and annual budget to approve the allocation of income and expenditure required to deliver the services and projects determined by Council for the upcoming financial year. Community consultation has been undertaken, with Council considering the submissions made.
Resource Implications	This is a planned resource allocation
Public Consultation	Yes - Mandatory
IAP2 Commitment	CONSULT - We will keep you informed, listen to and acknowledge concerns and aspirations, and provide feedback on how public feedback input has influenced the decision.
OFFICER'S RECOMMENDATION	
<u>RECOMMENDATION 1</u>	
<p>That pursuant to Section 44 of the Local Government Act 1999, the Council imposes a 20% rebate to the 16 properties with street addresses of Boundary Road as a discretionary rebate of rates in accordance with Section 166 (1)(m)(ii) of the Local Government Act 1999.</p>	
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REPORT DETAIL

The Local Government Act requires that Council adopt an annual business plan and budget each year. Section 123 of the Act requires that the annual business plan should include:

- a summary of the Council's longer-term objectives, as set out in its strategic management plans;
- significant influences for the year including financial factors, asset renewal needs and progress on continuing projects;
- the Council's specific objectives for the next year against which its performance will be measured;
- the activities (services and projects) that the Council intends to undertake to achieve its objectives;
- a summary of the proposed sources of revenue for the year;
- the Council's proposed approach to rating for the year and what it means for ratepayers.

The Act also sets out requirements for consultation before adopting an annual business plan.

The Draft Annual Business Plan and Budget 2025/26 as presented, addresses the requirements of the Act and has been developed from the Strategic Directions Plan, Strategic Asset Management Plan, Long Term Financial Plan and Council's other adopted plans and strategies, to propose that the following be considered for 2025/26 financial year:

- continuing services; and
- capital works renewal programs; and
- new and upgrade capital projects; and
- operational new initiatives.

Councillors have participated with staff through information sessions in the development of the Draft Annual Business Plan & Budget for 2025/26 for adoption for community and stakeholder consultation and feedback.

Some key elements of the Draft Annual Business Plan and Budget 2025/26 are:

- Completion of the upgrade to Inclusive Change Facilities at the Ravendale Sporting Complex, to be partly funded through the Department of Sport and Recreation;
- Further progression of the redevelopment of the Council Depot;
- Renewal and extension of the Marina Pontoon;
- \$900,000 towards Council's annual Road Resealing program;
- Renewal of Foreshore Boardwalk.

The Draft Annual Business Plan and Budget 2025/26 proposes increases in revenue from rates and service charges as follows:

- Total general rate revenue increase of 4.2%;
- \$660 on the Fixed Charge component of the general rate, which is included in the total rate revenue increase of 4.2%;
- Rate Capping of 25% on general rates, on eligible properties and based on general rates payable in 2024/2025 financial year;
- Unit charges for waste and recycling collection will increase by 4.2% per service;
- Regional Landscape Levy increases on average by 3.13%, as advised by the Eyre Peninsula Landscape Board.

At the Ordinary Meeting of Council held on 19 May 2025, the following was resolved:

CO 25/119 Moved: Councillor Ritchie Seconded: Councillor Cowley

That Council:

1. *Having reviewed the Draft Annual Business Plan and Budget 2025/26 as tabled, confirms it is satisfied that the requirements of Section 123 of the Local Government Act 1999 have been met;*
2. *Endorse the Draft Annual Business Plan and Budget 2025/26 for the purpose of community and stakeholder consultation, pursuant to the Local Government Act 1999, with the inclusion of the proposed Operational New Initiatives, new and upgrade capital projects and capital renewals for 2025/26 as tabled;*
3. *Endorse the Draft Long Term Financial Plan 2026-2035 Financial Summary as tabled for the purpose of community and stakeholder consultation;*
4. *Endorse the community consultation plan as outlined, with the consultation period covering Thursday 22 May to Friday 13 June 2025; and*
5. *Endorse that one hour will be set aside at the June Ordinary Meeting of Council to be held on Monday 16 June 2025 at 6.30pm, to allow members of the public the opportunity to ask questions and make submissions to the Elected Members with respect to Council's Draft Annual Business Plan and Budget 2025/2026.*

CARRIED

The Community Consultation Report was presented to Council at the 16 June 2025 Ordinary meeting:

CO 25/149 Moved: Councillor Ritchie Seconded: Councillor Poynter

That Council:

1. *Having regard to the process undertaken, is satisfied the community consultation has met the requirements of Council's Public Consultation and Community Engagement Policy and the relevant provisions within the Local Government Act 1999;*
2. *Request a further report to consider a potential rate concession to be included as part of the Annual Business Plan 2025/2026 for City of Port Lincoln Boundary Road ratepayers until the sealing of the road (or as otherwise determined by Council);*
3. *Endorse the Draft Annual Business Plan 2025/26 and Long-Term Financial Plan 2026-2035 Financial Summary Public Consultation Report as a summary of the consultation process, the submissions received (including any submissions received at this Council meeting), matters raised through the consultation process, and that the report be published on Council's Website.*

CARRIED

Additional Notes to the Draft Annual Business Plan 2025/2026 and the Draft Annual Budget 2025/2026

Following the adoption of the Draft Annual Business Plan and Budget 2025/25 for consultation at the Council Meeting of 19 May 2025, several minor adjustments to the operating and capital works budgets have been made.

The details of the adjustments include:

- Stormwater Management Authority Funding of \$132,000 as a contribution to drainage on Western Approach Road:
 - Capital income of \$132,000

- Capital expense of \$260,000;
- \$15,000 for Pigeon Control was added to the Operating New Initiatives Projects, in line with a notice of motion recommendation carried at the 16 June 2025 Council meeting.
- Minor variations to total income resulting from valuation changes and new properties advice received from the Office of the Valuer General up to 9 June 2025.
- Adjustments associated with rebate being applied to the Boundary Road properties (to be considered and endorsed by Council).
- Reallocation of \$40,000 for new water tanks for the recycled water scheme to be allocated to designs to renew the UV unit and main control board at the recycled water Tertiary Treatment Plant.

The Draft Annual Business Plan and Budget 2025/25 was presented to the Audit and Risk Committee at the meeting held on 19 June 2025, with the following recommendations carried:

AUDIT&RISK 25/026

Moved: Greg Eden

Seconded: Ian Swan

The Audit and Risk Committee:

1. *Having regard to the processes undertaken;*
 - a. *Is satisfied that Council has given due consideration to the Long Term Financial Plan 2026-2035 in forming the Annual Business Plan 2025/2026 and Annual Budget 2025/2026;*
 - b. *Is satisfied it meets the requirement with the policy and provisions within the Local Government Act 1999 in undertaking community consultation; and*
 - c. *Is satisfied that the provisions of section 123 of the Local Government Act 1999 outlining the requirements of the Annual Business Plan have been met.*
2. *Recommends to Council that the Draft Annual Business Plan 2025/2026 and Draft Annual Budget 2025/2026 as presented in attachments Doc 78115 & 78216 be considered for adoption with any minor amendments as determined by Council.*

CARRIED

Boundary Road Ratepayers Rebate Review

During the Community Consultation process, two residents of Boundary Road again queried when the sealing of Boundary Road would occur. A comprehensive report was provided at the 16 June 2025 Council meeting, providing a thorough review of the history of this matter. (The report was also provided to the two residents.)

The main points raised in the review presented at the June 2025 Council meeting is copied below for information purposes:

April 2000 - a proposal was raised by Council that the differential rates be phased out on a sliding scale over a 4-year period from 2001–2004 to bring the Port Lincoln Fringe Area (PLFA) properties into line with the rest of Port Lincoln ratepayers, and that the rates alignment would include the sealing/sheeting of a number of Fringe Area roads over the same period. It was agreed that a Public Forum Meeting would be held to consult with the PLFA ratepayers.

The Public Forum meeting was held in July 2000, and a list of roads to be sealed/sheeted in the Fringe Area over the period 2001-2004 was presented.

- Boundary Road was not included in this list.

There is a note that the exclusion of Boundary Road was raised at the public meeting and although there is no formal record of the response, Council Administration suggest that one of the reasons given as to why Boundary Road was excluded was due to the fact that Boundary Road was considered a shared road with District Council of Lower Eyre Peninsula, now called Lower Eyre Council (LEC).

July 2000 – Rates were declared for 2000/2001 including a differential rate on the area known as Lincoln Fringe, which included Boundary Road. The rate in the Dollar for the PLFA was 10% less than all other areas of Port Lincoln City.

Whilst there may have been several references made from 2004 to 2017 regarding potential future works incorporating the sealing/sheeting of the remaining fringe area roads, it would appear that prior to 2018, there was no commitment from Council to seal Boundary Road:

- In the Strategic Plan Towards 2005 and beyond (adopted in July 2002), the 5-year Capital Roadwork Construction Plan did not include Boundary Road; and
- In the Strategic Plan 2007-2017, the 10-year Capital Roadwork Construction Plan did not include Boundary Road.

Removal of the rating differential:

The rating differential between the PLFA ratepayers and all other Port Lincoln ratepayers was equalised as follows (RID = rate in the dollar):

2001/2002: The 19% differential was reduced to 10% (PLFA RID 0.01591; Other 0.017678; or 1.591/1.7678 cents in the dollar)

2011/2012: The 10% differential was reduced to 5%; (PLFA RID 0.005222; Other 0.005497)

2012/2013: The 5% differential was reduced to 0%, with a single rate in the dollar being adopted for all Port Lincoln ratepayers; (RID 0.005740)

April 2018 – correspondence was received from Boundary Road Ratepayers requesting urgent attention be given to sealing of Boundary Road and when residents could expect this to happen.

May 2018 – Subsequent to the report presented by the CEO, which highlighted that LEC estimated the cost to seal Boundary Road at \$600,000 compared to Council's estimate of \$150,000, the following resolution was carried:

ROAD SEAL REQUEST – BOUNDARY ROAD

CO 18/075 Moved: Councillor Papazoglov Seconded: Councillor Jolley

That Council approach DCLEP based on a revised standard and cost estimates with a view to bring the timing forward to 2019/2020 the sealing of Boundary Road to be undertaken jointly with the DC of Lower Eyre Peninsula for the 2019/2020 year within the Asset Management Plan and Long Term Financial Management Plan, and advise Mr Puglisi accordingly.

CARRIED

July 2018 – LEC advised Council \$20,000 had been included in the budget for 2018/2019 for design works with a view to consider the construction and sealing of Boundary Road the following year. Following communications between LEC and Council Managers it soon became apparent that the survey and design cost estimates had been significantly under-estimated and LEC did not proceed with the design works in 2018. There was no significant progression thereafter.

Numerous discussions have been had since that time with LEC and COPL outlining potential service levels and costs required. Council included \$25,000 in the 2023/2024 Annual Budget for survey and design costs but there was no actual expenditure in the 2023/24 financial year as this was not progressed at this time. Whilst limited internal communications continued, change in senior management staff at Council over this period meant delays in this process.

April 2024 to Current

A report was presented at the April 2024 Council meeting where an update on the joint Council discussions with LEC regarding the estimated costs to design, construct and seal Boundary Road was presented.

The following resolution was passed:

COST ESTIMATE FOR BOUNDARY ROAD WORKS

CO 24/058

Moved: Councillor Rowsell

Seconded: Councillor Broadfoot

That Council:

- 1. Include an amount of \$37,500 for consideration in the Draft 2024/25 Budget as a 50% contribution, intended to be matched by DC Lower Eyre Peninsula Council, for the detailed design of Boundary Road between Wakelin Road and Sanctuary Drive.*
- 2. Pending the required Council 2024/25 Budget resolution to proceed with the detailed design work for Boundary Road, authorise the CEO and GMEI to enter into an agreement with the District Council of Lower Eyre Peninsula to manage the Tender process and awarding of a Contract for the detailed design of Boundary Road.*
- 3. Note that the current preliminary cost estimates for the total design, construction and sealing of Boundary Road between Wakelin Road and Sanctuary Drive is \$1.57M, of which City of Port Lincoln would be responsible for 50%.*

CARRIED

Based on this resolution and on LEC engaging and paying the consultant, Council originally budgeted for \$37,500 (as a 50% contribution to LEC) in the 2024/25 annual budget.

It was later agreed between the two Councils that Council would engage and pay the consultant, resulting in a budget revision increase in Council's 2024/25 budget from \$37,500 to \$75,000, with a 50% offset contribution from LEC reflected in Council's 2024/25 budget.

A Memorandum of Agreement was entered into between LEC and Council and the successful tenderer was appointed in October 2024.

To date, survey works have been completed and concept design works are commencing. Once the concept designs are completed, and subject to feedback from both councils on the concept design, a final design will be completed with the associated cost estimates. It is expected this process will be completed by September 2025.

The April 2024 Council report also included internal high-level cost estimates, which reflected a potential total cost of \$1.57M (including contingencies) for the total design, construction and sealing of Boundary Road between Wakelin Road and Sanctuary Drive, of which Council would be responsible for 50%.

Outcome of the report:

Council passed a resolution requesting that a further report be presented to Council to consider a potential rate concession for Boundary Road ratepayers.

Council Administration have investigated this matter further, and it is considered that the preferred option would be to apply a discretionary rebate to the properties along Boundary Road.

The following options are presented to Council for consideration:

- No rate rebate is applied; or
- A 20% rate rebate is applied to all Boundary Road properties; or
- A 20% rate rebate is applied only to the Boundary Road Properties that are rated as *residential*, meaning they are not vacant land.

A 20% rebate has been used in the calculation as this is aligns with the initial differential rate adjustment that was applied to the PLFA circa 2000, and prior to the reduction and eventual removal of the differential rates on the area formally known as the PLFA.

The table below reflects the following:

Option 1: No Rebate is applied to the properties along Boundary Road.

Option 2: A Discretionary Rebate of 20% is applied to all properties along Boundary Road.

To maintain the 4.2% overall rate increase, a nett adjustment of \$8,735.58 will be redistributed across all rateable properties in Council, resulting in a slightly higher calculated Rate in the Dollar when compared to Option 1.

Options 3: A Discretionary Rebate of 20% is applied only to properties along Boundary Road that are classified as residential properties, that is, properties which are not vacant land. This option has a minor change the total General Rates calculation with a rebate total of \$1,752.02 being redistributed through the remaining rateable properties, resulting in a minimal adjustment to the Rate in the Dollar.

Assessment ID	Option 1		Option 2		Option 3	
	Total General Rates Calculated	Calculated Rebate	Total General Rates Calculated	Calculated Rebate	Total General Rates Calculated	Calculated Rebate
05644	\$4,465.22	\$0.00	\$4,468.96	\$893.79	\$4,465.96	\$0.00
05645	\$4,253.82	\$0.00	\$4,257.35	\$851.47	\$4,254.52	\$0.00
05646	\$3,243.79	\$0.00	\$3,246.33	\$649.27	\$3,244.30	\$648.86
09545	\$2,703.54	\$0.00	\$2,705.55	\$541.11	\$2,703.94	\$540.79
11665	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11666	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11667	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11668	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11669	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11670	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11671	\$1,470.37	\$0.00	\$1,471.17	\$294.23	\$1,470.53	\$294.11
11672	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11673	\$2,175.04	\$0.00	\$2,176.53	\$435.31	\$2,175.34	\$0.00
11674	\$1,341.18	\$0.00	\$1,341.85	\$268.37	\$1,341.31	\$268.26
11710	\$4,042.42	\$0.00	\$4,045.74	\$809.15	\$4,043.08	\$0.00

11711	\$4,888.02	\$0.00	\$4,892.18	\$978.44	\$4,888.85	\$0.00
	\$43,808.68	\$0.00	\$43,841.38	\$8,768.28	\$43,815.19	\$1,752.02
Net Adjustment	\$0.00		\$8,735.58		\$1,752.02	

As the table shows, there is a small difference between options two and three as a result of the change of Rate in the dollar used.

RATE REVENUES	Option 1	Option 2	Options 3
	\$	\$	\$
<u>General Rates</u>			
Before Discretionary rebates, remissions & writeoffs	15,898,083	15,908,331	15,900,147
<u>Other Rates</u>			
Eyre Peninsula Regional Landscape Levy	855,285	855,285	855,285
Recycling Service Charge	537,340	537,340	537,340
Waste Collection Service Charge	2,820,472	2,820,472	2,820,472
<u>Other Charges</u>			
Penalties for late payment	110,000	110,000	110,000
Rates & Legal Costs Recovered	25,000	25,000	25,000
<u>Less rebates, remissions & writeoffs</u>			
Mandatory Rebates	(227,977)	(228,136)	(228,009)
Discretionary Rebates	(28,448)	(37,234)	(30,204)
Rate Capping	(230,687)	(231,684)	(230,888)
Rates General Remitted	(5,000)	(5,000)	(5,000)
Rates Fines Remitted	(1,000)	(1,000)	(1,000)
Rates Discount	(88,000)	(88,000)	(88,000)
ADJUSTED RATES FOR STATEMENT OF COMPREHENSIVE INCOME	19,665,068	19,665,374	19,665,143

The small variation to the total rates statement is due to the rebate also having to be applied to the Regional Landscape Levy.

After due consideration of the above, including the impact across all Council ratepayers and not just those on Boundary Road, Council Administration recommend that Option 2 be included in the adoption of the Annual Business Plan and Annual Budget.

Should Council endorse this option, Council will need to review these rebates for validity every year as part of the budget adoption process.



CITY OF PORT LINCOLN
**DRAFT ANNUAL
BUDGET 2025/2026**

Presented to Council for Adoption - 1 July 2025

Doc ID 79968



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**DRAFT UNIFORM PRESENTATION OF FINANCES
FOR THE YEAR ENDED 30TH JUNE 2026**

	Forecast #3 2024/25	Draft Annual Budget 2025/26
	\$	\$
Income	29,781,674	30,118,540
Expenses	<u>(30,458,933)</u>	<u>(30,550,030)</u>
Operating Surplus/(Deficit)	<u>(677,259)</u>	<u>(431,490)</u>
 Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(4,190,621)	(4,760,794)
Add back Depreciation, Amortisation & Impairment	5,198,153	5,328,099
Proceeds from Sale of Replaced Assets	<u>126,000</u>	<u>5,000</u>
	1,133,532	572,305
 Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(4,181,706)	(1,887,350)
Amounts received specifically for New and Upgraded Assets	<u>1,510,607</u>	<u>577,769</u>
	<u>(2,671,099)</u>	<u>(1,309,581)</u>
 Net Lending/(Borrowing) for Financial Year	<u>(2,214,826)</u>	<u>(1,168,766)</u>

This note is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis. All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis. The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

DRAFT FINANCIAL INDICATORS
FOR THE YEAR ENDED 30TH JUNE 2026

Audited Actuals 2021/22 **Audited Actuals 2022/23** **Audited Actuals 2023/24** **Forecast #3 2024/25**

Draft Annual Budget 2025/26

Operating Surplus Ratio

Operating Surplus/(Deficit)

5.5% 3.8% -2.0%

-2.3%

-1.4%

This ratio expresses the operating surplus as a percentage of operating revenue. Council's Target Range is -3% to +5%.

Adjusted Operating Surplus Ratio

3.4% 1.2% 5.3%

-2.3%

-1.4%

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.



"Is Council covering its operating expenditure and depreciation charge from its operating revenue?"

• A positive percentage result indicates that Council is covering costs and indicates available funding for future capital expenditure or ability to pay down debt.

• A negative percentage result indicates that Council is not covering costs and indicates the percentage increase required in operating revenue or the approximate decrease in operating expenses required to achieve a break-even operating.

Audited Actuals 2021/22 **Audited Actuals 2022/23** **Audited Actuals 2023/24** **Forecast #3 2024/25**

Draft Annual Budget 2025/26

Net Financial Liabilities Ratio

Net Financial Liabilities

31% 7% 35%

39%

42%

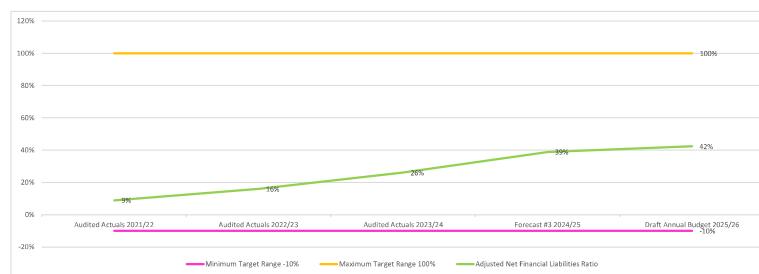
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue. Council's Target Range is -10% to +100%.

Adjusted Net Financial Liabilities Ratio

9% 16% 26% 39%

42%

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants. The Adjusted Net Financial Liabilities Ratio adjusts for the resulting distortion in the disclosed operating result for each year.



"Does Council have a manageable level of debt and other liabilities when considering its available revenue and other cash reserves?"

• A Target Range of -10% to 100% indicates that Council has a manageable level of debt and other liabilities.

Audited Actuals 2021/22 **Audited Actuals 2022/23** **Audited Actuals 2023/24** **Forecast #3 2024/25**

Draft Annual Budget 2025/26

Asset Renewal Funding Ratio

Net Asset Renewals

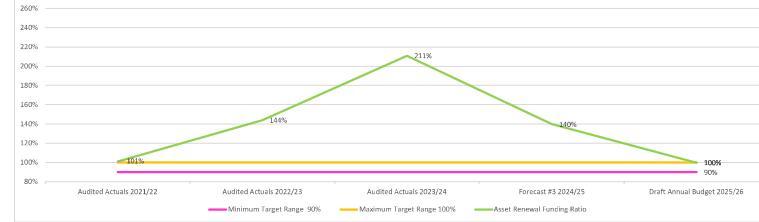
Infrastructure & Asset Management Plan required Expenditure

101% 144% 211%

140%

100%

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets. Council's Target Range is 90% to 100%.



"Is Council replacing its assets at the same rate as the assets are wearing out?"

• A result within the Target Range of 90% to 100% indicates that sufficient funds have been allocated to replace Council assets.

• The Draft Budget 2025/2026 Renewal Funding Ratio is 21000% which is within Target Range.

• This indicates that Council is allocating sufficient funds to replace its assets.

Summary (based on the three ratios)

The above ratios indicate that the Draft Annual Budget 2025/26 is financially sustainable:

• The Adjusted Operating Surplus Ratio is at an acceptable level.

• The Adjusted Net Financial Liabilities Ratio is at an acceptable level.

• The Asset Renewal Funding Ratio of 100% is within the Target Range.

**DRAFT STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2026**

	Audited Actuals 2023/24	Forecast #3 2024/25	Draft Annual Budget 2025/26
	\$	\$	\$
INCOME			
Rates	17,777,435	18,886,534	19,665,374
Statutory Charges	386,605	342,250	384,750
User Charges	3,227,107	3,498,022	3,619,868
Grants,Subsidies and Contributions - Capital	2,792,300	691,659	857,128
Grants, Subsidies and Contributions - Operational	948,761	2,877,338	2,815,246
Investment Income	222,895	175,968	150,469
Reimbursements	507,215	1,793,829	822,421
Other Income	947,736	1,514,448	1,680,764
Operational New Initiatives Income	-	1,626	122,520
Total Income	26,810,054	29,781,674	30,118,540
EXPENSES			
Employee Costs	7,945,754	9,254,344	9,653,213
Materials, Contracts & Other Expenses	14,088,068	14,888,620	14,550,301
Depreciation, Amortisation & Impairment	4,806,917	5,198,153	5,328,099
Finance Costs	394,979	465,816	396,722
Operational New Initiatives	-	652,000	621,695
Total Expenses	27,235,718	30,458,933	30,550,030
OPERATING SURPLUS / (DEFICIT)	(425,664)	(677,259)	(431,490)
Asset disposal & fair value adjustments	(730,885)	-	-
Amounts received specifically for new or upgraded assets	1,480,576	1,510,607	577,769
Physical resources received free of charge	9,300	-	-
NET SURPLUS / (DEFICIT)	333,327	833,348	146,279
Transferred to Equity Statement			
Other Comprehensive Income			
Changes in revaluation surplus - IPP&E	-	-	-
Total Other Comprehensive Income	-	-	-
TOTAL COMPREHENSIVE INCOME	333,327	833,348	146,279

DRAFT BALANCE SHEET
FOR THE YEAR ENDED 30TH JUNE 2026

	Audited Actuals 2023/24	Forecast #3 2024/25	Draft Annual Budget 2025/26
	\$	\$	\$
ASSETS			
Current Assets			
Cash and Cash Equivalents	4,393,137	4,331,678	2,752,341
Trade and Other Receivables	5,250,728	2,094,505	2,099,840
Financial Assets	92,569	107,769	112,157
Total Current Assets	9,736,434	6,533,952	4,964,338
Non-Current Assets			
Financial Assets	375,144	417,376	305,219
Other Non-Current Assets	412,870	-	-
Infrastructure, Property, Plant & Equipment	244,125,508	247,586,552	248,901,597
Total Non-Current Assets	244,913,522	248,003,928	249,206,816
Total Assets	254,649,956	254,537,880	254,171,154
LIABILITIES			
Current Liabilities			
Trade and Other Payables	3,811,326	3,443,024	3,444,160
Borrowings	7,688,957	514,141	673,920
Provisions	1,146,247	1,146,247	1,146,247
Total Current Liabilities	12,646,530	5,103,412	5,264,327
Non-Current Liabilities			
Borrowings	5,375,332	11,973,026	11,299,106
Provisions	1,443,804	1,443,804	1,443,804
Total Non-Current Liabilities	6,819,136	13,416,830	12,742,910
Total Liabilities	19,465,666	18,520,242	18,007,237
NET ASSETS	235,184,290	236,017,638	236,163,917
EQUITY			
Accumulated Surplus	45,213,788	46,157,136	46,323,415
Asset Revaluation Reserves	188,921,150	188,921,150	188,921,150
Other Reserves	1,049,352	939,352	919,352
TOTAL EQUITY	235,184,290	236,017,638	236,163,917

DRAFT CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2026

	Audited Actuals 2023/24	Forecast #3 2024/25	Draft Annual Budget 2025/26
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Operating receipts	20,682,754	31,017,554	28,078,059
Investment receipts	222,895	175,968	150,469
<u>Payments</u>			
Operating payments to suppliers & employees	(22,629,040)	(24,110,551)	(23,796,524)
Finance payments	(323,286)	(465,816)	(396,722)
Net Cash provided by (or used in) Operating Activities	(2,046,677)	6,617,155	4,035,282
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets	1,480,576	1,510,607	577,769
Grants utilised for capital purposes	2,792,300	691,659	857,128
Sale of replaced assets	124,494	126,000	5,000
Repayments of loans by community groups	89,920	92,569	107,769
<u>Payments</u>			
Expenditure on renewal/replacement of assets	(6,381,343)	(4,190,621)	(4,760,794)
Expenditure on new/upgraded assets	(7,368,973)	(4,181,706)	(1,887,350)
Loans made to community groups	-	(150,000)	
Net Cash provided by (or used in) Investing Activities	(9,263,026)	(6,101,492)	(5,100,478)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings	8,000,000	150,000	-
Proceeds from aged care facility deposits	190,000		-
<u>Payments</u>			
Repayments of borrowings	(1,250,972)	(625,417)	(510,934)
Repayment of lease liabilities	(182,339)	(101,705)	(3,207)
Net cash provided by (or used in) Financing Activities	6,756,689	(577,122)	(514,141)
Net Increase (Decrease) in cash Held	(4,553,014)	(61,459)	(1,579,337)
Cash & Cash Equivalents at beginning of Period	8,946,151	4,393,137	4,331,678
Cash & Cash Equivalents at end of period	4,393,137	4,331,678	2,752,341

DRAFT STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2026

	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
	\$	\$	\$	\$
Draft Annual Budget 2025/26				
Balance at end of previous reporting period	46,157,136	188,921,150	939,352	236,017,638
Restated opening balance	46,157,136	188,921,150	939,352	236,017,638
Net Surplus/ (Deficit) for Year	146,279	-	-	146,279
Other Comprehensive Income				
Transfers between reserves	20,000	-	(20,000)	-
Balance at End of Period - 30 June 2026	46,323,415	188,921,150	919,352	236,163,917
Forecast #3 2024/25				
Balance at end of previous reporting period	45,213,788	188,921,150	1,049,352	235,184,290
Restated opening balance	45,213,788	188,921,150	1,049,352	235,184,290
Net Surplus/ (Deficit) for Year	833,348	-	-	833,348
Other Comprehensive Income				
Transfers between reserves	110,000	-	(110,000)	-
Balance at End of Period - 30 June 2025	46,157,136	188,921,150	939,352	236,017,638
Audited Actuals 2023/24				
Balance at end of previous reporting period	44,468,390	188,921,150	1,461,423	234,850,963
Restated opening balance	44,468,390	188,921,150	1,461,423	234,850,963
Net Surplus/ (Deficit) for Year	333,327	-	-	333,327
Other Comprehensive Income				
Transfers between reserves	412,071	-	(412,071)	-
Balance at End of Period - 30 June 2024	45,213,788	188,921,150	1,049,352	235,184,290

DRAFT RATES INCOME
FOR THE YEAR ENDED 30th JUNE 2026

	Forecast #3 2024/25	Draft Annual Budget 2025/26
RATE REVENUES		
<u>General Rates</u>	15,913,165	15,908,331
Before Discretionary rebates, remissions & writeoffs		
<u>Other Rates</u>		
Eyre Peninsula Regional Landscape Levy	827,440	855,285
Recycling Service Charge	510,656	537,340
Waste Collection Service Charge	2,700,180	2,820,472
<u>Other Charges</u>		
Penalties for late payment	110,000	110,000
Rates & Legal Costs Recovered	25,000	25,000
<u>Less rebates, remissions & writeoffs</u>		
Mandatory Rebates	(215,310)	(228,136)
Discretionary Rebates	(37,992)	(37,234)
Rate Capping	(856,605)	(231,684)
Rates General Remitted	(5,000)	(5,000)
Rates Fines Remitted	(1,000)	(1,000)
Rates Discount	(84,000)	(88,000)
ADJUSTED RATES FOR STATEMENT OF COMPREHENSIVE INCOME	18,886,534	19,665,374

Draft Operating Income 2025/26

	Forecast #3 2024/25	Draft Annual Budget 2025/26
Administration		
1000. General Operations	\$71,298	\$58,232
1020. Rates	\$15,650,698	\$16,282,562
1030. Grants	\$2,038,198	\$2,172,818
1040. Public Relations	\$459	\$1,000
1060. Administration Other	\$653,796	\$754,415
Total Administration	\$18,414,449	\$19,269,027
Public Order & Safety		
1100. Dog Control	\$155,250	\$155,250
1110. Fire Protection	\$3,000	\$3,000
1140. Other General Public Services	\$8,000	\$38,800
Total Public Order & Safety	\$166,250	\$197,050
Health		
1260. Health Inspections	\$14,220	\$15,720
Total Health	\$14,220	\$15,720
Social Security & Welfare		
1300. Aged Homes	\$37,615	\$37,615
Total Social Security & Welfare	\$37,615	\$37,615
Housing & Community Amenities		
1400. Cemeteries	\$130,960	\$131,600
1430. Sanitary & Garbage	\$1,736,167	\$1,768,000
1460. Town Planning	\$1,510,608	\$535,374
1470. Stormwater Drainage	\$0	\$0
1490. Waste & Recycling Centre	\$3,210,836	\$3,357,812
Total Housing & Community Amenities	\$6,588,571	\$5,792,786
Protection of the Environment		
1520. Protection of the Environment	\$40,000	\$72,520
1530. Effluent re-use Programme	\$70,000	\$70,000
Total Protection of the Environment	\$110,000	\$142,520
Sport & Recreation		
1600. Halls	\$230,000	\$230,000
1610. Libraries	\$115,563	\$114,063
1630. Parks & Gardens	\$8,000	\$2,000
1640. Sport & Recreation	\$253,500	\$776,151
1660. Performing Arts	\$77,000	\$82,000
1670. Other Cultural Services	\$15,000	\$0
Total Sport & Recreation	\$699,063	\$1,204,214

Draft Operating Income 2025/26

	Forecast #3 2024/25	Draft Annual Budget 2025/26
Mining, Manufacturing & Construction		
1900. Building Act	\$52,000	\$52,000
Total Mining, Manufacturing & Construction	\$52,000	\$52,000
Transport & Communication		
2010. Road Maintenance	\$1,063,736	\$714,842
2030. Parking on Street	\$35,500	\$35,500
2080. Streetscape	\$0	\$0
Total Transport & Communication	\$1,099,236	\$750,342
Economic Affairs		
2160. Tourism	\$745,148	\$730,548
Total Economic Affairs	\$745,148	\$730,548
Other Purposes		
2200. Public Debt Transaction	\$15,968	\$20,469
2210. Plant Operations	\$226,000	\$226,000
2220. Depot & Overhead	\$952,620	\$1,045,509
2250. Other Property & Services	\$620,534	\$619,740
2260. Other General Purpose	\$40,000	\$15,000
Total Other Purposes	\$1,855,122	\$1,926,718

Draft Operating Expenditure 2025/26

	Forecast #3 2024/25	Draft Annual Budget 2025/26
Administration		
1000. General Operations	4,995,484	5,242,284
1010. Council Offices	-	-
1020. Rates	817,139	855,639
1040. Public Relations	133,229	136,452
1050. Elected Members	259,410	267,280
1060. Administration Other	182,121	210,898
Total Administration	6,387,383	6,712,553
Public Order & Safety		
1100. Dog Control	353,672	302,735
1110. Fire Protection	212,700	208,877
1140. Other General Public Services	129,262	269,975
Total Public Order & Safety	695,634	781,587
Health		
1260. Health Inspections	280,976	285,425
1270. Vertibrate Pests	2,000	17,000
1280. Noxious Insects	1,000	1,000
1290. Other Health Services	500	500
Total Health	284,476	303,925
Social Security & Welfare		
1300. Aged Homes	67,655	49,604
1310. Childcare	30,000	-
1330. Other Social Security & Welfare Services	8,000	28,000
Total Social Security & Welfare	105,655	77,604
Housing & Community Amenities		
1400. Cemeteries	169,877	179,691
1420. Public Conveniences	233,079	249,034
1430. Sanitary & Garbage	4,469,763	4,412,115
1440. Street Cleaning	167,000	172,000
1450. Street Lighting	288,000	285,000
1460. Town Planning	1,445,823	805,784
1470. Stormwater Drainage	687,638	641,964
Total Housing & Community Amenities	7,461,180	6,745,588
Protection of the Environment		
1520. Protection of the Environment	207,637	230,592
1530. Effluent re-use Programme	189,187	181,585
Total Protection of the Environment	396,824	412,177

Draft Operating Expenditure 2025/26

	Forecast #3 2024/25	Draft Annual Budget 2025/26
Sport & Recreation		
1600. Halls	787,690	640,184
1610. Libraries	783,584	788,537
1630. Parks & Gardens	1,412,344	1,553,463
1640. Sport & Recreation	1,871,833	2,029,164
1650. Swimming Centres	1,335,204	1,204,548
1660. Performing Arts	90,000	90,000
1670. Other Cultural Services	96,550	125,131
Total Sport & Recreation	6,377,205	6,431,027
Mining, Manufacturing & Construction		
1900. Building Act	325,282	312,349
Total Mining, Manufacturing & Construction	325,282	312,349
Transport & Communication		
2010. Road Maintenance	2,466,633	2,593,335
2030. Parking on Street	1,000	1,000
2070. Other Transport & Communications	64,100	29,696
2080. Streetscape	-	-
Total Transport & Communication	2,531,733	2,624,031
Economic Affairs		
2110. Region Contribution	476,914	490,948
2120. Caravan Parks	15,000	10,000
2140. Parking off Street	7,000	7,000
2160. Tourism	1,306,486	1,317,753
2170. Nurseries	1,600	1,523
2180. Other Economic Services	45,000	60,000
Total Economic Affairs	1,852,000	1,887,224
Other Purposes		
2200. Public Debt Transaction	165,816	226,722
2210. Plant Operations	618,855	674,565
2220. Depot & Overhead	1,808,477	1,814,666
2230. Vandalism	31,700	27,912
2240. Pest Plants	41,600	42,390
2250. Other Property & Services	1,309,092	1,192,102
2260. Other General Purpose	66,021	283,608
Total Other Purposes	4,041,561	4,261,965

DRAFT OPERATING NEW INITIATIVES

Project Name	Operating New Inv	Funding Amount
Mallee Park - Stage II - Seating	\$ 6,000	
DAIP, Public Health Plan, Empowering our elders Strategy, Youth action Plan	\$ 20,000	
Greyhound Road Coastal Reserve Final Masterplan	\$ 8,000	
Sport and Recreation Strategy	\$ 5,000	
Flinders Park Masterplan	\$ 10,000	
Tasman Terrace - Pedestrian Crossing	\$ 20,000	
Economic Development Projects	\$ 45,000	
North Shield Cemetery Future Needs Planning	\$ 15,000	
Asset condition assessment - Lincoln Cove Marina	\$ 50,000	\$ 50,000
Boat Ramp Service Levels	\$ 10,000	
Asset Revaluation	\$ 10,000	
Western Link Road	\$ 70,000	
Tunarama	\$ 100,000	
GDS Records Management Compliance	\$ 4,800	
Code Amendments	\$ 50,000	
Personal Security Cameras & Alerts	\$ 10,000	
Contractor Management	\$ 25,000	
Workplace Emergency Evacuation Plans	\$ 25,000	
EP Advocate - Advertising Proposal	\$ 15,375	
Pigeon Culling	\$ 15,000	
Coastal Hazard Adaptation Planning (SMP)	\$ 107,520	\$ 72,520
	\$ 621,695	\$ 122,520

DRAFT ANNUAL BUSINESS PLAN PROJECT LIST

Project Name	Asset Class	New/Upgrade	Renewal	Funding Amount
NAC refurbishment	Buildings		\$ 55,000	
Civic Centre (West) Roof/HVAC/Solar PV	Buildings	\$ 40,000	\$ 310,000	
Dog Pound Toilet	Buildings	\$ 30,000		
Resource Recovery Centre Office Septic System	Buildings		\$ 20,000	
Depot Stage 2	Buildings		\$ 200,000	
Kirton Courts Exterior Painting and Repairs	Buildings		\$ 40,000	
External Painting Flinders Theatre	Buildings		\$ 100,000	
Toilet Block Renewals	Buildings		\$ 50,000	
Rotary shed electricity connection depot	Buildings	\$ 5,000		
Coronation reserve - Tennis Club Rooms	Buildings		\$ 120,000	
Lincoln South Bowling Club	Buildings		\$ 380,000	\$ 285,000
Calisthenics buildings	Buildings		\$ 6,000	
Le Brun Street Pump Station Generator	Drainage		\$ 75,000	
Flaxman St Drainage	Drainage	\$ 375,000		
Proper Bay Road Drainage design	Drainage	\$ 25,000		
Follet Street/Stamford Terrace Drainage	Drainage	\$ 75,000		
Le-Brun Street Drainage	Drainage	\$ 20,000		
Tasman Terrace Drainage	Drainage	\$ 45,000		
Western Approach Road	Drainage	\$ 260,000		\$ 132,000
LATM Projects	Footpaths	\$ 74,000		
Stamford Windsor Intersection Student Crossing	Footpaths	\$ 15,000		
Footpath renewal	Footpaths		\$ 215,000	
outdoor chairs for community events	Furniture & Fittings		\$ 10,000	
Kerb Renewal	Kerbs		\$ 260,000	
Leisure Centre Renewals	Leisure Centre		\$ 15,000	
PLLC Courts	Leisure Centre		\$ 325,000	\$ 325,000
Foreshore Playground - Safety Improvement to soft fall beneath swings	Other Community Infrastructure	\$ 8,000		
signage renewals	Other Community Infrastructure		\$ 30,000	
Bench table renewal	Other Community Infrastructure		\$ 30,000	
Foreshore Boardwalk Renewal	Other Community Infrastructure		\$ 300,000	
Irrigation Controller Upgrades	Other Community Infrastructure	\$ 25,000		
Porter St DIT Streetscaping	Other Community Infrastructure	\$ 15,000		
Whirly's Carpark Streetscaping Improvements	Other Community Infrastructure	\$ 15,000		

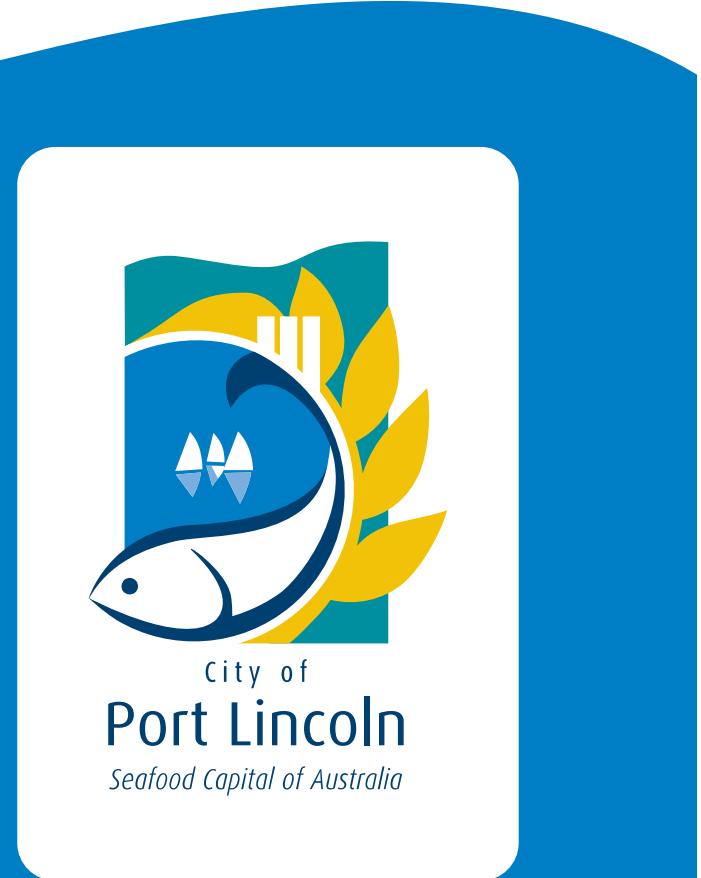
Project Name	Asset Class	New/Upgrade	Renewal	Funding Amount
Dublin St Bridge Streetscaping Improvements	Other Community Infrastructure	\$ 30,000		
Swimming Enclosure Renewal	Other Community Infrastructure		\$ 70,000	
Kerbside Recycle Bin Upgrade (WMS)	Other Community Infrastructure	\$ 220,000		
Marina Pontoon	Other Community Infrastructure	\$ 435,350	\$ 397,094	\$ 832,444
Wifi Renewal - internal office	Other Community Infrastructure		\$ 18,000	
Town CCTV Replacement	Other Community Infrastructure		\$ 200,000	\$ 100,000
BBQ renewals	Other Community Infrastructure		\$ 15,000	
Pit Lids at Footbridge	Other Community Infrastructure		\$ 15,000	\$ 15,000
Mundy's Mooring Carpark Bitumen Seal Hardstand	Other Community Infrastructure		\$ 25,000	
Kirton Point Bowling Club - Carpark Hardstand	Other Community Infrastructure		\$ 25,000	
Wellington Square Carpark Hardstand	Other Community Infrastructure		\$ 25,000	
Renewal Playground	Other Community Infrastructure		\$ 150,000	
Ravendale Carpark - Netball area	Other Community Infrastructure		\$ 140,000	
Christmas Decorations	Other Community Infrastructure	\$ 20,000		
Garden Trailer Renewal	Plant	\$ -	\$ 20,000	
Zero turn mower	Plant	\$ 25,000		
Single Cab Ute 2018 purchase	Plant	\$ 35,000	\$ 35,000	\$ 5,000
Tertiary Treatment Plant Compliance Upgrades (Reuse)	Recycled Water	\$ 40,000		
Telemetry network renewal	Recycled Water		\$ 35,000	
Reuse metering renewal	Recycled Water		\$ 35,000	
Reuse Expansion Design	Recycled Water	\$ 40,000		
New Connections EDU (Reuse)	Recycled Water	\$ 15,000		\$ 15,000
Renewal Design (Tertiary Treatment Plant)	Recycled Water		\$ 40,000	
Sand filter media replacement	Recycled Water		\$ 40,000	
Reuse Treatment Plant Flow Meter Renewal	Recycled Water		\$ 16,200	
Road Reseals	Roads		\$ 900,000	
		\$ 1,887,350	\$ 4,742,294	\$ 1,709,444
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 75,000	\$ 1,281,000	\$ 285,000	
Other Community Infrastructure	\$ 768,350	\$ 1,440,094	\$ 947,444	
Footpaths	\$ 89,000	\$ 215,000	\$ -	
Roads	\$ -	\$ 900,000	\$ -	
Kerbs	\$ -	\$ 260,000	\$ -	
Plant	\$ 60,000	\$ 55,000	\$ 5,000	
Furniture & Fittings	\$ -	\$ 10,000	\$ -	
Drainage	\$ 800,000	\$ 75,000	\$ 132,000	
Recycled Water	\$ 95,000	\$ 166,200	\$ 15,000	
Leisure Centre	\$ -	\$ 340,000	\$ 325,000	
	\$ 1,887,350	\$ 4,742,294	\$ 1,709,444	

CONTACT

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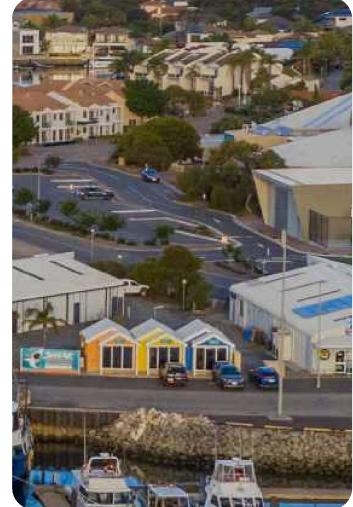
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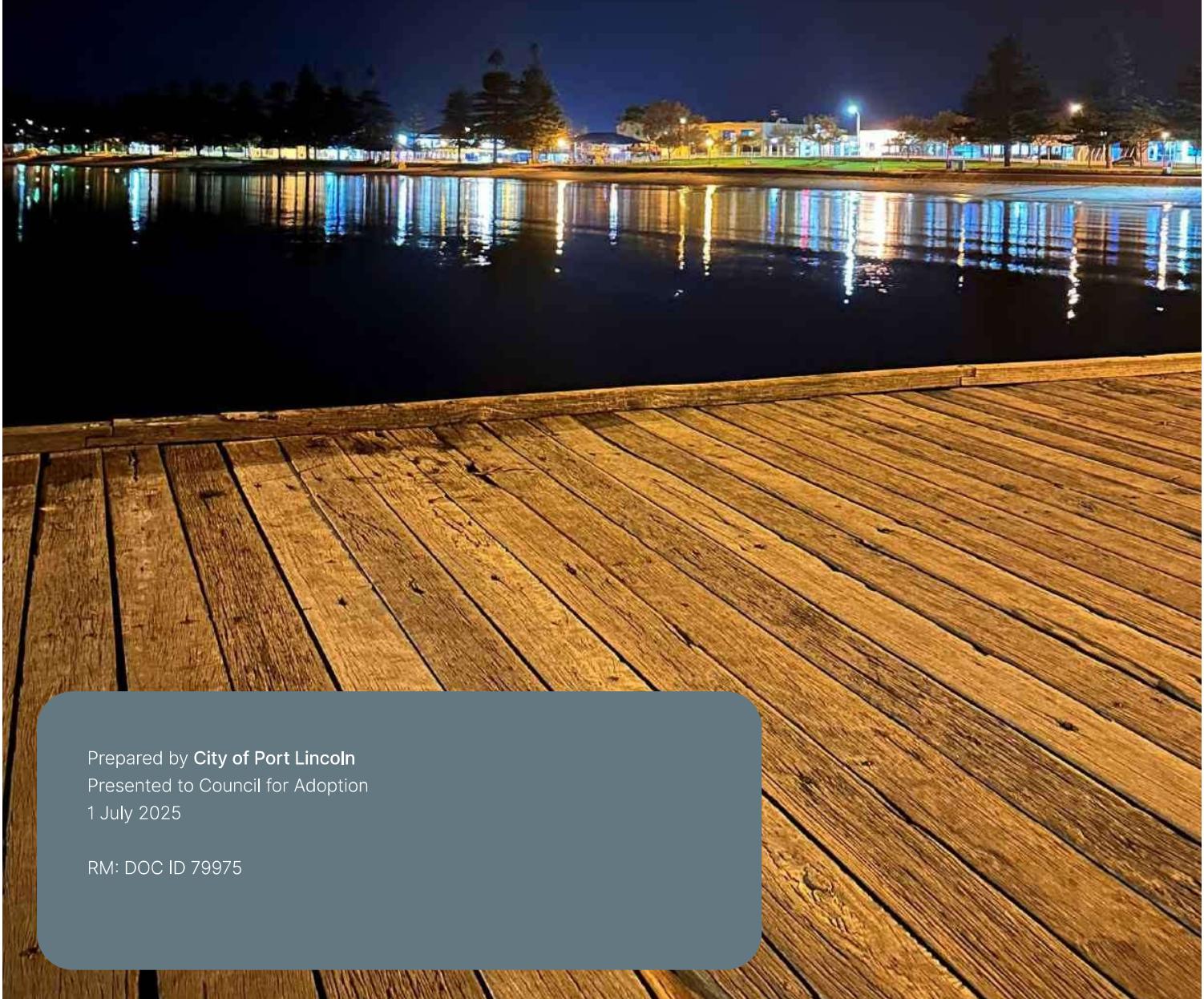
CITY OF PORT LINCOLN

ANNUAL BUSINESS PLAN & BUDGET



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Prepared by **City of Port Lincoln**
Presented to Council for Adoption
1 July 2025

RM: DOC ID 79975

The Year Ahead

As Mayor, I am proud to present our Council's Annual Business Plan for 2025/26 — a plan that will position us strongly to make Port Lincoln more liveable, ensure our people and places are connected and empowered, where we foster inclusive community growth, while respecting and protecting our unique environment. We will continue to deliver the essential services and projects residents expect by being efficient and responsible stewards of our assets and services.

The plan has been developed from the Strategic Directions Plan 2025-2034, Long Term Financial Plan, Strategic Asset Management Plan and Council's other adopted plans and strategies and outlines our priorities for the year ahead. It supports the delivery of core services whilst maintaining Council's focus on asset renewal and is grounded in responsible financial management, balancing ambition with responsibility.

The Annual Business Plan and Budget 2025/26 proposes an increase in the total general rate revenue of 4.2%, with rate capping of 25% continuing for a second year on general rates of eligible properties and based on general rates payable in 2024/2025 financial year.

One of the key elements of the Annual Business Plan and Budget 2025/26 is the focus on asset renewal of \$4.7M, new and upgrade asset expenditure of \$1.8M, and operational new initiatives of \$622,000.

Some of the projects across these categories include:

- \$900,000 towards Council's annual road resealing program,
- \$832,000 towards the renewal and upgrade of the existing marina pontoon (partly external funded),



- \$875,000 towards the renewal and upgrade of various stormwater and drainage projects,
- \$475,000 towards footpath and kerbing renewal,
- \$300,000 towards renewal of the Tasman Terrace foreshore boardwalk,
- \$220,000 towards the upgrade of kerbside recycle bins,
- \$100,000 towards the relaunch and revitalisation of Tunarama, and
- \$50,000 towards the ongoing work to be undertaken on the Port Lincoln Master Plan.

I also look forward to the completion of the upgrade to the inclusive change facilities at the Ravendale Sporting Complex, partly funded through the Department of Sport and Recreation, and the further progression of the redevelopment of the Council depot.

Council continues to manage finances carefully, with the Annual Business Plan based on a responsible budget, in line with Council's Long Term Financial Plan and Strategic Directions Plan. Council remains committed to delivering value for money, continuing to invest in initiatives that enhance liveability, stimulate economic growth, maintain service quality and planning responsibly for the future.

On behalf of all Elected Members, I thank you for your ongoing support and engagement and together we will continue to build a connected, vibrant and sustainable community.

Diana Mislov

Mayor, City of Port Lincoln

City Profile

Port Lincoln is the 'Seafood Capital of Australia', an iconic South Australian regional coastal city. We are the major service centre for the southern Eyre Peninsula communities.

The city is located at the base of Eyre Peninsula some 650km west of Adelaide by road, on one of the world's largest protected harbours. The natural setting of Boston Bay is a defining feature of Port Lincoln, with the foreshore open space a highly valued recreation space and visitor experience.

Regional primary production including 50% of South Australia's wheat, barley and oil seed, together with our deep natural harbour and commercial fishing fleet, makes Port Lincoln a major agricultural export and fishing centre.

The economy continues to diversify through the innovation and growth of production and industry, bringing new investment, workforce and population growth. Port Lincoln is also a popular visitor destination, enhanced by a growing program of cruise ships visits.

Numerous festivals and events contribute to the city's vitality and attraction, including Adelaide to Port Lincoln Yacht Club Race, SALT Festival, Tunarama, Port Lincoln Cup and Mortlock Shield Football Carnival.



TOTAL AREA **3,037** Hectares



15,018
Estimated Population
as at June 2023*



491
Average Rainfall
Millimetres (Source : BOM)



21
Coastline
Kilometres



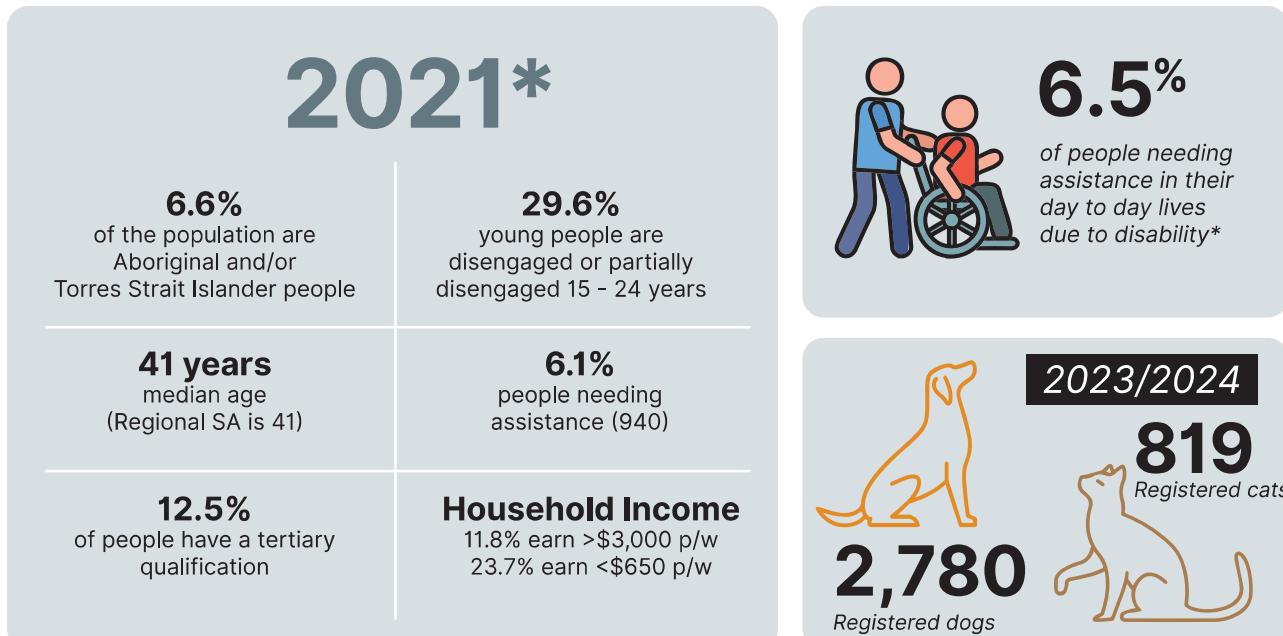
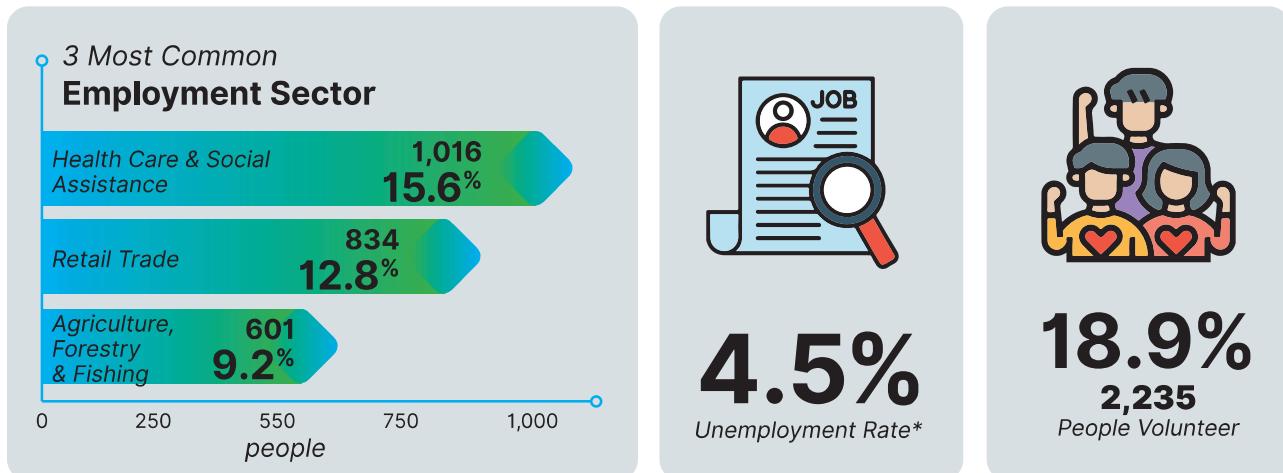
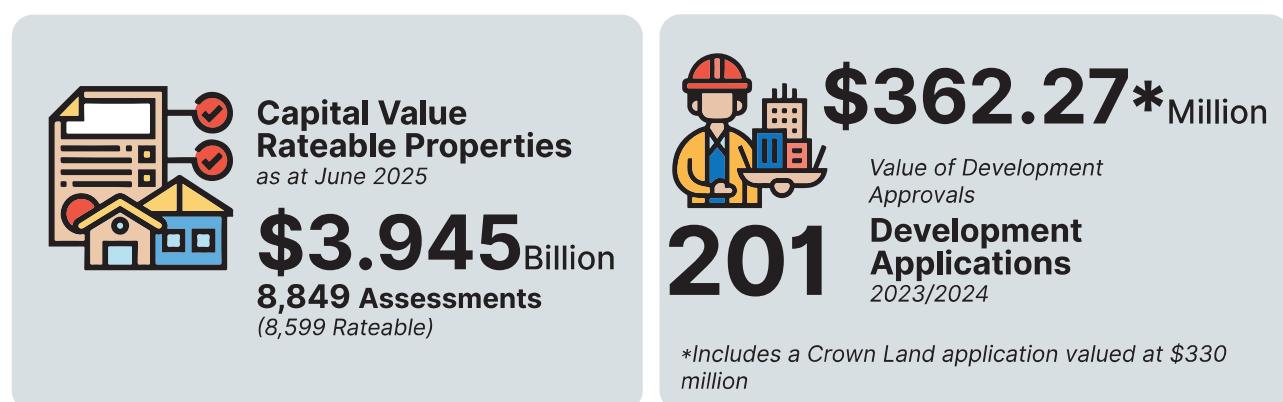
163.5
Sealed Road
Kilometres



2.4
Unsealed Road
Kilometres



81.6
Footpath
Kilometres



Acknowledgement of Country

We acknowledge the Barngarla People, the Traditional Owners of the land on which the City of Port Lincoln rests and their continuing connection to land, sea, culture and community. We pay our respects to Elders past, present and emerging, and we extend that respect to other Aboriginal and Torres Strait Islander people in our community.



What we achieved last year

2024/2025 was a year of consolidation, with a strong focus on completing carry-over projects and Council's current renewal program.

Some of the completed and ongoing projects include:

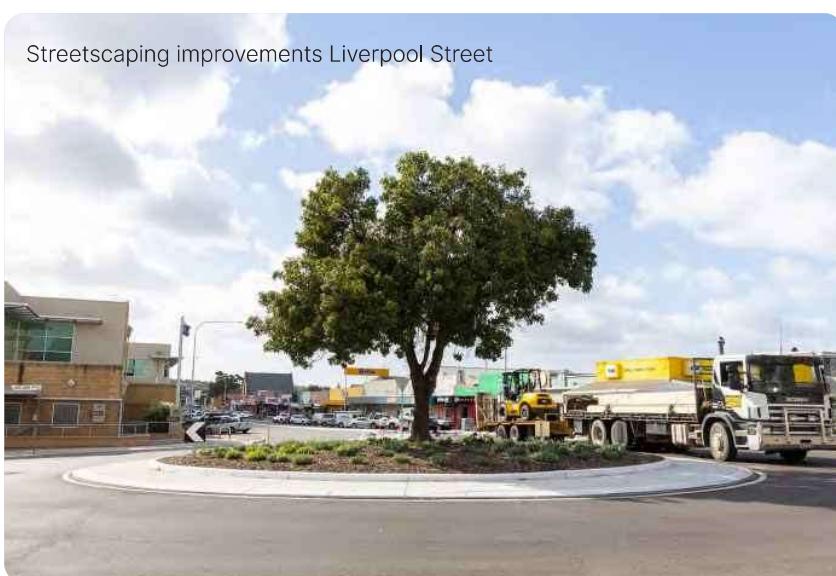
- Replace fencing at the Resource Recovery Centre
- Replace air conditioner at the Port Lincoln Leisure Centre
- Annual road reseal program
- Replacement of barbeques at the Foreshore, Train Park and Harbourview Playground
- Reseal carpark at Ravendale Sporting Complex
- Progression of drainage improvements at Walter Street
- Accessibility improvements to the jetty carpark on Tasman Terrace
- Installation of automatic defibrillators at various community venues
- Streetscaping improvements to Porter Street, Liverpool Street and London Street
- Installation of entry signage at Tulka, Western Approach Road and Flinders Highway
- Installation of interpretive signage on Town jetty
- Completion of the fire suppression system at the Nautilus Arts Centre
- Review of a number of Council documents including:
 - * Elector Representation
 - * By-Laws
 - * Strategic Directions Plan 2025-2034
- Revitalisation of Tunarama
- Implementation of Housing Strategy actions



Nelson Square



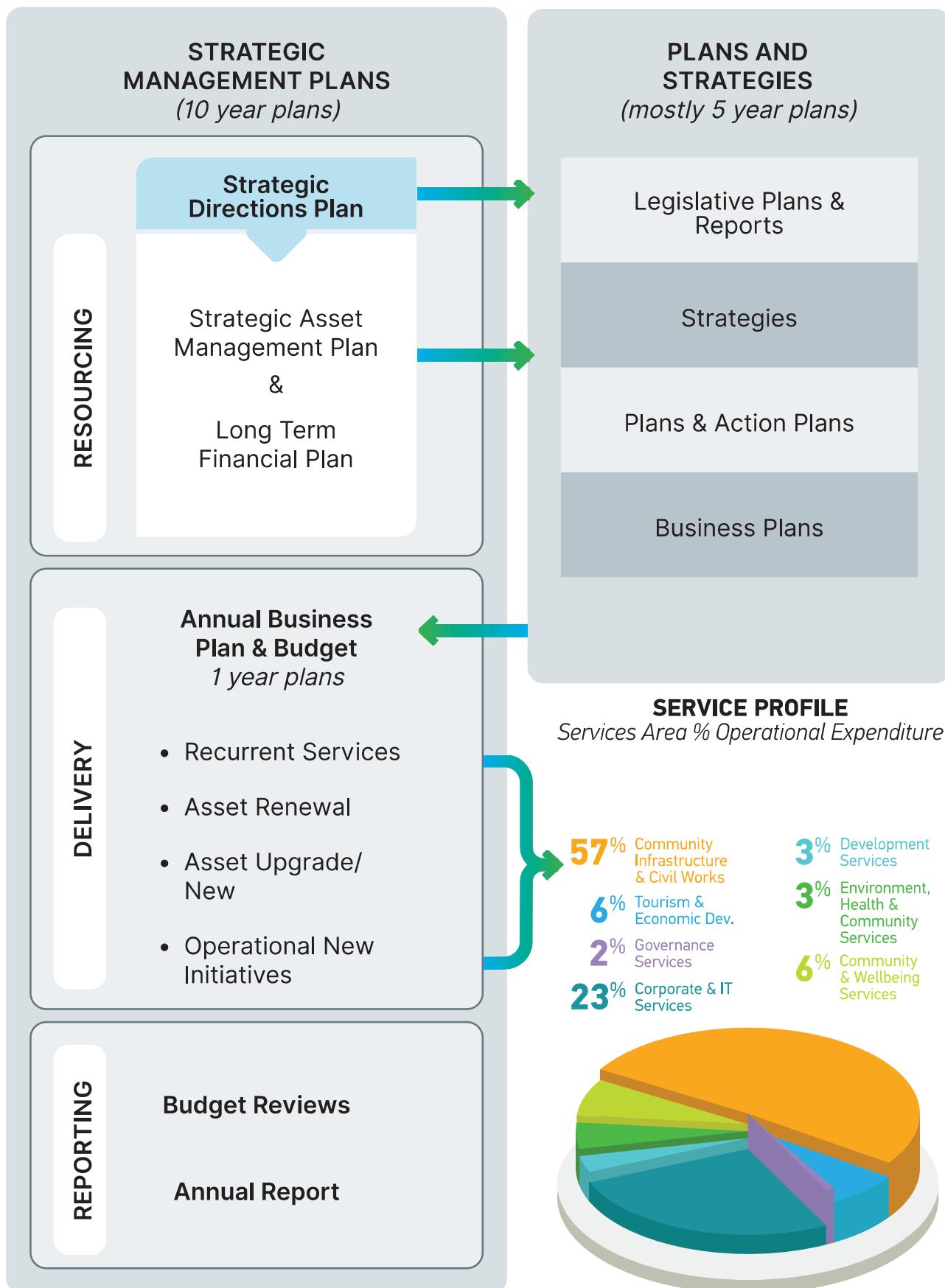
Linemarking



Streetscaping improvements Liverpool Street



Strategic Planning Framework



Strategic Directions Plan 2025-2034



The Strategic Directions Plan Vision is a long term aspiration describing the future place and community of Port Lincoln. The Vision has been developed and confirmed through community engagement. The implementation of the Strategic Directions Plan will lead the city towards our Vision.



VISION

"An inclusive, connected and sustainable community committed to excellence in lifestyle, culture, industry and innovation"



VALUES

- Unity & Collaborate
- Accountable & Reliable
- Inclusive & Respectful
- Responsive, Progressive & Proactive
- A Focus on safety & wellbeing

MISSION

Council will work for and with the community to achieve the Vision by:



- Strengthening community connection through proactive communication and seeking opportunities to unify, collaborate and support.
- Providing best value and timely services and infrastructure through responsible long-term financial planning and a customer centric approach.
- Striving for excellence in lifestyle, culture and industry through inclusivity, continuous improvement and embracing change.
- Improving community resilience and sustainability by being, proactive, environmentally conscious and innovative.



Goal 1

ECONOMIC GROWTH AND OPPORTUNITY

We are an innovative, diverse and growing local economy

Our Key Focus Areas

- Southern Eyre Peninsula's commercial, health, education and community regional hub.
- Sustainable agriculture, fishing and aquaculture sectors supported by fit for purpose infrastructure.
- A strong visitor economy and cruise industry providing quality tourism and visitor experiences complementing the region's natural resources and the Seafood Capital branding.
- A growing local economy with strong local businesses supported by appropriate infrastructure and services, including workforce development opportunities, suitable carparking, housing and childcare facilities.
- Attracting State and Federal government investment in infrastructure, including water security, airports, ports, rail, roads and telecommunications.
- A reduction in regulatory burden for development with a can-do customer centric approach and appropriate zoning that allows for growth.
- A collaborative and partnership-based approach to tourism and economic development.

Our Strategic Actions

- 1.1 Continue to deliver on the actions identified in Council's Economic Development Strategy.
- 1.2 Develop and implement a new Tourism Strategy that builds on the Seafood Capital branding and the key competitive advantages of the Southern Eyre Peninsula.
- 1.3 Continue to implement Council's Housing Strategy to expand fit for purpose housing options, including through the release of Council land and reassessing Council's City masterplan and associated zoning.
- 1.4 Actively investigate and facilitate options for expanded childcare services.
- 1.5 Advocate for greater education pathways and linkages between schools, educational institutions and local industry and continue to support a regional university and study hubs.
- 1.6 Resolve sustainable long-term arrangements for infrastructure and activities at the Port Lincoln Marina Precinct to meet future commercial, tourism and recreational needs.
- 1.7 Advocate to the State and Federal governments for improvements in critical infrastructure, including water security, rail, roads and telecommunications.
- 1.8 Work with RDA EP, Chamber of Commerce and Tourism and other economic facilitators to advocate for economic growth initiatives in the region for existing and emerging industries, technology and production.

Measuring Our Success

- Tourism activity (total spend, visitors and visitor nights).
- Progress against actions identified in the Economic Development Strategy.
- Progress against actions identified in the Housing Strategy.
- Development Application Trend Data - number, type and dollar value of applications.



New Projects & Initiatives for 2025/2026

Project Name Goal 1	Description	Expenditure \$'000s	Grants/ Contributions \$'000s
GDS Compliance	Records management compliance	4.8	
Code Amendments	Following on from Masterplan Development to unlock housing and development in Port Lincoln	50	
Economic Development Projects	Housing, childcare and aged care initiatives	45	



Goal 2

LIVEABLE AND ACTIVE COMMUNITIES

We are a healthy, safe, inclusive and empowered community

Our Key Focus Areas

- An active and connected community that prioritises physical and mental health, and overall well-being.
- A safe and liveable community that provides an opportunity for children and young people to reach their potential, older people to be valued and all people to participate fully.
- An inclusive community that respects and welcomes diversity and actively seeks and promotes equity.
- A regional centre that enables and encourages the arts and culture and shares local heritage.

Our Strategic Actions

- 2.1 Advocate for continued investment and expansion of Health and Aged Care Services including regional offerings while maintaining Council's focus on the Southern Eyre Peninsula Regional Public Health Plan.
- 2.2 Improve, renew and invest in sport and recreation opportunities by continuing the review and implementation of Council's Sports and Recreation and Open Spaces Strategies.
- 2.3 Improve accessibility and inclusion by continuing the review and implementation of Council's Disability Access and Inclusion Plan and associated actions.
- 2.4 Engage, support and empower Youth through the development of a Youth Action Plan and invest in resourcing to deliver this plan.
- 2.5 Continue our journey towards reconciliation by developing and delivering on an Innovate Reconciliation Action Plan with the Barngarla Native Title holders and wider Aboriginal and Torres Strait Islander community.
- 2.6 Promote opportunities to volunteer and the capacity of volunteers by developing and implementing a Volunteer Management Plan.
- 2.7 Continue the implementation of the Empowering our Elders Strategy.
- 2.8 Strengthen Port Lincoln's reputation as a great place to live, work and play, through support for events, arts and culture by developing a Community Events Strategy and Arts and Culture Strategy and delivering on the actions identified.
- 2.9 Develop a Multicultural Strategy to direct Council's support and collaboration to programs which recognise and enhance diversity within our community.
- 2.10 Work in collaboration with local agencies, community groups, businesses and stakeholders, to facilitate improvements to community safety through innovation and engagement.
- 2.11 Continue support for Council's existing services including the Library, Nautilus Arts Centre, ArtEyre and the Port Lincoln Leisure Centre.

Measuring Our Success

- Completion of a fit for purpose Youth Plan and associated actions.
- Library, Nautilus Arts Centre and Port Lincoln Leisure Centre activity.
- Progress of the Strategic Actions that support Liveable and Active Communities.
- Completion of Council's Community Events Strategy and Arts and Culture Strategy.

City of Port Lincoln | Annual Business Plan 2025-2026

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New Projects & Initiatives for 2025/2026

Project Name Goal 2	Description	Expenditure \$'000s	Grants/ Contributions \$'000s
Tunarama	Council support to reimagined Tunarama Festival 2026	100	
Community Plan Actions	Development of new Disability & Action Inclusion Plan, Actions of Southern Eyre Peninsula Regional Health Plan, Action of the Volunteer Strategy, Actions of the Empowering our elders Strategy	20	
North Shields Cemetery Future Needs Planning	North Shields Cemetery planning to determine future expansion, layout and supporting improvements.	15	



Goal 3

GOVERNANCE AND LEADERSHIP

We are strategically driven, community aware and accountable

Our Key Focus Areas

- A customer-centric service delivery model that values proactive communication and respects community involvement and awareness.
- Open, effective and productive community and stakeholder engagement that influences and drives decision-making.
- A strong and accountable advocate that proactively represents local matters at regional, state and national forums and with government.
- Retaining a strategic focus with effective and accountable decisions while being responsive to significant events.
- A sustainable community with a responsible long term financial position and clear asset management planning outcomes that focus on whole of life cost and the economic, social and environmental unique to our city.
- Invest in growth by maximising grant funding to address infrastructure needs for today and into the future.

Our Strategic Actions

- 3.1 Implement workforce strategies to attract, develop and retain qualified and experienced staff.
- 3.2 Strengthen asset management planning to reflect renewal and expansion of infrastructure to meet community needs and expectations.
- 3.3 Advocate for regional co-operation and promote the voice of the community in regional, state and national forums and with State and Federal governments.
- 3.4 Implement business excellence and continuous improvement, including service reviews assessing relevance, efficiency and effectiveness.
- 3.5 Develop and implement a Customer Service Charter to continuously improve customer and council interactions.
- 3.6 Review approaches to community consultation and reporting to the community on Council decisions to ensure they provide community confidence about how and when Council engages and consults with the community and other stakeholders.
- 3.7 Seek consensus to develop a strategic response to population growth and service demand from the communities of interest in Lower Eyre Council adjacent to the City of Port Lincoln.
- 3.8 Monitor and respond, where relevant, to policy directions of Federal and State Governments related to pandemics.
- 3.9 Maximise Council and community grant funding and partnership opportunities to achieve outcomes for the Port Lincoln community to strengthen our financial capacity.
- 3.10 Investigate and implement collaborative and resource sharing opportunities with other councils, local industry and government agencies.
- 3.11 Review Council's Community Land Management plans to ensure that they meet community expectations and reflect changing demand.

Measuring Our Success

- Completion of Annual Business Plan projects.
- Long Term Financial Plan and Budget performance.
- Level and nature of grant and partnership funding.
- Level and nature of community interactions with Council through its consultation and engagement strategies and actions.
- Progress of the Strategic Actions that support Governance and Leadership.
- Completion of a fit for purpose workforce strategy and completion of actions therein.



New Projects & Initiatives for 2025/2026

Project Name Goal 3	Description	Expenditure \$'000s	Grants/ Contributions \$'000s
Asset Revaluation	Resource Recovery Centre Cell 4 & Post Closure Liability Review	10	
Asset condition assessment - Lincoln Cove Marina	Stage 1 - Independent, detailed condition assessment of the Lincoln Cove Marina	50	50
Personal Security Cameras & Alerts	Consolidation of personal duress alarms for depot, community safety, library and NAC staff	10	
Contractor Management	Review of Council's Contractor management system	25	
Workplace Emergency Evacuation Plans	Update of all Council sites emergency evacuation plans as required by WHS legislation	25	

Goal 4

SUSTAINABLE ENVIRONMENT

We are clean, green, renewable and resilient

Our Key Focus Areas

- Improving the state of our natural environment including waterways, land biodiversity and the pristine protected coastal environment.
- Limiting Council's impact on the environment by being environmentally responsible in its operations and future planning - including managing carbon emissions, animal management, responsible waste management, stormwater management and biodiversity conservation.
- Taking a leadership role in preparedness and community resilience, including climate change resilience, community resilience to disasters, coastal hazard adaptation, bush fire preparedness and extreme weather events.
- Supporting community education in partnership with stakeholders and interest groups to improve disaster resilience and environmental stewardship.
- Advocating for water security and a climate independent water supply in a responsible location and taking active measures to improve Council's water efficiency including the recycled water scheme performance.
- Investing in Council's infrastructure to improve resilience against climate change and extreme weather now and into the future.

Our Strategic Actions

- Deliver the actions in the Storm Water Management Plan, including water sensitive urban design, to improve stormwater management for safety, business, property protection and environmental outcomes.
- Develop a plan for the renewal and expansion of Council's Recycled Water Scheme network and actively pursue other water saving or reuse initiatives.
- Develop a carbon emission management framework to support and implement energy efficiency and emissions reduction initiatives in line with Council's Environmental Sustainability Strategy.
- Progress Council's environmental sustainability goals through continued implementation of the Environmental Sustainability Strategy.
- Deliver the Waste and Resources Management Plan in particular supporting diversion of organic and other recyclable materials away from landfill.
- Develop and strengthen Council's approach to coastal hazard adaptation planning.
- Develop a Climate Change Adaptation Plan.
- Implement and keep under review Council's Emergency Management Plan, business continuity plan and related capabilities.

Measuring Our Success

- Completion of actions identified in the Environmental Sustainability Strategy.
- Completion of actions identified in the Waste and Resource Management Strategy, including waste diversion from landfill.
- Completion of actions identified in the Stormwater Management Plan.
- Recycled Water Scheme performance.
- Progress of the Strategic Actions that support Sustainable Environment.



New Projects & Initiatives for 2025/2026

Project Name Goal 4	Description	Expenditure \$'000s	Grants/ Contributions \$'000s
Coastal Hazard Adaptation Planning	Assessing projected impacts of climate change on coastal environment and stormwater outfalls	107.5	72.5
Pigeon Control	Implement pigeon control measures to reduce impact on Council property across the City	15	



Goal 5

COMMUNITY ASSETS AND PLACEMAKING

We are a welcoming, liveable and accessible City

Our Key Focus Areas

- Public places and infrastructure meeting economic and community needs
- Community facilities and open spaces for recreation, leisure and health and well-being
- Foreshore, CBD and Marina Precincts public realm activation
- Safe, inclusive and sustainable public places and Council facilities
- Local and regional accessibility and connectivity

Our Strategic Actions

- 5.1 Develop and implement a Footpath and Cycling Strategy to improve walking and cycling options, including improving broader pedestrian and community access.
- 5.2 Deliver the actions identified in Council's Local Area Traffic Management Plan to improve pedestrian safety around schools.
- 5.3 Continue to seek open spaces funding to allow for neighbourhood renewal projects in appropriate precincts of the city, including the CBD, Foreshore, Marina and others.
- 5.4 Continue to implement the Trails and Wayfinding Strategy to improve wayfinding throughout the City.
- 5.5 Develop a Strategy to extend and improve the Parnkalla Trail including options to extend to Axel Stenross, Murray's Point, National Park, Investigator Trail and lighting options in partnership with stakeholders and neighbouring Councils.
- 5.6 Continue to implement and keep under review Council's Open Space Strategy to ensure open spaces, parks, gardens and sporting facilities meet the needs of the community.
- 5.7 Continue to invest in sporting and community facilities and leverage external grant funding.
- 5.8 Work in partnership with local sporting and community groups to host regional competitions.
- 5.9 Develop a Road Traffic Management Plan including shared and future alternative uses of rail and road corridors.

Measuring Our Success

- Asset renewal ratio (roads, footpaths and open spaces).
- Total length of paths and trails.
- Progress of the Strategic Actions that support Community Assets and Placemaking.
- Completion of a Footpath and Trails Strategy.
- Total investment in sporting and community infrastructure and external grant funding obtained.

City of Port Lincoln | Annual Business Plan 2025-2026

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New Projects & Initiatives for 2025/2026

Project Name Goal 5	Description	Expenditure \$'000s	Grants/ Contributions \$'000s
Boat Ramp Service Levels	Audit boat ramps and determine appropriate service levels	10	
Western Link Road	Identify suitable road alignment from Windsor Avenue through to St Andrews Drive and commence road opening process	70	
Mallee Park - Stage II - Seating	Installation of outdoor spectator seating around the Mallee Park Oval	6	
Greyhound Road Coastal Reserve Final Masterplan	Finalise the work done as part of the Murray Point Masterplan in a Final Stage 1 plan for the Greyhound Road Coastal Reserve	8	
Sport and Recreation Strategy	Delivery of identified governance & sustainability actions	5	
Flinders Park Masterplan	Prepare masterplan for Flinders Park	10	
Tasman Terrace - Pedestrian Crossing	Investigate preferred location for formal crossing point between Adelaide Place and Bligh Street	20	

Capital Expenditure

2025/2026

Project Name	Project Scope	New / Upgrade (\$)	Renewal (\$)	Funding (\$)
BUILDINGS				
Nautilus Arts Centre	Replace carpet in foyer and paint		55,000	
Civic Centre (West) Roof/ HVAC/Solar PV	Replace HVAC and install new solar system on western side of building. Replace Roof	40,000	310,000	
Animal Management (Pound) Toilet	Supply and install toilet at Animal Management facility	30,000		
Resource Recovery Centre Office	Renew septic system at Resource Recovery Centre office		20,000	
Depot Stage 2	Depot Refurbishment Stage 2 - Office Building works - Storage, Washdown Bay, office facilities, fencing		200,000	
Kirton Court Exterior Painting and Repairs	External painting of steel and timber components		40,000	
Flinders Theatre	External paint		100,000	
Toilet Block Renewals	Yacht Club Toilets, Tasman Terrace)		50,000	
Rotary Shed at Depot	Connect electricity to Rotary Shed at depot	5,000		
Coronation Reserve - Tennis Club Rooms	Renewals - floor coverings and remove asbestos and replace		120,000	
Lincoln South Football Club	Refurbishment bowling club for club rooms		380,000	285,000
Calisthenics Buildings	Replace gutters		6,000	
Sub Total		75,000	1,281,000	285,000
DRAINAGE				
Le Brun Street Pump Station Generator	Renewal of LeBrun Street Pump Station generator		75,000	
Western Approach Road	Construction of swale & detention basin	260,000		132,000
Flaxman St Drainage	Construction of Pit and pipe system Upper and Lower Flaxman	375,000		
Proper Bay Road Drainage Design	Design of pit and pipe system in Proper Bay Road adjacent race course	25,000		
Follet Street/Stamford Terrace Drainage	Design and commence construction of detention basin and pipe work	75,000		
Le-Brun Street Drainage	Design of upgrade pit and pipe system in Simmons Street and railway easement	20,000		
Tasman Terrace Drainage	Construct pit and pipe system in Gloucester Ave	45,000		
Sub Total		800,000	75,000	132,000

Capital Expenditure 2025/2026 – continued

Project Name	Project Scope	New / Upgrade (\$)	Renewal (\$)	Funding (\$)
FURNITURE & EQUIPMENT				
Outdoor Chairs for Community Events	Replacement of outdoor chairs for community events		10,000	
Sub Total		-	10,000	-
FOOTPATHS				
School	As identified in Local Areas Traffic Management Plan	74,000		
Stamford Windsor Intersection Student Crossing	Complete footpath links around Navigator College	15,000		
Footpath renewal	Annual renewals in accordance with Asset Renewal/ Asset Management Plan		215,000	
Sub Total		89,000	215,000	-
KERBS				
Kerb Renewal	Annual renewals in accordance with Asset Renewal/ Asset Management Plan		260,000	
Sub Total		-	260,000	-
OTHER COMMUNITY ASSETS				
Kerbside Recycle Bin Upgrade (WMS)	Upgrade lids and roll out new bins	220,000		
Marina Pontoon	Replace existing pontoon adjacent Marina Hotel with upgraded structure	435,350	397,094	832,444
Wifi Renewal	Replacement administration wifi		18,000	
Town CCTV Replacement	Replace cameras with improved technology		200,000	100,000
Barbeque Renewals	Rolling renewals of park barbeques		15,000	
Pit Lids at Footbridge - Lincoln Cove	Replace lids with suitable material at Lincoln Cove Marina Footbridge		15,000	15,000
Foreshore Playground - Soft fall beneath swings	Increase the footprint of rubber softfall to improve safety for users	8,000		
Signage Renewals	Rolling replacement of signage		30,000	
Bench Table Renewal	Replace bench table furniture		30,000	
Foreshore Boardwalk Renewal	Repairs and replacement items to boardwalk as per engineers recommendation		300,000	
Irrigation Controller Upgrades	Upgrade irrigation controllers to mains water irrigated sites	25,000		
Porter St Streetscaping	Streetscaping works following Porter St intersection upgrades by Department of Infrastructure and Transport	15,000		
Whirly's Carpark Streetscaping Improvements	Landscaping/Streetscaping improvements in Whirly's Carpark	15,000		
Dublin St Bridge Streetscaping Improvements	Improve streetscaping and linkage at Dublin St bridge by new footpath along Luke St and street trees	30,000		
Swimming Enclosure Renewal	Remove northern gangway and replace pontoons with steps		70,000	
Mundy's Mooring Carpark Bitumen Seal Hardstand	Reseal of Mundy's Mooring Carpark		25,000	

Capital Expenditure 2025/2026 – continued

Project Name	Project Scope	New / Upgrade (\$)	Renewal (\$)	Funding (\$)
Kirton Point Bowling Club Carpark Hardstand	Reseal of Kirton Point Bowling Club Carpark		25,000	
Wellington Square Carpark Hardstand	Reseal of Wellington Square Carpark		25,000	
Ravendale Carpark - Netball area	Reseal Ravendale (Netball) Carpark		140,000	
Renewal Playground	Renewal of playgrounds		150,000	
Christmas Decorations	New Christmas decorations	20,000		
Sub Total		768,350	1,440,094	947,444
PLANT & MACHINERY				
Garden Trailer Renewal	Replacement trailer to include additional functionality including tipping		20,000	
Zero Turn Mower	Small ride on zero turn mower	25,000		
Depot Vehicles	Replace and additional for increased staff	35,000	35,000	5,000
Sub Total		60,000	55,000	5,000
PORT LINCOLN LEISURE CENTRE				
Leisure Centre Renewals	PLLC - Pool Inflatable		15,000	
PLLC Courts	Replacement of court 3 - covered by insurance due to water damage		325,000	325,000
Sub Total		-	340,000	325,000
ROADS				
Road Reseal Program	Annual road resealing program in line with Asset Management Plan		900,000	
Sub Total		-	900,000	-
RECYCLED WATER SCHEME				
Tertiary Treatment Plant Compliance Upgrades	Mandatory compliance upgrade to recycled water treatment plant	40,000		
Telemetry network renewal	Renewal of level sensors and telemetry on reuse field tanks		35,000	
Reuse metering renewal	Renewal of metering on re-use sites		35,000	
Reuse Expansion Design	Additional reserves (Billy Lights, Moonta Cres, Dickens Park, Winters Hill)	40,000		
New Connections EDU	Additional government schools to connect to reuse scheme	15,000		15,000
Renewal Design Tertiary Treatment Plant	Design for renewal of UV unit and main control board		40,000	
Sand filter media replacement	Renewal in line with Asset Management Plan		40,000	
Reuse Treatment Plant Flow Meter Renewals	Renewal in line with Asset Management Plan		16,200	
Sub Total		95,000	166,200	15,000
TOTAL		1,887,350	4,742,294	1,709,444

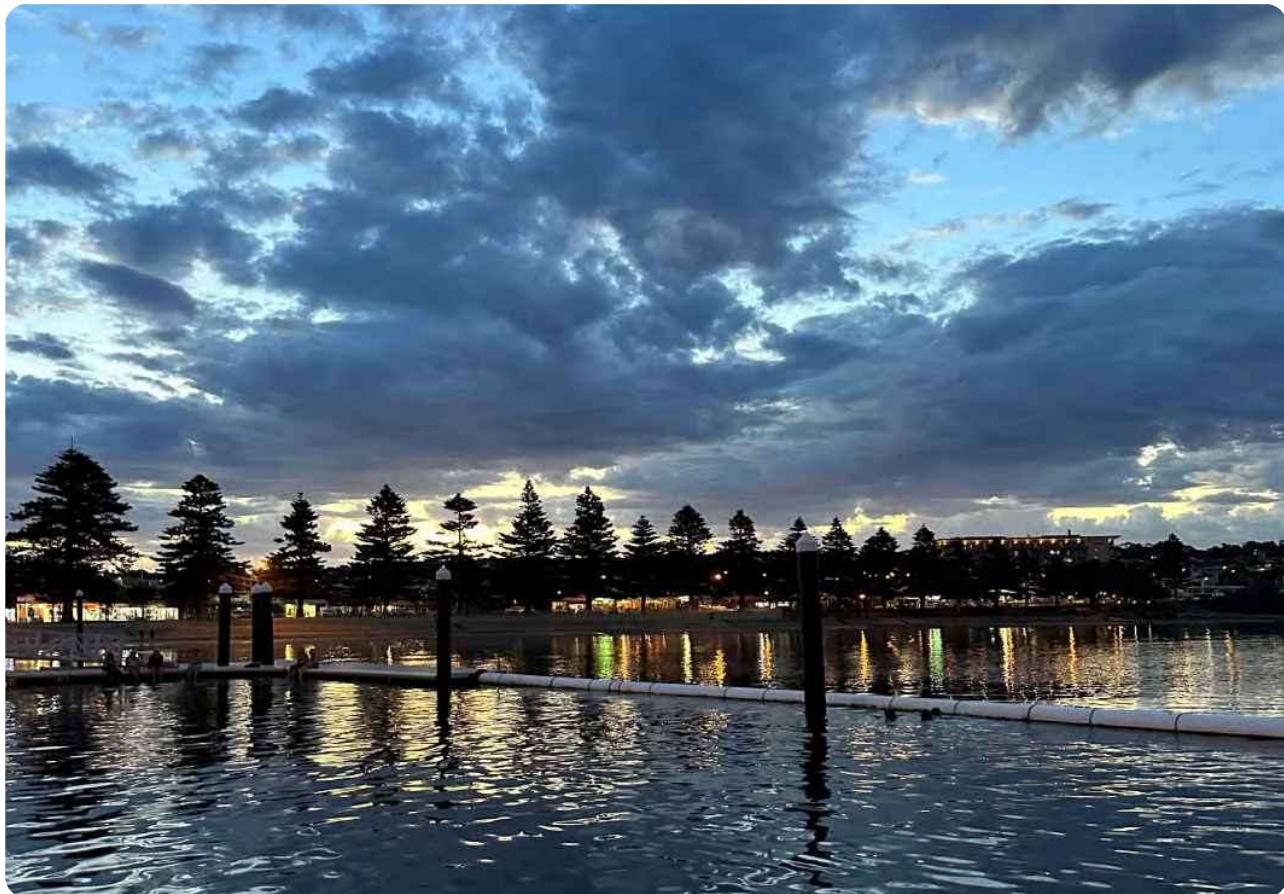
Significant Influences

A number of significant factors have influenced the preparation of the Council's 2025/2026 Annual Business Plan.

These include:

- Adelaide Consumer Price Index increases on existing goods and services including increases to regional memberships and subscriptions of around 2.2% (twelve months to March 2025)
- Requirements to maintain and improve infrastructure assets to acceptable standards, including roads, footpaths, stormwater drainage and other community assets
- Reviewing service delivery needs for the population now and into the future
- Need to deliver new initiatives as per the Strategic Directions Plan 2025-2034
- Cost of living pressures experienced by ratepayers and community

At a minimum, Council revenue needs to keep pace with these underlying cost indices, simply to continue delivering current services, renewal programs and a modest level of new project and initiative capacity in order to deliver on the current and long term plans for the community.



How We Compare

Each year when we prepare the Annual Business Plan and Budget we undertake analysis of some key metrics against the other councils which are classified as regional cities by the Local Government Grants Commission.



Although we are comparing our draft budget with other council's previous years data (so there is a 12 month gap), this still provides us with a good indication of how we compare in basic terms.

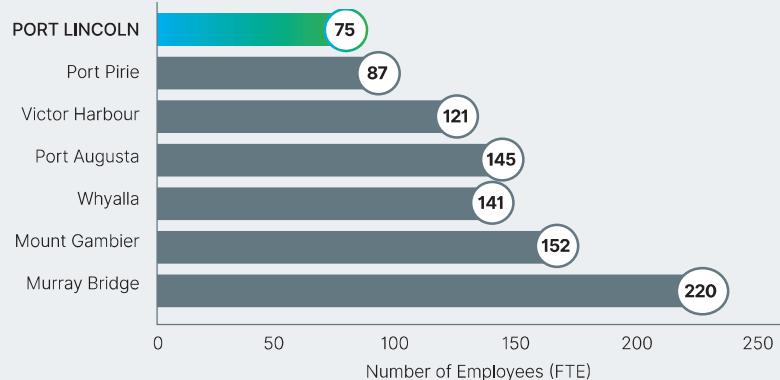
These comparisons provide us with context on resourcing levels compared to other regional cities in South Australia.

Further comparison is available at:

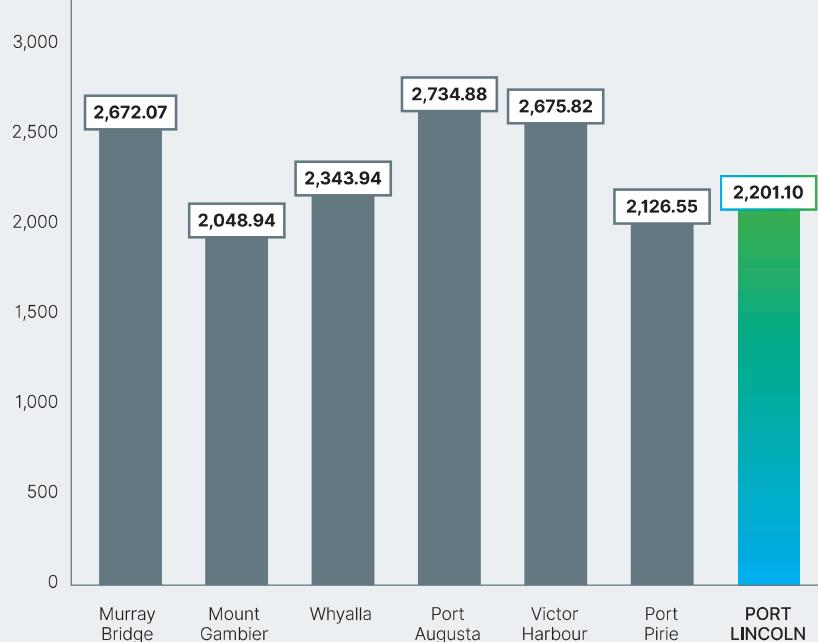
councilsinfo.focus.sa.gov.au

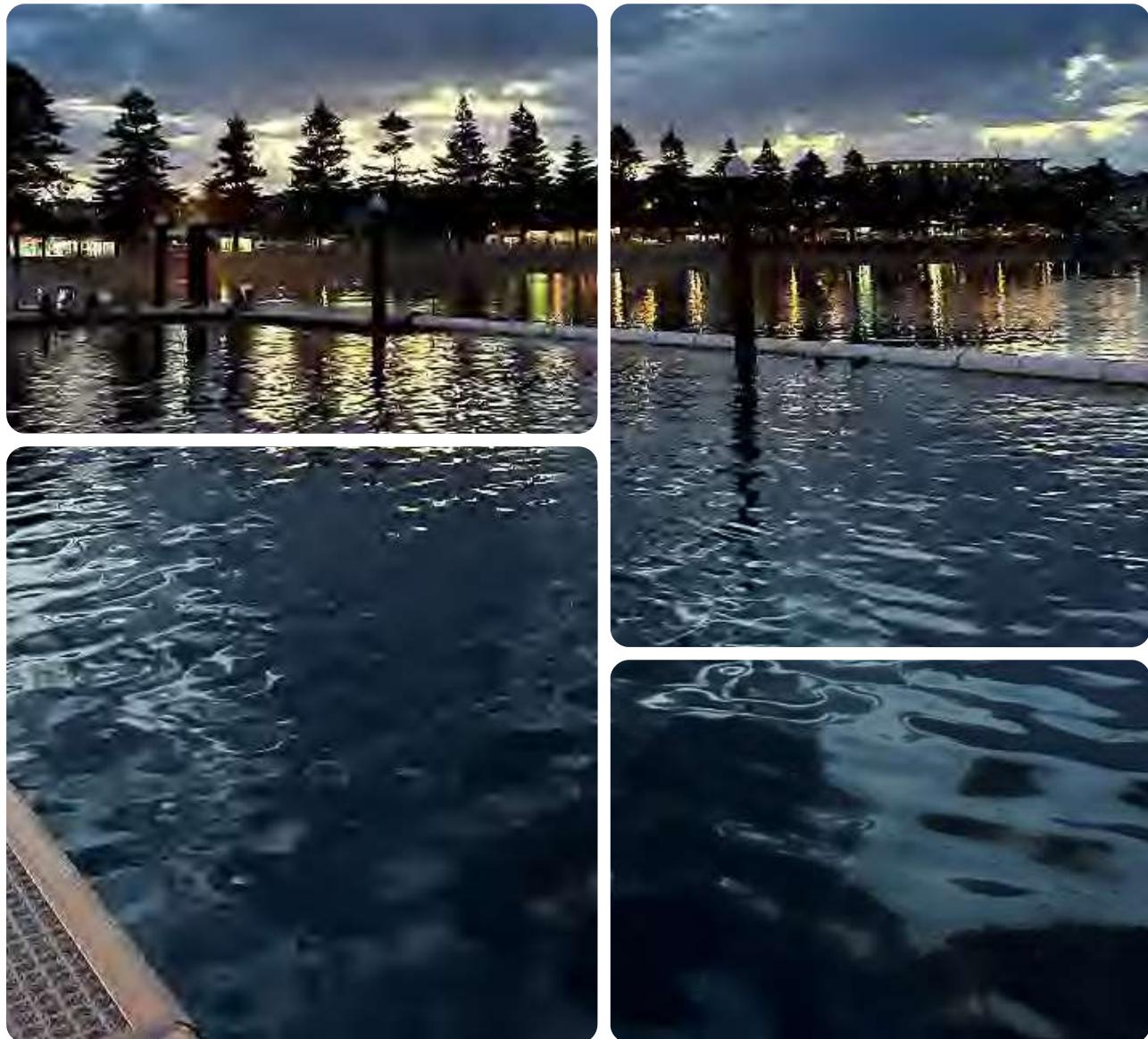
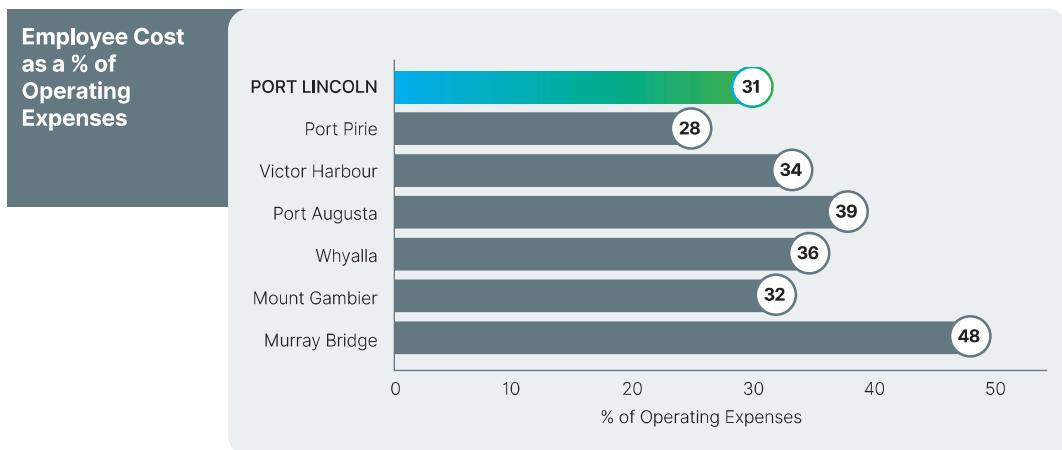


**Number of Employees (FTE)
2023/2024**



Average Rates per Rateable Residential Property \$





Financial Statements

DRAFT UNIFORM PRESENTATION OF FINANCES FOR THE YEAR ENDED 30TH JUNE 2026

	Annual Budget 2024/25		Forecast #3 2024/25		Draft Annual Budget 2025/26	
	\$	\$	\$	\$	\$	\$
Income		28,988,723		29,781,674		30,118,540
Expenses		(29,630,910)		(30,458,933)		(30,550,030)
Operating Surplus/(Deficit)		(642,187)		(677,259)		(431,490)
Net Outlays on Existing Assets						
Capital Expenditure on renewal and replacement of Existing Assets		(3,493,500)		(4,190,621)		(4,760,794)
Add back Depreciation, Amortisation & Impairment	5,198,153		5,198,153		5,328,099	
Proceeds from Sale of Replaced Assets	34,000		126,000		5,000	
		1,738,653		1,133,532		572,305
Net Outlays on New and Upgraded Assets						
Capital Expenditure on New and Upgraded Assets		(1,144,500)		(4,181,706)		(1,887,350)
Amounts received specifically for New and Upgraded Assets	583,500		1,510,607		577,769	
		(561,000)		(2,671,099)		(1,309,581)
Net Lending/(Borrowing) for Financial Year		535,466		(2,214,826)		(1,168,766)

This note is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis. All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis. The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

**DRAFT STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2026**

	Annual Budget 2024/25	Forecast #3 2024/25	Draft Annual Budget 2025/26
	\$	\$	\$
INCOME			
Rates	18,892,534	18,886,534	19,665,374
Statutory Charges	342,250	342,250	384,750
User Charges	3,448,902	3,498,022	3,619,868
Grants, Subsidies and Contributions - Capital	587,730	691,659	857,128
Grants, Subsidies and Contributions - Operational	2,734,675	2,877,338	2,815,246
Investment Income	125,968	175,968	150,469
Reimbursements	1,501,393	1,793,829	822,421
Other Income	1,352,771	1,514,448	1,680,764
Operational New Initiatives Income	2,500	1,626	122,520
Total Income	28,988,723	29,781,674	30,118,540
EXPENSES			
Employee Costs	9,223,880	9,254,344	9,653,213
Materials, Contracts & Other Expenses	13,769,647	14,888,620	14,550,301
Depreciation, Amortisation & Impairment	5,198,153	5,198,153	5,328,099
Finance costs	787,230	465,816	396,722
Operational New Initiatives	652,000	652,000	621,695
Total Expenses	29,630,910	30,458,933	30,550,030
OPERATING SURPLUS / (DEFICIT)	(642,187)	(677,259)	(431,490)
Amounts received specifically for new or upgraded assets	583,500	1,510,607	577,769
NET SURPLUS / (DEFICIT)	(58,687)	833,348	146,279
Transferred to Equity Statement			
TOTAL COMPREHENSIVE INCOME	(58,687)	833,348	146,279

Financial Statements – continued

**DRAFT STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30TH JUNE 2026**

	Annual Budget 2024/25	Forecast #3 2024/25	Draft Annual Budget 2025/26
	\$	\$	\$
ASSETS			
Current Assets			
Cash and Cash Equivalents	7,201,953	4,331,678	2,752,341
Trade and Other Receivables	2,139,021	2,094,505	2,099,840
Financial Assets	96,160	107,769	112,157
Total Current Assets	9,437,134	6,533,922	4,964,338
Non-Current Assets			
Financial Assets	278,984	417,376	305,219
Other Non-Current Assets	-	-	-
Infrastructure, Property, Plant & Equipment	246,790,779	247,586,552	248,901,597
Total Non-Current Assets	247,069,763	248,003,928	249,206,816
Total Assets	256,506,897	254,537,880	254,171,154
LIABILITIES			
Current Liabilities			
Trade and Other Payables	4,541,061	3,443,024	3,444,160
Borrowings	708,973	514,141	673,920
Provisions	911,365	1,146,247	1,146,247
Total Current Liabilities	6,161,399	5,103,412	5,264,327
Non-Current Liabilities			
Borrowings	12,795,525	11,973,026	11,299,106
Provisions	1,387,986	1,443,804	1,443,804
Total Non-Current Liabilities	14,183,511	13,416,830	12,742,910
Total Liabilities	20,344,910	18,520,242	18,007,237
NET ASSETS	236,161,987	236,017,638	236,163,917
EQUITY			
Accumulated Surplus	46,099,414	46,157,136	46,323,415
Asset Revaluation Reserves	188,921,150	188,921,150	188,921,150
Other Reserves	1,141,423	939,352	919,352
Total Equity	236,161,987	236,017,638	236,163,917

**DRAFT CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2026**

	Annual Budget 2024/25	Forecast #3 2024/25	Draft Annual Budget 2025/26
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Operating receipts	27,338,847	31,119,753	28,078,059
Investment receipts	125,968	175,968	150,469
Payments			
Operating payments to suppliers & employees	(22,565,225)	(24,212,660)	(23,796,524)
Finance payments	(787,230)	(465,816)	(396,722)
Net Cash provided by (or used in) Operating Activities	4,112,360	6,617,245	4,035,282
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Amounts specifically for new or upgraded assets	583,500	1,510,607	577,769
Grants utilised for capital purposes	587,730	691,569	857,128
Sale of replaced assets	34,000	126,000	5,000
Repayments of loans by community groups	92,569	92,569	107,769
Payments			
Expenditure on renewal/replacement of assets	(3,493,500)	(4,190,621)	(4,760,794)
Expenditure on new/upgraded assets	(1,144,500)	(4,181,706)	(1,887,350)
Loans made to community groups	-	(150,000)	-
Net Cash provided by (or used in) Investing Activities	(3,340,201)	(6,101,582)	(5,100,478)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Proceeds from borrowings	-	150,000	-
Payments			
Repayments of borrowings	(625,417)	(625,417)	(510,934)
Repayment of lease liabilities	(147,624)	(101,705)	(3,207)
Net cash provided by (or used in) Financing Activities	(773,041)	(577,122)	(514,141)
Net Increase (Decrease) in cash Held	(882)	(61,459)	(1,579,337)
Cash & Cash Equivalents at beginning of Period	7,202,835	4,393,137	4,331,678
Cash & Cash Equivalents at end of period	7,201,953	4,331,678	2,752,341

Financial Statements – continued

DRAFT STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2026

	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
	\$	\$	\$	\$
Draft Annual Budget 2025/26				
Balance at end of previous reporting period	46,157,136	188,921,150	939,352	236,017,638
Restated opening balance	46,157,136	188,921,150	939,352	236,017,638
Net Surplus/ (Deficit) for Year	146,279	-	-	146,279
Other Comprehensive Income				
Transfers between reserves	20,000	-	(20,000)	-
Balance at End of Period - 30 June 2026	46,323,415	188,921,150	919,352	236,163,917
Forecast #3 2024/25				
Balance at end of previous reporting period	45,213,788	188,921,150	1,049,352	235,184,290
Restated opening balance	45,213,788	188,921,150	1,049,352	235,184,290
Net Surplus/ (Deficit) for Year	833,348	-	-	833,348
Other Comprehensive Income				
Transfers between reserves	110,000	-	(110,000)	-
Balance at End of Period - 30 June 2025	46,157,136	188,921,150	939,352	236,017,638
Annual Budget 2024/25				
Balance at end of previous reporting period	46,048,101	188,921,150	1,251,423	224,942,529
Restated opening balance	46,048,101	188,921,150	1,251,423	236,220,674
Net Surplus/ (Deficit) for Year	(58,687)	-	-	(58,687)
Other Comprehensive Income				
Transfers between reserves	110,000	-	(110,000)	-
Balance at End of Period - 30 June 2025	46,099,414	188,921,150	1,141,423	236,161,987

Funding The Business Plan

An operating deficit of \$431,490 is being forecast for 2025/2026. The operating deficit measures the difference between operating revenue and expenses for the period. The Council's long term financial sustainability is dependent on ensuring that, on average over time, its expenses are less than its revenue, in accordance with the Long Term Financial Plan.

Council's revenue in 2025/2026 includes \$19,665,374 proposed to be raised from general and other rates revenue. This is based on an increase in general rates revenue of 4.2%.

The graph below outlines the break-up of operational funding budgeted to be received for the 2025/2026 financial year.

Other sources of revenue for the City of Port Lincoln are:

User Charges set by Council – these charges are mainly for Council's Resource Recovery Centre, but also include private works and other use of Council's facilities.

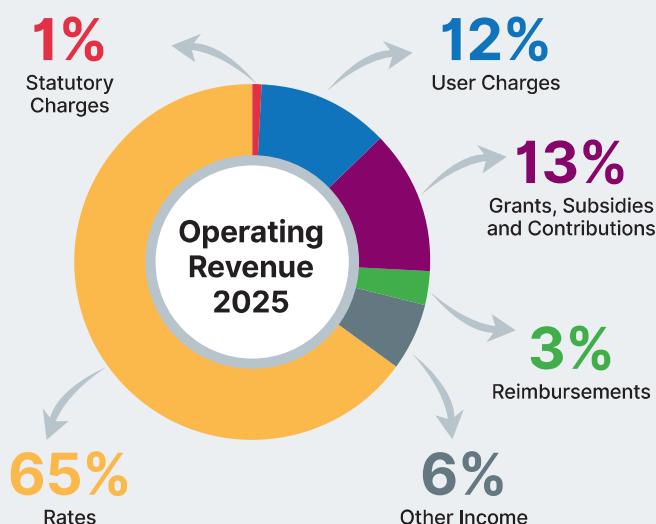
Statutory Charges set by State Government – these are fees and charges set by regulation and collected by the Council for regulatory functions such as assessment of development applications and dog registrations. The revenue from statutory charges generally off-set the cost of the service.

Grants, Subsidies and Contributions – the Council normally seeks to attract as much grant funding as possible from other levels of government, and major projects of wider State benefit are usually jointly funded in partnership with the State Government and other relevant parties.

Investment Income – Council invests funds for future maintenance and capital projects in interest bearing accounts.

Commercial Rental Income – Council acquired the remaining balance of the Civic Centre building in February 2024, with current commercial leasing arrangements remaining in place. This has resulted in revenue from the Civic Centre tenants.

Cash Advance facilities are available to Council to assist in Council's cashflow throughout the year and provide additional financial resourcing opportunities if required.



Financial Sustainability

Amendments to the Local Government Act 1999 in 2021, combined with an independent review initiated by the Local Government Association of SA into the long term financial sustainability of South Australian councils, clearly indicated that there was a need for councils to take a longer term view into their financial planning and sustainability in working towards their goals. The ongoing ESCOSA reviews across all South Australian councils is an additional step in this independent review process.

Council is committed to ensuring its long term financial sustainability

Council's financial sustainability is dependent on ensuring that, on average over time, its expenses are at least matched by its revenue. In addition, capital expenditure on existing infrastructure and other assets should be optimised in accordance with Council's long term renewal programs as referenced in Council's Strategic Asset Management Plan.

Regulation 7 of the Local Government (Financial Management) Regulations 2011 states:

Pursuant to section 123(10)(b) of the Act, each budget of a council under the Act must – include estimates with respect to the council's operating surplus ratio, asset sustainability ratio and net financial liabilities ratio presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.

OPERATING SURPLUS RATIO

The operating surplus ratio expresses the operating surplus or deficit as a percentage of operating income. This ratio answers the question: *Is Council covering its operating expenditure and depreciation charge from its operating revenue?*

The forecast Operating Surplus Ratio for 2025/2026 of -1.4% represents operating income budgeted to be \$431,490 less than Council's operating expenses for the year.

This falls within the acceptable limits of between -3% and +5% as per Council's Long Term Financial Plan.

Calculation of Operating Surplus Ratio	Draft Budget 2025/2026
Operating Surplus/(Deficit)(a)	(\$431,490)
Operating Revenue (b)	\$30,118,540
Operating Surplus Ratio (a)/(b)	(1.4%)

ASSET RENEWAL FUNDING RATIO

The Asset Renewal Funding Ratio indicates the extent to which existing non-financial assets are being renewed and replaced, compared with the assets renewal and replacement expenditure identified as warranted in Council's Strategic Asset Management Plan (SAMP).

The ratio is calculated by measuring capital renewal or replacement expenditure compared to the expenditure proposed in Council's SAMP.

The targeted ratio is between 90% to 100% and Council budgeted for 100% which indicates that Council's capital renewal or replacement expenditure is in line with Council's SAMP.

NET FINANCIAL LIABILITIES & NET FINANCIAL LIABILITIES RATIO

Net financial liabilities is a comprehensive measure of the indebtedness of the Council as it includes items such as employee long-service leave entitlements and other amounts payable as well as taking account of the level of Council's available cash and investments. Specifically, Net Financial Liabilities equals total liabilities less financial assets, where financial assets for this purpose includes cash, cash equivalents, trade and other receivables, and other financial assets, but excludes equity held in Council businesses, inventories and land held for resale.

The following table sets out revised estimates as at 30 June 2026.

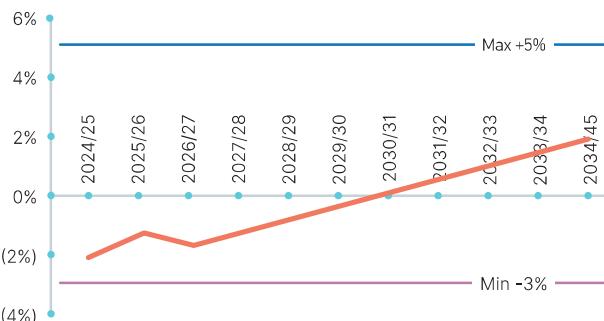
Calculation of Net Financial Liabilities Ratio	Draft Budget 2025/2026
Net Financial Liabilities (a)	\$12,737,680
Total Operating Revenue (b)	\$30,118,540
Net Financial Liabilities Ratio (a)/(b)	42%

ASSESSMENT OF LONG TERM FINANCIAL SUSTAINABILITY

The below 10 year ratios indicate that the 10 year LTFP is financially sustainable:

- A deficit in 2025/2026, reducing annually to breakeven by 2030/2031 and thereafter, operating surplus for the remaining years of the plan.
- Net Financial Liabilities are at acceptable levels; &
- Asset Renewal Funding Ratios are at acceptable levels.

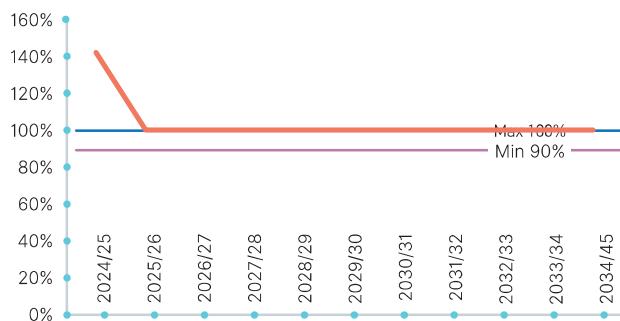
DRAFT OPERATING SURPLUS RATIO



DRAFT NET FINANCIAL LIABILITIES RATIO



DRAFT ASSET RENEWAL FUNDING RATIO



Rating Policy & Arrangements

RATING ARRANGEMENTS 2025/2026

The rate revenue increase has been kept to a level to enable funding of on-going operational expenses, renewal infrastructure works, priority new/upgrade capital works and operational new initiatives – and return an operational result within the target range.

Council's LTFP forecasts a total rate revenue increase for 2025/2026 of 4.2% in RATE REVENUE DOLLARS. The forecast rate revenue increase in the Long Term Financial Plan incorporates and reflects anticipated growth of the City's rate base plus a Consumer Price Indexation estimate.

Rating Basis – Capital Value

The City of Port Lincoln uses capital value as the basis for valuing land within the Council area for the 2025/2026 financial year of the capital valuations, 253 totalling a value of \$157,507,586 are non-rateable properties and 8,611 with a total valuation of \$3,955,877,314 are rateable properties for 2025/2026.

Differential Rating

Council has applied land use and zone codes so properties of similar purpose can be rated proportionately under the capital value system. This is known as differential rating and came into effect in the 2024/2025 financial year.

Land use Codes:

- Residential
- Commercial
- Industrial
- Vacant
- Primary Producers
- Marina Berths
- Other Zone Code(s):
Employment (Bulk Handling) Zone

General Rates (s153 and s156)

The Long Term Financial Plan forecasts a target rate revenue increase for 2025/2026 of 4.12% on the GENERAL RATES (including 'rate in the dollar' differential component) compared to the previous year, to fund this Annual Business Plan.

The percentage rate revenue increase applied in the Annual Business Plan is consistent with funding of the projects, programs and services that Council has included in the Annual Business Plan and Annual Budget.

The general rate revenue calculation is shown in General Rate Revenue Calculation.

The table demonstrates that although the total general rate revenue raised is to increase by 4.12%, the planned increase in the average rate per assessment is 3.78% (total general rate revenue divided by the total number of properties that the rate revenue is distributed across), when the new total revenue is applied to the new number of assessable properties in 2025/2026.

Rate Capping 25%

To assist in alleviating significant increases in rates resulting from the transition to Capital Value on Rating in 2024/2025, Council have again applied a 25% cap on the General Rates portion of Council rates on all properties that have not sold, been subdivided or amalgamated, and had received a cap during the 2024/2025 financial year, on all Land Use Codes except for properties in the Employment Bulk Handling Zone.

This means that the largest rating increase for any property will be no more than 25% above 2024/2025 general rates component after capping had been applied, excluding Employment Bulk Handling Zone.

GENERAL RATE REVENUE CALCULATION

Total General Rate Revenue for 2024/2025 Budget	Total Percentage Increase 2024/2025	In Comparison Total % Increase in 2023/2024	Total General Rate Revenue for 2025/2026 Budget (Net of Rate Cap)	Total Percentage Increase 2025/2026	In Comparison Total % Increase in 2024/2025		
\$15,056,563	6.26%	8.89%	\$15,676,648	4.12%	6.26%		
2024/2025	2024/2025	2024/2025	Total % Increase on Average Per Property	2025/2026	2025/2026	2025/2026	Total % Increase on Average Per Property
Total General Rate Revenue	Number of Properties Rates Distribution	Average Proposed General Rate Per Property		Total General Rate Revenue	Number of Properties Rates Distribution	Average Proposed General Rate Per Property	
\$15,056,563	8,583	\$1,754,23	6.26%	\$15,676,648	8,611	\$1,820.54	3.78%

Rating Policy & Arrangements – continued

Pursuant to Sections 159 to 165 of the Local Government Act 1999, Council is required to provide mandatory rate rebates to land that is either owned, occupied or used for purposes as described in these sections. Section 166 of the Act also provides that Council may grant discretionary rebates for the purposes as described in Section 166. Council currently provides mandatory rebates to 126 properties and discretionary rate rebates to 47 properties. In addition to a general rate, Council will raise income through Service Charges for Recycling and Waste Collection.

The 2025/2026 Budget is developed to enable Council to undertake the planned services, programs and proposed projects, in line with its financial sustainability objectives and principles.

The total rate revenue to be raised for this Annual Business Plan is provided in the summary, following in the context of the overall forecast cash flow impact of Council activities. In order to adopt a sustainable and responsible Annual Business Plan and Budget, Council has reviewed project priorities together with other key budget drivers, demonstrating a clear nexus between any additional debt or reserves use and the community outcomes to be achieved.

The net proceeds of rates received for budget purposes will also reflect additional revenues and expenses related to rates, including revenue for the Regional Landscape Levy,

penalties for late payment, rates and legal costs recovered, less rebates, rate remissions and write-offs and the rates early payment discount.

To raise General Rate Revenue that is identified in the section FUNDING THE ANNUAL BUSINESS PLAN, Council declares a rate in the dollar of, as per the table below based on capital valuation of land within the City of Port Lincoln together with a fixed charge per rateable property.

Fixed Charge

The Council has elected to impose a fixed charge system, rather than a minimum rate which tends to distort the equity principles of taxation.

The reasons for imposing a combination of rate in the dollar and a fixed charge are:

- The Council considers it appropriate that all rateable properties make a contribution to the cost of administering the Council's activities and maintaining the physical infrastructure that supports each property;
- The fixed charge system has a lesser proportionate impact on lower income earners than a minimum rate system;
- The fixed charge system is more readily understandable than a minimum rate system.

RATE IN THE DOLLAR SUMMARY

Land Use	2024/2025				2025/2026			
	Rate in Dollar \$	Rate in Dollar component \$	Rates Capping Concession \$	Net Rate in Dollar Component \$	Rate in Dollar \$	Rate in Dollar component \$	Rates Capping Concession \$	Net Rate in Dollar Component \$
Residential	0.00267320	7,352,073	(517,815)	6,834,258	0.00235121	7,483,515	(85,595)	7,397,920
Commercial Shop	0.00347516	588,684	(102,300)	486,384	0.00305657	550,772	(51,995)	498,776
Commercial Office	0.00347516	175,827	(21,280)	154,547	0.00305657	163,852	(6,761)	157,091
Commercial Other	0.00347516	760,818	(104,272)	656,546	0.00305657	737,619	(37,471)	700,148
Industry Light	0.00347516	107,011	(2,777)	104,234	0.00305657	116,173	(328)	115,845
Industry Other	0.00347516	251,340	(79,587)	171,753	0.00305657	245,344	(46,732)	198,612
Primary Production	0.00347516	69,086	(3,792)	65,294	0.00305657	60,658	(514)	60,144
Vacant Land	0.00801960	625,737	(7,002)	618,735	0.00705363	597,335	0	597,335
Other	0.00267320	161,834	(17,708)	144,126	0.00235121	51,431	(2,288)	49,143
Marina Berths	0.00267320	32,717	(69)	32,648	0.00235121	28,776	0	28,776
Employment Bulk Handling	0.01069280	402,788	0	402,788	0.00940484	385,617	0	385,617
Total Rate in Dollar Charge		10,527,915	(856,602)	9,671,313		10,421,092	(231,684)	10,189,408

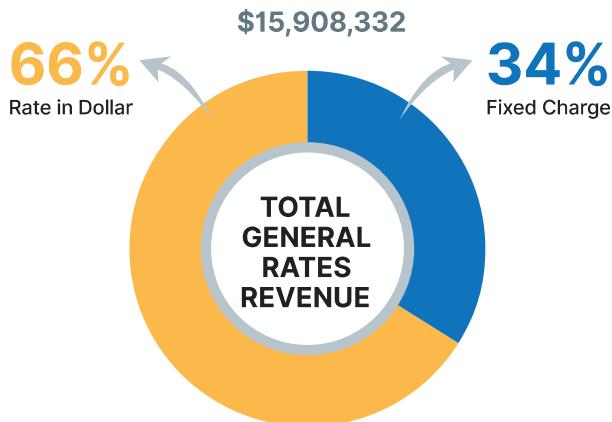
FIXED CHARGE SUMMARY

	2024/2025	2025/2026
Number of Rateable Properties	8,583	8,611
Less: Adjoining properties	139	138
Marina Berths	159	159
Adjusted number of properties fixed charge applicable to	8,285	8,314
Fixed Charge Component	Increased rates raised - Fixed Charge component	
Fixed Charge 2024/2025	\$650	5,385,250
Fixed Charge 2025/2026	\$660	5,487,240
		101,990

The fixed charge for 2025/2026 will be levied uniformly on all non-contiguous assessments excluding Marina Berths. The fixed charge is levied against the whole of an allotment (including land under a separate lease or license) and only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if the same owner occupies and owns them.

Prior to our transition to capital value as the basis of rating during 2024/2025, Council has in the past increased the fixed charge by a nominal \$10 per year, and continuing this, has increased the fixed charge to \$660.00 for 2025/2026 financial year.

Pursuant to Section 151(10) of the Local Government Act 1999, revenue raised from the Fixed Charge component cannot raise an amount that exceeds 50% of all revenue raised by the Council from general rates.

2025/2026 TOTAL GENERAL RATES REVENUE (PRE CAPPING)**Waste and Recycling Service Charges**

Pursuant to Section 155 of the Local Government Act 1999, Council has declared service charges for both the waste and recycling collection services.

The Waste Service Charge is based on the nature of the service in respect of all land within the area of the City of Port Lincoln to which Council provides or makes available a waste collection service.

Council does not provide kerbside recycling services to properties assessed by the Valuer General's Office

as vacant land or marina berths, and therefore these properties do not attract the Recycling Service Charge. To be equitable to all ratepayers, property owners should be charged for the services they are eligible to receive from Council. Council continues to model for full cost recovery on waste and recycling services totalling \$395.00 where applicable, as shown in the following table:

WASTE AND RECYCLING SERVICE CHARGES

	2024/2025	2025/2026
Number of rateable properties	8,583	8,611
Less exempt from charges under Lease or License	11	12
Number of rateable properties Waste Service Charge applicable	8,572	8,599
Less Marina Berths	159	159
Less Vacant Land	434	422
Number of rateable properties Recycling Service Charge applicable	7,979	8,020

	Service Charges		Total Amount Raised	
	2024/2025	2025/2026	2024/2025	2025/2026
Waste Service Charge	\$315.00	\$328.00	\$2,700,180	\$2,820,472
Recycling Service Charge	\$64.00	\$67.00	\$510,656	\$537,340
Combined Service Charge	\$379.00	\$395.00	\$3,210,836	\$3,357,812

Rating Policy & Arrangements – continued

Total capital values have increased by 12.9% from 2024/2025 to 2025/2026. Some of the increases can be attributed to recent developments, including new houses, extensions and alterations to existing dwellings.

Council staff have undertaken rates modelling as part of the annual budgeting process. The modelling system is based on the total amount of rates revenue Council needs to raise, including the Fixed Charge component, applied over the number of assessments. Modelling also reflects the other rating variations applicable to each property in regards to the Service Charges and the Regional Landscape Levy.

In adopting the Annual Business Plan and subsequently the Annual Budget for 2025/2026, Council has determined the rating model considered to be the most fair and equitable to residents and ratepayers.

The City of Port Lincoln does not proportionally raise rates on new developments throughout the financial year.

Property valuations are determined and advised by the Office of the Valuer General and vary from year to year. One property's capital value in relation to other properties will affect the relative change to the Differential Rates amount applicable to any one assessment, when compared to the 'average'.

The increase in the general rate revenue, which is inclusive of the rate in the dollar and fixed charge components, when applied across all rateable properties including new assessments, averages a total increase of 3.78% per assessment. This does not include the increase in the Regional Landscape Levy, which is not determined by Council.

The table below is provided as an indicative illustration of the overall impact of the proposed increases in the revenue to be generated from general rates, service charges and Landscape Levy when applied to the estimated 2025/2026 total property assessments. The Landscape Levy comparison is based solely on the Residential, Other and Vacant Land Use Rate as the impact on other land use user groups will differ. The actual impact on an individual assessment may not be the same as the examples provided and may be more or less than the average.

Regional Landscape Levy

The City of Port Lincoln currently falls within the Eyre Peninsula Landscape Board region. The Landscape South Australia Act 2019 allows the process for collecting Levy funds on behalf of the Eyre Peninsula Landscape Board (EPLB) to raise funds by way of a fixed charge levy to assist in funding the operations of the EPLB. The fixed charge is imposed as a separate rate upon all properties within the area of the EPLB.

The amount of the levy per property is now determined by the fixed rate applicable to the particular land use as advised by the EPLB as follows:

Residential, Other and Vacant Land:	\$95.60
Commercial and Industrial Land:	\$143.40
Primary Producers:	\$191.20

Council is required to collect this revenue and pay the amount collected to the EPLB. It does not retain this revenue or determine how the revenue is spent, nor does it determine the amount of the levy to be collected. The total amount of funds Council is required to raise for the EPLB based on the property data provided to the EPLB in November 2024, for the City of Port Lincoln council area for 2025/2026 is estimated to be \$844,168. This represents an increase of 3.24% on the amount paid in 2024/2025.

Section 69 (8) of the Landscape South Australia Act 2019 states that this levy can be set to provide Council's contribution value after rebates. The difference between the amount referenced above and the charge in the table following is the rebated amounts for the EP Landscape Levy.

REGIONAL LANDSCAPE LEVY

	2024/2025	2025/2026	\$ Increase	% Increase
Average General Rates	\$1,754.23	\$1,820.54	\$66.31	3.78%
Waste & Recycling Service Charges	\$379.00	\$395.00	\$16.00	4.22%
Combined Average Rates & Service Charges	\$2,133.23	\$2,215.54	\$82.31	3.86%
Landscape Levy (Residential)	\$92.70	\$95.60	\$2.90	3.13%
Total Rates including Landscape Levy	\$2,225.93	\$2,311.14	\$85.21	3.83%

Rating Policy & Arrangements – continued

RATES SUMMARY

Differential Rates on Property Value	\$10,421,092
Fixed Charge @ \$660.00	\$5,487,240
Less: 25% Capping Rebate (Where Applicable)	(\$231,684)
Waste Service Charge @ \$328.00	\$2,820,472
Recycling Service Charge @ \$67.00	\$537,340
Landscape Levy Charge @ \$95.60	\$856,194
TOTAL RATE & SERVICE CHARGES REVENUE	\$19,890,654

Note: The Landscape Levy charge referenced above applies to residential properties and vacant land. Commercial and Industrial Land uses attract a rate of \$143.40 and Primary Producers attract a charge of \$191.20 per property

RATES IMPACT STATEMENT

Valuation	2024/2025	2025/2026	Difference After cap (if Applicable)	% Change
Residential				
\$210,000	\$1,602.88	\$1,644.35	\$41.48	2.59%
\$370,000	\$2,003.86	\$2,020.55	\$16.69	0.83%
\$730,000	\$2,859.28	\$2,866.98	\$7.70	0.27%
\$1,650,000	\$5,064.67	\$5,030.10	-\$34.57	-0.68%
Commercial				
\$213,500	\$1,788.37	\$1,850.98	\$62.61	3.50%
\$790,000	\$3,461.66	\$3,613.09	\$151.43	4.37%
\$11,398,695	\$9,812.49	\$12,156.37	\$2,343.88	23.89%
\$19,475,000	\$45,957.74	\$57,337.91	\$11,380.17	24.76%
Vacant				
\$109,000	\$1,819.56	\$1,852.45	\$32.88	1.81%
\$200,000	\$2,501.23	\$2,494.33	-\$6.90	-0.28%
\$340,000	\$3,503.68	\$3,481.83	-\$21.84	-0.62%
E(BH)				
\$176,646	\$2,629.38	\$2,674.18	\$44.80	1.70%
\$3,350,000	\$26,030.76	\$32,704.61	\$6,675.80	25.65%
\$22,950,000	\$241,756.05	\$217,039.48	-\$24,716.57	-10.22%

Payment of Rates

Payment of rates for the year ending 30 June 2026 will be allowed to be paid in quarterly instalments with the first payment due on the second Friday of September 2025 and the first Friday in December 2025, March 2026 and June 2026.

A quarterly rates notice will be sent to ratepayers at least 30 days prior to each due date. A ratepayer may also pay their rates in a single instalment due by 12 September 2025.

To make bill paying more convenient for customers, the City of Port Lincoln provides the following services for the payment of the rates notice:

- BPAY service using the telephone or internet. BPAY is available 24 hours a day, 7 days a week. Contact your Bank or financial institution for further details.

- Payment through the mail by posting a cheque with the 'tear off' remittance advice to the City of Port Lincoln.
- Payment in person at the Council Office, Level One, Civic Centre, 60 Tasman Terrace, Port Lincoln. Cheque, cash and EFTPOS facilities are available Monday to Friday 9am to 4.30pm.
- Payment via Council Website – at anytime.

Incentive for Early Payment of Rates

Council has previously offered a 2% discount on general rates for payment of rates received in full on or before the September payment date and will continue to offer a 2% discount on general rates for payment of rates and charges in full on or before Friday 12 September 2025.

Late Payment of Rates

The Local Government Act provides that Council imposes an initial fine of 2% on any payment of rates, whether by instalment or otherwise, that is received late. A payment that continues to be late is then charged a prescribed interest rate on the expiration of each month that it continues to be late. Should Council refer the debt to a debt collection agency for collection, then any debt collection charges will be recoverable from the ratepayer. When Council receives a payment in respect of overdue rates Council applies the money as follows;

- To satisfy any costs awarded in connection with court proceedings to satisfy any interest costs incurred by Council in the recovery of debt,
- Payment of any fines imposed, and
- Payment of rates, in chronological order, starting with the oldest account first.

Recovery of Outstanding Rates

The Council has a documented procedure for the recovery of outstanding rates. The process is based on the forwarding of reminder notices when 2 instalments remain unpaid. If, after a period of 21 days, 2 instalments remain unpaid, the outstanding amount is referred to Council's debt collection agent for recovery action.

Sale of Land for Non-Payment of Rates

Section 184 of the Local Government Act 1999 provides that a Council may sell any property where the rates have been outstanding for three years or more. The Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amount(s), and advise the owner of its intention to sell the land if payment is not received within one month.

Rate Concessions

Council rates concessions are no longer directly applied by Council and the full rates account is payable.

The State Government manages the Cost of Living Concession for pensioners and self-funded retirees and should be contacted directly for further information.

Remission and Postponement of Rates

Individuals and businesses can apply to have their rates postponed and/or enter into an agreed payment plan if they meet the hardship criteria outlined in Council's **Financial Hardship Policy 7.63.17**. This will be upon application and assessed on a case by case basis.

Rebate of Rates

The Local Government Act 1999 requires councils to rebate the rates payable on some properties. Specific provisions are made pursuant to Section 160 to 165 for land used for health services, community services, religious purposes, public cemeteries and educational institutions. Council also provides Discretionary Rebates for some community groups or organisations pursuant to Section 166, however this rebate is not applicable to rateable properties owned or managed by community groups holding a licence pursuant to the Liquor Licensing Act 1997.

An application for rebate shall only be required upon establishment of a property which meets the criteria as outlined in the Local Government Act 1999 and the rebate will continue to be applied annually unless Council is notified, or becomes aware, of a change in circumstances.

Policy 7.63.8 Council Contribution Scheme for Developments

As per Section 166 and Council's Policy 7.63.8 Council Contribution Scheme For Developments, Council also provides some rebates of rates to encourage continuing building activity and land development in the City. These are in relation to development construction with a value in excess of \$1,000,000 and subdivision development, including strata and community title developments, where there are unsold new allotments.



Ratepayers can obtain further information about concessions by:

Telephoning the Department of Human Services
– ConcessionsSA Hotline:

on 1800 307 758

Email: concessions@sa.gov.au

Visiting the website:
www.dhs.sa.gov.au

CITY OF PORT LINCOLN
DRAFT LONG TERM FINANCIAL PLAN FOR THE 10 YEARS ENDING 30 JUNE 2035
STATEMENT OF COMPREHENSIVE INCOME

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Rates	17,777	18,887	19,665	20,550	21,270	22,014	22,785	23,582	24,407	25,262	26,146	27,061
Statutory Charges	387	342	385	394	404	414	425	435	446	457	469	481
User Charges	3,227	3,498	3,620	3,710	3,803	3,898	3,996	4,096	4,198	4,303	4,410	4,521
Grants, Subsidies and Contributions - operating	949	2,879	2,938	3,311	3,394	3,479	3,566	3,655	3,746	3,840	3,936	4,034
Grants, Subsidies and Contributions - capital	2,792	692	857	299	307	314	322	330	339	347	356	365
Investment Income	223	176	150	149	148	148	150	152	154	157	160	163
Reimbursements	507	1,794	822	843	864	886	908	930	954	978	1,002	1,027
Other Income	948	1,514	1,681	1,723	1,766	1,810	1,855	1,902	1,949	1,998	2,048	2,099
Total Income	26,810	29,782	30,119	30,981	31,956	32,963	34,006	35,082	36,194	37,342	38,527	39,750
Expenses												
Employee Costs	7,946	9,254	9,653	10,088	10,441	10,806	11,184	11,576	11,981	12,400	12,834	13,283
Materials, Contracts & Other Expenses	14,088	15,541	15,172	15,445	15,831	16,226	16,632	17,048	17,474	17,911	18,359	18,818
Depreciation, Amortisation & Impairment	4,807	5,198	5,328	5,461	5,598	5,738	5,881	6,028	6,179	6,333	6,492	6,654
Finance Costs	395	466	397	537	509	481	454	427	399	369	339	307
Total Expenses	27,236	30,550	30,550	31,531	32,379	33,251	34,152	35,079	36,033	37,014	38,024	39,062
Operating Surplus / (Deficit)	(426)	(677)	(431)	(550)	(423)	(288)	(146)	3	161	328	503	688
Asset Disposal & Fair Value Adjustments	(731)	-	-	-	-	-	-	-	-	-	-	-
Amounts Received Specifically for New or Upgraded Assets	1,481	1,511	578	446	458	469	481	493	505	518	531	544
Physical Resources Received Free of Charge	9	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	333	833	146	(103)	35	181	334	496	666	845	1,034	1,232
Total Comprehensive Income	333	833	146	(103)	35	181	334	496	666	845	1,034	1,232

CITY OF PORT LINCOLN
DRAFT LONG TERM FINANCIAL PLAN FOR THE 10 YEARS ENDING 30 JUNE 2035
STATEMENT OF FINANCIAL POSITION

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,393	4,332	2,753	3,458	2,391	2,913	3,797	4,932	5,311	6,944	5,141	4,690
Trade & Other Receivables	5,343	2,095	2,100	2,244	2,247	2,306	2,366	2,446	2,529	2,615	2,702	2,793
Other Current Assets	-	108	112	117	48	37	33	16	17	18	19	-
Total Current Assets	9,736	6,534	4,965	5,818	4,686	5,256	6,196	7,394	7,857	9,577	7,862	7,483
Non-Current Assets												
Financial Assets	375	417	305	188	140	107	91	74	56	37	19	-
Infrastructure, Property, Plant & Equipment	244,126	247,587	248,902	248,521	249,138	248,235	247,091	245,836	245,484	244,031	246,177	247,159
Other Non-Current Assets	413	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	244,914	248,004	249,207	248,709	249,278	248,342	247,182	245,910	245,540	244,068	246,196	247,159
TOTAL ASSETS	254,650	254,538	254,172	254,527	253,964	253,598	253,378	253,304	253,396	253,645	254,058	254,643
LIABILITIES												
Current Liabilities												
Trade & Other Payables	3,811	3,443	3,444	4,577	4,678	4,781	4,887	4,996	5,108	5,224	5,343	5,465
Borrowings	7,689	514	674	698	650	661	679	686	713	740	769	636
Provisions	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146
Total Current Liabilities	12,647	5,103	5,265	6,422	6,474	6,588	6,712	6,829	6,967	7,110	7,259	7,248
Non-Current Liabilities												
Borrowings	5,375	11,973	11,299	10,601	9,951	9,291	8,611	7,925	7,213	6,472	5,703	5,067
Provisions	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444
Total Non-Current Liabilities	6,819	13,417	12,743	12,045	11,395	10,734	10,055	9,369	8,656	7,916	7,147	6,511
TOTAL LIABILITIES	19,466	18,520	18,008	18,467	17,869	17,322	16,767	16,198	15,624	15,027	14,405	13,758
Net Assets	235,184	236,018	236,164	236,060	236,095	236,276	236,610	237,107	237,773	238,618	239,652	240,884
EQUITY												
Accumulated Surplus	45,214	46,157	46,323	46,220	46,255	46,436	46,770	47,266	47,932	48,778	49,812	51,044
Asset Revaluation Reserves	188,921	188,921	188,921	188,921	188,921	188,921	188,921	188,921	188,921	188,921	188,921	188,921
Other Reserves	1,049	939	919	919	919	919	919	919	919	919	919	919
Total Equity	235,184	236,018	236,164	236,060	236,095	236,276	236,610	237,107	237,773	238,618	239,652	240,884

CITY OF PORT LINCOLN
DRAFT LONG TERM FINANCIAL PLAN FOR THE 10 YEARS ENDING 30 JUNE 2035
STATEMENT OF CASH FLOWS

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities												
Receipts:												
Rates Receipts	17,461	19,164	19,670	20,446	21,236	21,980	22,749	23,545	24,369	25,222	26,105	27,019
Statutory Charges	387	590	384	394	404	414	424	435	446	457	469	480
User Charges	1,749	5,551	3,617	3,708	3,801	3,896	3,993	4,093	4,195	4,300	4,408	4,518
Grants, Subsidies and Contributions (operating purpose)	447	2,923	2,937	3,302	3,392	3,477	3,564	3,653	3,744	3,838	3,934	4,032
Investment Receipts	223	176	150	149	148	148	150	152	154	157	160	163
Reimbursements	227	2,088	842	843	864	885	907	930	953	977	1,002	1,027
Other	412	2,049	1,695	1,739	1,764	1,808	1,854	1,900	1,947	1,996	2,046	2,097
Payments:												
Payments to Employees	(7,757)	(9,247)	(9,644)	(10,077)	(10,432)	(10,797)	(11,175)	(11,566)	(11,971)	(12,390)	(12,824)	(13,273)
Payments for Materials, Contracts & Other Expenses	(14,872)	(16,211)	(15,219)	(14,366)	(15,703)	(16,154)	(16,565)	(16,967)	(17,409)	(17,844)	(18,291)	(18,728)
Finance Payments	(323)	(466)	(397)	(537)	(509)	(481)	(454)	(427)	(399)	(369)	(339)	(307)
Net Cash provided (or used in) Operating Activities	(2,047)	6,617	4,036	5,601	4,965	5,175	5,446	5,748	6,031	6,344	6,669	7,028
Cash Flows from Investing Activities												
Receipts:												
Amounts Received Specifically for New/Upgraded Assets	1,481	1,511	578	446	458	469	481	493	505	518	531	544
Grants utilised for capital purposes	2,792	692	857	299	307	314	322	330	339	347	356	365
Sale of Replaced Assets	124	126	5	-	-	-	-	-	-	-	-	-
Repayments of Loans by Community Groups	558	93	108	112	117	48	33	16	17	18	19	18

STATEMENT OF CASH FLOWS - *Continued*

CITY OF PORT LINCOLN

DRAFT LONG TERM FINANCIAL PLAN FOR THE 10 YEARS ENDING 30 JUNE 2035

STATEMENT OF CASH FLOWS

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payments:												
Expenditure on Renewal/ Replacement of Assets	(6,381)	(4,191)	(4,761)	(4,209)	(5,322)	(3,920)	(3,799)	(3,811)	(4,841)	(3,870)	(7,602)	(6,575)
Expenditure on New/ Upgraded Assets	(7,369)	(4,182)	(1,887)	(871)	(893)	(915)	(938)	(962)	(986)	(1,010)	(1,036)	(1,062)
Net Purchase of Investment Securities	(468)	-	-	-	-	-	-	-	-	-	-	-
Loans Made to Community Groups	-	(150)	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(9,263)	(6,101)	(5,100)	(4,222)	(5,334)	(4,003)	(3,901)	(3,934)	(4,966)	(3,998)	(7,732)	(6,710)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings	8,000	150	-	-	-	-	-	-	-	-	-	-
Proceeds from Aged Care Facility Deposits	190	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayments of Borrowings	(1,251)	(625)	(511)	(671)	(694)	(646)	(656)	(675)	(682)	(708)	(735)	(764)
Repayment of Principal Portion of Lease Liabilities	(182)	(102)	(3)	(3)	(4)	(4)	(4)	(4)	(5)	(5)	(5)	(5)
Net Cash Flow provided (used in) Financing Activities	6,757	(577)	(514)	(674)	(698)	(650)	(661)	(679)	(686)	(713)	(740)	(769)
Net Increase/(Decrease) in Cash & Cash Equivalents	(4,553)	(61)	(1,579)	705	(1,067)	522	885	1,135	378	1,633	(1,803)	(451)
plus: Cash & Cash Equivalents - beginning of year	8,946	4,393	4,332	2,753	3,458	2,391	2,913	3,797	4,932	5,311	6,944	5,141
Cash & Cash Equivalents - end of the year	4,393	4,332	2,753	3,458	2,391	2,913	3,797	4,932	5,311	6,944	5,141	4,690

Public Consultation

Council adopted the Draft Annual Business Plan and Budget 2025/2026 and Long Term Financial Summary 2026-2035 - Financial Summary for public consultation on 19 May 2025. Public consultation commenced on 22 May 2025 and concluded 13 June 2025.

Members of the public were invited to view the draft plan via Council's online Engagement Hub at:

yoursay.portlincoln.sa.gov.au

Copies of the plan were also available to be viewed at the Council Administration Office and Port Lincoln Library.

A community information session was held on Monday 2 June 2025, from 10am to 6.30pm, at the Port Lincoln Library, where the details of the draft budget were discussed with staff and Elected Members.

Council set aside one hour at the Ordinary Council Meeting held on Monday 16 June 2025 at 6.30pm, to allow members of the public the opportunity to make submissions with respect to Council's Draft Annual Business Plan and Annual Budget 2025/2026. No submission was made at the meeting and five written submissions were received during the consultation period.

Following the close of the consultation period, the draft plan and consultation report was presented to the Audit & Risk Committee on 19 June 2025.

A Special Meeting of Council is scheduled for 1 July 2025, for the Draft Annual Business Plan and Annual Budget 2025/2026 to be presented for final adoption.





CONTACT

For further information on the Annual Business Plan & Budget contact the Council Administration Office:

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