

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)(i)(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 | Yes 79968 Draft Annual Budget 2025/26 for adoption 20250701 79975 Draft Annual Business Plan 2025/26 for adoption 20250701 | | | | | | | |
| 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. | | | | | | | | |
| 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 | SDP GOAL: Goal 3: Governance and Leadership SDP ACTION: 3.4 Implement Business Excellence and continuous improvement, including service reviews assessing relevance, efficiency and effectiveness. | | | | | | | |
| Annual Business Plan 2024/25 | ABP INITIATIVE: Not Applicable ABP PROJECT: Not Applicable | | | | | | | |
| Legislation | Local Government Act 1999 | | | | | | | |
| Policy | Not Applicable | | | | | | | |
| Budget Implications | Not Applicable <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

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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 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.

| | Option 1 | | Option 2 | | Option 3 | |
|---------------|--------------------------------|-------------------|--------------------------------|-------------------|--------------------------------|-------------------|
| Assessment ID | 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 |

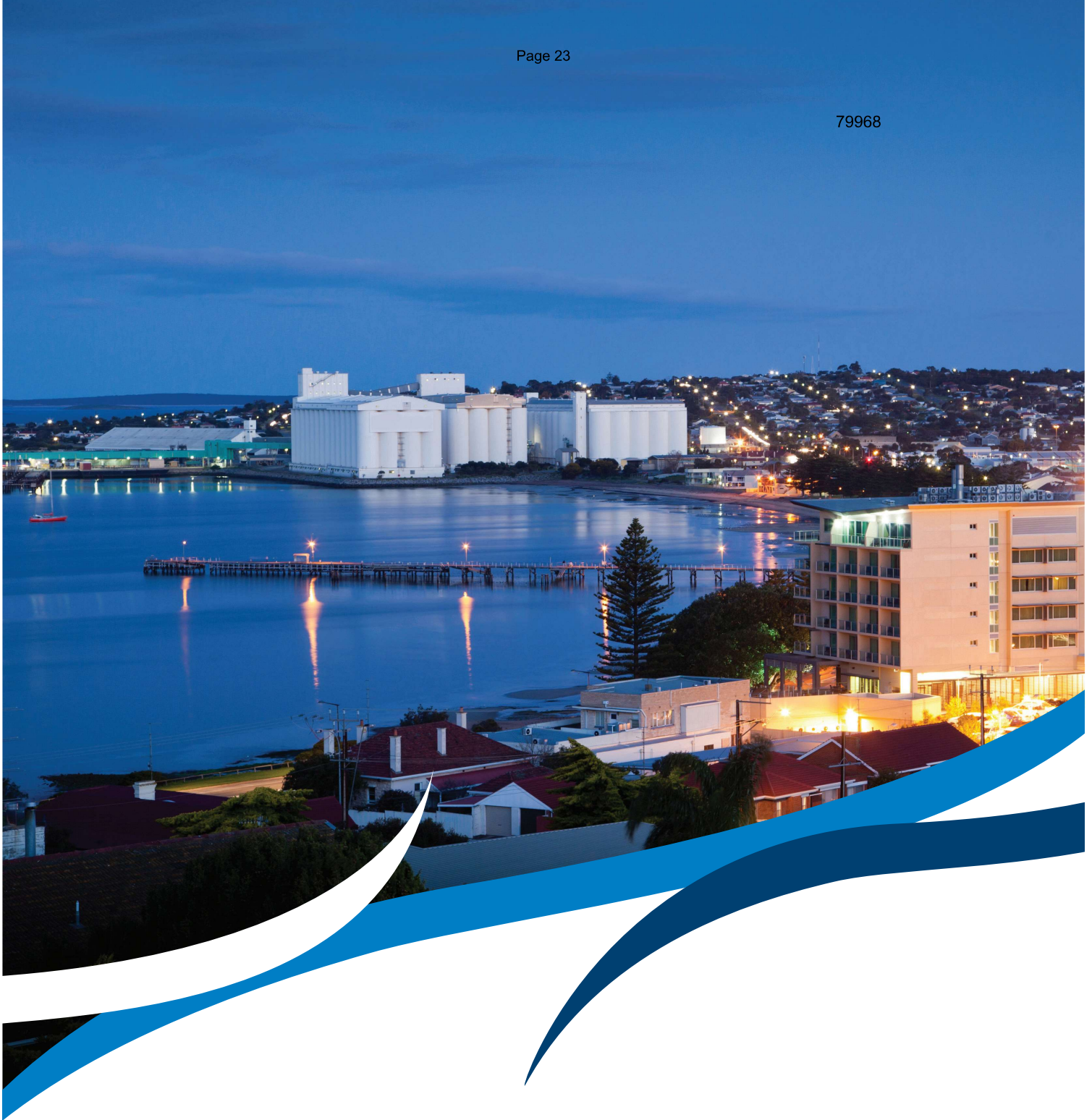
As the table shows, there is a small difference between options two and three as a result of the change of Rate in the dollar used.

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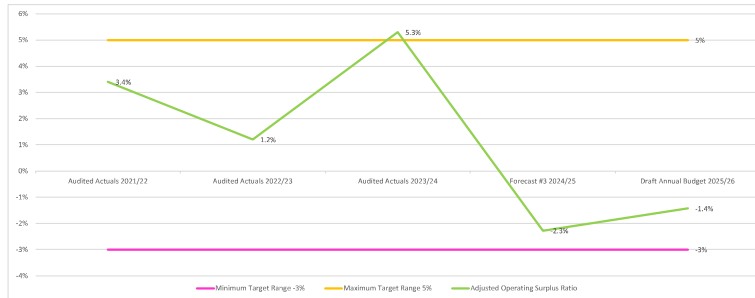
**DRAFT UNIFORM PRESENTATION OF FINANCES
FOR THE YEAR ENDED 30TH JUNE 2026**

| | 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) | (677,259) | (431,490) |
| 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 | | | | | |
| $\frac{\text{Operating Surplus/Deficit}}{\text{Operating Revenue}}$ | 5,5% | 3,8% | -2,0% | -2,3% | -1,4% |
| <i>This ratio expresses the operating surplus as a percentage of operating revenue. Council's Target Range is -3% to +5%.</i> | | | | | |
| Adjusted Operating Surplus Ratio | 3,4% | 1,2% | 5,3% | -2,3% | -1,4% |
| <i>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.</i> | | | | | |



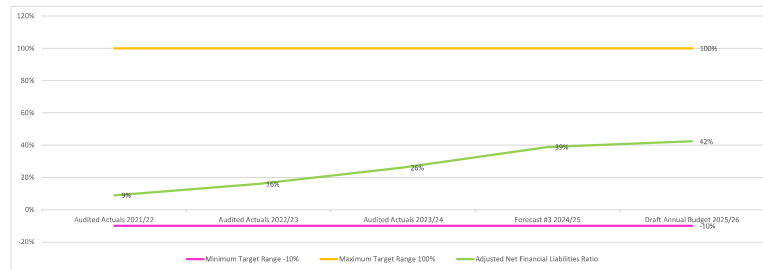
"Is Council covering its operating expenditure and depreciation charge from its operating revenue?"

- 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 | | | | | |
| $\frac{\text{Net Financial Liabilities}}{\text{Total Operating Revenue}}$ | 31% | 7% | 35% | 39% | 42% |
| <i>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%.</i> | | | | | |

Adjusted Net Financial Liabilities Ratio

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.

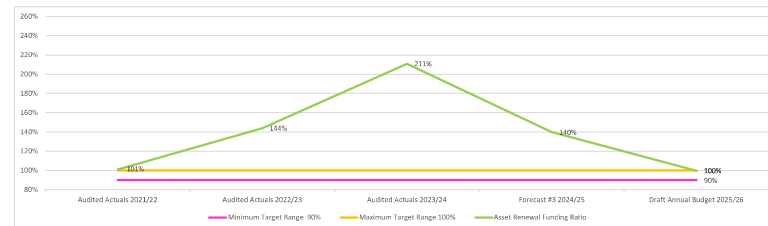


"Does Council have a manageable level of debt and other liabilities when considering its available revenue and other cash reserves?"

- 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 | | | | | |
| $\frac{\text{Net Asset Renewals}}{\text{Infrastructure \& Asset Management Plan required Expenditure}}$ | 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 & Constructi | \$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 Ir | 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

Council Administration

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City of
Port Lincoln
Seafood Capital of Australia



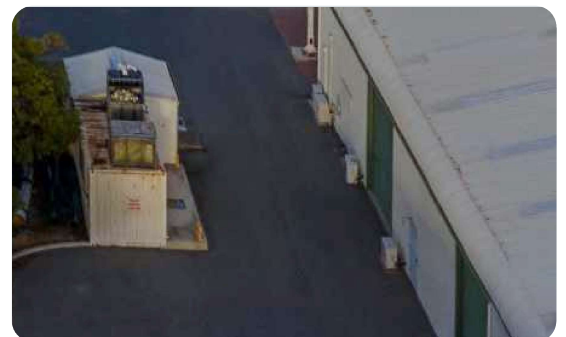
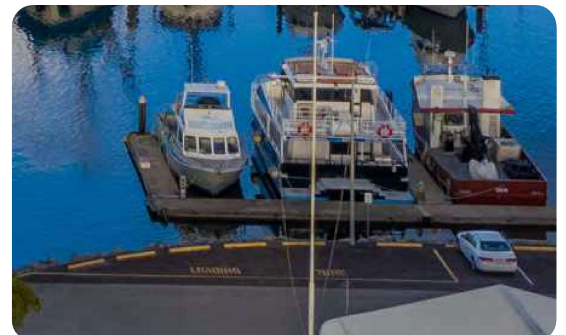
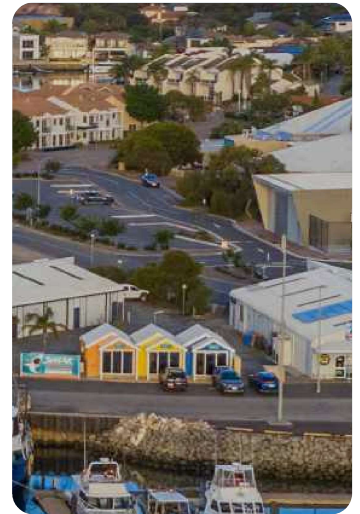
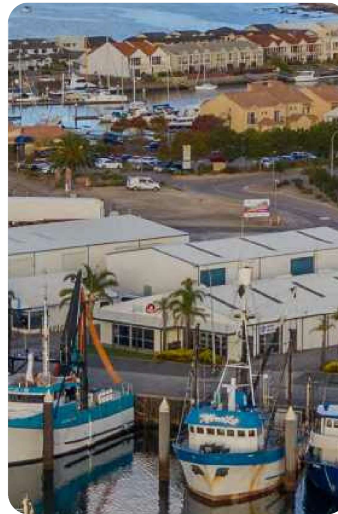
DRAFT

2025

2026

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.

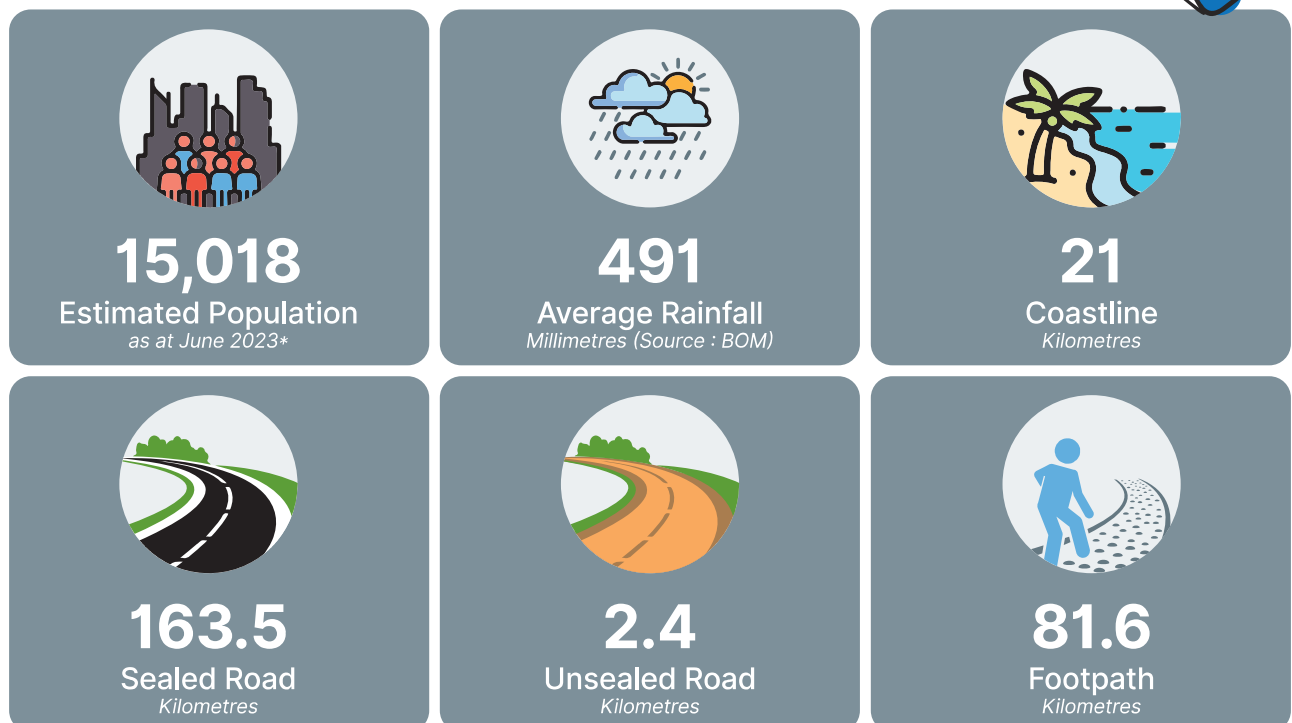
Regional primary production including 50% of South Australia's wheat, barley and oil seed, together with our deep natural harbour and commercial fishing fleet, makes Port Lincoln a major agricultural export and fishing centre.

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





**Capital Value
Rateable Properties**
as at June 2025

\$3.945 Billion
8,849 Assessments
(8,599 Rateable)



\$362.27* Million
Value of Development
Approvals
201 **Development
Applications**
2023/2024

*Includes a Crown Land application valued at \$330 million



Cruise Ships
2024/2025

10 cruise
ships
22,115 passengers
9,011 crew

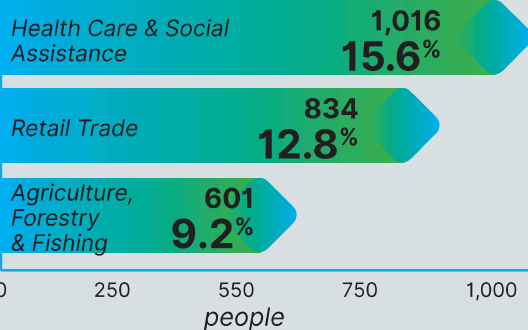
12,281

Tonnes of
rubbish goes to
landfill per year



1,616
Tonnes recycled
per year

3 Most Common Employment Sector



4.5%
Unemployment Rate*



18.9%
2,235
People Volunteer

2021*

6.6%
of the population are
Aboriginal and/or
Torres Strait Islander people

29.6%
young people are
disengaged or partially
disengaged 15 - 24 years

41 years
median age
(Regional SA is 41)

6.1%
people needing
assistance (940)

12.5%
of people have a tertiary
qualification

Household Income
11.8% earn >\$3,000 p/w
23.7% earn <\$650 p/w



6.5%
of people needing
assistance in their
day to day lives
due to disability*



2,780
Registered dogs

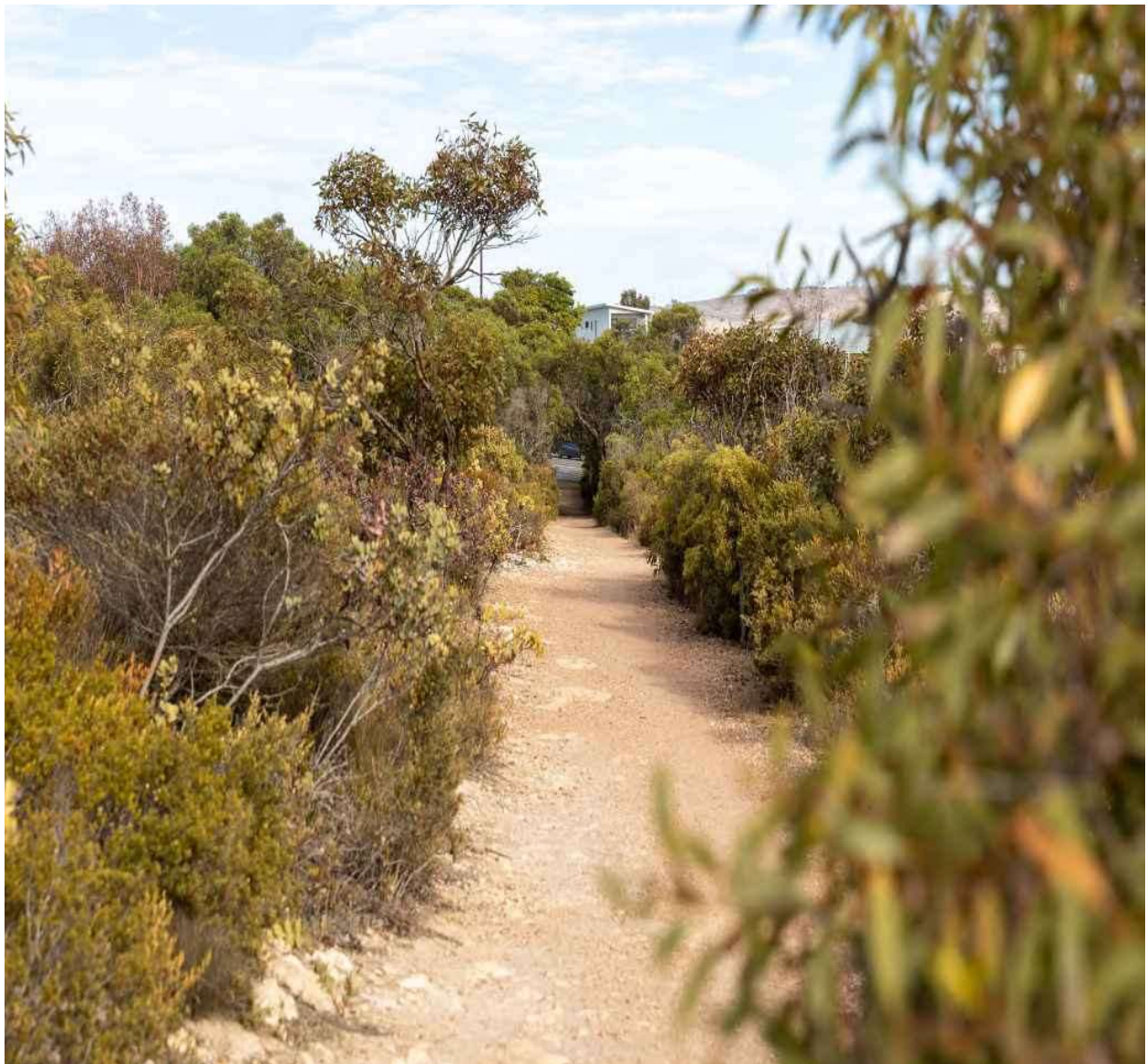
2023/2024



819
Registered cats

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 barbecues 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



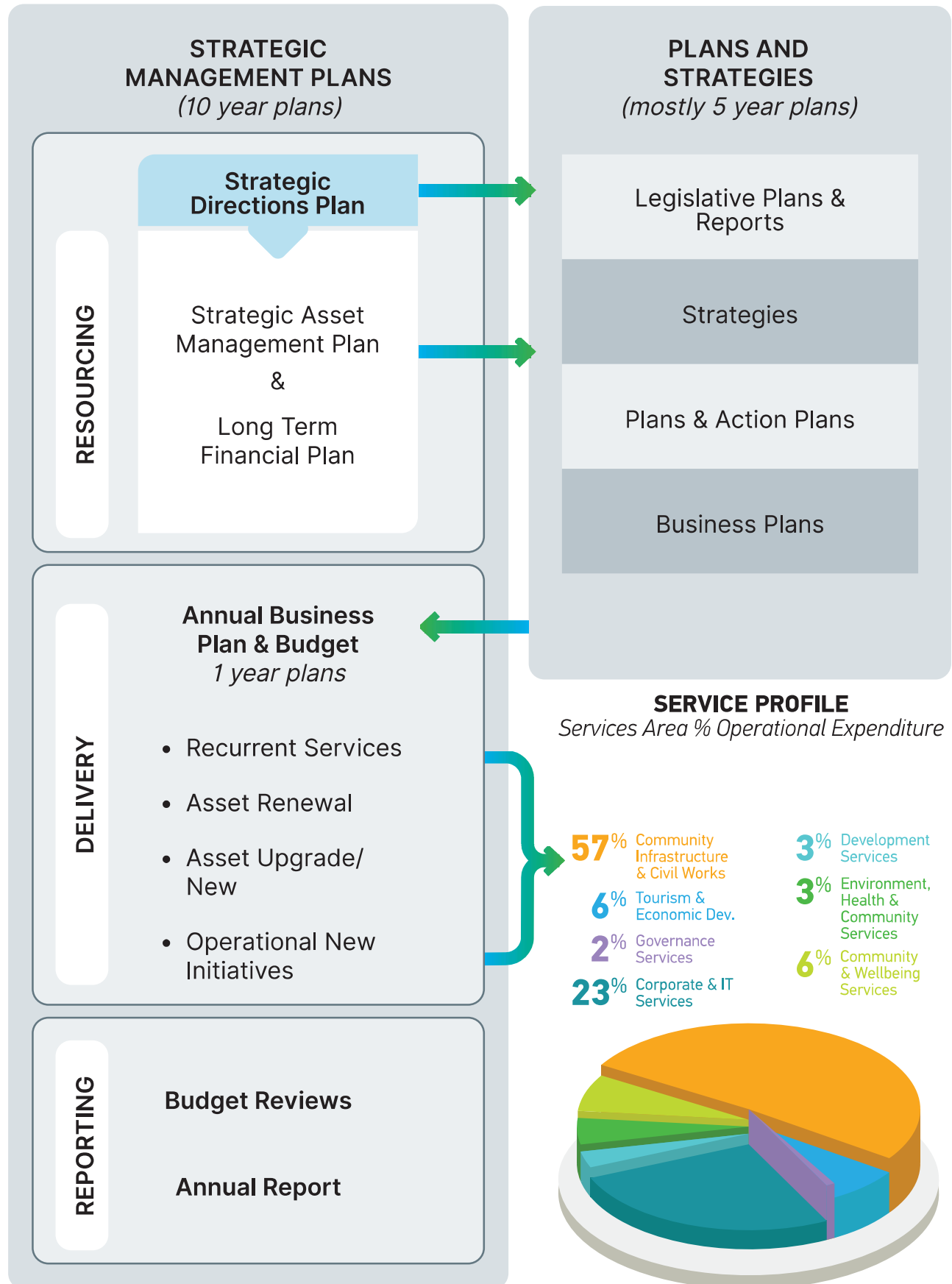
Linemarking

Streetscaping improvements Liverpool Street



The Poppy Project

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.

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.

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.



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.

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.

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.



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.

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.

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.



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

- 4.1 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.
- 4.2 Develop a plan for the renewal and expansion of Council's Recycled Water Scheme network and actively pursue other water saving or reuse initiatives.
- 4.3 Develop a carbon emission management framework to support and implement energy efficiency and emissions reduction initiatives in line with Council's Environmental Sustainability Strategy.
- 4.4 Progress Council's environmental sustainability goals through continued implementation of the Environmental Sustainability Strategy.
- 4.5 Deliver the Waste and Resources Management Plan in particular supporting diversion of organic and other recyclable materials away from landfill.
- 4.6 Develop and strengthen Council's approach to coastal hazard adaptation planning.
- 4.7 Develop a Climate Change Adaptation Plan.
- 4.8 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

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.

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.



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 if 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.

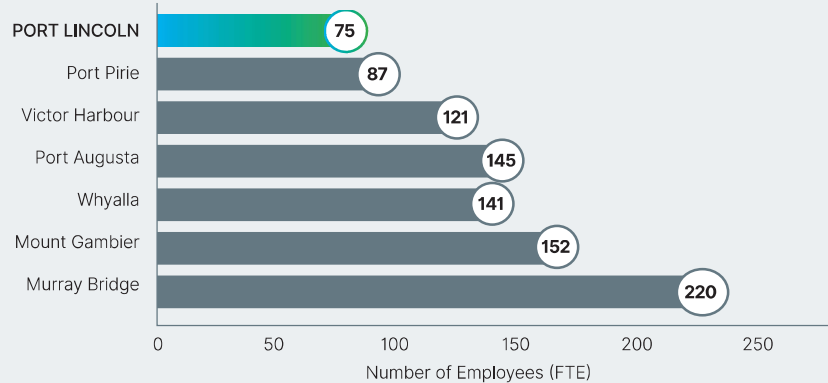
These comparisons provide us with context on resourcing levels compared to other regional cities in South Australia.

Further comparison is available at:

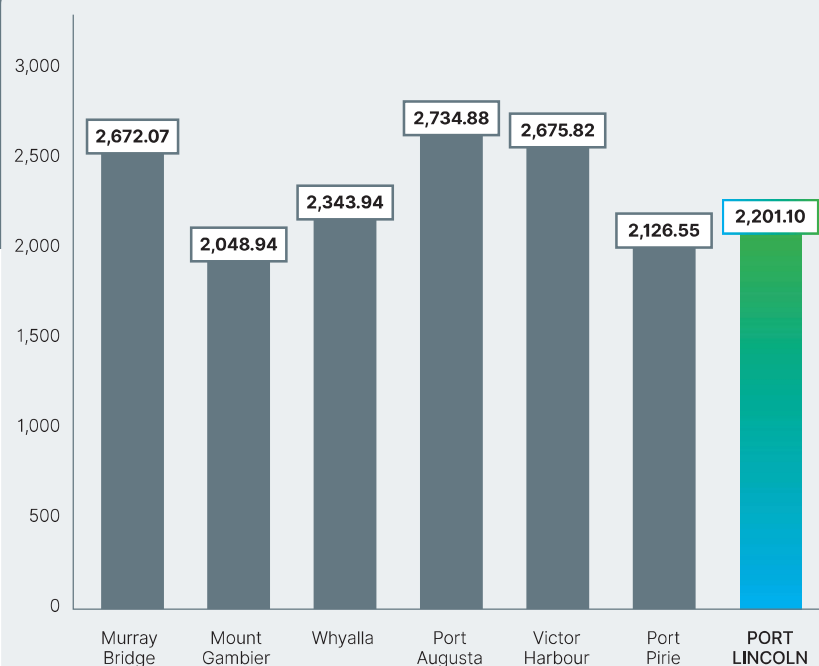
councilsinfocus.sa.gov.au

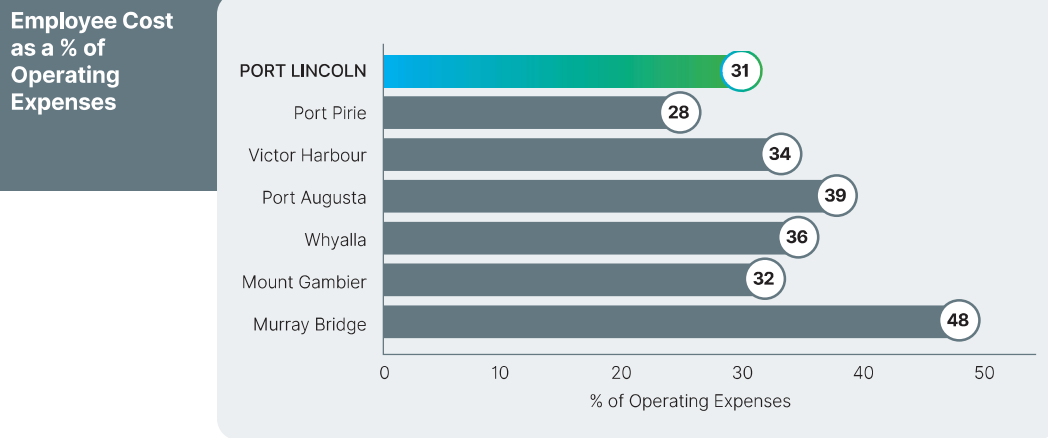


Number of Employees (FTE) 2023/2024



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.

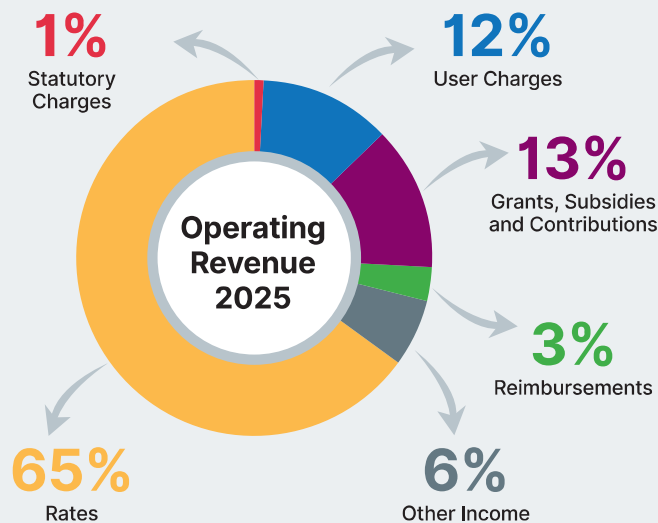
Statutory Charges set by State Government – these are fees and charges set by regulation and collected by the Council for regulatory functions such as assessment of development applications and dog registrations. The revenue from statutory charges generally off-set the cost of the service.

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.

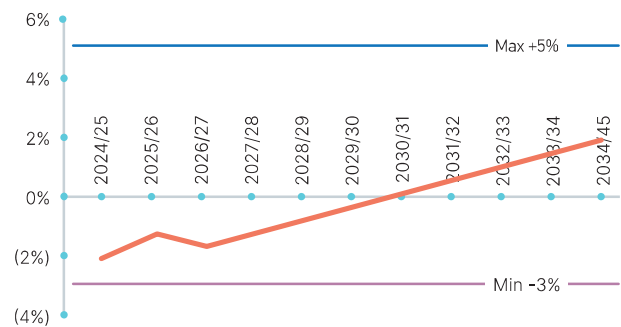
| Calculation of Net Financial Liabilities Ratio | Draft Budget 2025/2026 |
|--|------------------------|
| Net Financial Liabilities (a) | \$12,737,680 |
| Total Operating Revenue (b) | \$30,118,540 |
| Net Financial Liabilities Ratio (a)/(b) | 42% |

ASSESSMENT OF LONG TERM FINANCIAL SUSTAINABILITY

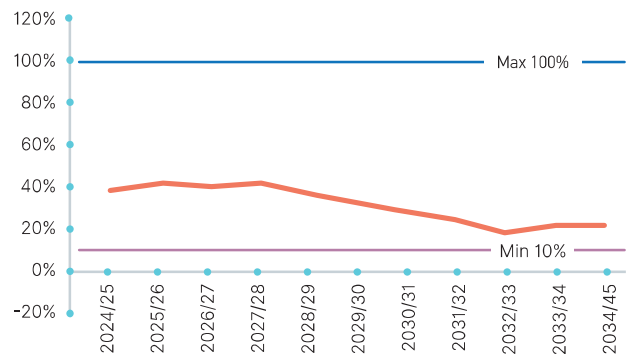
The below 10 year ratios indicate that the 10 year LTFP is financially sustainable:

- 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.

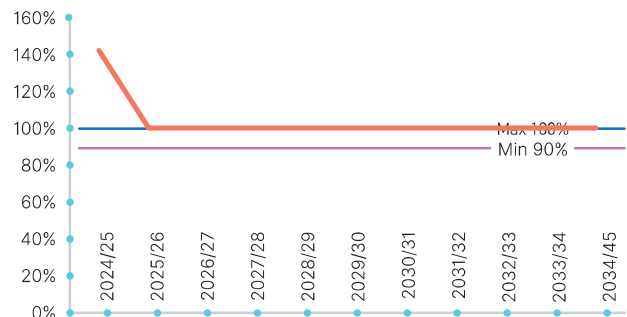
DRAFT OPERATING SURPLUS RATIO



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 Total General Rate Revenue | 2024/2025 Number of Properties Rates Distribution | 2024/2025 Average Proposed General Rate Per Property | Total % Increase on Average Per Property | 2025/2026 Total General Rate Revenue | 2025/2026 Number of Properties Rates Distribution | 2025/2026 Average Proposed General Rate Per Property | Total % Increase on Average 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 |

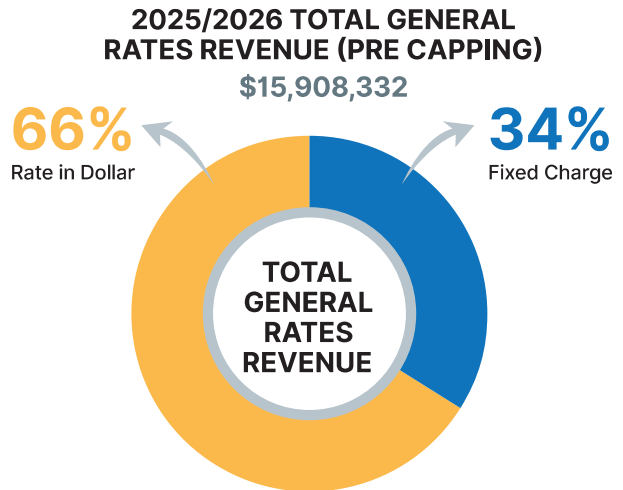
FIXED CHARGE SUMMARY

| | | 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.

**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

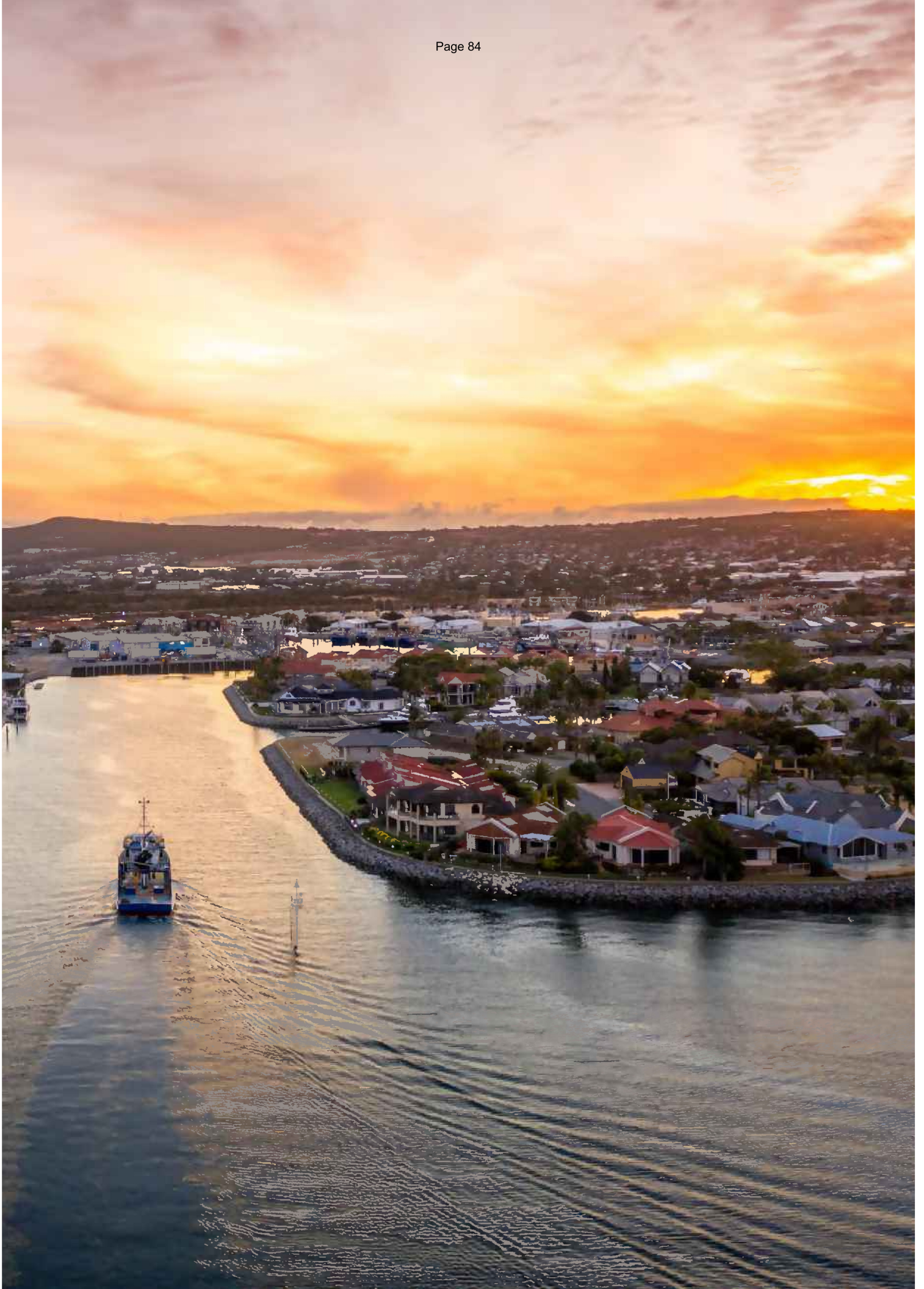
Copies of the plan were also available to be viewed at the Council Administration Office and Port Lincoln Library.

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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