



**Annual Business
Plan 2025-26**



KAURNA

Acknowledgement



We acknowledge and pay respect to the Traditional Owners of the land on which we stand, the Kurna People of the Adelaide Plains. It is upon their ancestral lands that the Port Adelaide Enfield Council meets. It is also the Place of the Kardi, the Emu, whose story travels from the coast inland. We pay respect to Elders past, present and emerging. We respect their spiritual beliefs and connections to land which are of continuing importance to the living Kurna people of today. We further acknowledge the contributions and important role that Aboriginal and Torres Strait Islander peoples continue to play within our shared community.

Artist credit: NHARLA, Colleen Raven, 2024. Ngapartji Ngapartji roughly translates to 'I give, you give'.

TABLE OF CONTENTS

Kaurna Acknowledgement..... 2

Mayor’s Message 4

Strategic Management Framework..... 5

Listening to our Community 6

City Vision..... 7

Challenges and Opportunities..... 8

Measuring Our Performance 12

Highlights 2025–26 13

Commitments for 2025–26 17

Our Services..... 21

Your Rates at Work..... 22

Funding the Annual Business Plan 23

Appendices:

1. Statement of Financial Position 29

2. Statement of Changes in Equity 30

3. Statement of Cash Flows..... 31

4. Uniform Presentation of Finances 32

5. Capital Works Program 2025–26 33

6. Valuation and Rating Policy 40

7. Summary of Strategic Risks 44

MAYOR'S Message



Claire Boan
Mayor, City of PAE

I am proud to present the City of PAE's Annual Business Plan for 2025–26. This plan outlines the key activities we will deliver this year to help us achieve our vision of creating a welcoming, livable city: made by people.

Our City Vision, which guides the way we make decisions and deliver projects and services between 2024 and 2034, incorporates four key long-term goals. These goals help us to focus on what we will work towards each year.

This year, to create a thriving community, we will upgrade and renew selected facilities while also supporting community wellbeing through programs at our libraries, recreation centres and community centres. We will be welcoming groups and visitors to Yitpi Yartapuultiku, the new Aboriginal cultural space in the heart of Port Adelaide where people can spend time learning and connecting with one another.

To build a prosperous economy, we will support small businesses, foster job growth and partner with key stakeholders to grow our local economy. Strategically, we will grow our circular economy, through innovative approaches to minimising waste and reducing environmental impact, while operationally, we will continue to process used materials through our Materials Recovery Facilities at Kilburn and Gillman, to repurpose them in our construction works.

To develop a clean and green city, we will continue to plant new trees across the council to support the growth of the tree canopy cover, and develop and implement an Integrated Water Management plan to manage stormwater in our city.

To shape places for people, we will bring our city alive through community events and art while also improving our infrastructure to encourage people to be more active. A major project for 2025–26 will be delivering a detailed design for Semaphore Foreshore, to rejuvenate the foreshore area and create a destination that everyone can continue to enjoy.

In 2025–26, as this plan outlines, we will invest \$77 million into our capital works program. Along with our updated Long-Term Financial Plan 2026–35, this will help us maintain our commitment to delivering our strategic priorities and remaining financially sustainable over a 10-year period.

At PAE, we believe we're made for a bright future. It's an immense privilege to work with all of you, the people that make up our beautiful city, and we look forward to the coming year and all that it will bring.

STRATEGIC MANAGEMENT FRAMEWORK

Our Strategic Management Framework demonstrates how our plans deliver on our vision.

Our Annual Business Plan is a core part of our Strategic Management Framework.

The Strategic Management Framework ensures that everything we do is informed by our City Vision.

The City Vision sets our long-term strategic direction. It identifies the key Goals and Objectives that we will work towards delivering over 10 years, and it shapes our other strategies and plans, including our Four Year Business Plan (4YBP). Our Asset Management Plans (AMPs) and Long-Term Financial Plan (LTFP) outline how we will resource our strategies and plans. Regular performance monitoring and reporting will help us deliver on our commitments and be accountable to the community.

You can find a list of our plans at:

 cityofpae.sa.gov.au/council/plans-reports



LISTENING TO OUR COMMUNITY

Community consultation on the Draft ABP commenced 14 April 2025 and concluded 14 May 2025. A total of 204 visitors downloaded the ABP during the engagement period, eight written responses were received and one person spoke at the May Public Meeting. The minimal volume of responses compared to the number of people who actively looked at these documents suggested there was overall support for the Plan.

The comments received in the feedback covered a wide range of topics including support for tree planting and environmental initiatives, concerns about council's financial sustainability and rate increases, reconsideration to have dogs allowed on beaches, requests for additional funding for dune maintenance, and funding for a Port River Tidal Pool.

Changes to the plan post consultation

The consultation outcomes and feedback were considered at the June Council Meeting, along with any new or revised information relevant to the plan and budget. This resulted in approval of the request for additional dune maintenance funding, some minor adjustments to the budget, and some small updates to the text and format for grammar, correctness or clarity. The overall budget changes are reconciled on page 23.



CITY VISION

What we Aspire to Become Over the Next 10 Years

The City Vision sets our long-term aspirations (over the next 10 years) and our guiding principles for decision making. It identifies key Goals and Objectives, which in turn inform our other strategies and plans.

VISION	A welcoming, liveable City: <i>made by people.</i>			
GUIDING PRINCIPLES	Equity and belonging • Building a better future for all Participation • Listening to the community and involving them in our decision making Sustainability • Managing our environment responsibly and sustainably Integrity • Making informed decisions honestly, transparently and accountably Transformative • Showing courage, foresight and innovation			
GOALS	 Thriving Community <i>A city where people have the opportunity to connect and flourish</i>	 Prosperous Economy <i>A city with a thriving economy that enriches its local community</i>	 Clean And Green City <i>A city that values its natural environment</i>	 Places For People <i>An accessible city where people love to be</i>
OBJECTIVES	We promote community capacity, connection and participation in civic life We encourage cultural expression and recognise people's history, stories and connection to place We support and encourage people to live healthy and active lives	We participate in the economy with the community in mind We support local businesses, big and small, to grow, innovate and succeed We invest in our local economy to benefit current and future generations	We reduce the city's adverse environmental impact and participate in a circular economy We shape the city to tackle the challenges of a changing climate We protect and enhance the city's natural environment	We walk together on Kaurua country We shape the city to be attractive and liveable and care for our cultural and built heritage We bring places to life through community events, culture, design and the arts
ENABLERS	Organisational Capability • Our diverse workforce is resourced to deliver meaningful outcomes • Our systems, processes and tools are contemporary and reflect leading practice • Our assets and finances are managed with good stewardship			

CHALLENGES AND OPPORTUNITIES

Each year as we develop our Annual Business Plan, we consider the possible impact of the external environment on our city and the organisation.

THE ECONOMY		
What Are the Challenges We Are Facing?	What Are the Opportunities?	What Risks Have We Formally Identified and Captured?*
Communities continue to feel cost-of-living pressures which have flow-on implications for health and social wellbeing outcomes. While inflationary pressure has eased throughout 2024–25, challenges such as supply chain disruptions, skills shortages and high prices continue to impact the overall costs of living and/or operating a business.	Despite the cost-of-living pressures, the PAE economy continues to grow, with Gross Regional Product (GRP) at \$11.19 billion (2022–23). There is also continued growth in the number of local businesses. Our newly adopted Prosperous Economy Strategy and Economic Development Plan 2025–29 provides an opportunity for the council to expand its ambition to grow the local economy through a more holistic approach that also seeks to address social, environmental and community goals. Nationally, there has been an increase in the importance placed on ‘good job prospects’ in terms of what people look for in a local area.¹ The construction of SSN–AUKUS submarines at the Osborne Naval Shipyard will create new training and employment opportunities, enhance local supply chains and attract investment, and the earlier facilities construction phase will also provide short-term opportunities in the construction sector. We will remain focused on keeping our rates affordable, looking for ways to deliver our products and services within our means and finding ways to operate as efficiently as possible.	• Effective Asset Stewardship • Organisational Optimisation • Governance Risk

¹ Living in Australia 2024: National Community Views Survey – Key Insights Report

* For additional information please also see Appendix 7 – Summary of Strategic Risks

CHALLENGES AND OPPORTUNITIES

THE ENVIRONMENT		
What Are the Challenges We Are Facing?	What Are the Opportunities?	What Risks Have We Formally Identified and Captured?*
Ensuring future environmental sustainability requires a multifaceted approach that considers our impact on the environment along with how environment and climate changes may influence service levels. Recent urban heat and tree canopy mapping shows that some parts of PAE have a very low tree canopy and are some of the hottest parts of metropolitan Adelaide.	Sustainable use of natural resources reduces adverse impacts on the environment and builds resilience to the impacts of climate change. We are aware of our city's impact on the environment. We are focused on reducing demand on natural resources and contributing to the creation of a circular economy where we use materials more efficiently and where we recycle, reuse and repair where possible. This also supports local economic activity. Opportunities exist for the council to provide initiatives, education and leadership to support local businesses to adopt sustainable practices and drive economic development through new business opportunities. We are committed to reducing our carbon footprint, to working regionally with our AdaptWest partners to respond to climate impacts, and to stimulating a local low carbon and circular economy. We will also continue to consider how we can minimise environmental impacts in the products we buy and the assets we build. We value and will continue to support the many environmental volunteers and Citizen Scientists who care for our local environment. We will continue to focus on increasing our city's tree canopy and boosting biodiversity to green, beautify and cool our public spaces.	• Effective Asset Stewardship • Environmental Sustainability

* For additional information please also see Appendix 7 – Summary of Strategic Risks

CHALLENGES AND OPPORTUNITIES

EFFECTIVE GOVERNANCE		
What Are the Challenges We Are Facing?	What Are the Opportunities?	What Risks Have We Formally Identified and Captured?*
A federal parliamentary inquiry into local government sustainability has found that councils are having to 'navigate complex regulatory environments, manage limited financial resources, and address diverse and sometimes competing community needs and expectations'.² There are limits to what a council alone can control or influence, and this can be challenging for some people in the community when their needs cannot be met. Changes in government policy and direction can also have an impact on our activities, funding and resources.	As the closest tier of government to communities, councils are ideally placed to understand and respond to the expectations, aspirations, concerns and needs of their communities. The City of PAE is home to many cultures and backgrounds, and this helps to create a diverse and rich community. It will be important for PAE to provide governance and leadership and remain accountable through advocacy, sound decision making and appropriate action. Ensuring ongoing financial sustainability will be important in this evolving environment. We will manage the city's resources and assets in a way that enhances financial, social and environmental sustainability. We will also make evidence-based decisions that maintain service delivery and investment in infrastructure while balancing the impact on our budget. We are committed to developing meaningful relationships through open, honest and transparent communication in a way that builds trust in us as a council. We will continue to advocate for sustained benefits to the community now and into the future.	• Governance Risk • Civic Participation

² House of Representatives, Standing Committee on Regional Development, Infrastructure and Transport, *Interim Report into Local Government Sustainability*, February 2025

* For additional information please also see Appendix 7 – Summary of Strategic Risks

ASSETS AND INFRASTRUCTURE		
What Are the Challenges We Are Facing?	What Are the Opportunities?	What Risks Have We Formally Identified and Captured?*
The potential impact of a changing climate on council assets and infrastructure is an increasing concern for the council. The unpredictability of these events can make it difficult to appropriately plan for the management of assets and infrastructure. The increasing costs of managing our asset portfolio continues to be a challenge.	These challenges highlight the importance of collecting dependable and mature data to support informed and robust planning and decision making. We will continue to pursue opportunities for accessibility and inclusivity through our infrastructure renewals and upgrades. In doing so, we will also continue to support people's access to services, programs and facilities, thereby ensuring that our assets meet the needs of our diverse community.	• Effective Asset Stewardship • Organisational Optimisation • Environmental Sustainability • Governance Risk
TECHNOLOGY		
Cyber security continues to be a significant risk, presenting us with an ever-changing threat landscape that requires system controls and staff training.	Technology also continues to provide new opportunities for the way we use our investment strategy and keep it on track to manage operations, deliver services and develop our city. Artificial Intelligence has the potential to enhance productivity and innovation, but we will need to consider it alongside the potential security, ethical and intellectual property concerns that come with it. We will continue to review how we use technology to ensure that we are supporting the delivery of effective services to the community.	• Information and Data Security • Digital Transformation • Organisational Optimisation • Governance Risk
COMMUNITY WELLBEING		
Cost-of-living pressures, along with challenging national and global events, continue to significantly impact the wellbeing of both individuals and our community. People's physical and mental health may be impacted, with some community members experiencing feelings of isolation and loneliness and/or financial and food insecurity.	Building the capacity of the community to participate in community life goes beyond community consultation. We also need to develop a shared vision, recognise shared history and involve the community in direction setting and decision making. As a leader in community wellbeing, we will continue to provide services and programs that support the health, wellbeing and resilience of the PAE community. We will build collaborative partnerships and networks. We will also look for opportunities to work with the community to build community capacity and foster healthy, active and socially connected lives.	• Organisational Optimisation • Governance Risk • Civic Participation

* For additional information please also see Appendix 7 – Summary of Strategic Risks

MEASURING OUR PERFORMANCE

A key part of our Strategic Management Framework is monitoring our performance. We track our progress and report back to our community through quarterly reviews and the Annual Report.

We will measure progress over the next 12 months using the following indicators:

Indicator	How We Measure This
Delivery of our Annual Business Plan (ABP)	Quarterly progress reporting on ABP commitments (% complete)
Deliver a Net Zero Emissions Program across council	Annual performance reporting (towards agreed target)
Delivery of our Capital Plan	Quarterly progress reporting (% complete)
Service Excellence	Quarterly summary of community feedback from Voice of PAE survey (rating out of 5)
Financial Indicators	Biannual performance reporting (ratio %)
Operating Surplus Ratio	Operating surplus (deficit) expressed as a percentage of operating income
Net Financial Liabilities Ratio	Net financial liabilities at the end of a financial year as a percentage of operating income for the year
Asset Renewal Funding Ratio	Capital expenditure on renewal or replacement of assets, divided by the optimal level of such expenditure proposed in AMPs

HIGHLIGHTS FOR 2025–26

A snapshot of four key projects we will deliver this year



LAUNCHING YITPI YARTAPUULTIKU

Yitpi Yartapuultiku is a place for everyone to immerse themselves in local culture, nurturing deep respect and connection to Country. Featuring indoor and outdoor activities and programs, family-friendly parks and environmentally sustainable facilities, it's set to become a catalyst for economic growth, generating employment and boosting tourism opportunities around the Port Adelaide area.

'A destination where people from all backgrounds can share, learn and experience our rich heritage'

Image: Aerial image of the site, taken June 2025

HIGHLIGHTS FOR 2025–26

A snapshot of four key projects we will deliver this year



GROWING OUR CIRCULAR ECONOMY

We're supporting relevant initiatives led by the Central Adelaide Waste and Recycling Authority (CAWRA) and advocating for stronger circular economy regulations at the State and Federal levels.

In partnership with CAWRA and the City of Charles Sturt, we're delivering the Going Circular to 2030 strategy to provide strategic direction for waste management and circular economy initiatives.

Within our council, we're supporting a circular economy by reusing concrete, pavers and pavement material and processing them into a variety of construction products that we can use beneath our roads and footpaths.

'Innovative approaches to minimise waste and reduce environmental impact'

Image: We're helping residents divert waste to landfill by expanding our successful soft plastics recycling program

HIGHLIGHTS FOR 2025–26

A snapshot of four key projects we will deliver this year



DELIVERING OUR NET ZERO EMISSIONS PROGRAM

Through our Net Zero Emissions program, we're transitioning our fleet to electric vehicles, adding solar and batteries to council buildings, transitioning away from gas and purchasing 100% renewable electricity.

During 2025–26, we'll complete a mid-term review of our Net Zero Emissions Plan and emissions reduction targets to ensure they're focused and relevant.

**'Making changes
and accelerating
action to reduce our
carbon footprint'**

Image: Local businesses can apply for funding to invest in renewable and sustainable technologies

HIGHLIGHTS FOR 2025–26

A snapshot of four key projects we will deliver this year



PLANNING THE SEMAPHORE FORESHORE

The Semaphore Foreshore Master Plan guides the rejuvenation of the Foreshore, to ensure its history is celebrated and the area remains a cherished recreational and tourism destination for many years to come.

The detailed design stage of the master plan involves working out the specific design of each of the elements of the rejuvenated site, including the new water play element.

**'Creating a vibrant
and timeless
destination for
everyone to enjoy'**

Image: Celebrations were held at Semaphore to see in the new year

COMMITMENTS FOR 2025–26

Thriving Community

The following table lists the commitments for 2025–26 which will round out our regular work schedule:

THRIVING COMMUNITY	
Commitment in the 4YBP	What Will We Do in 2025–26?
Develop a social infrastructure plan, including Eastern Facilities Business Case, that will assess site options for potential social infrastructure investment in the eastern precinct of the city	Continue to progress the location of and planning for the community facility in the Eastern Precinct
Partner to support access to community wellbeing and social connection programs	- Continue to support Community Wellbeing and Social Connection programs across our libraries and our sporting and community centres - Recruit and engage volunteers to work with residents to connect them to the community as part of Phase 2 of the Social Prescribing Project
Support early years literacy through the delivery of library-based programs (e.g. Story Time, Baby Bounce, Words Grow Minds campaign)	- Deliver the Story Time program to introduce children and caregivers to a wide variety of children's books for early learning literacy - Hold Baby Bounce sessions to support a baby's early learning journey by sharing nursery rhymes, engaging children's songs and age-appropriate picture books and stories - Continue to support Raising Literacy Australia's Words Grow Minds campaign which is funded by the State Government
Deliver the Housing and Homelessness Program Plan by responding to the needs of those experiencing homelessness	- Convene the PAE Zero Project to focus the attention of service providers on people experiencing homelessness - Continue to support the broader community with information about the drivers of homelessness
Enable Yitpi Yartapuultiku to be activated with a range of innovative programs and services	- Work towards making Yitpi Yartapuultiku a catalyst for economic growth, generating employment and boosting tourism opportunities around the Port Adelaide area - See also 'Highlights for 2025–26' on page 13
Deliver the Arts Organisation Fund to attract and support professional arts organisations to the region	Use the Arts Organisation Fund to attract and support professional arts organisations to sustain, grow and develop creativity, arts and culture
Participate in the Welcoming City Program, improving outcomes for culturally and linguistically diverse communities	Continue to work in partnership with Welcoming Australia and other organisations to deliver on Welcoming Precinct activities
Host events that celebrate our diverse communities, foster connection and deepen cultural understanding (e.g. Refugee Week, Harmony Week and the History Festival)	- Continue to: - Host community celebrations - Focus on deepening our connection with Country across PAE - Link these outcomes to our flagship events
Renew selected sporting facilities to improve accessibility and inclusivity	- Largs Reserve: Start constructing sporting facilities and upgrading tennis court sports lighting, cricket nets and half-court basketball court - Duncan Fraser Reserve: Start constructing sporting facilities - Port Adelaide Reserve: Scope and design works including irrigation - Rushworth Reserve: Scope and design works - Blair Athol Reserve: Upgrade car park lighting
Plan and deliver upgrades at selected council reserves	- Joyce Snadden and Old Port Canal Reserves: Complete redevelopment - Thomas Turner Reserve: Develop the former driving range into a new open space - John Hart Reserve: Redevelop the hockey pitch, including installing a new playing surface and sports lights
Provide a network of fit-for-purpose sporting facilities, recreation reserves, playgrounds and open spaces	Upgrade a range of facilities (including irrigations systems, playgrounds, sports lighting, fencing and retaining walls) across multiple sporting and recreational reserves
Undertake inspections and deliver programs and responsive services that assist in keeping the community safe and healthy	Continue the work of our Community Safety and Environmental Health teams to prevent and reduce public health risks, encourage responsible dog and cat ownership, monitor parking-restricted areas and ensure that private blocks of land are prepared for the fire danger season

COMMITMENTS FOR 2025–26

Prosperous Economy

PROSPEROUS ECONOMY	
Commitment in the 4YBP	What Will We Do in 2025–26?
Deliver capacity-building programs for social enterprise business models	• Build our knowledge of social enterprise businesses in PAE and explore partnerships and programs that can support them to grow
Explore our role and opportunities in Community Wealth Building for PAE	• Research and present opportunities for the Council to consider
Advocate for benefits to the PAE community from business and investment at the Osborne Naval Shipyard	• Work with businesses and industries to foster opportunities that create jobs, activate spaces and improve the long-term quality of life for people in our community
Facilitate and advocate for a skilled workforce aligned to current and future needs of local businesses	• Promote local education, skills and training opportunities and facilitate employment pathways that transition people into jobs
Deliver a targeted small business grant program	• Review Year 1 and deliver Year 2 of our Small Business Growth Grant program to support small businesses to invest in: ◦ Market expansion ◦ Product/service diversification ◦ Digital transformation
Deliver improved information, communications and engagement with local businesses	• Develop and deliver a new Communications Plan to guide how we inform, communicate and engage with local businesses
Deliver a preferred model for the delivery of our business support and advisory and/or mentor program to support local business	• Implement outcomes of the PAE Business Support Services Model project to define the role that the council will play in supporting business and to establish the partnerships and structure of a preferred model
Partner to deliver an annual program of business events to build local business capability and capacity	• Continue to deliver the Engine Room business events program
Deliver an Investment Attraction Plan for the city	• Develop an Investment Attraction Plan to make the city welcoming and attractive to investors, as well as to boost confidence and accelerate development of the local economy
Advocate and partner with stakeholders on the Lefevre Peninsula Master Plan	• Continue to provide input to the early investigation stages of the master plan, including issues relevant to transport and traffic, land use, employment, social infrastructure and environmental issues
Partner to increase the capability and support for tourism providers to start and grow their own business	• Develop partnerships • Provide information and connections to programs to support tourism businesses to start and grow
Partner in the Building Western Adelaide Alliance to maintain a co-ordinated approach to regional economic development activities	• Continue to collaborate with the cities of Holdfast Bay, West Torrens and Charles Sturt on regional initiatives for Western Adelaide that grow the economy (e.g. the Western Adelaide Tourism Alliance Tourism Destination Action Plan 2025–29)
Lead community, business and government partnership opportunities that grow the local circular economy	• Support CAWRA initiatives • See also 'Highlights for 2025–26' on page 14
Partner to deliver a Regional Waste Strategy	• Deliver the Going Circular to 2030 strategy in partnership with CAWRA and the City of Charles Sturt • See also 'Highlights for 2025–26' on page 14
Grow the circular economy through our Materials Recovery Facility and infrastructure programs	• Through the MRF, reuse concrete, pavers and pavement construction materials and process them into various construction products • See also 'Highlights for 2025–26' on page 14

COMMITMENTS FOR 2025–26

Clean and Green City

CLEAN AND GREEN CITY	
Commitment in the 4YBP	What Will We Do in 2025–26?
Deliver innovative waste reduction, reuse and recycling solutions	• Deliver Phase 2 of the Soft Plastics Pilot to determine future soft plastic recycling • Review hard waste service trials including mattress recycling trial and hard waste vouchers to inform future hard waste services • Audit bin systems, signage and locations across council buildings • Explore the provision of tricky waste drop off locations at libraries
Deliver a Net Zero Emissions Program across council	• Continue to deliver the Net Zero Emissions program across the city and complete a mid-term review of the program • See also 'Highlights for 2025–26' on page 15
Contribute to the success of the Adapt West Regional Climate Partnership	• Finalise a new AdaptWest Regional Climate Action Plan that details the focus over the next five years to 2030
Maintain and grow a healthy tree canopy, improving cooling, biodiversity, shade, habitat and amenity	• Plant 2,500 new street trees and 500 new reserve trees • Give away 500 trees to the community to plant on private property • Continue to deliver street and reserve tree maintenance programs to support the health and growth of our tree canopy
Develop and implement an integrated approach to sustainable water management	• Develop an Integrated Water Management plan which includes consideration of stormwater management • Investigate opportunities to increase the use of recycled water for non-potable purposes such as irrigating parks and gardens
Partner in the delivering of the Climate Resilient Infrastructure Program to mitigate the risks and impacts of climate change	• Collaborate with the State Government and external parties to identify and deliver priority adaptation measures to reduce the risk of flooding from sea level rise and land subsidence in vulnerable areas
Provide Environmental Grants to encourage local initiatives that protect and enhance sustainability and the environment	• Continue to provide: ◦ Environmental Grants to support community groups to deliver environmental sustainability initiatives ◦ Green Business Incentive Scheme grants to enable small and medium businesses to improve their environmental performance
Partner to green our city by encouraging tree planting on private property	• Through the Get Shady Program, continue to provide trees for local residents to plant in their gardens to provide shade, increase tree canopy cover and provide habitat for local birds and other animals
Deliver corporate and community programs that improve environmental knowledge, practice and conditions	• Continue to support community environmental initiatives and events delivered by the Port Environment Centre and at monthly Port Environment Forums
Deliver the Living Environment Program	• Continue to support local Dunes Groups and Citizen Science volunteers, community tree planting days and Grow it Local initiatives in partnership with Green Adelaide • Implement recommendations in various Wetland Management Plans • Update the Mangrove Cove Management Plan

COMMITMENTS FOR 2025–26

Places for People

PLACES FOR PEOPLE	
Commitment in the 4YBP	What Will We Do in 2025–26?
Deliver Nunga and NAIDOC Week celebrations and partner in the National Apology Day – Walk of Awareness	Acknowledge and celebrate the contribution that Aboriginal and Torres Strait Islander peoples make to our community through Nunga Week, NAIDOC Week and Reconciliation Week annual events, as well as the National Apology Day Walk of Awareness
Support the Aboriginal Advisory Panel to exchange information, seek cultural guidance and consult on matters relating to First Nations peoples	Consult with the Aboriginal Advisory Panel about issues of identified importance to the Aboriginal community
Deliver the Aboriginal and Torres Strait Islander awards and tertiary education scholarships	Recognise and celebrate the important contribution and achievements of the City of Port Adelaide Enfield's Aboriginal and Torres Strait Islander community and organisations through the annual Aboriginal and Torres Strait Islander awards
Develop and partner with others in the delivery of the Port Adelaide Centre Civic Area Precinct Plan	Work towards building the necessary relationships and partnerships with Government, key state agencies and private property owners as a critical early step towards preparing a long-term plan to revitalise the civic heart of the Port Adelaide Centre
Prepare and deliver a Growth Management Plan to guide the sustainable growth of the city, including housing and transport networks	- Prepare a plan to identify the city's long-term growth opportunities and ensure that PAE's growth is well located and serviced. The plan will: - Help the council to understand the implications of the SA Government's Greater Adelaide Regional Plan targets for housing and employment growth - Carefully consider the city's physical and social infrastructure and the features and characteristics of its existing living areas
Deliver the priorities for the Built Heritage Strategy to promote and protect local built heritage	Continue our commitment to conserving PAE's built heritage and implementing the key directions set out in the PAE Built Heritage Strategy 2022
Promote active transport through the delivery of the Walking and Cycling and Integrated Transport Plans	- Promote active transport through improving infrastructure that helps support people to walk and cycle (e.g. by upgrading paths, bicycle lanes and road crossing points and by providing end-of-trip facilities such as bike racks) - Work towards improving wayfinding throughout the network to link up areas of the council and beyond - Continue to develop education material on the benefits of active transport
Prepare the detailed design stage of the Semaphore Foreshore Master Plan	- Make decisions about all components of the site, including layout, materials and service co-ordination - See also the 'Highlights for 2025–26' on page 16
Deliver an annual series of flagship celebration events	Deliver the Port Adelaide Christmas Parade, Semaphore New Year's Eve Event, a Winter Festival and the New Found Sound Festival
Deliver arts and cultural activities, including public art, professional development and grants for artists	Continue our commitment to public art projects and partnerships (e.g. artist workshops, activations and ephemeral public works)
Foster community-led placemaking through advice, activities and a suite of grant programs (e.g. Neighbourhood Gatherings and Paint Ya Pole)	Foster community-led activations via our grants and funding model with a focus on integrating artist and cultural outcomes

OUR SERVICES

We provide a diverse mix of services and facilities to the community in response to the needs and priorities of our local residents, businesses and visitors to our city. Our ongoing business activities, programs and services are focused on achieving great outcomes for our community.

Each year we undertake regular work to maintain, renew and develop our assets. These include our roads and footpaths, stormwater system, buildings, parks and gardens. For more details of our capital plan, see Appendix 5 (pages 33 – 39).

We will continue to deliver:

- Street infrastructure such as roads, footpaths and kerbing
- Development and building assessments
- Urban development planning and policy
- Animal management
- Leases, licences and permits to enable the use of public spaces and facilities
- Environmental health services such as food safety, litter and nuisance requirements, and immunisation
- Emergency planning and response
- Parks and gardens, playgrounds, and skate parks, walking and cycling network
- Sporting grounds and facilities, and club support
- Environmental management and leadership, including waste and recycling, stormwater, coastal protection, wetlands and landcare
- Libraries and community/recreational centres
- Arts and cultural activities and events
- Community development and capacity building
- Public health services, youth and disability services and community transport services
- Economic and tourism development programs, business support and the Visitor Information Centre
- Customer experience and community engagement

The organisation's corporate services also help us deliver for our community.

Our corporate services include:

- Financial management
- Asset management
- Procurement
- Information and communications technology
- Marketing and communications
- Strategic planning and research
- Risk and audit assessments
- Governance
- People and culture services
- Fleet and property management
- Project management

YOUR RATES AT WORK

How every \$100 of rates payment is spent

We use your rates contributions to pay for services and programs that benefit our whole community and to help fund exciting new projects. We aim to spend our time, money and resources as effectively as possible and deliver services that are both sustainable and in line with our community’s needs and expectations.



\$28.77

Environment, Stormwater and Waste Management



\$23.46

Road and Footpath Infrastructure



\$24.95

Sporting Facilities, Parks and Recreation



\$7.42

Community Safety and Support Services



\$7.63

Libraries, Culture and Heritage



\$4.20

Building, Planning and Health Services



\$0.60

Council Governance



\$1.12

Tourism and Economic Development



\$1.85

Depot Operations

FUNDING THE ANNUAL BUSINESS PLAN

The 2025–26 budget has been prepared bearing in mind the following principles:

- Delivering against the City Vision and the priorities of our community
- Managing our assets sustainably, accurately and in a timely way
- Delivering major new assets and projects for the community for the longer term
- Ensuring affordability

In developing the budget, we incorporate the key assumptions detailed within the Long Term Financial Plan which includes inflation, a 1% operating cost efficiency, additional investment in our infrastructure program, and other additional cost pressures. This ensures that the council remains within key financial indicator benchmarks, which will ensure our financial sustainability into the future.

Reconciliation to the Draft Annual Business Plan 2025–26

There have been some changes made to the budget since the Draft Annual Business Plan was released for public consideration:

	\$ million
Operating Surplus (Draft)	\$3.0
Increase in Net Loss - Equity Accounted Council Business	(0.2)
Sand Dune Vegetation, Fort Largs renaming consultation and other	(0.1)
Operating Surplus (Final)	\$2.7

	\$ million
Capital Expenditure (Draft)	\$76.3
Increase in projected 2024/25 capital investment roll-over	0.5
Increase in Jack Watkins public convenience budget	0.3
Removed McLaren Parade upgrade	(0.2)
EP Nazer interim capital works	0.1
Capital Expenditure (Final)	\$77.0

Your Rates in 2025–26

The Annual Business Plan 2025–26 is based on an average rate increase for existing properties of 5.2%. In addition, the number of rateable properties in the council area is expected to have grown by approximately 1%.

The average general rates increase is made up of:

Forecast CPI* (for 2025–26)	3%
Funding infrastructure program	1.5%
Funding additional cost pressures	0.7%
Total expected change in General Rate Revenue from existing ratepayers	5.2%

Rates account for 86.5% of the council’s operating revenue. Other sources of revenue include fees, charges and government grants.

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

Our Valuation and Rating Policy is underpinned by the principles of fairness and equity, and explains how rates are distributed across the community and why we approve rebates.

**The CPI figure used in our budget and Long Term Financial Plan calculations is the 2025-26 forecast CPI for Adelaide published by Deloitte Forecast Economics, December 2024 release. The CPI numbers generally discussed in media may differ to the amount listed in the table as they are often “backward looking or actuals” rather than the “forecast” we use .*

FUNDING THE ANNUAL BUSINESS PLAN

Property Valuations

We use Capital Value as the basis for valuing land within the council area. Capital Value is the value of the land and all of the improvements on the land. The council will adopt capital valuations distributed by the Valuer-General for all properties in 2025–26. Valuations are adopted with a value date of 1 January in the rating year. For 2025–26, property valuations provided by the Valuer-General are expected to reflect general market movements in real estate pricing across metropolitan Adelaide in the past year. However, this does not mean that council rates will increase by this amount. In setting rates for 2025–26, the applicable rate-in-the-dollar has been adjusted to ensure that the rates payable increase by 5.2% on average.

About our Rate Revenue

General rate revenue is the primary source of funding for our budget. The table below summarises information on how general rate revenue has increased from 2024–25 to 2025–26.

General Rates	2024–25	2025–26	Change
General Rates (existing properties)	\$132,758,908	\$143,491,149	
General Rates (new properties)	\$9,603,092	\$7,668,475	
General Rates (gross)	\$142,362,000	\$151,159,624	
Less: Mandatory Rebates	(\$3,768,397)	(\$4,039,014)	
General Rates (after mandatory rebates)	\$138,593,603	\$147,120,610	6.15%
Less: Discretionary Rebates	(\$544,860)	(\$515,947)	
General Rates (after discretionary rebates)	\$138,048,743	\$146,604,663	6.2%
Separate Rates			
Regional Landscape Levy (after rebates)	\$3,338,537	\$3,615,027	
New Haven Village Wastewater	\$50,000	\$52,525*	

The 6.2% increase in total general rate revenue (after rebates) includes both the increase in rates from existing rate payers and new rates from new properties. See the table below for a breakdown:

Rate Revenue Source	Average % Change in Rate Revenue
Rate revenue from existing rate payers	5.2%
Rate revenue from new properties	1%
Total	6.2%

Differential Rating

We use a differential rating system to raise revenue based upon land use to ensure that the distribution of rates is fair and equitable.

The anticipated level of rate revenue to be raised by each differential factor for 2025–26 is set out in the following table:

Differential Rate Revenue				Rateable Properties		Average per Rateable Property			
	2024–25	2025–26	Change	2024–25	2025–26	2024–25	2025–26	Change	Change
Rate Type	\$'000	\$'000	%	#	#	\$	\$	\$	%
General	77,050	82,065	6.5%	59,555	60,473	1,292	1,359	67	5.2%
Commercial	61,417	65,135	6.1%	6,364	6,395	9,682	10,185	503	5.2%
New Haven	50	53	6.0%	62	62	806	847	41	5.1%
Vacant Land	3,895	3,960	1.7%	1,186	975	3,278	4,061	783	23.9%
Total	142,412	151,213	6.2%	67,167	67,905				

Council's rating policy includes the setting of a minimum charge which is forecast to be \$1,125 for 2025–26.

In 2024–25, the City of Port Adelaide Enfield had 67,167 rateable properties. This is expected to increase to 67,905 in 2025–26, representing 1% growth in the number of rateable properties.

Separate Rates

REGIONAL LANDSCAPE LEVY

The Landscape South Australia Act 2019 is the framework for managing the State's water, pest animals, plants and biodiversity. The Green Adelaide Board has been specifically created in this legislation, in recognition of the unique environmental challenges faced in urban areas. We collect the levy on behalf of the State Government. We do not retain revenue from this levy, nor do we determine how the revenue is spent. The Green Adelaide Board has advised that this levy will increase by 3.2% for 2025–26.

FUNDING THE ANNUAL BUSINESS PLAN

NEW HAVEN VILLAGE WASTEWATER

We set a separate rate for the purpose of supporting the New Haven housing development. This development trialled new technology in energy efficiency, environmentally friendly materials and onsite treatment and reuse of domestic wastewater, which is considered to be of benefit to the land and occupiers of the land. A separate rate is declared in respect to each allotment contained within Deposit Plan No. 42580, which comprises the New Haven Village at North Haven. The revenue is for the purpose of providing a wastewater and stormwater treatment service. There are 62 assessments within the New Haven Village area.

Budget Overview

The Annual Budget contains five principal accounting statements. These are the:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Uniform Presentation of Finances

The statements comply with the requirements of the Local Government Act 1999, as well as with relevant regulations and accounting standards. Our expenditure focuses on prioritising core community and civic services, initiatives that support the City of PAE's cultural and economic development, and projects that maintain and upgrade infrastructure within the local area.

Budget Highlights for 2025–26

The budget has been structured to ensure that PAE responsibly remains within key financial indicator benchmarks, enabling the council's financial sustainability into the future.

Some of the financial statistics of the budget include:

- Operating Income of \$174 million
- Operating Expenditure of \$171 million
- Operating Surplus Ratio of 1.6%
- Capital Expenditure of \$77 million
- Total Assets at 30 June 2026 of \$2 billion
- Total Liabilities at 30 June 2026 of \$147 million
- Net Financial Liabilities Ratio at 30 June 2026 of 81.3%
- Asset Renewal Funding Ratio at 30 June 2026 of 117.5%

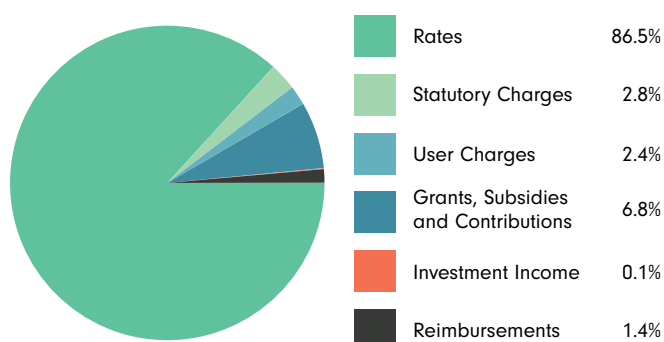
Statement of Comprehensive Income	2024–25 Projected (\$'000)	2025–26 Budget (\$'000)
Income		
Rates	141,568	150,645
Statutory Charges	4,686	4,923
User Charges	3,237	4,112
Grants, Subsidies and Contributions	11,377	11,749
Investment Income	150	140
Reimbursements	2,699	2,446
	163,717	174,015
Expenses		
Employee Costs	61,375	63,293
Materials, Contracts and Other Expenses	57,280	60,349
Depreciation, Amortisation and Impairment	39,200	41,555
Finance Expenses	4,400	4,878
Net Loss - Equity Accounted Council Business	1,309	1,215
	163,564	171,290
Operating Surplus/(Deficit)	153	2,725
Asset Disposal and Fair Value Adjustments	-	-
Amounts Received Specifically for New or Upgraded Assets	11,136	4,120
Physical Resources Received Free of Charge	-	-
Net Surplus / (Deficit)	11,289	6,845
Other Comprehensive Income	-	54,560
Total Comprehensive Income	11,289	61,405

FUNDING THE ANNUAL BUSINESS PLAN

Operating Revenue

The council's total operating revenue for 2025-26 (before capital revenues) is anticipated to be \$174 million.

The main source of income is rate revenue, representing 86.5% of our total revenue. Other sources include government grants, reimbursements, and user and statutory charges.



GRANTS, SUBSIDIES AND CONTRIBUTIONS

These include grants and subsidies from all sources but exclude grants and subsidies specifically for new/upgraded assets. Major funding anticipated for 2025-26 relates to the maintenance of assets, community services and related activities.

INVESTMENT INCOME

This represents interest earned on cash reserves and surplus cash on hand during the period not immediately required. This is predicted to be negligible in 2025-26 as any surplus cash is used to reduce debt which in turn reduces interest costs.

STATUTORY CHARGES

Statutory charges represent income received for regulatory services. The fees are associated with regulating the Planning, Development and Infrastructure Act 2016, the Dog and Cat Management Act 1995, the Food Act 2001 and the South Australian Public Health Act 2011. Under these Acts, fees are applicable to registering dogs, assessing planning and building applications,

granting permits and licences and conducting compliance audits. Most of these fees are determined by the State Government and are reviewed annually.

USER CHARGES

These relate to the recovery of service delivery costs associated with the use of council facilities. They include hire of community facilities such as ovals, halls, community centres and golf courses. We determine these charges annually as part of the Annual Business Planning process

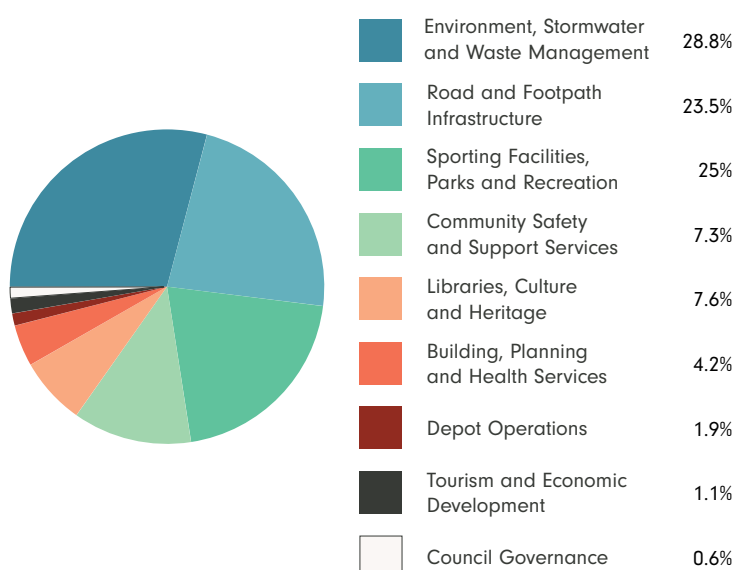
REIMBURSEMENTS

These represent amounts received as payment for work done by the council acting as an agent for other government bodies, property owners, organisations and individuals. Reimbursements also include contributions received for joint undertakings.

Operating Expenditure

Our total expenditure for 2025-26 is anticipated to be \$248.3 million. This includes operating expenditure of \$171.3 million and capital expenditure of \$77 million.

2025-26 Expenditure for Every \$100 spent



FUNDING THE ANNUAL BUSINESS PLAN

Employee Costs

Employees are responsible for the provision of our key services, which include maintaining open space areas, roads, libraries, sporting and community facilities, health and community care, and many other services. Employee costs include all labour-related expenses such as salaries, wages and on-costs, leave entitlements, employer superannuation and workers' compensation insurance. However, the cost of temporary/agency staff is not included here.

In 2025–26, employee costs are projected to be \$2 million higher than 2024–25 due to the following main factors:

- Enterprise Agreement increases; and
- Superannuation Guarantee increase from 11.5% to 12% from 1 July 2025 onwards

Materials

Our materials budget includes payments for physical goods such as office consumables, water, fuel, electricity, safety equipment and infrastructure maintenance materials.

Contractors

Contractor expenditure includes payments for the provision of external services. Major areas of anticipated contractor expenditure for the council in 2025–26 include: waste management, maintenance of infrastructure and building assets, temporary/agency staff, and specialist resources/consultants.

Finance Costs

Interest payments on our borrowings are expected to be higher in 2025–26, due to higher utilisation of debt to finance long-term community infrastructure.

Capital Expenditure

The City of PAE owns and manages a large and diverse community infrastructure portfolio with an approximate value of \$2 billion. These assets,

including roads, footpaths, stormwater drains, community buildings, parks, reserves, plant and fleet, play a vital role in the quality of life for the local community. We invest in renewing and upgrading these assets to service the community for current and future generations.

We also receive 'gifted' or 'donated' assets from developers. These assets attract ongoing operational and maintenance costs over their lifetime.

In 2025–26, we will be delivering a total capital works program of \$77 million, including \$46.6 million on renewal/replacement of existing assets and \$30.4 million on new/upgraded assets.

The following table summarises the council's planned Capital Works Program:

Capital Expenditure (*)	2025–26 Budget \$m
Stormwater	7.9
Pump Stations	2.8
Footpaths	3.6
Roads	17.0
Open Space	13.1
Buildings	6.9
Strategic Projects	19.7
Fleet, Plant and Equipment	5.8
Furniture and Other Equipment	0.2
	77.0

*Includes estimated carry overs from 2024/25 totalling \$10.6 million

Financing the Budget

The City of PAE is currently in a very strong financial position, with the capacity to invest in intergenerational asset renewal and upgrades. However, in the interests of intergenerational equity, it is important that each generation of ratepayers meets the cost of the services and community assets that they consume. Borrowings are a very effective tool to deliver intergenerational equity across long-lived assets and infrastructure. We have historically restricted borrowing to capital

FUNDING THE ANNUAL BUSINESS PLAN

expenditures and this principle is reflected in our Treasury Management Policy. In accordance with this policy, we aim to manage our finances holistically.

This means that we will not retain or quarantine money for a particular future purpose. We will:

- Borrow funds in accordance with the projections set out in the LTFP
- Apply any funds not immediately required to meet approved expenditure to reduce our level of borrowings or to defer and/or reduce the level of new borrowings that would otherwise be required

To achieve continued investment in our assets, and in accordance with our Treasury Management Policy, the budget forecasts an increase in total borrowings by the end of the 2025–26 financial year. Total borrowings are expected to increase to \$121 million by 30 June 2026. The following schedule is a summary of budgeted movements in borrowings:

Borrowings ²	2025–26 Budget (\$'000)
Fixed Debenture Loans:	
Projected Opening Balance	-
New Loans	-
Principle Repayments	-
Projected Closing Balance 30 June 2026	-
Cash Advance Debenture Facility (CAD):	
Projected Opening Balance	97,741
Net Drawdowns	23,284
Net Repayments	-
Projected Closing Balance 30 June 2026	121,025
Total Projected Borrowings 30 June 2026	121,025

² Excluding lease liabilities

Financial Ratios

To assist us to meet our objective of financial sustainability, we maintain a series of financial indicators endorsed by the Council and consistent with industry standards. The following table details these financial indicators:

Ratios	Target Range*	2024–25 Projected	2025–26 Budget
Operating Surplus Ratio	0%-15%	0.1%	1.6%
Net Financial Liabilities Ratio	35%-100%	72.4%	81.3%
Asset Renewal Funding Ratio	100%	110.3%	117.5%
Interest Cover Ratio	1%-5%	2.6%	2.7%

(*) Target as per LTFP 2025-34 and/or Treasury Management Policy

All financial ratios are forecast to be aligned to target ranges in 2025–26.

Operating Surplus Ratio

Operating Surplus divided by Total Operating Revenue.

This is the extent to which the current generation of ratepayers is meeting the costs of services they are consuming. The larger the ratio, the more revenue is available to fund infrastructure expenditure and/or repay borrowings.

Net Financial Liabilities Ratio

Net Financial Liabilities divided by Total Operating Revenue.

This indicates the extent to which the council's net financial liabilities can be met out of a single year's operating revenue.

Asset Renewal Funding Ratio

Asset Renewal Expenditure divided by AMP Renewal Expenditure.

The Asset Renewal Funding Ratio indicates the extent to which infrastructure assets are being renewed in line with AMPs, thereby maintaining service levels to the desired standard.

Interest Payment Ratio

Annual Interest Payments divided by Annual Operating Revenue.

This ensures that the council only borrows to a level that results in interest costs that are reasonably manageable in relation to the level of our operating revenue.

APPENDIX 1

Statement of Financial Position

	2024-25 Projected (\$'000)	2025-26 Projected (\$'000)
ASSETS		
Current Assets		
Cash and Cash Equivalents	1,800	1,800
Trade and Other Receivables	3,972	3,758
Inventories	315	332
	6,087	5,890
Non-Current Assets		
Financial Assets	23	25
Equity Accounted Investments in Council Businesses	2,825	1,610
Infrastructure, Property, Plant and Equipment	1,855,000	1,940,814
Non-Current Assets Classified as 'Held for Sale'	300	-
Other Non-Current Assets	21,901	21,901
	1,880,049	1,964,350
TOTAL ASSETS	1,886,136	1,970,240
LIABILITIES		
Current Liabilities		
Trade and Other Payables	13,799	12,980
Short-Term Provisions	12,017	12,236
	25,816	25,216
Non-Current Liabilities		
Long-Term Borrowings	97,741	121,025
Long-Term Provisions	777	792
Other Non-Current Liabilities	-	-
	98,518	121,817
TOTAL LIABILITIES	124,334	147,033
NET ASSETS	1,761,802	1,823,207
EQUITY		
Accumulated Surplus	911,527	918,372
Asset Revaluation Reserve	835,826	890,386
Other Reserves	14,449	14,449
TOTAL EQUITY	1,761,802	1,823,207

APPENDIX 2

Statement of Changes in Equity

	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity 2025–26 (\$'000)
Opening Balance	911,527	835,826	14,449	1,761,802
Net Surplus / (Deficit) for the Year	6,845	-	-	6,845
Other Comprehensive Income	-	54,560	-	54,560
Transfer between Reserves	-	-	-	-
Balance at End of Period	918,372	890,386	14,449	1,823,207

APPENDIX 3

Statement of Cash Flows

Statement of Cash Flows	2024-25 Projected (\$'000)	2025-26 Budget (\$'000)
Cash Flows from Operating Activities		
Receipts		
Operating Receipts	166,302	173,726
Investment Income	175	140
Payments		
Operating Payments to Suppliers and Employees	(120,061)	(122,902)
Finance Payments	(5,077)	(4,878)
	41,339	46,086
Cash Flows from Investing Activities		
Receipts		
Grants Utilised for the Acquisition or Replacement of Assets	7,282	3,141
Sale of Replaced Assets	800	1,143
Sale of Surplus Assets	2,400	3,091
Sale of Non Current Assets "Held for Sale"	-	300
Payments		
Expenditure on Renewal/Replacement of Assets	(41,862)	(46,608)
Expenditure on New/Upgraded Assets	(48,243)	(30,437)
Capital Contributed to Equity Accounted Council Businesses	-	-
	(79,623)	(69,370)
Cash Flows from Financing Activities		
Receipts		
Proceeds from Borrowings	37,741	23,284
Payments		
Repayments of Borrowings	(791)	-
	36,950	23,284
Net Increase/(Decrease) in Cash Held	(1,334)	-
Cash and Cash Equivalents at Beginning of Period	3,134	1,800
Cash and Cash Equivalents at End of the Period	1,800	1,800

APPENDIX 4

Uniform Presentation of Finances

Uniform Presentation of Finances	2024-25 Projected (\$'000)	2025-26 Budget (\$'000)
Operating Surplus/(Deficit) before Capital Amounts		
Income		
Rates	141,568	150,645
Statutory Charges	4,686	4,923
User Charges	3,237	4,112
Grants, Subsidies and Contributions	11,377	11,749
Investment Income	150	140
Reimbursements	2,699	2,446
	163,717	174,015
Expenses		
Employee Costs	61,375	63,293
Materials, Contracts and Other Expenses	57,280	60,349
Depreciation, Amortisation and Impairment	39,200	41,555
Finance Expenses	4,400	4,878
Net Loss - Equity Accounted Council Business	1,309	1,215
	163,564	171,290
Operating Surplus/(Deficit)	153	2,725
Net Outlays on Existing Assets		
Capital Expenditure on Renewal / Replacement of Existing Assets	(41,862)	(46,608)
Finance Lease Payments for Right of Use Assets	(791)	-
Add back Depreciation, Amortisation and Impairment	39,200	41,556
Add back Proceeds from Sale of Replaced Assets	800	1,143
	(2,653)	(3,909)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New/Upgraded Assets	(48,243)	(30,437)
Add back Amounts Received Specifically for New/Upgraded Assets	7,282	3,141
Add back Proceeds from Sale of Surplus Assets	2,400	3,391
	(38,561)	(23,905)
Annual Net Impact to Financing Activities (surplus/(deficit))	(41,061)	(25,089)

APPENDIX 5

Capital Works Program 2025–26

SCHEDULE OF FOOTPATH WORKS

Enfield - Central Ave (Whittington St to Yutika Dr Reserve)
Greenacres - Greenacres Res (Manoora St to Westralia St)
Greenacres - Hinton Rd (Fosters Rd to Cedar Ave)
Greenacres - Princes Rd (Cedar Ave to Fosters Rd)
Greenacres - Vasey St (Wingate St to Redward Ave)
Hampstead Gardens - Falcon Ave (Orlando Ave to Gosfield Cres)
Hampstead Gardens - Frome Ave (The Parkway to Kirby Ave)
Hampstead Gardens - Poole Ave (O G Rd to Dyott Ave)
Hampstead Gardens - The Parkway (Frome Ave to Falcon Ave)
Hampstead Gardens - Ways Rd (North East Rd to Bennett Ave)
Largs North - Farrington St (Cheapside St to End)
Largs North - Gelvin Tce (Kolapore Ave to Katoomba Tce)
Largs North - Lamorna Tce (Railway Tce to Brenda Tce)
Manningham - Romilly Ave (Hampstead Rd to Heath Ave)
North Haven - Lady Gowrie Dr (Klingberg Dr to Schroder Ct)
Northfield - Allen St (Blackman Ave to End)
Northfield - Grand Junction Rd (709 Grand Junction Rd to Oval Driveway at LJ Lewis Reserve)
Northfield - Hawke St (Northfield Rd to Glenburnie Ave)
Northfield - West Ave (South Ave to Goward St)
Ottoway - May Tce (Milburn St to North Arm Rd)
Port Adelaide - Fisher St (Baker St to Brock St)
Port Adelaide - Wellington St (Wellington St to Endeavour Dr)
Port Adelaide Enfield - Customer Requests
Port Adelaide Enfield - Bus Stop Upgrades and Disability Discrimination Act (DDA) Compliance
Port Adelaide Enfield - Pram Ramp Upgrades as per Integrated Transport Strategy
Regency Park - Myuna St (Birralee Rd to Naweena Rd)
Regency Park - Taminga St (Naweena Rd to South Rd)
Semaphore - Jagoe St (Semaphore Rd to Germein St)
Valley View - Nelson Rd (Audrey Cr to Down Dr)
Wingfield - Cormack Rd (May Tce to Quebec St)

\$2,208,500

APPENDIX 5

Capital Works Program 2025–26

SCHEDULE OF ROAD WORKS

Reconstruction Program

Blair Athol - Latrobe St (Florence Ave to Rosedale Ave)
Blair Athol - Preston St (Rosedale Ave to Main North Rd)
Blair Athol - Sheffield Cres (Preston St to South East Bend)
Blair Athol - Southport St (Latrobe St to Wentworth St)
Blair Athol - Wentworth St (Southport St to Rosedale Ave)
Greenacres - Cedar Ave (Princes Rd to Rellum Rd)
Greenacres - Hinton Rd (Fosters Rd to Cedar Ave)
Greenacres - Whysall Road (Fosters Rd to Vasey St)
Port Adelaide - McLaren Parade Upgrade

Reseal Program

Blair Athol - Clifton St (Robert St to Warren Ave)
Blair Athol - Seaview Gr (Warren St to Clifton St)
Ethelton - Goldsworthy St (Bower Rd to Glanville St)
Ethelton - Mary St (Carlisle St to Causeway Rd)
Ethelton - Maud St (Carlisle St to Swan Tce)
Ethelton - Old Pelham (Carlisle St to Causeway Rd)
Gilles Plains - Milbank Ave (Blacks Rd to Lynton Ave)
Glanville - Carlisle St (Hart St to Victoria St)
Greenacres - Bagot Rd (Rellum Rd to Mullers Rd)
Greenacres - Berryman St (Wingate St to Vasey St)
Greenacres - Moreshead St (Manoora St to Vasey St)
Greenacres - Thornton Rd (Karoomba Ave to Birdwood Rd)
Greenacres - Vasey St (Redward Ave to Rellum Rd)
Hampstead Gardens - Hewer St (North East Rd to Muller Rd)
Northfield - Allen St (Blackman Ave to End)
Northfield - Blackman Ave (South Ave to Wright Ave)
Northfield - South Ave (West Ave to East Ave)
Oakden - Arlington Ct (Hampton Dr to End)
Oakden - Buscot St (Regent Gardens Dr to Lord Howe Ave)
Oakden - Covent Tce (End to End)
Oakden - Old Hall Ct (Sheffield Pl to Parkview Dr)
Oakden - Osterley St (Covent Tce to Hampton Dr)
Oakden - Regent Ct (Sir Ross Smith Blvd to End)
Oakden - Regent Gardens Dr (Chatswood Ct to Covent Tce)
Oakden - Sheffield Pl (Regent Ct to End)
Rosewater - Newcastle St (Tapp St to Starr St)
Rosewater - Torrens Rd (Intersection at Newcastle St)
Semaphore - Ansell St (Freshwater Rd to Military Rd)
Taperoo - Ernest St (Victoria Rd to Railway Tce)
Taperoo - Vine St (Victoria Rd to Railway Tce)
Valley View - Audrey Cres (Rosemary St to Nanette Rd)

APPENDIX 5

Capital Works Program 2025–26

Valley View - Chatsworth Ave (Rutherglen Ave to Pauls Dr)
Valley View - College Street (O'Loughlin Rd to Pauls Dr)
Valley View - Darling St (Council Boundary to End)
Valley View - Derwent Tce (Darling St to End)
Valley View - Down Dr (Nelson Rd to Brougham Dr)
Valley View - Geraldine St (Snowy Dr to Derwent Tce)
Valley View - Gulfview Pde (O'Loughlin Rd to Pauls Dr)
Valley View - Jillian Rd (Lindsay Ave to Nelson Service Road)
Valley View - Jordan St (Snowy Dr to End)
Valley View - Lindsay Ave (Audrey Cres to Council Boundary)
Valley View - Mark St (Vista Ave to Rutherglen Ave)
Valley View - Nelson Rd (Southern Service Road Section)
Valley View - Robert St (Vista Ave to Rutherglen Ave)
Valley View - Ronald St (Rutherglen Ave to Pauls Dr)
Valley View - Rosemary St (Down Dr to Nanette Rd)
Valley View - Rutherglen Ave (Haddington St to Haddington St)
Valley View - Snowy Dr (Jordan St to Geraldine St)
Windsor Gardens - Brecon St (Pitman Rd to Mckay Ave)
Windsor Gardens - Cookes Road (North East Rd to End)
Windsor Gardens - Hartley Gr (Brecon St to Newell St)
Windsor Gardens - Hillburn Ave (Windsor Gr to Cookes Rd)
Windsor Gardens - Lagonda Rd (Pitman Rd to End)
Windsor Gardens - Loongana Tce (Lagonda Dr to Tindara Ave)
Windsor Gardens - Manunda Ave (Tarpeena Ave to End)
Windsor Gardens - Minion St (Tarpeena Ave to End)
Windsor Gardens - Moore St (Riverglen Dr to End)
Windsor Gardens - Ormsby St (Cookes Rd to Portland St)
Windsor Gardens - Riverglen Dr (Pitman Rd to Lagonda Rd)
Windsor Gardens - Sleaford Road (Albert Street to End)
Windsor Gardens - Stanfield Ave (Windsor Gr to Cookes Rd)
Windsor Gardens - Tarpeena Ave (Tindara Ave to End)
Windsor Gardens - Tindara Ave (Newell St to End)
Wingfield - Bowyer Rd (Cormack Rd to Francis Rd)
Wingfield - Emily Street (Wingfield Rd to Plymouth Rd)
Wingfield - Hakkinen Rd (Cormack Rd to Davis St)

Rejuvenation Program

Road Program - Rejuvenation Treatment of Roads

Road Design Program

Road Design Program

APPENDIX 5

Capital Works Program 2025–26

Traffic Management

All Traffic Control Hazardous Locations
Integrated Transport Strategy Projects
Largs Bay/Largs North Local Area Traffic Management (LATM)
Lightsview, Northgate & Oakden Local Traffic Management (LATM)
Narrow Streets Projects - Policy Implementation
School Crossings - Signal Upgrade
Traffic Control Device Renewal
Walking & Cycling Plan Projects
Way to Go Programme and School Safety Improvements

\$15,960,750

SCHEDULE OF STORMWATER WORKS

Design and Construction of Eastbourne Tce Gross Pollutant Trap (GPT)
Design EP Nazer Reserve Lateral Drain and Overflow
Drainage Construction of Lateral Drain on Portland Rd
Dunstan Rd Detailed Design of Mitigation Options from Stormwater Management Plan (SMP)
Hack St Pump Station Study Design
Hindmarsh Enfield Prospect (HEP) Catchment Detailed Design of Mitigation Options from Stormwater Management Plan (SMP)
Klingberg Gross Pollutant Trap (GPT) Investigation and Design
Kolapore Avenue Stormwater Upgrade
Localised Flood Relief
North Arm West (NAW) Mansfield Park Channel Replace
Open Channel Drainage Reserves - Fences
Russell St Basin Upgrade
Talbot Rd Drain Construction Continuation
Water Sensitive Urban Design Streetscape Projects

\$6,228,500

SCHEDULE OF PUMP STATION WORKS

Newhaven Waste Water Treatment Plant Works
Replace Pump 5 at Lulu Pump Station and 2 Valves
Refurbish pumps 1,2,3 at Carlisle Pump Station
Replace Mobile Pump at Hamilton Pump Station with Standby Generator & ATS
Replace Pump 5 at Mersey Pump Station
Wellington St Pump Station Upgrade

\$1,995,000

APPENDIX 5

Capital Works Program 2025–26

SCHEDULE OF OPEN SPACE WORKS

Open Space (Active)

Alan Iversen Athletics Reserve - Upgrade Discus Throw Cage & Discus Rings
Alberton Oval - Oval Design
Blair Athol Reserve - Car Park Lighting Upgrade
Brian Lehmann Reserve - Fitness Rubber Softfall Replacement
Dry Creek Reserve - Irrigation and Playground Rubber Softfall Replacement
Duffield Reserve - Playspace Upgrade
Edward Smith Reserve - Cricket Net Construction & Oval Lighting Replacement
Eric Sutton Reserve - Half Court & Eastern Netting Replacement
Gepps Cross Reserve - Irrigation Upgrade & Carparking Lighting
Greenacres Reserve - Irrigation & Soccer Pitch Lighting Replacement
Hartley Grove Reserve - Upgrade Entry Statement & Playground Rubber Softfall Replacement
John Hart Reserve - Hockey Pitch & Lighting Replacement (Construct)
Largs North Reserve - Playspace Rubber Softfall Replacement
Largs Reserve - Tennis Lighting Design, Half Court & Cricket Net Matting & Mesh Replacement
LeFevre Recreation Reserve - Speedway Lighting Replacement (Construct)
Port Adelaide Reserve - Rugby Field Irrigation Design
Regency Park Oval - New Playspace
Somerset Reserve - Playspace Upgrade
St Albans Reserve - Upgrade Discus Throw Cage & Discus Rings
T K Shutter Reserve - Carpark Replacement & Artificial Turf - Top Up Infill
Thomas Turner Reserve - Shared Use Path Lighting (Scope & Design)
Thomas Turner Reserve - Passive Open Space Upgrade
Various Sites (6 off) - Replacement of AFL Goal Posts
Vickers Vimy Reserve - Sports Lighting Replacement (Scope & Design)

Open Space (Passive)

Branson Ave Reserve - Irrigation Design
Butler Grove - Playspace & Fitness Replacement
City View Boulevard Reserve - Irrigation Design
Devon Park Reserve - Irrigation Design
Durant Rd Reserve - Irrigation Design
Folland Avenue Streetscape - Landscape Upgrade - Section 1 & 2
James Bailey Reserve - Irrigation Design
Janice Jensen Reserve - Irrigation & Lighting Designs
Kenmare Street Reserve - Playspace Rubber Softfall Replacement
Linear Park - Public Lighting, Retaining Wall & Bridge Replacement
McCarron Way Reserve - Design and Consult Playground
Northgate Reserve - Pedestrian Lighting (Construct) Stage 1
Old Port Canal Reserve - Reserve Upgrade
Parri Crescent & Yelta Court Reserve (New Port Quays) - Landscape & Irrigation Upgrade Stage 5
Phillips Reserve - Irrigation Upgrade
Pioneer Park Reserve - Irrigation Design, Playground Rubber Softfall & Half Court Replacement

APPENDIX 5

Capital Works Program 2025–26

Port Road Median - Irrigation Upgrade - Stage 4
Ray Norton Reserve - Playground Rubber Replacement
RB Connolly Reserve - Irrigation & Fence Upgrade
Signage Strategy
Stonewall Common - Playspace & Fitness Upgrade
Various Sites - Replacement of BBQ's
Various Sites - Replacement of Drinking Fountains
Walkley Heights Reserve - Irrigation Upgrade
Waterford Reserve - Pedestrian Lighting (Scope & Design)
Yongala Street Reserve - Irrigation Design

Foreshore

Foreshore (TBA) - Shared Use Path Lighting
Semaphore Foreshore - Railway Retaining Wall Design & Line Replacement
Semaphore Foreshore (North Palais) - Playspace & Shade Sail Upgrade
Taperoo Foreshore - Retaining Wall Replacement (Construct)

Golf Facilities

Regency Park - Irrigation Upgrade Stage 2

\$16,236,926

SCHEDULE OF BUILDING WORKS

Building Works

Civic Centre Fitout and Compliance
Clearview Tennis Club/Enfield Athletics - Structural Repairs
Disability Discrimination Act (DDA) Upgrades - Various Buildings
Enfield Community Centre - Air Conditioner Replacement, Refurbish and Structural Repairs
Port Adelaide Baseball Upgrades
Fire Compliance Upgrades - Multiple Sites
Kilburn Community Centre - Stadium Floor Upgrade and Painting
Kilburn Football Club - Air Conditioner Replacement
Kilburn Hall - Air Conditioner Replacement
Lights Recreation Centre Replace Auto Door Controllers
Port Library Lift Phase 2
Roof Replacements - Various Buildings
Valley View Golf Pro Shop - Construction
Willochra Depot Truck Park - Replace

Green Building Projects

Various Projects

Major Building Upgrades

Visitor Information Centre - Remediation

APPENDIX 5

Capital Works Program 2025–26

Public Conveniences

Accessible Toilets (Semaphore South)

Eric Sutton Reserve Toilets

Jack Watkins Toilet - New Toilet Construction

Semaphore Foreshore Toilet - (Opposite Paxton Street) - Refurbish

\$5,330,218

SCHEDULE OF STRATEGIC PROJECTS

Duncan Fraser Reserve Clubroom - Construction

Largs Reserve Clubroom - Construction

Port Adelaide Reserve (Scope & Design)

Rushworth Reserve (Scope & Design)

Semaphore Foreshore - Detail Design

Social Infrastructure Investments

\$13,455,935

SCHEDULE OF FLEET, PLANT AND EQUIPMENT CAPITAL

Major Plant and Fleet

Major Plant and Fleet Replacement

Minor Plant

Minor Capital Purchases

Furniture and Other Equipment

Furniture and Other Equipment

\$5,067,190

Estimated 2024–25 carry-overs

\$10,562,244

\$77,045,263

APPENDIX 6

Valuation and Rating Policy

1 Valuation Methodology and Adoption

1.1 Council uses Capital Value as the basis for valuing land within the Council area. Capital Value is the value of the land and all of the improvements on the land. The Council will adopt the capital valuations distributed by the Valuer-General for all properties. Valuations are adopted as at 1st of January in the rating year.

2 Differential General Rates

2.1 All land within the council area, except for land specifically exempt under Section 147 (2) of the Local Government Act 1999 ('the Act') is rateable. The Act provides for a council to raise revenue through a general rate, which applies to all rateable land, or through differential general rates, which differentially apply to classes of rateable land. Council uses a differential rating system to raise revenue based upon Land Use to ensure a fair and equitable distribution of rates within the City of PAE. In applying this approach Council will take into consideration all prevailing economic conditions and changes and adjust its differential rates accordingly, to ensure an appropriate and fair equalisation of rates across all land use categories.

2.2 The differential general rate Land Use categories are as follows:

Category 1 - Residential

Category 2 - Commercial - Office

Category 3 - Commercial - Shop

Category 4 - Commercial - Other

Category 5 - Industry - Light

Category 6 - Industry - Other

Category 7 - Primary Production

Category 8 - Vacant

Category 9 - Other

Category 10 - Marina Berths

These differential rates will be used to determine the rates in the dollar for all properties within the City of PAE area for the financial year. These rates will be specified in Council's rate declaration for each financial year.

3 Minimum Rate

3.1 A minimum amount payable by way of general rates is determined to apply to the whole of an allotment (including land under a separate lease or licence) and only one minimum amount is payable in respect of two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. The Minimum Rate to apply to properties within the City of PAE will be detailed in Council's rate declaration for each financial year.

4 Regional Landscape Levy

4.1 The Council, under the Landscape South Australia Act 2019, is required to collect this levy. It does so by imposing a separate rate for all rateable properties within the Council area. For each financial year, the levy for each property will be determined by using the following calculation: Total Capital Value divided by the Total Amount Required (set for the financial year by the Green Adelaide Board). This determines an appropriate rate in the dollar, and this rate in the dollar will then be applied to each property. The Council does not retain any of the revenue raised by way of the separate rate or determine how the Board spends the funds.

5 Payment of Rates

5.1 The due date for payment of rates will be detailed in Council's rate declaration for each financial year. Typically, these will be by four instalments, due on 1 September, 1 December, 1 March and 1 June. However, the total amount of rates may be paid in full at any time.

5.2 Council has determined that rates may be paid by the following methods:

- Internet - Council's home page www.cityofpae.sa.gov.au
- BPAY - Telephone or internet payments
- Centrepay - Deductions directly from Centrelink payments
- Direct Debit - Direct from either a Cheque or Savings account
- In person - At Council Offices
- Australia Post - Post Office, Telephone, or Internet

APPENDIX 6

Valuation and Rating Policy

- Telephone - 8405 6600
- By Mail - City of PAE, PO Box 110, Port Adelaide 5015

6 Late Payment of Rates

6.1 Council imposes an initial penalty (a fine) of 2% as prescribed under the Act on any instalment that is received after the due date. A further interest charge (at the prescribed interest rate) will be applied at the end of each month thereafter on any balance (including fines and interest) that remains unpaid.

6.2 When the Council receives a payment in respect of overdue rates the Council applies the money received in the order set out below in accordance with Section 183 of the Act:

- First - to satisfy any costs awarded in connection with court proceedings
- Second - to satisfy any interest costs
- Third - in payment of any fines imposed
- Fourth - in payment of rates, in chronological order (starting with the oldest debt first)

7 Mandatory Rebates

7.1 Council will grant mandatory rate rebates at the prescribed rate in accordance with Sections 160 to 165 of the Act:

- S160 – Health Services 100% Rebate
- S161 – Community Services (Including Housing Associations) 75% Rebate
- S162 – Religious Purposes 100% Rebate
- S163 – Public Cemeteries 100% Rebate
- S164 – Royal Zoological Society of SA 100% Rebate
- S165 – Educational Purposes 75% Rebate

7.2 Where the Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, the Council will grant the rebate accordingly. Where the Council is not satisfied based upon the information in its possession or otherwise does not hold relevant information it will require the person or body to provide evidence to confirm their eligibility for a rate rebate.

7.3 Where a person or body is entitled to a mandatory rebate of 75 percent, the Council may, pursuant to Section 159 (4) of the Act, and at Council's absolute discretion, increase the rebate to greater than 75 percent. The Council may grant a higher rebate upon application, or on its own merit. In either case, the Council will take into account those matters set out in this policy and other matters considered relevant to the application.

8 Discretionary Rebates

8.1 A discretionary rate rebate may be granted by the Council at its absolute discretion up to and including 100 percent relief pursuant to Section 166 of the Act.

8.2 Any person or body seeking a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any additional information the Council may reasonably require. First time applicants can request a form via email or on Council's website.

8.3 The Council will advise an applicant for a rebate of its determination of that application in due course, after receiving the application and receiving all information requested by Council. The advice will state:

If the application has been granted, the amount of the rebate; or

If the application has not been granted, the reasons why.

8.4 Consideration of discretionary rebates will examine matters relevant including, but not limited to:

- Whether the applicant is public sector body, a private not-for-profit body, or a private for-profit body
- The specific sub-section of the Act under which an application is made
- Why there is a need for financial assistance in the form of a rates rebate
- The level of rebate being sought and why it is appropriate
- Whether the applicant is in receipt of or is eligible for a community grant
- Consideration of the full financial consequences of the rebate for Council
- The community need that is being met by activities carried out on the land

APPENDIX 6

Valuation and Rating Policy

- The extent to which activities provide assistance to the relief of disadvantaged persons
- The range of community services the applicant is providing within the Council area
- Services and/or facilities provided by groups being open for broad community use and not restricted to individuals or small groups
- The ratepayer's ability to pay and fairness of rates distribution that ensures an equitable approach is taken with the community
- The financial position of the applicant
- The extent of financial assistance, if any, being provided to the applicant and in respect of the land by Commonwealth or State agencies
- Any other matters and policies of the Council, which the Council considers relevant

8.5 All persons or bodies wishing to apply to the Council for a discretionary rebate of rates must do so on or before 1 May in the financial year for which the rebate is sought.

8.6 The Council may grant a rebate of rates on such conditions as the Council thinks fit.

9 Lapse of Entitlement for Rebates

9.1 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

9.2 Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council will recover rates at a proportionate amount relating to the remaining part of the financial year as entitled under the Act and provide the applicant with a revised Rates Notice and letter advising of action taken.

10 Eligibility Review

10.1 Council will periodically issue a questionnaire survey to rebate recipients to confirm the applicant still meets the eligibility criteria. Should the questionnaire not be returned, the rebate for the following year may no longer be provided, at Council's discretion.

11 Rate Remission or Postponement (Hardship)

11.1 Council may postpone or remit rates in whole or part under Section 182 (1) of the Act if satisfied on the application of a ratepayer that payment would cause hardship.

11.2 The Council has an absolute discretion to:

- Allow or decline postponement, remission of rates, service charges or a payment arrangement; and
- Determine the amount of any such postponement, remission of rates, service charges or a payment arrangement

11.3 A ratepayer experiencing financial hardship may submit an application in writing to the Council's Team Leader Property & Rating, with sufficient information to enable an objective assessment of the individual circumstances. The supporting information will need to substantiate the ratepayer is currently experiencing financial hardship. The Council treats any such information confidentially.

11.4 The amount of any rate remission granted will not be greater than the difference between the minimum rate and the amount of rates raised. The Regional Landscape Levy is payable in full.

12 Rate Postponement (Seniors)

12.1 An application may be made to Council by ratepayers who meet the criteria required for qualification for postponement of rates under Section 182A of the Act. The following criteria applies:

- The person is a prescribed ratepayer, or is the domestic partner of a prescribed ratepayer; and
- The rates are payable on land that is the principal place of residence of the prescribed ratepayer; and
- The land is owned by:
 - The prescribed ratepayer; or
 - The prescribed ratepayer and his or her domestic partner (and no other person has an interest, as owner, in the land); and
- The application must be made in the prescribed form and be accompanied by such information as the Council may reasonably require; and
- The account must be current (i.e. there are no arrears)

APPENDIX 6

Valuation and Rating Policy

12.2 Where a postponement of rates is granted, the postponement will only apply to the value of annual rates more than \$500. The first \$500 of annual rates must be paid in accordance with Section 182A of the Act.

12.3 Interest will still accrue on postponed amounts at the prescribed interest rate. However, fines will not be imposed, if the terms of the arrangement are honoured by the ratepayer.

13 Deceased Estates

13.1 Council will remit fines and interest for a period of twelve (12) months from the 'date of death' recorded on the death certificate, except in the circumstances where a property is held jointly with a person(s) or body.

13.2 Council are unable to obtain the death certificate on behalf of a ratepayer. On this basis, the death certificate must be provided to Council by the Executor of the Estate before the remission can take place. Extensions over the initial 12 month period may be granted upon receipt of a written request from the Executor, and will be considered on its merits.

14 Sale of Land for Non-Payment of Rates

14.1 Section 184 of the Act provides that a Council may sell any property where the rates have been in arrears for three (3) years or more and a payment plan is not in place or is not being adhered to. Where Council has followed its debt treatment plan and determines, as a last resort, to pursue the sale of a property due to non-payment of rates, Council will notify the land owner of its intentions if payment of the outstanding amount is not received within one month.

14.2 Council recognises that there are circumstances where property owners are unable to make rate payments. This may include but not be limited to:

- Health or social issues
- Financial hardship
- The owner is awaiting sale or settlement of the property

14.3 Where Council is satisfied there are legitimate circumstances for the non-payment of rates, action to sell a property in accordance with Section 184 of the Act may be paused or discontinued at the absolute discretion of Council.

15 Elected Member Communication

15.1 Elected Members will be provided appropriate notification when Section 184 is enacted by the Chief Executive Officer, to ensure transparency in the recovery process.

16 Definitions

Ratepayer - a person who is responsible for amounts of rates levies, fees, or other charges due and payable to the Council and appears in the assessment record as the owner or occupier of a rateable property.

Prescribed Ratepayer - a ratepayer who is the holder of a current State Seniors Card or a person eligible to hold such a card who has applied but is yet to be issued with a card.

Hardship - refers to a person or body experiencing a lack of financial means that may be temporary or ongoing that has been substantiated by provision of relevant supporting evidence. A situation where a person chooses not to meet a liability for an unpaid debt is not considered to be hardship.

Remission - a reduction of the rates amount to be paid or the return of part or all of an amount of rates pursuant of Section 182 of the Act.

Mandatory rebate - a rebate which has been applied under Sections 160 to 165 of the Act. Discretionary rebate - a rebate which has been applied under Sections 166 of the Act.

Not-for-Profit organisation - an organisation that does not operate for the profit, personal gain or other benefit of particular people (for example, its members and the people who run it, or their friends or relatives).

APPENDIX 7

Summary of Strategic Risks

Overview

Strategic risks are defined as threats and opportunities that may have a material impact on PAE's success or failure. Consideration is given to the key strategic risks we may face both in the short term (two years) through to the long term (10 years), and global risks alongside sector specific risks.

Strategic risks are an important consideration in the development of the refreshed City Vision. Understanding the strategic landscape of PAE is essential for developing strategies, setting goals and objectives, and prioritising activities and investments. Failure to deliver on core business objectives impacts organisational performance.

Strategic Risk Reporting

A framework for strategic risk reporting will also be implemented, including:

- Assigning risk appetite settings and thresholds
- Capturing current controls including measures of effectiveness
- Setting metrics for monitoring and managing risks

This structured approach aims to provide assurance that strategic risks are being effectively monitored and managed, aligning with PAE's City Vision goals and objectives. This will be overseen by PAE's Audit and Risk Committee and the Strategic Risk and Audit Group.

Risk of Serious Injury, Illness, or Fatality Potential for serious mental or physical injury, illness or fatality related to council operations. Inherent risks in certain services, regulatory requirements and recent laws on psychosocial hazards.	Digital Transformation Risks and opportunities associated with investing in digital capabilities to enhance efficiency and strategic initiatives. Need for effective management to realise benefits and meet community expectations.	Organisational Optimisation Developing an optimised organisational model to support performance and strategic objectives. Enterprise bargaining, labour costs and high-performance culture.	Governance Risk Non-compliance with contractual agreements, legislation and regulations. Need for robust governance systems and processes.
Information and Data Security Compromise of information security, leading to data breaches and operational disruptions. Importance of IT security in digital transformation, staff awareness and external cyber threats.	Effective Asset Stewardship Ensuring assets deliver required service levels at acceptable costs and risks. Impact on operational efficiency, safety and community expectations.	Environmental Sustainability Risks of misdirected environmental efforts leading to negative impacts and costs. Importance of sustainability in operations and community expectations.	Civic Participation Enhancing community engagement and participation in civic life. Building trust and ensuring transparent decision making.