

ANNUAL BUSINESS PLAN 2016/17



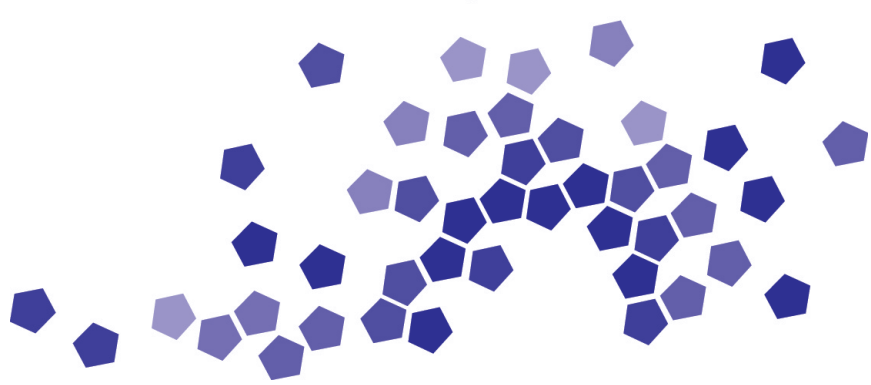
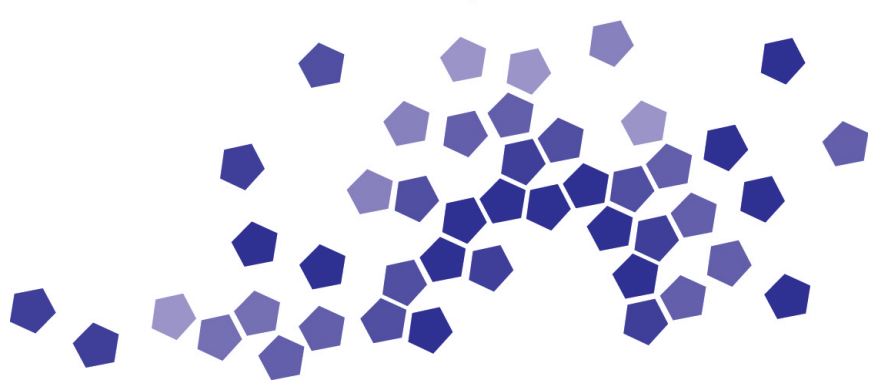


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Introduction by Mayor Peter Clements

It is exciting to see the future prosperity of Kangaroo Island starting to unfold with the new airport facility as an economic game changer in every possible way.

One of my main goals as Mayor is to bring the Community together under a common vision for the future. The future is, and always has been, what we, as a Community, want it to be and in this sense we shape that future regardless of what attitude and energy we use to create it.

Our future as an Island Community is therefore a factor of the sum total of the energies we apply to the task whether they are positive, negative or not at all.

In the past few years the Community has received and digested copious amounts of information about its perceived economic progress, all of which is predicated, on the fact that our island has something that other people want. In a small way, this is part of a great economic paradigm, the 'growth at any cost' which is sweeping the globe and placing ownership in the hands of fewer and fewer people. Do we want to be part of this future?

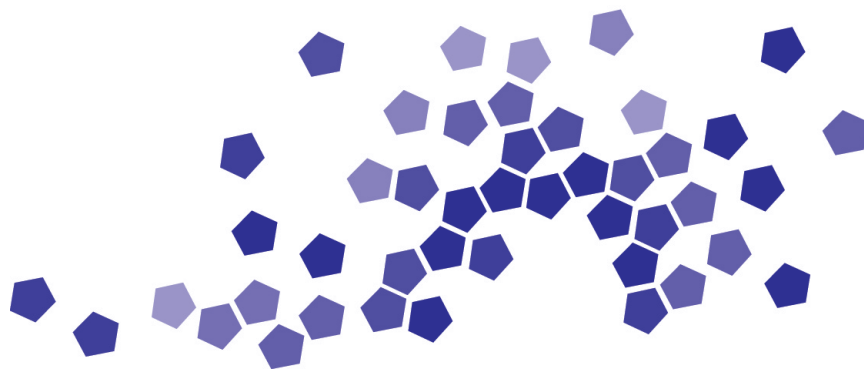
More practically, we need to understand that the delivery of commercial projects, which have been previously announced, will not always materialise and in these uncertain times I would expect that cautionary principles would apply to the businesses choosing to take these risks. Again, there may be projects in the future that are not good for the Community and it will be up to the Community to help determine the outcome of these proposals through some sensible process.

One of these processes could be the alignment of major projects and infrastructure undertakings with an Island Vision using a set of sustainability indicators. Council in conjunction with the KI Commissioner has commenced work on formulating these indicators and will conduct extensive Community consultation later in this year.

It remains obvious that in order for Council to become sustainable and increase its service delivery to an even higher standard, we need a larger ratepayer base. This population increase will provide an economic stimulus in itself and will be a direct result of meeting the demands of significant projects that provide the attraction in the first place.

It is vital that our Community leaders work together to ensure that our economic, social, environmental and cultural future is in the island's hands.





Message from the Chief Executive Officer - Andrew Boardman

It is very gratifying to be able to present another Annual Business Plan to you demonstrating steady financial improvement – my sixth plan since commencing as CEO in 2011.

Much as we would like to have a financially sustainable business overnight it is simply not possible and we have had to focus on the needs of legislation, our infrastructure, our Community and our Staff and build this business into one with clear vision, purpose and discipline and one that has a culture of achievement and pride in the service we provide for our Community.

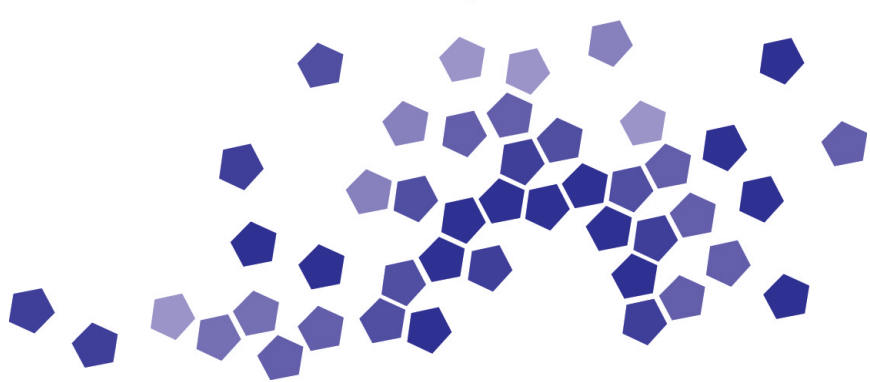
We have developed a lean, focused team that engages and works well with our Community to deliver the services we can afford in as cost effective manner as we can. Our Staff consistently demonstrate their ability to find and deliver improvements in service using the resources and limited budget and their commitment to achieve is very much appreciated by Ted Botham (Director Council Services) and I.



The Island is poised for some incredible opportunities for growth across a number of areas with investigations into the development of port facilities to enable the economic realisation of our timber resources; two major tourism developments – one with development consent and the other in process – together with others in the pipeline providing additional 4/5 star accommodation as well as other attractions for visitors for our Island.

All of these will benefit from the paradigm shift in access that the \$18m Kangaroo Island Airport Upgrade will deliver. Fully funded by State and Australian Governments, this Council -managed upgrade project is well advanced with construction start planned for October 2016 and completion in August 2017. The upgrade of airside and terminal infrastructure will open the Island to direct services from Sydney / Melbourne with the major airlines providing straight-through connections to domestic east-coast markets and the major international gateways – as well as provide Council with an increasing revenue stream from the increasing visitation.

These developments have the potential to deliver significant direct employment and economic development opportunities and we will continue to work closely with the Commissioner for Kangaroo Island to ensure that Council is in the best position to facilitate, advocate for and, where appropriate, deliver initiatives that will see a more joined-up, cost effective delivery of services for you moving forward. We commend this plan to you.



Your Council

Elected Members

Collectively, your Elected Members are responsible for policy making and decisions that impact on future plans for Kangaroo Island, the lives and livelihoods of individuals, organisations and businesses within it.

The role of your Elected Members is to:

- Participate in the deliberations and civic activities of the Council.
- Formulate the Council's objectives and policies.
- Keep the Council's objectives and policies under review to ensure they are appropriate and effective.
- Keep Council's resource allocation, expenditure and activities, and the efficiency and effectiveness of its service delivery under review.
- Represent the interests of residents and ratepayers, to provide Community leadership and guidance, and to facilitate communication between the Community and the Council .

Senior Management Team

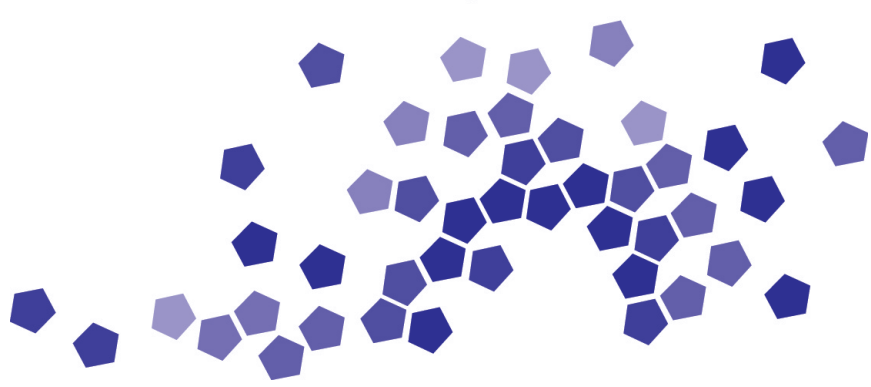
Chief Executive Officer
Director Council Services
Finance Manager
Accountant - Finance Professional
Manager Development & Environmental Services
Community Affairs Manager
Technical Programs Manager
Asset Program Manager
Customer Service and Library Coordinator

Andrew Boardman
Ted Botham
Nicholla Putland
John Howe
Aaron Wilksch
Pat Austin
John Fernandez
Anna Osman
Danielle Fleet

Contact Details for Council

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PO Box 121
KINGSCOTE SA 5223



Getting To Know Your Elected Members

Deputy Mayor Joy Willson



e: joy.willson@kicouncil.sa.gov.au
t: 08 8553 1065
m: 0438 876 811
Committee Representative
Audit Committee
Finance Committee
Performance Management Panel
Development Assessment Panel
Community Centres Committee
Tourism KI Committee (proxy)
Recovery Committee (proxy)

Councillor Cathie Tydeman



e: cathie.tydeman@kicouncil.sa.gov.au
m: 0400 333 107
Committee Representative
Audit Committee
Awards and Assessment Panel
Kangaroo Island Youth Council
Community Passenger Network
Community Centres Committee

Councillor Sharon Kauppila



e: sharon.kauppila@kicouncil.sa.gov.au
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m: 0439 687 155
Committee Representative
Finance Committee
Performance Management Panel
Awards and Assessment Panel
Development Assessment Panel

Councillor Larry Turner



e: larry.turner@kicouncil.sa.gov.au
t: 08 8553 8228
m: 0429 990 307
Committee Representative
Finance Committee
Boating Facilities Committee
Fleurieu Regional Waste Authority (proxy)
Water Task Force

Councillor Pip Masters



e: pip.masters@kicouncil.sa.gov.au
m: 0427 096 608
Committee Representative
Development Assessment Panel
Kangaroo Island Youth Council

Councillor Graeme Ricketts



e: graeme.ricketts@kicouncil.sa.gov.au
m: 0419 424 179
Committee Representative
Audit Committee
Boating Facilities Committee
Community Centres Committee

Councillor Peter Denholm



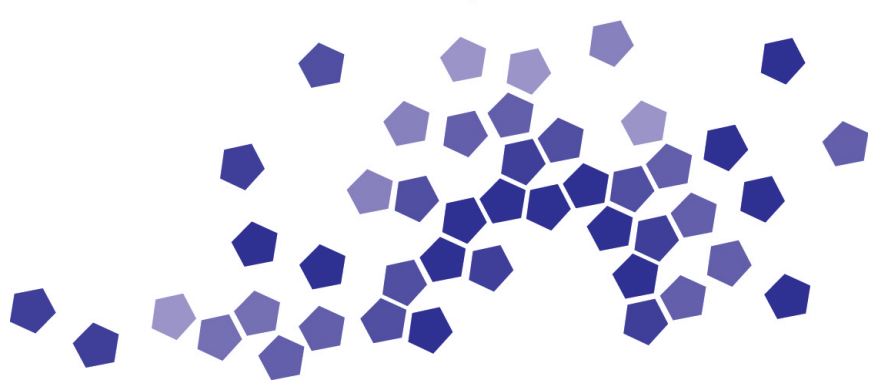
e: peter.denholm@kicouncil.sa.gov.au
t: 08 8553 1343
Committee Representative
Awards and Grants Assessment Panel
Finance Committee
Boating Facilities Committee
Community Centres Committee
Fleurieu Regional Waste Authority
KI Community Housing Committee
Penneshaw Community Business Centre

Councillor Ken Liu



e: ken.liu@kicouncil.sa.gov.au
t: 08 8553 2823
m: 0428 322 005

Kangaroo Island
Area: 4,400 square km's
Population: 4,117
Sealed Roads: 250 kms
Unsealed Roads: 1,300 kms
Visitors: 185,000 and increasing
Mayor: 1
Councillors: 8
Employees: 57



Vision, Mission, Values & Behaviours

Our Vision

- A confident, growing and cohesive Community;
- Benefiting from a thriving economy based on strong tourism and primary production sectors;
- Preserving our unique heritage;
- Sustainably managing our natural environment

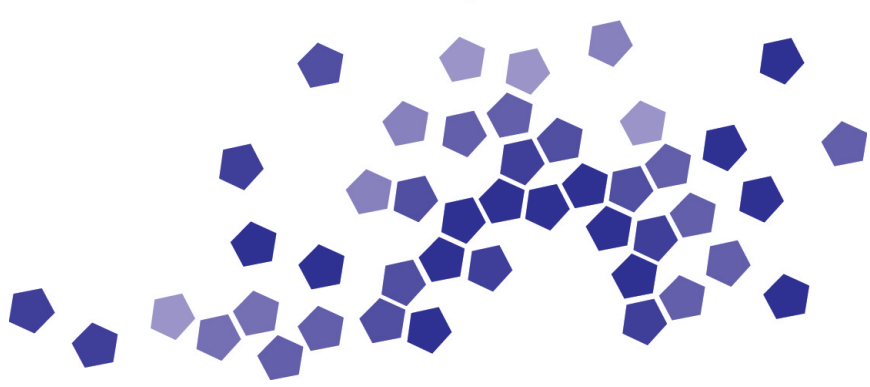
Our Mission

- To provide leadership, direction and responsible stewardship of resources and delivery of efficient cost effective key services to our Community.

Our Values & Behaviours

- Creativity and Innovation
- Equality
- Accountability and Transparency
- Sustainability
- Service Orientated
- Participatory





Council Services

All Council s have responsibilities under the *Local Government Act, 1999* and other relevant legislation, including the following:

- Regulatory activities e.g. maintaining the voters' roll and supporting the elected Council.
- Setting rates, preparing an annual budget and determining longer term strategic management plans for the area.
- Management of basic infrastructure including roads, footpaths, parks, public open spaces, street lighting and rubbish collection.
- Development planning and control, including building fire safety assessment.
- Various environmental health services.
- Fire protection.
- Dog & Cat Management.

In response to Community needs, Council also provides further services and programs including:

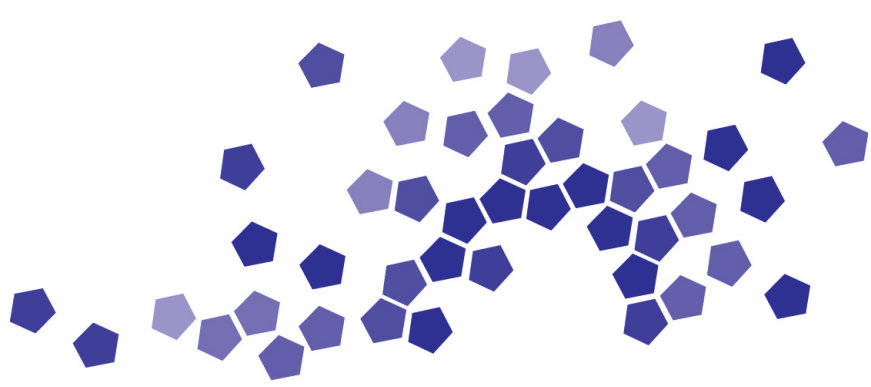
- Library services
- Parks and gardens
- Environmental programs
- Youth services
- Economic development
- Public amenities
- Community Passenger Network (CPN)
- Ovals and sporting arenas
- Playgrounds
- Community programs
- Car parking
- Tidal swimming pool
- Community development

Council seeks to be responsive to changing needs. Regular Community surveys are undertaken to ascertain levels of satisfaction (i.e. Comparative Performance Measurement (CPM) satisfaction survey) to identify areas of improvement.

Council also operates a number of facilities on a fee for service basis. Please refer to the Fees and Charges Schedule on our website at <http://www.kangarooisland.sa.gov.au/publications>

These provide important Community benefits whilst also generating revenue for services and projects of benefit to the Kangaroo Island Council as follows:

- Camping Grounds
- Cemeteries
- Waste Management
- Community Wastewater Management Schemes (CWMS)
- Airport
- Town Halls
- Water Standpipes
- Boat Ramps and Marina Facilities



Assessments and Rates

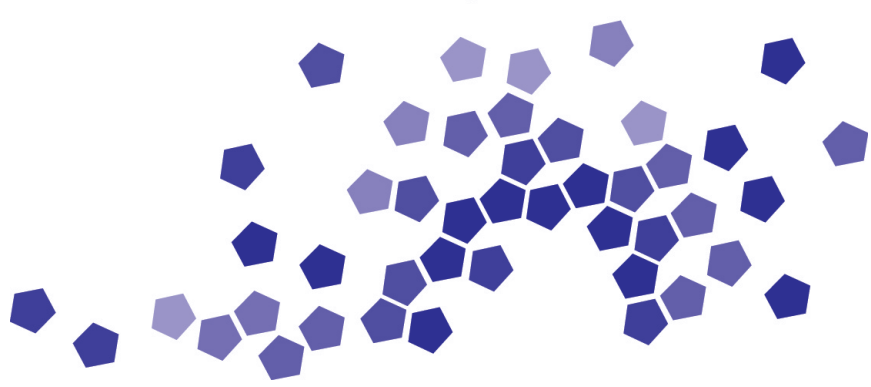
Assessed Capital Value	\$ 1,483,065,400
Number of Rateable Properties	5,492
General Rates Income	\$ 6,220,745
Residential (cents in the dollar)	\$ 0.3344
Commercial - Shop (cents in the dollar)	\$ 0.3545
Commercial - Office (cents in the dollar)	\$ 0.3545
Commercial - Other (cents in the dollar)	\$ 0.3545
Industry - Light (cents in the dollar)	\$ 0.3545
Industry - Other (cents in the dollar)	\$ 0.3545
Primary Production (cents in the dollar)	\$ 0.2926
Vacant Land (cents in the dollar)	\$ 0.5049
Other Rateable Land (cents in the dollar)	\$ 0.3545
Marinas (cents in the dollar)	\$ 0.3545
CWMS (Community Waste Water Management Schemes) Income	\$ 1,295,344
CWMS (fee per connection)	\$ 608.00
Waste Management Income	\$ 1,510,985
Waste Management Charge - Treatment & Disposal	\$ 218.00
Waste Management Charge - Connection	\$ 113.00
NRM (Natural Resources Management) Levy Income	\$ 176,402
NRM Levy per property	\$ 36.00
Fixed Charge	\$ 290.00
Number of Non-Rateable Properties	476
Capital Value Non-Rateable Properties	\$ 88,174,140
Rates Capping	20%

Rating Policy Statement

Pursuant to *section 123 (2)(g) of the Local Government Act 1999* and as stipulated in the *Local Government (Financial Management) Regulations 2011 Part 2 - 6*, The Kangaroo Island Council's Annual Business Plan contains the necessary information relating to general rating and valuations and is further referenced in the Rating and Rebate Policy found in **Appendix B** of this document.

Council rates are imposed on all rateable properties in the Council area in accordance with the provisions of the *Local Government Act, 1999*.

Council is only able to provide the assets and services expected by the Community through the levying and collection of rates, Council's principal source of revenue.



Kangaroo Island Council's policy for setting and collecting rates from the Community covers the following:

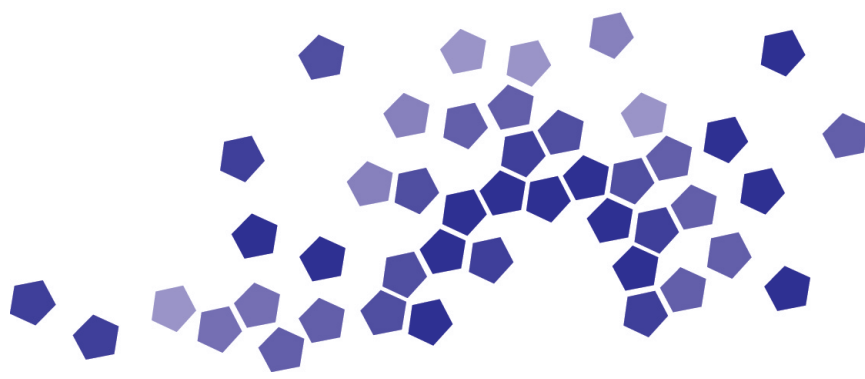
- Methods used to value land
- Business Impact Statement
- General rates
- Fixed charges
- NRM Levy
- Payment of rates
- Remission and postponement of rates
- Sale of land for non-payment of rates
- Adoption of valuations
- Council's revenue raising powers
- Differential rates
- Service rates and charges
- Rate concessions
- Late payment of rates
- Rebate of rates
- Disclaimer

Contact Details for Rates Information

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Fax: (08) 8553 2885
Email: rates@kicouncil.sa.gov.au

Mail: Kangaroo Island Council
PO Box 121
KINGSCOTE SA 5223





Council and Community Achievements in 2015/16



**Lions Club Installation
of Playground facilities
in Kingscote**



**Community Joint Venture -
Installation of
Medivac Helipad**



**\$18m Federal and State
Funding
secured for
Kangaroo Island
Airport Upgrade**



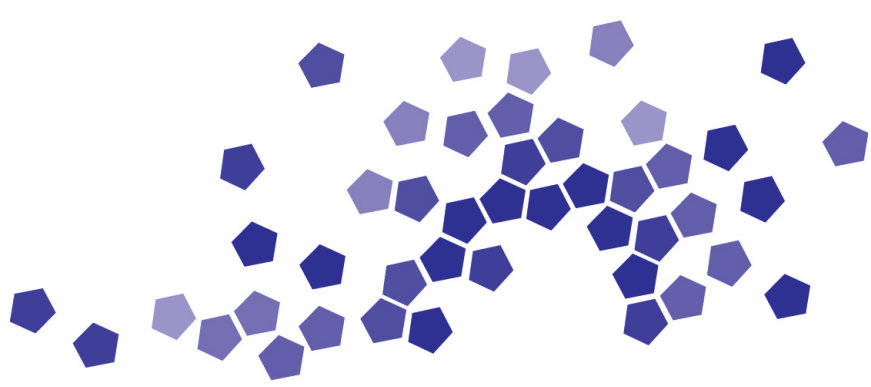
**Upgrade of Council
Chambers and Town Hall
Façade**



Shoal Bay Breakwater

Major Capital Works Construction Projects:

- Springs and Harriet Road upgrades
- Bullock Track upgrade
- CWMS bypass and kerbing upgrade in Kingscote
- Replacement of Emu Bay Jetty Pylons
- Penneshaw CWMS
- Kingscote Town Hall Façade upgrade



Looking Ahead to 2016/17

Significant Influences and Priorities

CPI – set at Dec 2015 quarter CPI rate (1%)

A current enterprise bargaining agreement between Council and its staff sets out the employment conditions. For 2016/17 Budget the wage increase is pegged at CPI (1%) + 1%.

The Penneshaw CWMS project which commenced in 2015/16 will be finalised in the 2016/17 financial year. This is financed by a once off capital grant of \$4.11m from the LGFA and a fixed credit foncier loan of \$1.5m, borrowed over 15 years, at the variable rate per annum.

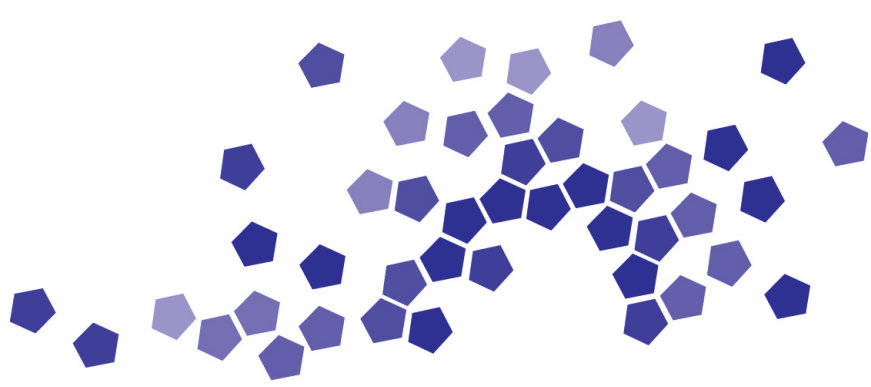


Through the Commonwealth's National Stronger Regions Fund program, developed to promote economic development in Australia's regions, we will see an \$18m redevelopment of the Kangaroo Island Airport, which is planned to commence construction in October 2016. The airport redevelopment is being funded through a joint funding agreement between Federal and State Governments. There is no impact to the ratepayer in this budget for this project and it is anticipated that the airport will become a significant generator of revenue for Council once the upgrade is completed in 2017-18.

With regards to Council-funded capital works and plant / equipment purchase it is intended to establish variable cash advance debenture (CAD) facilities to the level required (with plant / equipment generally being funded on a fixed rate loan). The Long Term Financial Plan (LTFP) demonstrates that a sustainable level of borrowing for the Council in 2016-17 is \$1.5m to meet the needs of the capital program. When coupled with the \$2m that the State provides through the Unsealed Roads Upgrade Program and \$888,786 provided by other funding sources, we expect to deliver the equivalent of \$4,417,286 of infrastructure and asset upgrades in 2016-17.

In May 2014 the Federal Government removed the indexation on the Federal Assistance Grants (FAGs), which are distributed to the States, who then distribute the grants to Local Government via the State Grants Commission funding formula. This indexation is predicted to accelerate the decline in FAGS distributions to around 4% year on year and for budgeting purposes has been included at 2015-16 rates, with the expectation that no advance payments will be received.

In the event that Council succeeds in achieving a higher level of Grants Commission funding than that assumed in this Business Plan and Draft 2016-17 Budget, such funds will remain unallocated. Council will make decisions throughout the year either to allocate any such funds to unforeseen expenditure pressures, or in the absence of such pressures, to retire debt.



Any Supplementary Local Road Funding has been excluded following the expiration of an agreement between Federal and State Government that expired in May 2014 and has not been renewed.

The Federal Government announced on 23 June 2015 that they would be increasing *Roads to Recovery* (R2R) funding for the 2015/16 and 2016/17 financial years with the 2016/17 allocation for Kangaroo Island Council being \$937,476. This year \$283,890 will be allocated to operating income and will be expended on road maintenance activities as is usual and \$653,586 is to be spent on the Capital Program.

Rates revenue – with improvements to our financial position Council have been able to consider a revised Long Term Financial Plan (LTFP) that provides confidence in our ability to continue to strive to financial sustainability within 10 years whilst reducing the original rate inflators by 1% in 2016-17 and then a further 1% in 2017-18. This reflects both improved financial performance as well as recognizing the cost of living pressures on our Community.

To this end Rates Revenue in 2016-17 will comprise of:

CPI (1%) + 1% growth + 1% infrastructure contribution

In addition to this Council have determined that the temporary reduction in differential for Primary Production (land use code) introduced as a response to the drought in late 2000's will be phased out at 2.5% per year until parity with the residential differential (100%) is attained (so in 2016-17 the differential will move from 85% to 87.5%).

Waste Management service charge – continued efficiencies in the management of waste will see the service charge for kerbside collection and waste management remain at 2015-16 levels for the coming year.

Community Wastewater Management Schemes (CWMS) service charges – the construction of the defined collection area for the Penneshaw Scheme will complete by the end of 2015-16 financial year and in Q1 of 2016-17 we will see the collection network in the Council-funded extension area and all property connections to the commissioned scheme completed. Council's contributory loan will be fully drawn down by the end of Q1 and the whole-of-Island approach to the costs of management and financing of these schemes will see the service charge rise in 2016-17 to \$608 / CWMS Unit equivalent (a rise of 3.49%). It is anticipated that future years will see the service charge impacted by CPI only. This service charge will be allocated to those properties that have the capability to be connected to one of the schemes only and does not apply to all ratepayers.



Major Projects for 2016/17, a snapshot

Brownlow to Kingscote Walking Trail Stage 2

\$200,000



Kingscote Tidal Pool

\$17,000



Emu Bay Toilet Facilities

\$55,000



Penneshaw Lawn Irrigation

\$55,000



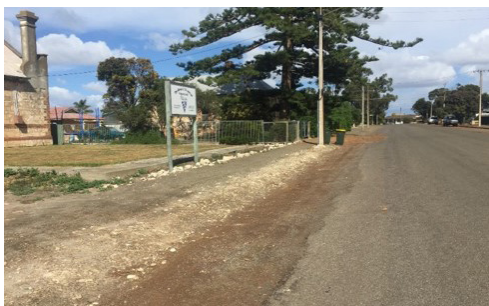
Essential Infrastructure

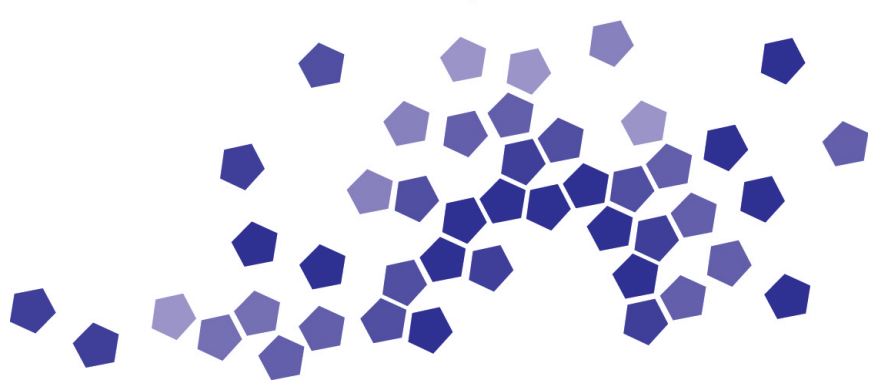
Kerbs - \$336,000

Sealed Roads - \$236,000

Unsealed Roads - \$641,000

Stormwater - \$100,000





Council Objectives for FY 2016/17

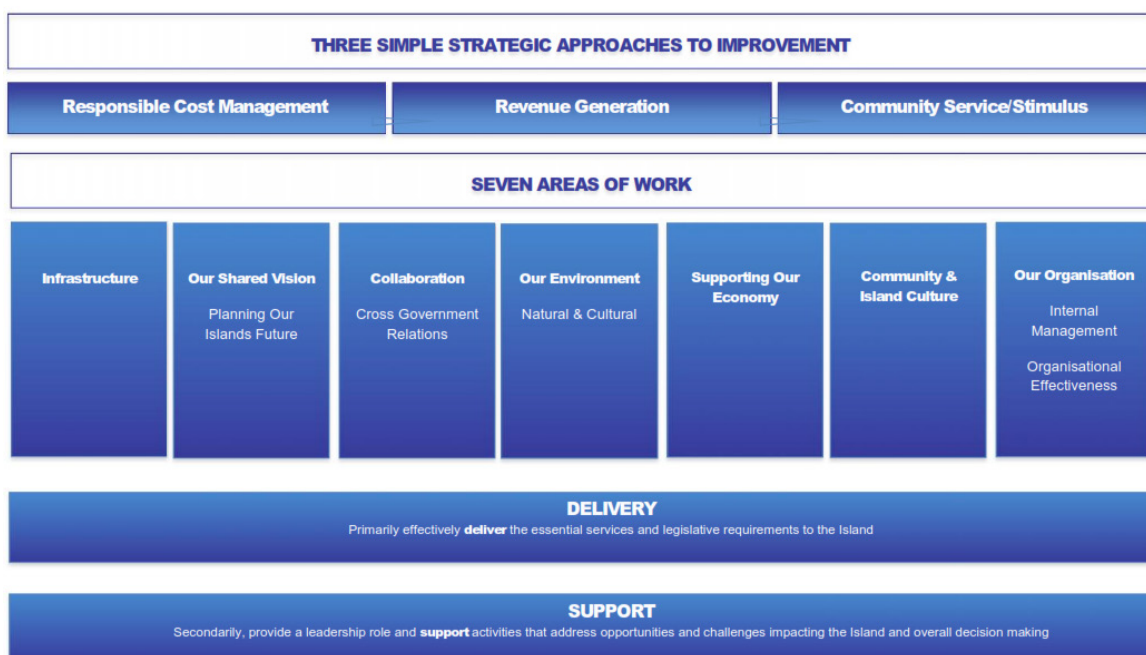
Strategic Management Plan

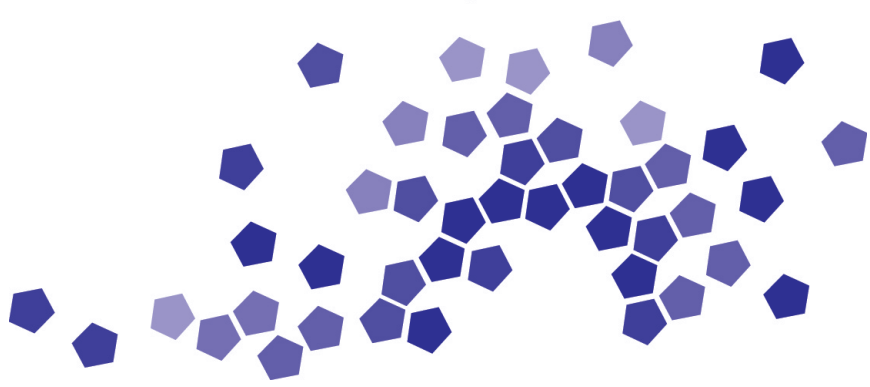
The Kangaroo Island Council adopted the 2014-2018 Strategic Management Plan at an ordinary meeting of Council on 10 February 2015. Council has designed this plan to increase the effectiveness of Council delivery by prioritising its resources over the next four years to:

- Firstly, effectively deliver the essential services and legislative requirements to the Island.
- Secondly, provide a leadership role and support activities that address opportunities and challenges impacting the Island and overall decision making.

Providing greater clarity between essential and core services that are Council's legislated responsibility and the work of the Council to assist, lead, advocate, educate and partner with others to achieve outcomes is an important one for more effective resourcing decisions. The consultation process for this plan showed the highest priority of Council should be around effective delivery and management of core and legislated activities and services. Optional activities and services that may be sought by Community, but are not a primary Council role, should be analysed carefully. Generally there is no desire to see a loss of services but it was recognised that some existing activities that are not core Council responsibility may be able to be provided by others. In addition, some core areas of Council responsibility may be able to be undertaken in partnership with others, freeing up scarce Council resources for higher priority activities. This is important as certain core Council areas were also flagged as requiring greater focus.

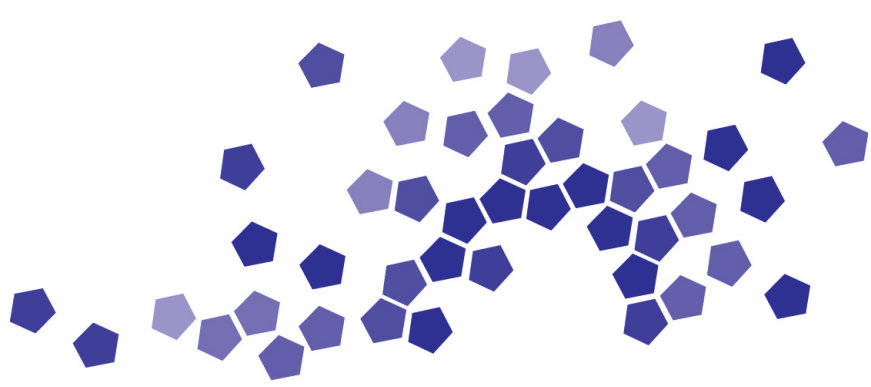
The Kangaroo Island Council has identified **three simple strategic approaches** to improvement in seven areas of work:





To help achieve these, this Plan will consolidate recent progress in strengthening the Council's governance, administrative and financial management approaches to cope with very limited budgets and significant legislative requirements. There will be a focus on better communication – with all key stakeholders - to improve the transparency and understanding around Council work but also to better partner and leverage with others. To view our Full Strategic Management Plan please go to: <http://www.kangarooisland.sa.gov.au/plans>





Linking the Strategic Goals to the Long Term Financial Plan

Council adopted its Long Term Financial Plan (LTFP) in November 2014. The LTFP had three main assumptions forming the basis of the plan. The key assumptions of the LTFP, as adjusted by recommendation of Council's Audit Committee are:

1. A new source of income that would raise additional revenue;
2. The inclusion of the planned optimal renewal expenditure of assets as per the Infrastructure and a Asset Management Plan, and;
3. Rates revenue increased at 3.0% above CPI (based on a general increase of 2.0% above CPI as a contribution to infrastructure funding + 1.0% Growth).

This LTFP was adjusted in light of audited accounts for 2013-14 and only Assumption 3 included as others are yet to materialise formally.

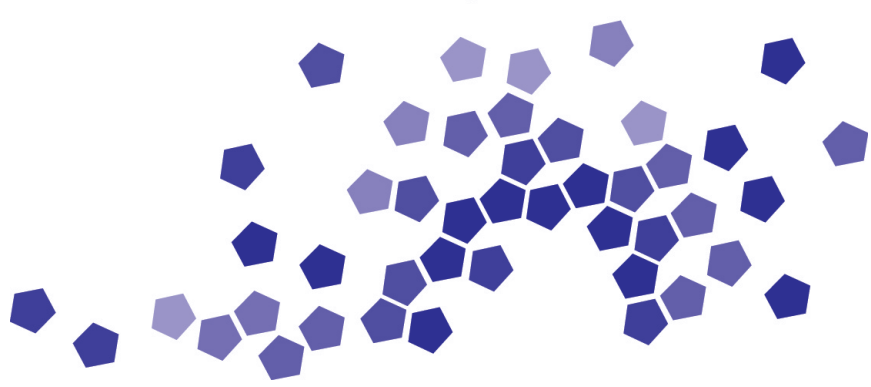
The LTFP was reviewed in December 2015 and revised to allow for the impact of better than predicted financial control, Penneshaw CWMS proceeding, changes to rates differential for Primary Production and the potential of the Airport as a revenue generation source for 2017-18 onwards following the announcement of the successful Commonwealth Funding bid for the Upgrade Project. The revised LTFP has incorporated the needs of the Strategic Infrastructure and Asset Management Plan (SIAMP), impact of the Airport Revenue and changes to the rate differential and has determined that rates revenue increases would be reduced by 1% in 2016-17 and then again by a further 1% in 2017-18 and then planned to remain at CPI + 1% growth. This plan was adopted by Council and drives the 2016-17 budget.

Council's LTFP is reviewed annually once the audited accounts for the previous financial year are completed – it is expected that further fine-tuning and changes will be made as Council continues to explore other options to manage the gap between available funding and the needs of the SIAMP.

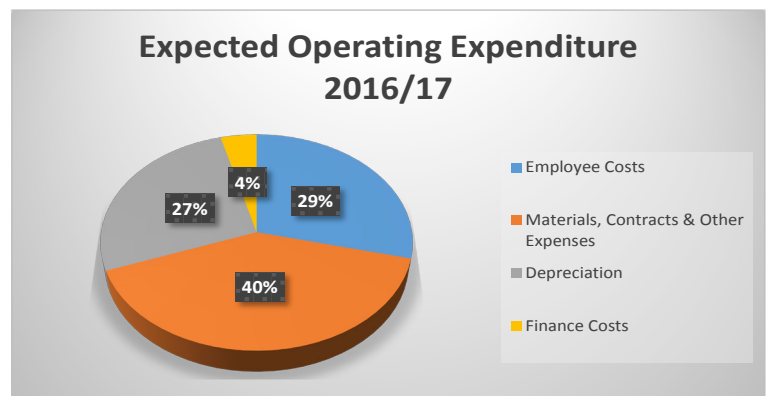
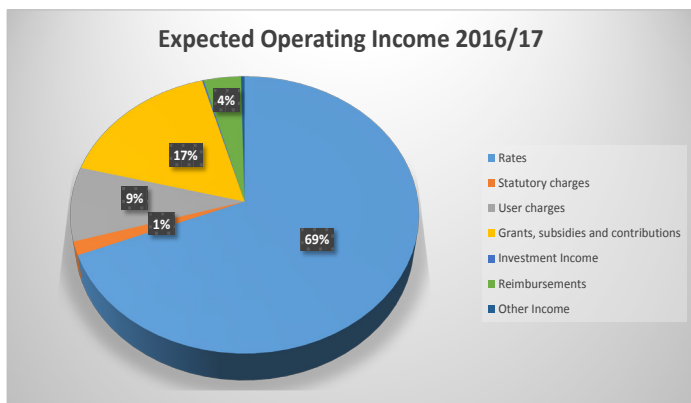
Appendix A provides a summary of the financial statements that flow from this Annual Business Plan and Budget. Council has budgeted for an expected operating deficit of \$3.04m for 2016-17. The operating deficit is the difference between operating revenue and expenses for the year. Amongst other things, Council's long term financial sustainability is dependent on ensuring that over time, its expenses are less than its revenue.

Council's revenue in 2016-17 includes \$6.29m proposed to be raised from general rates. Other sources of revenue and funding for Council are defined below and represented in the corresponding Expected Income Charts.

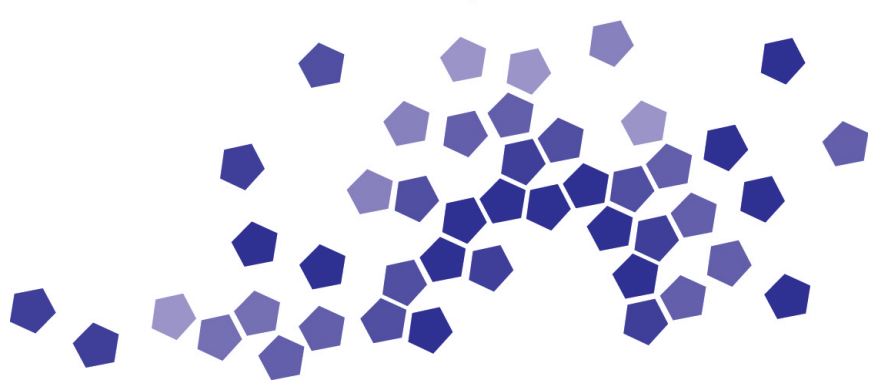
- **Rates** is income levied under Section 7 of the *Local Government Act 1999*. Council's Rating Policy contains comprehensive information relating to valuations and other information relating to each rate and charge levied, including purposes and rates in the dollar.



- **Statutory Charges** set by State Government: These are fees and charges set by regulation and collected by Council for regulatory functions such as assessment of development applications, or penalties for non-compliance with a regulatory requirement. Revenue is generally offset against the cost of the service.
- **User charges** set by Council: These comprise charges for Council's fee based Facilities and some services (Refer to Schedule of Fees and Charges on our Website).
- **Grants, Subsidies and Contributions** 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 joint funded in partnership with State Government and other relevant parties.
- **Investment Income** is income from financial investments or loans to Community groups. It includes: Interest received from LGFA or banks and Interest received on loans to Community groups.
- **Reimbursements** are amounts received as payment for work done by the Council acting as an agent for other Government bodies and property owners, organisations and individuals.
- **Other income** is income not classified elsewhere.



- **Employee Expenses** all forms of consideration given by Council in exchange for service rendered by employees or for the termination of employment.
- **Materials, Contracts and other expenses** All expenses that are NOT employee costs, financial costs or depreciation, amortisation & impairment costs.
- **Finance costs** are the costs of financing Council's activities through borrowings or other types of financial accommodation.
- **Depreciation, amortisation & impairment** relates to infrastructure property, plant and equipment to which the Council has title.



Councils Adopted 10 Year Long Term Financial Plan

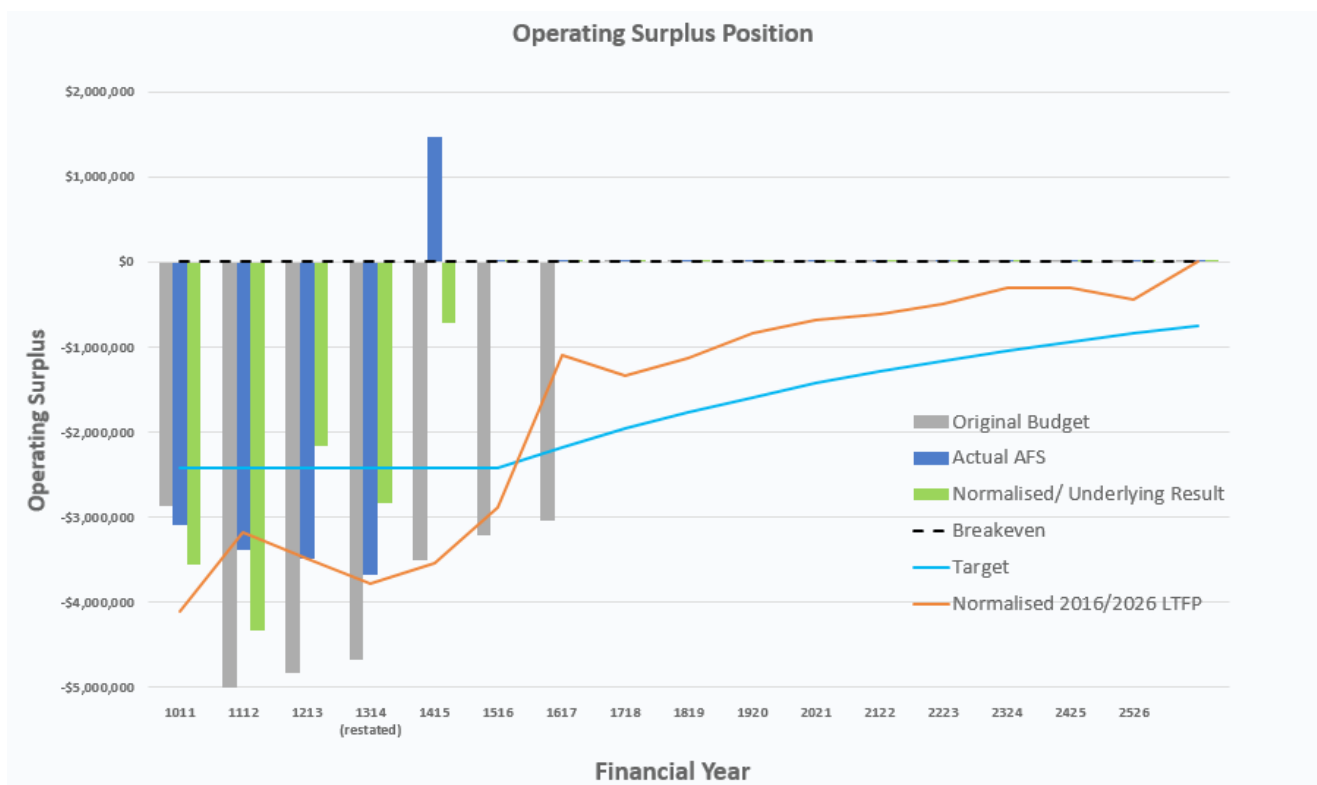
The Kangaroo Island Council continued its commitment to long term financial planning and to taking steps towards securing its long-term financial sustainability during the year.

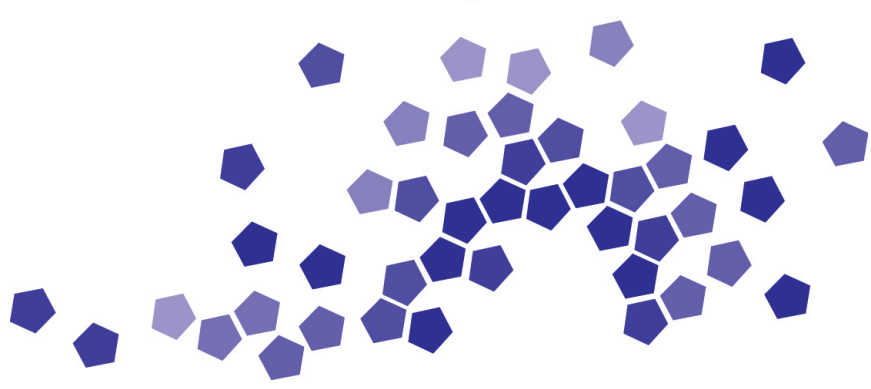
Kangaroo Island Council will continue to face long term challenges in its quest for financial sustainability. This is in part caused by our large asset base which is projected to exceed \$200m by 30 June 2016, with depreciation of around \$4.5m and our low population base. In accordance with the Australian Accounting Standard and Deloitte, Council continues to investigate innovative ways to better manage its large asset base and minimise its depreciation costs.

During the 2014-15 financial year, Council continued to work on a Long-Term Financial Plan (LTFP) that targets a 'break-even' position within the next 10 year planning period. The 2014 plan was adopted by Council in November 2014 and during December 2015, a Council Informal Gathering was conducted to review this document taking into consideration the impact of the Kangaroo Island Airport Upgrade. The Audit committee has endorsed the reviewed LTFP and this was adopted by Council. Please go to our website to view the Long-Term Financial Plan <http://www.kangarooisland.sa.gov.au/plans>

The following graph shows Council's Operating Surplus Position and our journey towards achieving financial sustainability.

Operating Surplus Position

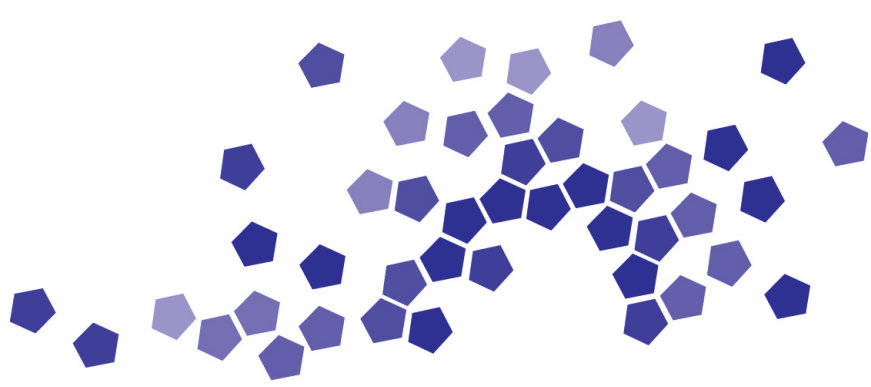




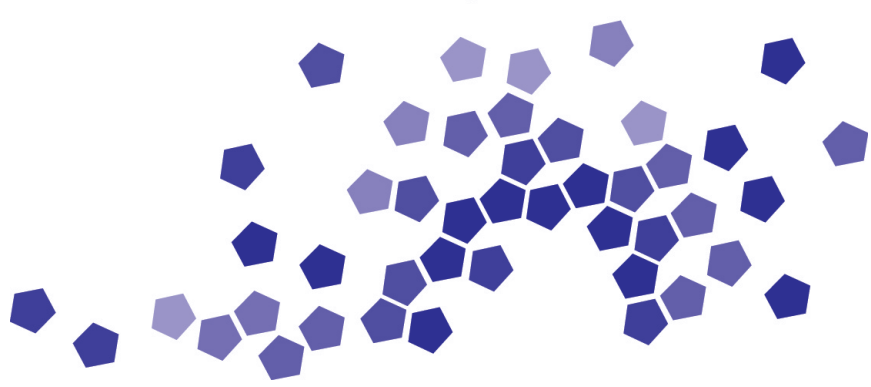
Linking the Strategic Goals to the Budget

Governance - (All figures are 2016-17 Budget Figures)					
Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Elected Members	310,005	-	-	-	310,005
Governance Support Services	450,998	-41,845	-	-	409,153
Corporate Services	921,257	-1,867,209	-	-	945,951
TOTAL	1,682,260	-1,909,054	-	-	226,793

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Work with Business Support Department to review, determine and set long term service levels.	1.1 - Establish long-term sustainable service levels appropriate for the service provided and the funding available.	Q1 - Q4
Work with Commissioner for Kangaroo Island to continue advocating for strategies to address access issues and cost effective delivery of Government services through cross-agency / Council partnerships	7.1 - Advocate for affordable access to Island by both sea and air, for freight and people. 7.2 - Work collectively with State / Federal Governments to leverage funds. 8.1 - Government Service Delivery - Explore a coordinated approach to combined Government service delivery on the Island including potential provision of single on-line portal.	Ongoing
Continue review of under-utilised assets and draft long term plan for development, management or disposal of under-performing assets.	12.1 - Review underutilised reserves / non-usable assets and explore potential to lease, sell, co-develop for commercial or Community return.	Q1 / Q2
Deliver the Kangaroo Island Airport Upgrade project	14.1 - Develop case for Airport redevelopment and expansion of services.	Year
Conduct a mandated elector Representation Review	26.4 - Conduct formal Elector Representation Review (assess elected Member representation numbers and other formal issues)	Q1 - Q3
Develop bond options for debt management	22.1 - Investigate opportunity to create a Community bond issue to speed up debt reduction	Q1 / Q2



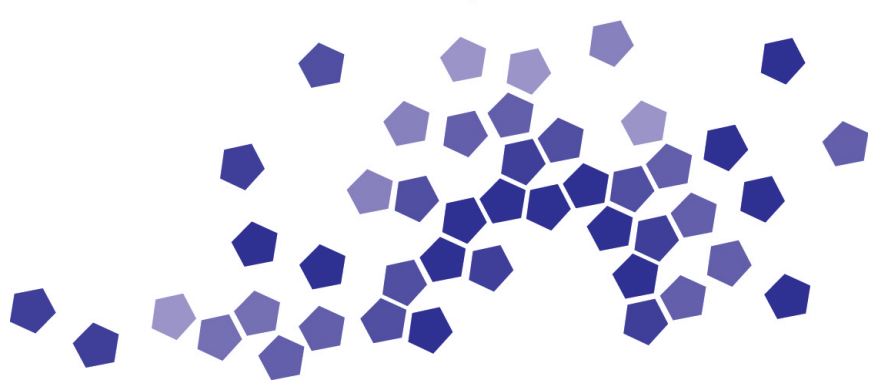
Mandated By-Law Review	27.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery of Council and Community outcomes.	Q1 - Q3
Focus on developing township specifications, service levels and audit tools in conjunction with Community groups and Council .	23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc.	Q1
Deliver Penneshaw CWMS Project.	23.2 - Finalise the Penneshaw CWMS plan and engage contractor to complete works. 23.3 - Connection of all premises to Penneshaw Scheme in compressed timescale.	Q1



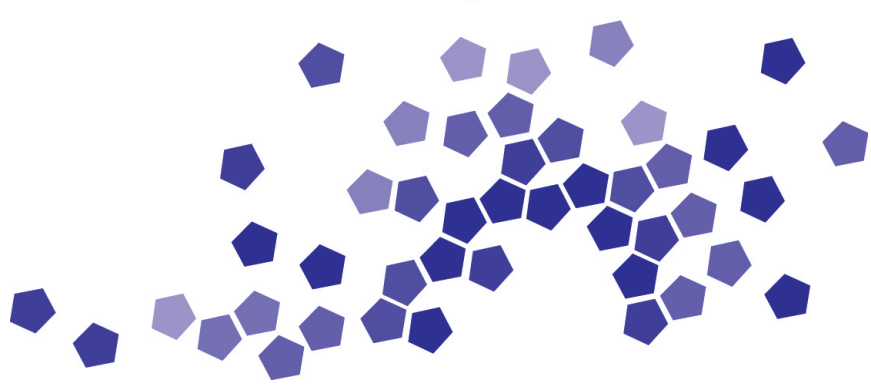
Business Support Finance and IT Systems (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Financial Service Operations	453,772	-19,550	-	-	434,222
Information Technology	437,357	-	-	-	437,357
Rates	242,391	-6,413,385	-	-	-6,170,994
NRM	176,402	-180,200	-	-	-3,798
TOTAL	1,309,922	-6,613,135	-	-	-5,303,213

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Continued development of implemented financial planning and reporting systems.	6.1 - Develop and implement reporting procedures, tied to the Strategic Plan / Business Plan and maintain Strategic Plan as an evolving document. 6.2 - Simple Key Performance Indicators (KPI) reporting system developed and implemented with formal reporting to Audit / Finance Committees - extend to simple traffic light system for organisational health. 11.3 - Adopt and resource best practice strategic and financial planning processes.	Q1 - Q4
Continue the implementation of the Rural and Urban Street Addressing Policy, to complete street numbering in all townships.	30.2 - Continue to develop more structural plans for the four major towns and coastal settlements.	Q1 - Q4
Adopt and resource best practice strategic and financial processes	5.1 - Remove inefficiencies in core business processes to mitigate business risk. 11.3 - Adopt and resource best practice strategic and financial planning processes.	Q1 - Q3
Implement a new LTFP software package and link to SIAMP	5.1 - Removed inefficiencies in core business processes to mitigate business risk. 11.3 - Adopt and resource best practice strategic and financial planning processes	Q1 - Q3



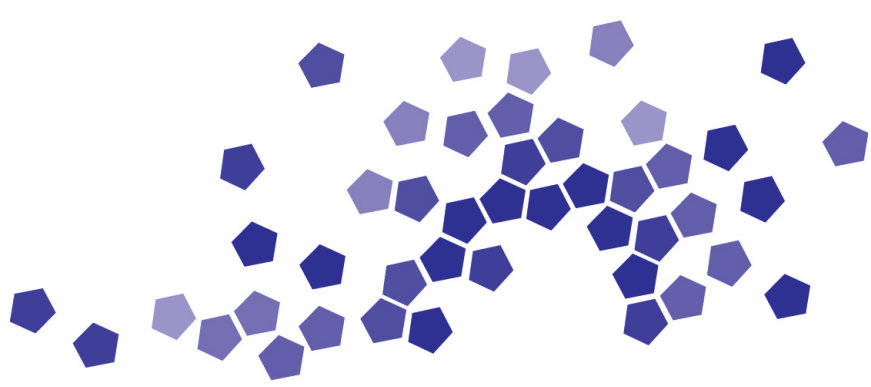
Business wide definition and review of Service Levels within Kangaroo Island Council .	1.1 - Establish long-term sustainable service levels appropriate for the service provided and the funding available. 1.2 - Conduct a corporate systems review to identify improved efficiencies inclusive of service levels and consumables. 5.1 - Remove inefficiencies in core business processes and de-risk business.	Ongoing
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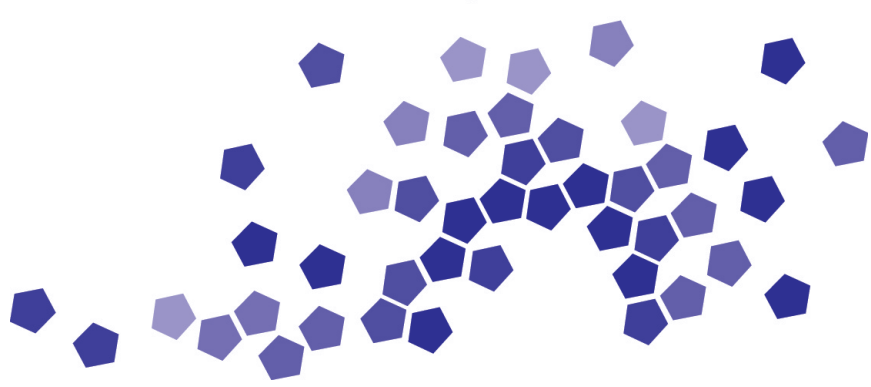
Business Support - Community Engagement and Marketing (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Cemeteries	55,582	-27,000	-	-	28,582
Community Engagement	268,548	-	-	-	268,548
Customer Service	237,638	-	-	-	237,638
Library	118,171	-33,838	-	-	84,333
Records	127,368	-	-	-	127,368
Council (Civic) Events	17,100	-3,500	-	-	13,600
Youth Services	11,400	-6,000	-	-	5,400
Community Grants Provided	167,269	-24,419	-	-	142,850
Community Passenger Network	49,987	-50,000	-	-	-13
Tourism & Economic Development	155,000	-	-	-	155,000
Website Management	28,745	-	-	-	28,745
Total	1,236,808	-144,757	-	-	1,092,051

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Continuation of Community Partnerships and Infrastructure Grants Scheme.	10.1 - Continue the momentum of the Community Grant Partnerships approach. 19.1 - Collaborate to support external grant funding application opportunities between Council and Community Groups for key services and infrastructure.	Q1 - Q4
Delivery of YAC (Youth Advisory Council) including sourcing additional funding and development of projects to support youth on Kangaroo Island.	38.4 - Encourage, support and partner with Community to develop arts, heritage, youth and culture, sports, tourism, business, participation and promotion.	Q1 - Q4



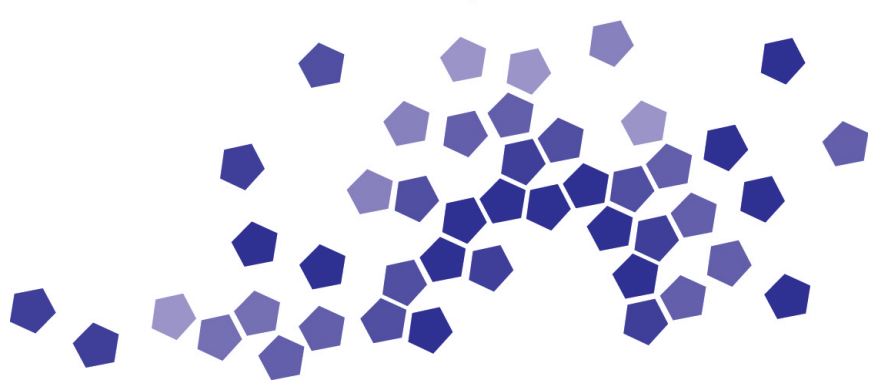
Continued management and maintenance programs for library for use by all members of the Community.	8.4 - Island-wide approach to Community program delivery - Re-direct current Council participation in health and education to appropriate entities e.g. Library.	Q1 - Q4
Continued delivery of customer service focused on our Community.	29.1 - Continue staff and contractor professional development geared towards a culture of customer service excellence. 29.2 - Service and solution provider of Council services to our Community.	Ongoing
Continued development, advocacy and implementation of transport services across the Island for the Integrated Passenger Network (Rockhopper)	8.6 - Active collaboration / discussions with other Islands, partner Council s (regional collaborations), reference groups and networks	Q1 - Q4
Provide effective communication through use of website and social media options.	24.1 - Establish optimised approach to Community Engagement through social media. 24.2 - Improved website including cross-linking to other relevant partner sites (Brand KI / GFW / AGKI / TKI etc).	Ongoing
Responsibility for the delivery and implementation of a comprehensive Volunteer Management Framework for Kangaroo Island Council .	8.6 - Active collaboration / discussions with other Islands, partner Councils (regional collaborations), reference groups and networks.	Q1 - Q4
Tourism and Economic Development	37.1 - Support opportunities to record, preserve, manage and interpret our local heritage, arts and culture. 38.4 - Encourage, support and partner with Community to develop Arts, Heritage, Youth and Culture, sports, tourism, business, participation and promotion. 7.2 - Work collectively with State / Federal Governments to leverage funds. 8.6 - Active collaboration / discussions with other Islands, partner Council s (regional collaborations), reference groups and networks.	Ongoing



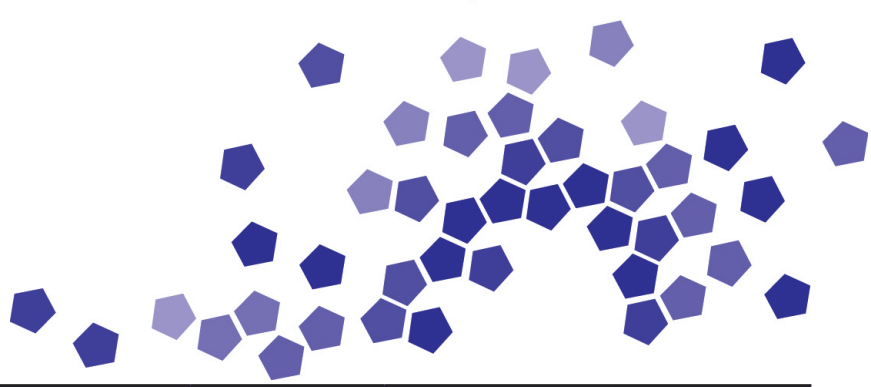
Business Support - HR, Risk Management, WHS (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Human Resources	381,632	-6,000	-	-	375,632
Occupational Health & Safety	100,932	-	-	-	100,932
Payroll	62,922	-	-	-	62,922
Total	545,486	-6,000	-	-	539,486

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Review and continue development of the HR policies, procedures and documentation.	7.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery of Council and Community outcomes. 27.2 - Provide opportunities for our staff to access the training and development to enable them to contribute to our organisational outcomes. 27.3 - Further develop and maintain an internal culture of trust, wellbeing and personal satisfaction.	Q1 - Q4
Continue to review, design, develop and implement WHS management policies, procedures and documentation.	27.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery of Council and Community outcomes. 27.2 - Provide opportunities for our staff to access the training and development to enable them to contribute to our organisational outcomes. 27.3 - Further develop and maintain an internal culture of trust, wellbeing and personal satisfaction.	Q1 - Q4
Review outcome of the online learning system introduced for the employees of Kangaroo Island Council.	27.2 - Provide opportunities for our staff to access the training and development to enable them to contribute to our organisational outcomes. 29.1 - Continue staff and contractor professional development geared towards a culture of excellent customer service	Q1 - Q4



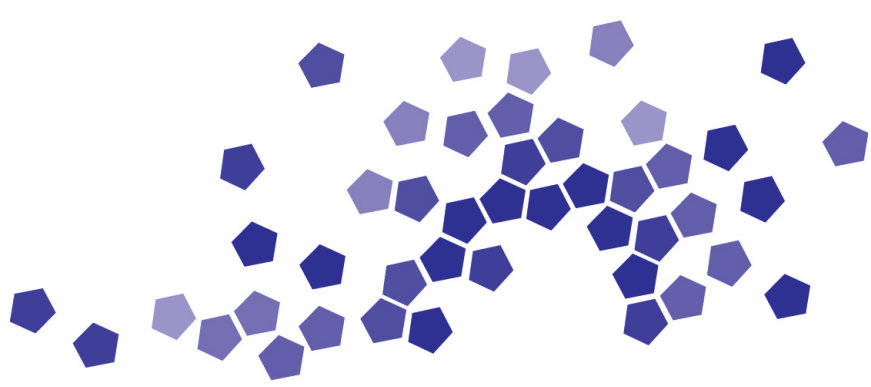
Review the Performance Management System introduced during 2015/16.	<p>27.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery of Council and Community outcomes.</p> <p>27.2 - Provide opportunities for our staff to access the training and development to enable them to contribute to our organisational outcomes.</p> <p>27.3 - Further develop and maintain an internal culture of trust, wellbeing and personal satisfaction.</p> <p>29.1 - Continue staff and contractor professional development geared towards a culture of customer service excellence.</p>	Q1 - Q4
Source and implement Business Process efficiencies within Kangaroo Island Council operations.	5.1 - Remove inefficiencies in core business processes to mitigate business risk.	Q1 - Q4
Provide sufficient / adequate resources and support to the delivery end of the business.	<p>1.2 - Conduct a corporate systems review to identify improved efficiencies inclusive of service levels and consumables.</p> <p>5.1 - Remove inefficiencies in Core Business processes to mitigate business risk.</p> <p>29.1 - Continue staff and contractor professional development geared towards a culture of customer service excellence.</p>	Q1 - Q4
Business wide definition and review of service levels within Kangaroo Island Council .	<p>1.1 - Establish long-term sustainable service levels appropriate for the service provided and the funding available.</p> <p>1.2 - Conduct a corporate systems review to identify improved efficiencies inclusive of service levels and consumables.</p> <p>5.1 - Remove inefficiencies in Core Business processes to mitigate business risk.</p>	Ongoing



Asset Services - Business Undertakings (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Airport	501,586	-512,347	-	-	-10,761
Campgrounds	181,083	-58,500	-	-	122,583
Private Works	247,977	-449,990	-	-	-202,013
Property - Commercial (rental buildings)	74,143	-28,854	-	-	45,289
Property - Land only	-	-319,180	-	-	-319,180
Total	1,004,789	-1,368,871	-	-	-364,082

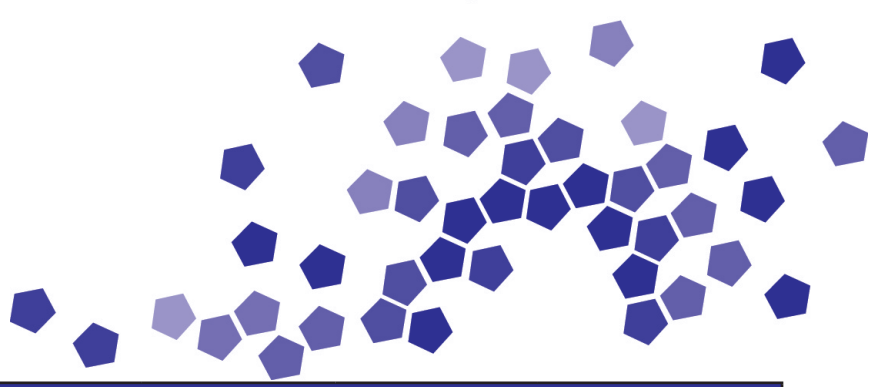
Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Continued management and maintenance programs for Council campgrounds Vivonne Bay, Brown Beach, American River.	9.1 - Work with Community to identify areas of cost / service that may be 'localised' and run at greater efficiency and lower cost (e.g. tidal pool, campgrounds, playgrounds, parks, gardens, sporting facilities and ovals). 12.1 - Review underutilised reserves / non-usable assets and explore potential to lease, sell, co-develop for commercial or Community return. 12.2 - Optimise returns from tourism operations 23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc	Q1 - Q4
Property Portfolio Review to continue, as part of the broader revitalisation of Infrastructure and Asset Management Plan (IAMP).	2.1 - Develop and implement Infrastructure Asset Management Plans. 12.1 - Review underutilised reserves / non-usable assets and explore potential to lease, sell, co-develop for commercial or Community return.	Q1 - Q4



Asset Services - Community Services (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Fire Protection	117,113	-58,250	-	-	58,863
Environmental Projects	-	-	-	-	-
Risk Mitigation and/or Safety	19,200	-240	-	-	18,960
Ablution Facilities	295,233	-	55,000	-	350,233
Total	431,546	-58,490	55,000	-	428,056

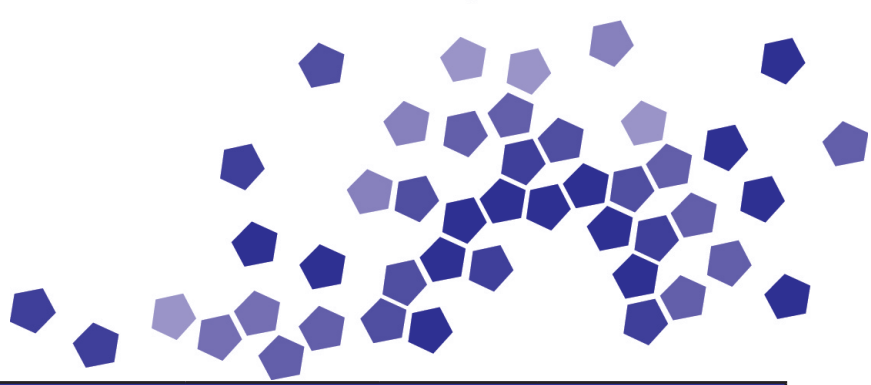
Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
To continue fire protection Community education and works. Additional funding sources to be leveraged for additional capability / level of service.	8.5 - Develop shared cross-agency plans such as bushfire prevention, flood mapping of Island and drainage approaches. Climate Change and Recovery Plan.	Q1 - Q3



Asset Services - Culture (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Property - Amenity use (Halls)	152,103	-20,000	15,000	-	147,103
Total	152,103	-20,000	15,000	-	147,103

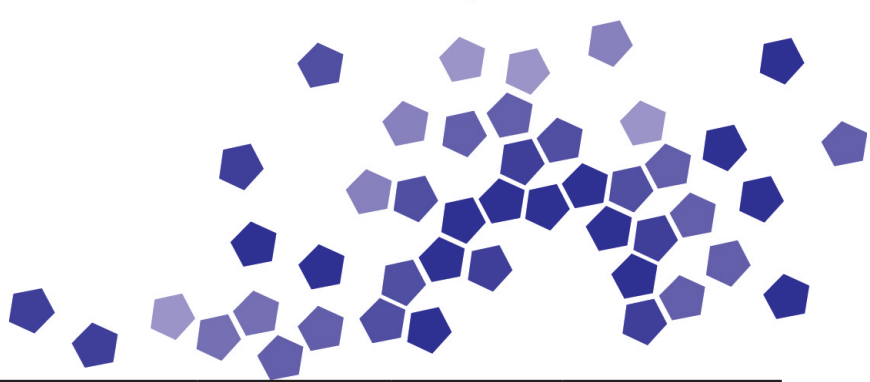
Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Kingscote Town Hall flooring reseal.	23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc.	Q1 - Q4
To implement and complete routine maintenance activities on Town Hall facilities.	23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc.	Q1 - Q4
Final works to outside of Town Hall building - rear entry treatments/painting/Gallery walls restoration and protection.	23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc. 37.1 - Support opportunities to record, preserve, manage and interpret our local heritage, arts and culture.	Q1 - Q2
Assess Ramp to be installed at the Gallery	23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc. 37.1 - Support opportunities to record, preserve,	Q1 - Q4



Development Services (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Development Planning	271,953	-38,040	-	-	233,913
Building Control	222,232	-58,100	-	-	164,132
Development Plan Amendments	5,000	-	-	-	5,000
TOTAL	499,185	-96,140	-	-	403,045

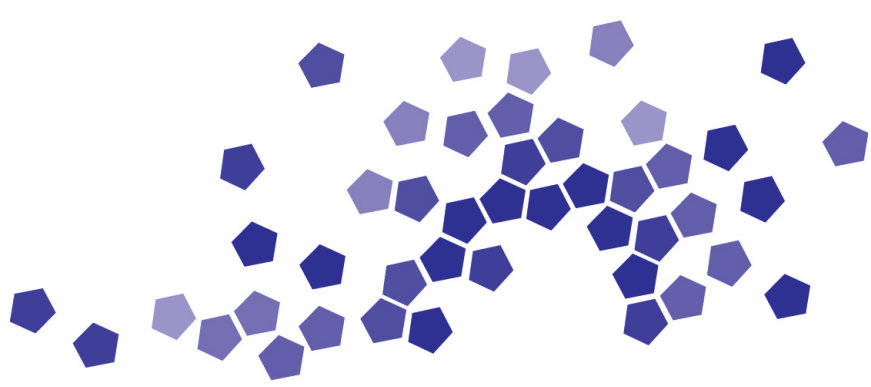
Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Maintain compliance with statutory functions and timeframes for development assessment processes under the Development Act (1993) and other appropriate regulations.	28.1 - Provide effective, efficient development, building and environmental services solutions for the Community. 30.1 - Continue to monitor and refine Kangaroo Island Development Plan to provide appropriate development opportunities underpinned by sound environmental, economic, social and technological considerations.	Q1 - Q4
Strategic Directions Report under Section 30 of the Development Act (1993) including Community engagement, directing future DPA.	28.1 - Provide effective, efficient development, building and environmental services solutions for the Community. 30.1 - Continue to monitor and refine Kangaroo Island Development Plan to provide appropriate development opportunities underpinned by sound environmental, economic, social and technological considerations.	Q1 - Q4
To continue to action and resource the Building Inspection Policy.	28.1 - Provide effective, efficient development, building and environmental services solutions for the Community.	Q1 - Q4
Assist the CEO and Elected Members with a range of strategic and asset / land projects.	21.1 - Initiate, lead / facilitate Community discussion on vision for future. 31.2 - Develop plan to meet vision.	Q1 - Q4
Business wide definition and review of Service Levels within Kangaroo Island Council .	1.1 - Establish long-term sustainable service levels appropriate for the service provided and the funding available. 1.2 - Conduct a corporate systems review to identify improved efficiencies inclusive of service levels and consumables. 5.1 - Remove inefficiencies in core business processes to mitigate business risk.	Ongoing



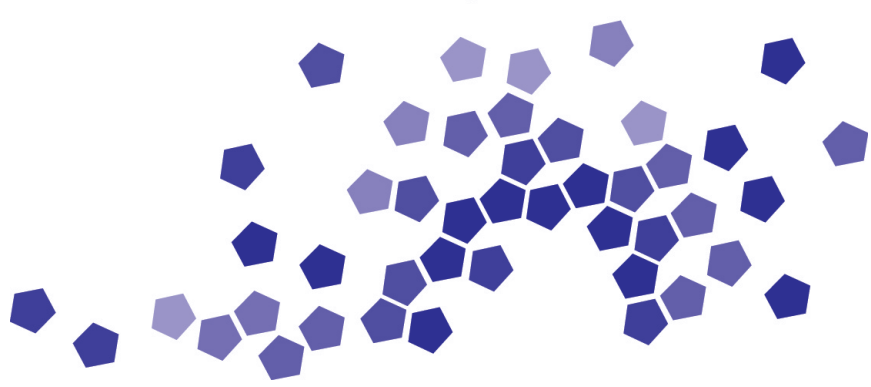
Asset Services - Environment (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
CWMS	1,180,013	-1,329,988	200,000	-	50,025
Standpipes	33,836	-31,000	-	-	2,836
Stormwater	319,619	-	101,673	-	421,292
Street Cleaning	27,200	-	-	-	27,200
Street Lighting	74,457	-	16,000	-	90,457
Waste management	1,479,275	-1,510,505	65,000	-	33,770
Total	3,114,400	-2,871,493	382,673	-	625,580

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Kingscote CWMS upgrade Stage 2. Finalisation of Penneshaw CWMS.	4.3 - Community wastewater management - Continue to optimise existing schemes to meet Community needs. 23.4 - Continue extension and rationalisation of existing schemes to provide whole of town approach to wastewater management. 11.1 - Optimise service charge collection.	Q2 - Q4
Implementation of Stage 3 of Kingscote Landfill Capping Program. Complete filling and limestone capping- continue with steel storage area establishment. Planning for long term C&D Waste processing.	4.1 - Fleurieu Regional Waste Authority (FRWA) as regional subsidiary continues to develop best practice solutions. 36.1 - Incorporate environmentally sustainable practices in Council decision making.	Q2 - Q4
Continued maintenance and cleaning programme of stormwater facilities/ infrastructure. Including drainage program works, urban & rural roads.	36.2 - Continue focus on development of sustainable flood and Island drainage mitigation	Q2 - Q4
Review Environmental Management Plans for KIRRC and CWMS establishing and maintaining highly responsible and economic environmental management practices and legislative compliance.	11.3 Adopt and resource best practice strategic and financial planning processes. 36.1 - Incorporate environmentally sustainable practices in Council decision making.	Q1 - Q4



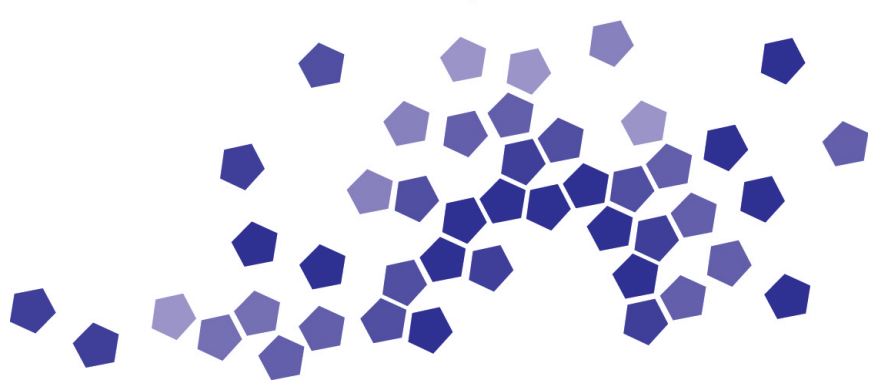
Additional street lighting installations in Kingscote	2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans.	Q1 - Q4
Work closely with FRWA to investigate shared service opportunities to leverage economies of scale. Streamline waste cartage of specific items off island- tyres, e-waste, mulch and other streams.	<p>4.1 - Fleurieu Regional Waste Authority (FRWA) as regional subsidiary continues to develop best practice solutions.</p> <p>4.2 - Explore opportunities to decrease costs around ongoing management of waste for whole of Island.</p> <ul style="list-style-type: none"> • Review consumer needs. • Glass crusher on Island. • Sorting facilities on Island. <p>11.1 - Optimise service charge collection</p>	Q1 - Q4



Asset Services - Recreation (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Lookouts	-	-	-	-	-
Parks & Gardens	491,341	-	55,000	-	546,341
Playgrounds	38,085	-	-	-	38,085
Ovals & Sporting Facilities	106,002	-2,150	-	-	103,852
Council Pool	69,243	-	17,000	-	86,243
Total	704,671	-2,150	72,000	-	774,521

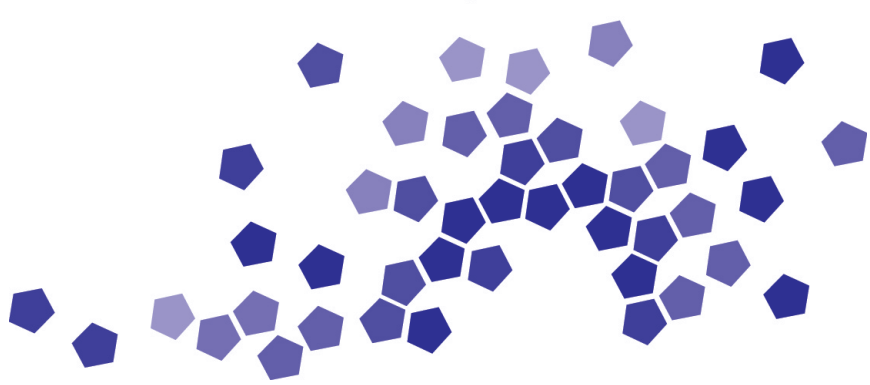
Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Ongoing planned maintenance and audit programs for Community parks, gardens, lookouts, playgrounds, ovals and pool. Seek grant funding to upgrade further recreational sites including Stokes Bay, Emu Bay and Reeves Point.	9.1 - Work with Community to identify areas of cost / service that may be "localised" and run at greater efficiency and lower cost (e.g. tidal pool, campgrounds, playgrounds, parks and gardens, sporting facilities and ovals). 23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc.	Q1 - Q4
Implementation of irrigation system for North Terrace lawns. Determine if SA Water mains system upgrade will support the irrigation operation unassisted by tanking and pumps.	23.1 - Enhance the character, amenity, safety and accessibility of the built environment through the provision and maintenance of sporting facilities, parks, gardens, playgrounds, pools etc. 36.1 - Incorporate environmentally sustainable practices in Council decision making.	Q2 - Q4



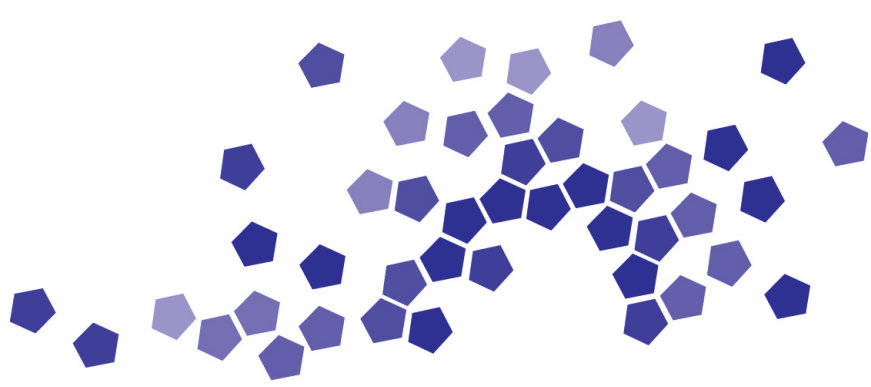
Asset Services - Regulatory Services (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Health Services	107,493	-34,293	-	-	73,200
Town Centres	7,857	-	-	-	7,857
Dog & Cat Management	45,556	-53,334	-	-	-7,778
Environment Services	122,584	-	-	-	122,584
General Inspector	95,215	-53,100	-	-	42,115
Total	378,705	-140,727	-	-	237,978

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Continued dog and cat management programs including Community education.	36.4 - Encourage Community to adopt better dog and cat management.	Q1 - Q4
Continued environmental health activities including inspections and Community education.	8.4 - Island-wide approach to Community Program delivery - Re-direct current Council participation in health and education to appropriate entities e.g. Library. 28.1 - Provide effective, efficient development, building and environmental services solutions for the Community.	Q1 - Q4
General inspectors to undertake activities including management of Council by-laws, parking, and signage.	27.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery of Council and Community outcomes.	Q1 - Q4
Review Animal Management Plan.	36.4 - Encourage Community to adopt better dog and cat management.	Q1 - Q2



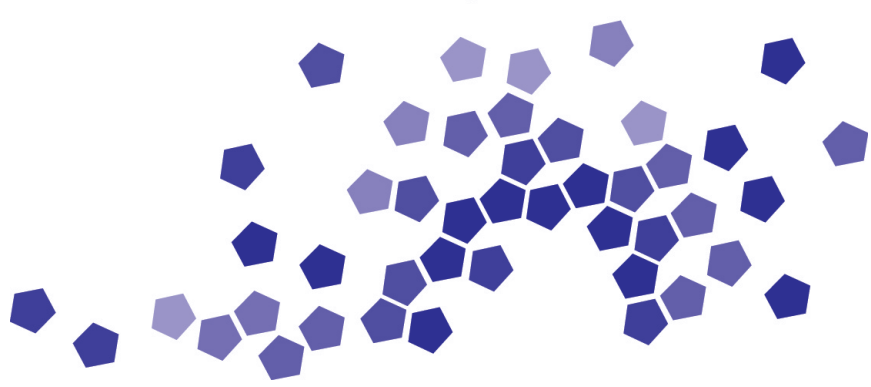
Work with other agencies regarding feral cat management & possible eradication.	<p>7.2 - Work collectively with State / Federal Governments to leverage funds.</p> <p>8.6 - Active collaboration / discussions with other Islands, partner Council s (regional collaborations), reference groups and networks.</p> <p>19.1 - Collaborate to support external grant funding application opportunities between Council and Community Groups for key services and infrastructure.</p> <p>36.4 - Encourage Community to adopt a better cat and dog management.</p>	Ongoing
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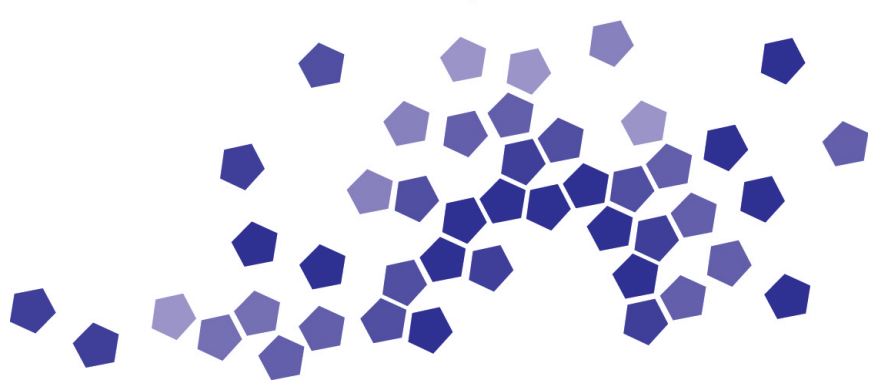
Asset Services - Transport (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Bridges	209,250	-	-	-	209,250
Car Parks	42,827	-1,000	-	-	41,827
Jetty / Boat Ramps / Wharfs	111,154	-106,503	-	-	4,651
Kerbs & Paths	124,458	-	556,705	-381,231	299,932
Roads - sealed	1,447,851	-	236,169	-140,938	1,543,082
Roads - unsealed	1,696,323	-283,890	641,811	-366,617	1,687,627
Roads - vegn	264,854	-	-	-	264,854
Roads - patrol grading	518,422	-	-	-	518,422
Traffic Control (signage & line marking)	72,782	-	-	-	72,782
Verges	62,335	-	-	-	62,335
Total	4,550,256	-391,393	1,434,685	-888,786	4,704,762

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Sealed Roads - Resealing Program <ul style="list-style-type: none"> • Wheelton Street, Kingscote • Wheaton Street, Kingscote • Franklin Street, Kingscote • Rofe Street, Kingscote • Nat Thomas Street, Penneshaw • Frenchmans Terrace, Penneshaw • Flinders Terrace, Penneshaw • Karatta Terrace, Penneshaw • Investigator Terrace, Penneshaw • Casuarina Crescent, Penneshaw • Talinga Terrace, Penneshaw • Cheopis Street, Penneshaw • Warrawee Terrace, Penneshaw • South Terrace, Penneshaw • Pelican Street, Penneshaw • Rapide Drive, Penneshaw • Dover Farm Road Project Year 2 	2.1 - Develop and implement Infrastructure Asset Management Plans. 2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans. 2.3 - Maintain and improve core infrastructure sustainably.	Q1 - Q4



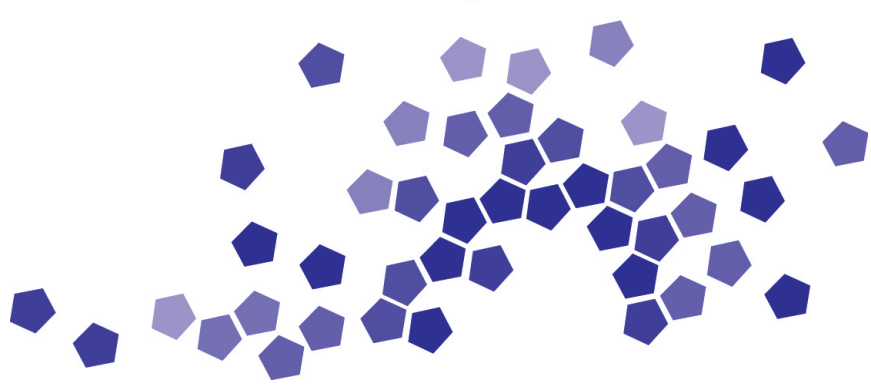
<p>Unsealed Roads - Resheeting Program</p> <ul style="list-style-type: none"> • North Coast Road • Gum Creek Road • Willson River Road • North Cape Road • Millers Road • Pratts Road • Sapphiretown (Main, Twelfth, Eleventh, Tenth, Third and Second Streets) • Flinders Grove, Island Beach • Coral Crescent, Island Beach • Arafura Avenue, Island Beach • West Terrace, Penneshaw • Clarke street, Penneshaw • Christmas Street, Penneshaw 	<p>2.1 - Develop and implement Infrastructure Asset Management Plans.</p> <p>2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans.</p> <p>2.3 - Maintain and improve core infrastructure sustainably.</p>	<p>Q1 - Q4</p>
<p>Continue implementation of DPTI Unsealed Roads Upgrade Program.</p> <ul style="list-style-type: none"> • Project Management of Stage 6 (Bark Hut Road) - Stabilisation and defects liability period. 	<p>2.1 - Develop and implement Infrastructure Asset Management Plans.</p> <p>2.3 - Maintain and improve core infrastructure sustainably.</p> <p>7.2 - Work collectively with State / Federal Governments to leverage funds.</p>	<p>Q1 - Q4</p>
<p>Kerbs & Paths – new and replacement of kerbs</p> <ul style="list-style-type: none"> • Rawson Street, Kingscote • Giles Street, Kingscote • Esplanade, Kingscote • Telegraph Road, Kingscote • Centenary Road, Kingscote • Franklin Street, Kingscote <p>Kerbs & Paths – replacement of footpaths</p> <ul style="list-style-type: none"> • Esplanade, Kingscote <p>Implementation of town centre walking trail projects.</p> <ul style="list-style-type: none"> • Stage 2 Brownlow to Kingscote walking trail 	<p>30.2 - Continue to develop more structural plans for the four major towns and coastal settlements.</p>	



Asset Services - Plant and Depots (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Depot Operations	735,187	-	78,000	-	813,187
Workshop Operations	-	-	380,000	-	380,000
Total	735,187	-	458,000	-	1,193,187

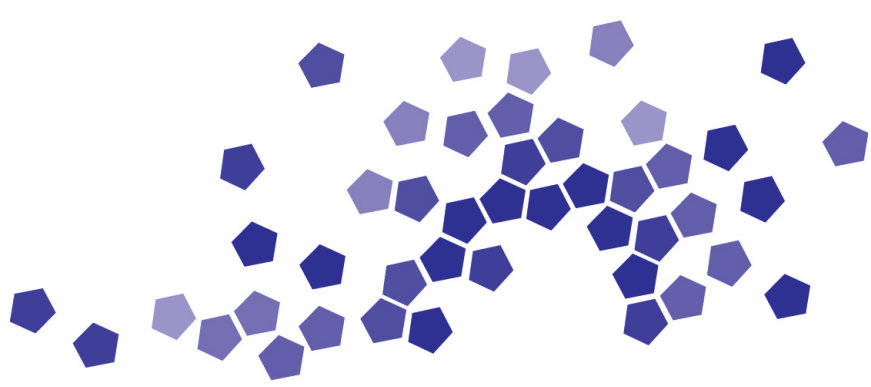
Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Continued minor enhancements to revised depot layout, following the completion of office accommodation incorporating traffic management and yard and stock improvements- including sliding gate access for office staff-added security.	2.3 - Maintain and improve core infrastructure sustainably. 5.1 - Remove inefficiencies in core business processes to mitigate business risk.	Q2 - Q4
Maintenance of existing plant and equipment and allocation to appropriate works. Further develop the small bitumen spray unit for walking trail use-operational efficiency.	2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans. 27.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery of Council and Community outcomes.	Q2 - Q3
Proposed purchase of Depot equipment. <ul style="list-style-type: none"> Loader replacement Prime Mower Roller 9 Ton 	2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans. 27.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery of Council and Community outcomes.	Q2 - Q4
Continuation of pit remediation. Sink 3 dams for specific water supply and emergency use, at rehabilitated borrow pits.	36.1 - Incorporate environmentally sustainable practices in Council decision making.	Q2 - Q4



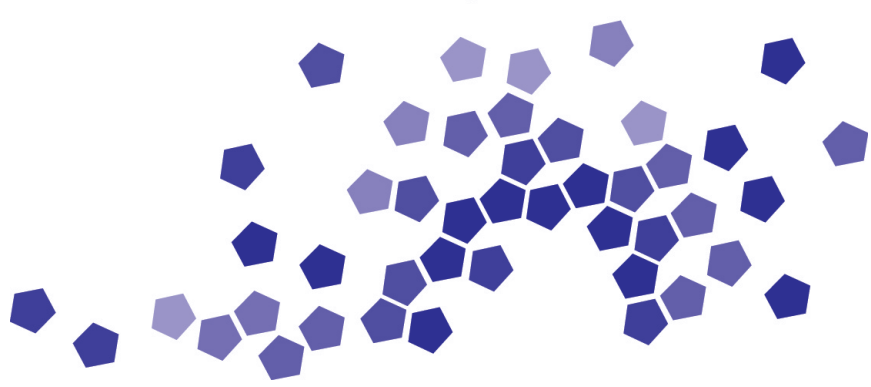
Asset Services - Support Services (All figures are 2016-17 Budget Figures)

Function	Operating Expenses	Operating Income	Capital Expenses	Capital Income	Net Total
Asset Management	317,008	-	-	-	317,008
Total	317,008	-	-	-	317,008

Projects for 2016-17 Include:	Strategic Objectives to be Achieved:	Timeframe
Implement long term Infrastructure Asset Management Plans (IAMP) and a process of continual improvement.	2.1 - Develop and implement Infrastructure Asset Management Plans. 2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans. 2.3 - Maintain and improve core infrastructure sustainably. 27.1 - Ensure that our people, culture, strategies, plans and policies support the organisation and delivery 30.2 - Continue to develop more structural plans for the Four major towns and coastal settlements. 37.2 - With Council assets, ensure heritage component is properly considered in asset amangement	Ongoing
Continued improvement of all contract and procurement functions of council.	29.1 - Continue staff and contractor professional development geared towards a culture of excellent customer service.	Ongoing
Further enhancement of Council's project management functions	29.1 - Continue staff and contractor professional development geared towards a culture of excellent customer service.	Ongoing
Implementation of Strategic Asset Management system	1.1 - Establish long-term sustainable service levels appropriate for the service provided and the funding available. 2.1 - Develop and implement Infrastrucutre Asset Management Plans. 2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans. 30.2 - Continue to develop more structural plans for the Four major towns and coastal settlements.	Ongoing



Assist the CEO and Elected Members with a range of strategic asset projects	2.1 - Develop and implement Infrastructure Asset Management Plans. 2.2 - Prioritise infrastructure based on residential and business needs. - Link infrastructure needs with town plans.	Ongoing
Business wide definition and review of service levels within Kangaroo Island Council .	1.1 - Establish long-term sustainable service levels appropriate for the service provided and the funding available. 1.2 - Conduct a corporate systems review to identify improved efficiencies inclusive of service levels and consumables. 5.1 - Remove inefficiencies in core business processes and de-risk business.	Ongoing



Measuring Our Performance.

To enable both the Council and the Community to assess Council's performance over the 2016-17 year, 'Performance Targets' have been set for a number of selected activities as shown below.

These performance targets will be reviewed throughout the year. A report on the performance outcomes will then be included in the 2016-17 Annual Report and the 2017-18 Annual Business Plan.

The Business Action Plan is derived from the current Strategic Plan and is reviewed each year to ensure that it aligns to that year's budget

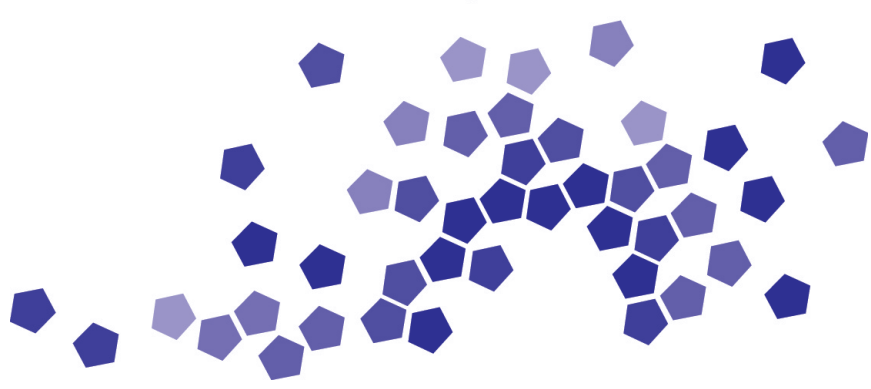
The Kangaroo Island Council participates in the **Local Government CPM survey** of property owners in Council's area to assess their satisfaction with four key areas; governance, Community satisfaction, financial and asset management and quality of life compared to other Council areas within South Australia. It is Council's aim to achieve at least better than State average for all categories.

The Kangaroo Island Council is a key stakeholder in **Tourism Optimisation Management Model (TOMM)** Resident and Visitor Surveys. The TOMM project surveys residents and visitors on an annual basis. As a funding partner Council is entitled to ask a number of questions of residents and visitors. The results will be utilised to measure and improve Council's performance and services where possible.

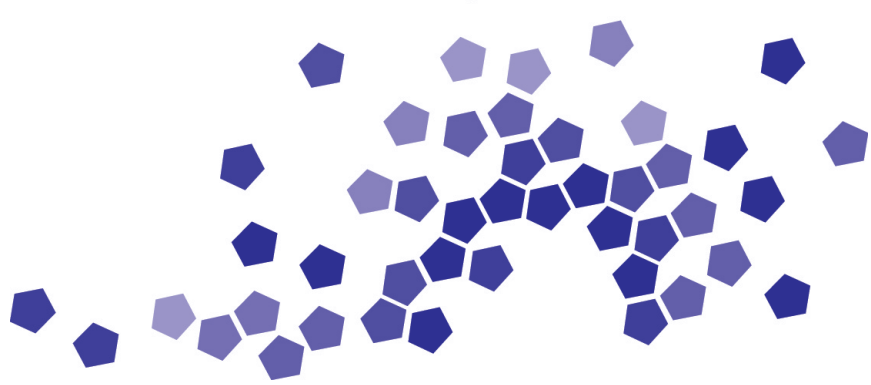
Target Financial Indicators

Whilst indicators provide a ready assessment of financial performance and sustainability, they need to be interpreted in the context of Council's operating environment. They do not replace the need for sound judgement (*Refer to Appendix A for a detailed listing of financial targets*).

Year / Measures		0809	0910	1011	1112	1213	1314	1415	1516	1617	1718	1819	1920	2021	2122	2223	2324	2425	2526
Operating Surplus	Target 1																		
	Target 2																		
Operating Surplus Ratio																			
Net Financial Liabilities																			
Net Financial Liabilities Ratio																			
Interest Cover Ratio																			
Asset Sustainability Ratio																			
Asset Consumption Ratio																			

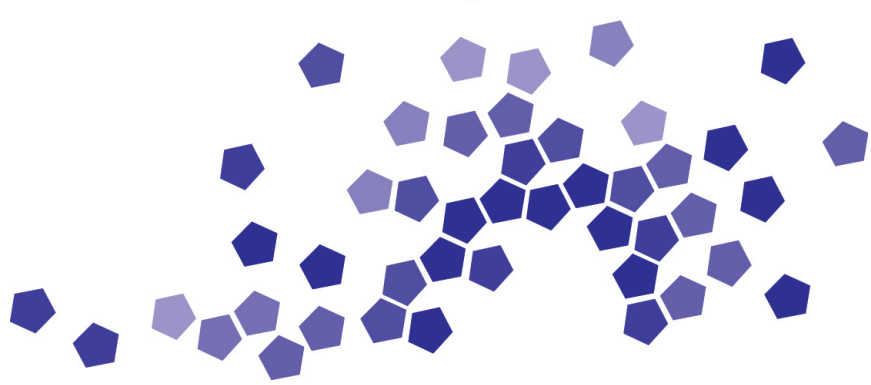


APPENDIX A - Financial Statements



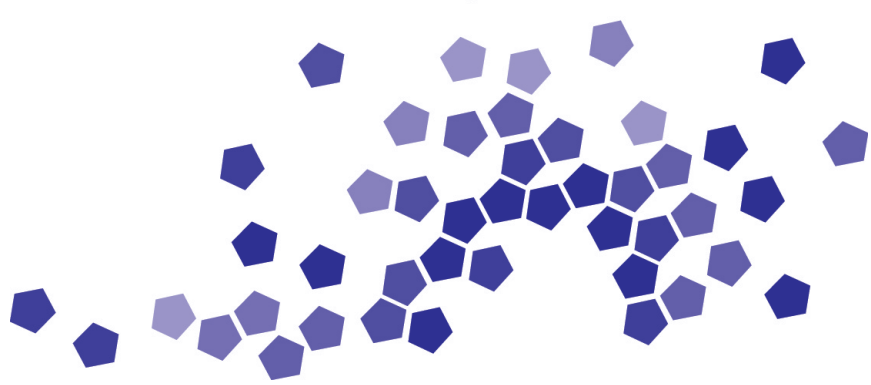
(Budgeted) Statement of Comprehensive Income (for the 2016-17 Financial Year)

KANGAROO ISLAND COUNCIL STATEMENT OF COMPREHENSIVE INCOME Proposed Budget 2016/17						
	2013/14 Audited AFS	2014/15 Audited AFS	2015/16 Original Budget	2016/17 Proposed Budget	Variance between 2015/16 and 2016/17	Variance between 2015/16 and 2016/17
INCOME					\$	%
Rates	8,179,219	8,458,185	8,674,220	9,318,278	644,058	7.42%
Statutory charges	184,130	197,956	195,442	213,907	18,465	9.45%
User charges	909,565	932,289	1,002,790	1,167,010	164,220	16.38%
Grants, subsidies and contributions	1,607,441	3,529,364	2,335,972	2,249,521	(86,451)	-3.70%
Investment Income	24,067	21,998	23,653	21,361	(2,292)	-9.69%
Reimbursements	1,691,515	4,398,526	431,534	512,319	80,785	18.72%
Other Income	333,404	152,826	49,286	49,915	629	1.28%
Total Income	12,929,341	17,691,144	12,712,897	13,532,311	819,414	6.45%
EXPENSES						
Employee Costs	5,582,046	4,766,789	5,194,014	5,255,737	61,723	1.19%
Less Capitalised Costs	(142,981)	(182,300)	(465,709)	(474,678)	(8,969)	1.93%
Net Employee Costs	5,439,065	4,584,490	4,728,305	4,781,059	52,754	1.12%
Materials, Contracts & Other Expenses	6,573,699	6,967,359	7,092,698	6,724,899	(367,799)	-5.19%
Less: Capitalised & Distributed Costs	(391,529)	(470,928)	(764,498)	(15,110)	749,388	-98.02%
Net Material Costs	6,182,170	6,496,431	6,328,200	6,709,789	381,589	6.03%
Depreciation	4,368,236	4,477,746	4,263,650	4,405,918	142,268	3.34%
Finance Costs	618,193	669,547	609,194	675,561	66,367	10.89%
Total Expenses	16,607,664	16,228,214	15,929,349	16,572,327	642,978	4.04%
OPERATING SURPLUS/ (DEFICIT)	(3,678,323)	1,462,929	(3,216,452)	(3,040,016)	176,436	-5.49%
Asset Disposal & Fair Value Adjustments	(412,213)	37,707	220,000	-	(220,000)	-100.00%
Amounts received specifically for new or upgraded assets	720,605	799,564	581,390	888,786	307,396	52.87%
Physical Resources received free of charge	1,788,338	2,000,002	2,000,000	2,000,000	-	0.00%
NET SURPLUS / (DEFICIT)	(1,581,594)	4,300,202	(415,062)	(151,230)	263,832	-63.56%
Other Comprehensive Income						
Asset Revaluation Reserve						
Changes in revaluation surplus - Infrastructure, property, plant & equipment	9,487,417	3,488,461	-	-	-	-
Total Other Comprehensive Income	9,487,417	3,488,461	-	-	-	0.00%
TOTAL COMPREHENSIVE INCOME	7,905,823	7,788,663	(415,062)	(151,230)	263,832	-63.56%
Operating Surplus Ratio	-46%	18%	-38%	-33%		



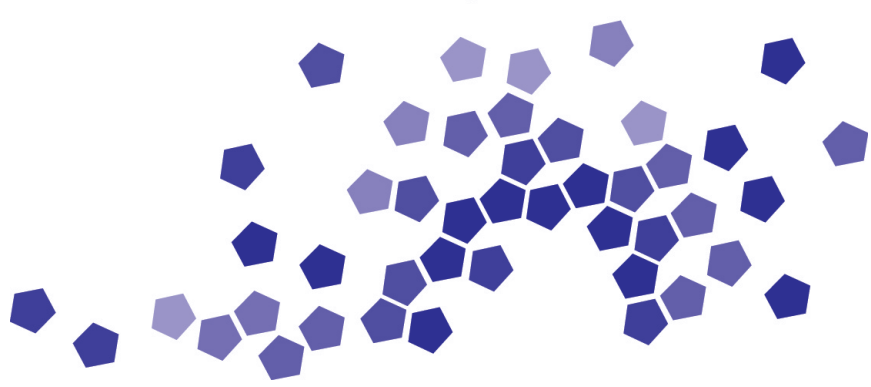
(Budgeted) Statement of Financial Position (for the 2016-17 Financial Year)

KANGAROO ISLAND COUNCIL STATEMENT OF FINANCIAL POSITION Proposed Budget 2016/17				
	2013/14 Audited AFS	2014/15 Audited AFS	2015/16 Original Budget	2016/17 Proposed Budget
ASSETS				
Current Assets				
Cash and Cash Equivalents	1,042,541	1,760,469	1,246,742	606,852
Trade & Other receivables	1,542,068	1,817,432	1,542,068	1,191,000
Inventories	222,705	242,538	222,706	254,000
Total Current Assets	2,807,314	3,820,439	3,011,516	2,051,852
Non-current Assets				
Equity accounted investments in Council businesses	73,743	96,734	73,742	100,000
Infrastructure, property, plant & equipment	190,189,968	197,787,514	189,549,099	200,977,452
Other Noncurrent Assets	1,854,108	814,451	1,667,794	800,000
Total Non-Current Assets	192,117,819	198,698,698	191,290,635	201,877,452
Total Assets	194,925,133	202,519,137	194,302,151	203,929,304
LIABILITIES				
Current Liabilities				
Trade & Other Payables	1,784,547	1,211,346	1,784,547	1,255,866
Borrowings	565,102	1,507,316	988,175	1,958,647
Provisions	726,679	852,064	726,680	847,430
Total Current Liabilities	3,076,328	3,570,726	3,499,402	4,061,943
Non-Current Liabilities				
Trade & Other Payables	38,841	38,841	38,841	-
Borrowings	11,110,351	10,773,278	11,777,845	12,356,438
Provisions	882,494	530,511	882,494	471,433
Total Non-current Liabilities	12,031,685	11,342,629	12,699,180	12,827,871
Total Liabilities	15,108,013	14,913,356	16,198,581	16,889,814
NET ASSETS	179,817,120	187,605,782	178,103,570	187,039,490
EQUITY				
Accumulated Surplus	- 4,253,539	- 8,713,346	- 2,539,988	- 8,147,054
Asset Revaluation Reserve	- 173,113,357	- 176,601,817	- 173,113,356	- 176,601,817
Other Reserves	- 2,450,225	- 2,290,619	- 2,450,226	- 2,290,620
TOTAL EQUITY	- 179,817,120	- 187,605,782	- 178,103,570	- 187,039,490



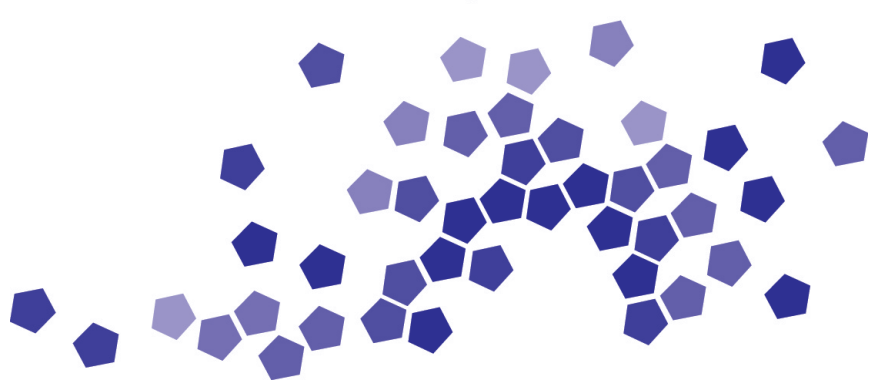
(Budgeted) Statement of Changes in Equity (for the 2016-17 Financial Year)

KANGAROO ISLAND COUNCIL STATEMENT OF CHANGES IN EQUITY Proposed Budget 2016/17				
	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
2013/14 Audited AFS				
Balance at end of previous reporting period	5,865,892	163,625,939	2,419,464	171,911,295
Restated opening balance	5,865,892	163,625,939	2,419,464	171,911,295
Net Surplus / (Deficit) for Year	(1,581,596)	-	-	(1,581,596)
Other Comprehensive Income				
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	9,487,418	-	9,487,418
Transfers between reserves	(30,760)	-	30,760	-
Balance at end of period	4,253,536	173,113,357	2,450,224	179,817,117
2014/15 Audited AFS				
Balance at end of previous reporting period	4,253,536	173,113,357	2,450,224	179,817,117
Restated opening balance	4,253,536	173,113,357	2,450,224	179,817,117
Net Surplus / (Deficit) for Year	4,300,205	-	-	4,300,205
Other Comprehensive Income				
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	3,488,460	-	3,488,460
Transfers between reserves	159,606	-	(159,606)	-
Balance at end of period	8,713,347	176,601,817	2,290,618	187,605,782
2015/16 Original Budget				
Balance at end of previous reporting period	8,713,347	176,601,817	2,290,618	187,605,782
Restated opening balance	8,713,347	176,601,817	2,290,618	187,605,782
Net Surplus / (Deficit) for Year	(415,062)	-	-	(415,062)
Other Comprehensive Income				
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	-	-	-
Transfers between reserves	-	-	-	-
Balance at end of period	8,298,285	176,601,817	2,290,618	187,190,720
2016/17 Proposed Budget				
Balance at end of previous reporting period	8,298,285	176,601,817	2,290,618	187,190,720
Restated opening balance	8,298,285	176,601,817	2,290,618	187,190,720
Net Surplus / (Deficit) for Year	(151,230)	-	-	(151,230)
Other Comprehensive Income				
Changes in revaluation surplus - infrastructure, property, plant & equipment	-	-	-	-
Transfers between reserves	-	-	-	-
Balance at end of period	8,147,055	176,601,817	2,290,618	187,039,490



(Budgeted) Cash Flow Statement (for the 2016-17 Financial Year)

KANGAROO ISLAND COUNCIL STATEMENT OF CASH FLOWS Proposed Budget 2016/17				
	2013/14 Audited AFS	2014/15 Audited AFS	2015/16 Original Budget	2016/17 Proposed Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
<u>Receipts</u>				
Operating Receipts	14,057,714	17,507,012	12,689,244	14,775,607
Investment Receipts	25,774	20,104	23,653	21,361
<u>Payments</u>				
Operating Payments to suppliers & employees	(13,208,270)	(11,987,963)	(11,056,505)	(13,274,078)
Finance Payments	(603,921)	(716,464)	(609,194)	(675,561)
Net cash provided by (or used in) Operating Activities	271,297	4,822,689	1,047,198	847,329
CASH FLOWS FROM INVESTING ACTIVITIES				
<u>Receipts</u>				
Amounts specifically for new or upgraded assets	952,605	799,564	581,390	888,786
Sale of replaced assets	51,675	103,000	220,000	-
Sale of surplus assets	56,159	-	-	-
<u>Payments</u>				
Expenditure on renewal/replacement of assets	(2,680,925)	(4,706,762)	(1,450,000)	(1,356,701)
Expenditure on new/upgraded assets	(726,795)	(905,704)	(862,000)	(1,060,657)
Net Cash provided by (or used in) Investing Activities	(2,347,281)	(4,709,902)	(1,510,610)	(1,528,572)
CASH FLOWS FROM FINANCING ACTIVITIES				
<u>Receipts</u>				
Proceeds from borrowings	6,845,169	6,740,000	1,500,000	1,500,000
<u>Payments</u>				
Repayment of borrowings	(4,516,889)	(6,134,859)	(975,736)	(1,458,647)
Net Cash provided by (or used in) Financing Activities	2,328,280	605,141	524,264	41,353
Net Increase (Decrease) in cash held	252,296	717,928	60,852	(639,890)
Cash & cash equivalents at beginning of period	790,245	1,042,541	1,185,890	1,246,742
Cash & cash equivalents at end of period	1,042,541	1,760,469	1,246,742	606,852

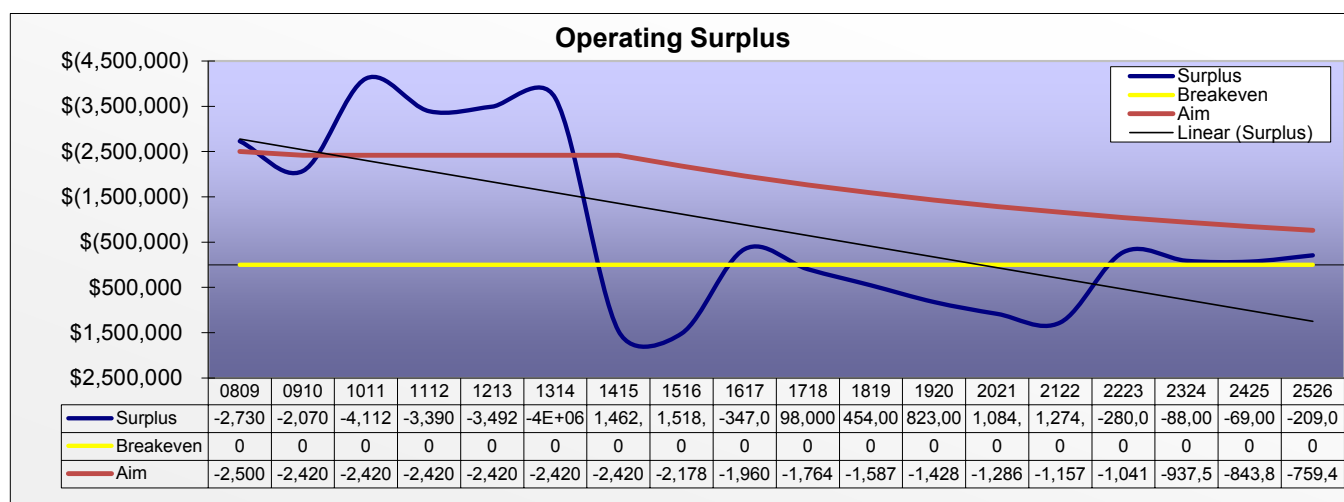


(Budgeted) Uniform Presentation of Finances (for the 2016-17 Financial Year)

KANGAROO ISLAND COUNCIL UNIFORM PRESENTATION OF FINANCES Proposed Budget 2016/17				
	2013/14 Audited AFS	2014/15 Audited AFS	2015/16 Original Budget	2016/17 Proposed Budget
Income	12,929,341	17,691,145	12,712,897	13,532,311
less Expenses	(16,607,664)	(16,228,213)	(15,929,349)	(16,572,327)
Operating Surplus / (Deficit)	(3,678,323)	1,462,932	(3,216,452)	(3,040,016)
less Net Outlays on Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	2,680,925	5,002,480	1,365,000	1,356,701
less Depreciation, Amortisation and Impairment	(4,368,235)	(4,477,746)	(4,263,650)	(4,405,918)
less Proceeds from Sale of Replaced Assets	(51,675)	(103,000)	(220,000)	-
	(1,738,985)	421,734	(3,118,650)	(3,049,217)
less Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	726,795	905,704	862,000	1,060,657
less Amounts received specifically for new and Upgraded Assets	(952,605)	(799,564)	(581,390)	(888,786)
less Proceeds from sale of Surplus Assets (including investment property & real estate developments)	(56,159)	-	-	-
	(281,969)	106,140	280,610	171,871
Net Lending / (Borrowing for Financial Year)	(1,657,369)	935,058	(378,412)	(162,670)

Financial Indicators - Operating Surplus (Deficit)

This ratio indicates the difference between day-to-day income and expenses for the particular financial year



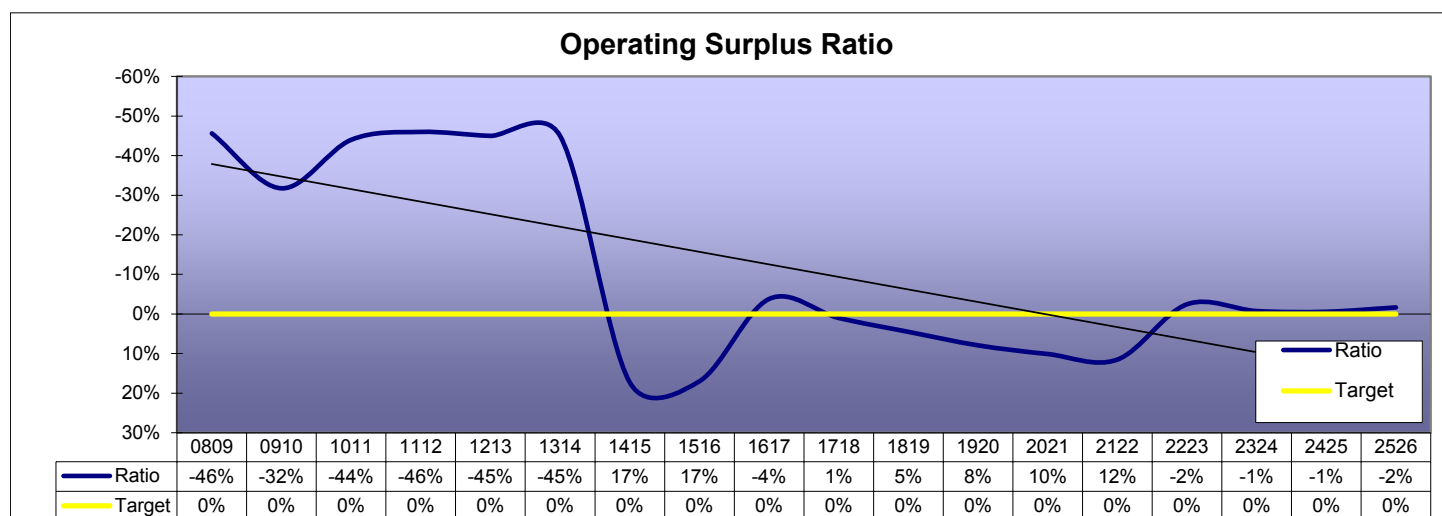
Target: To achieve a decreasing budget operating deficit and the achievement of an Operating Breakeven Position, or better, over a ten year period.

Target 1 - Operating Surplus greater than (\$2,500,000)

Target 2 - Operating Breakeven

Financial Indicators - Operating Surplus Ratio

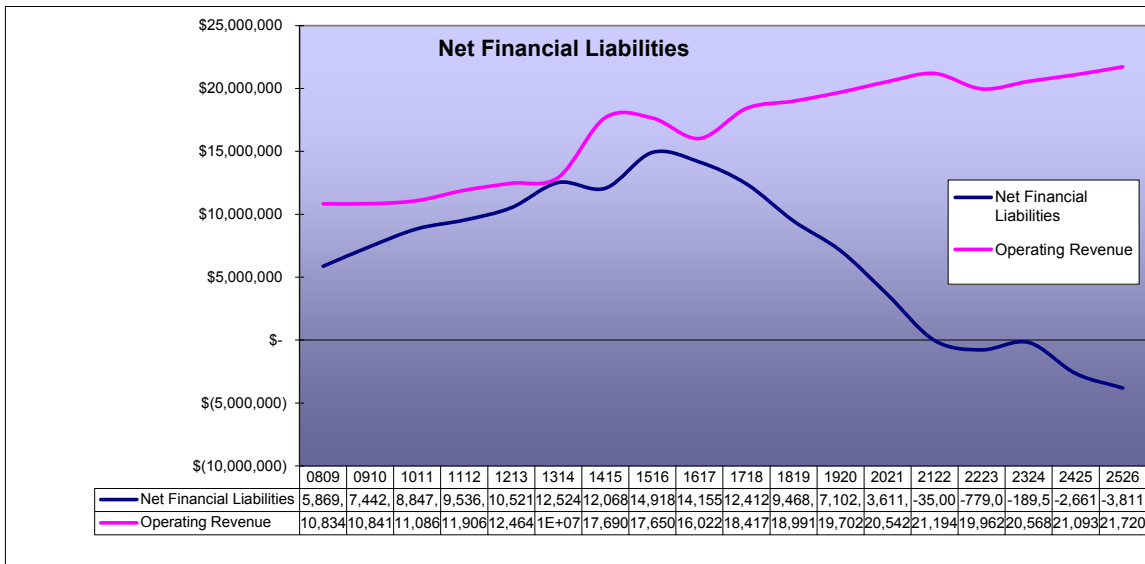
This ratio indicates by what percentage the major controllable income source varies from day to day expenses.



Target: To achieve an Operating Surplus Ratio of 0% within 10 years.

Financial Indicators - Net Financial Liabilities

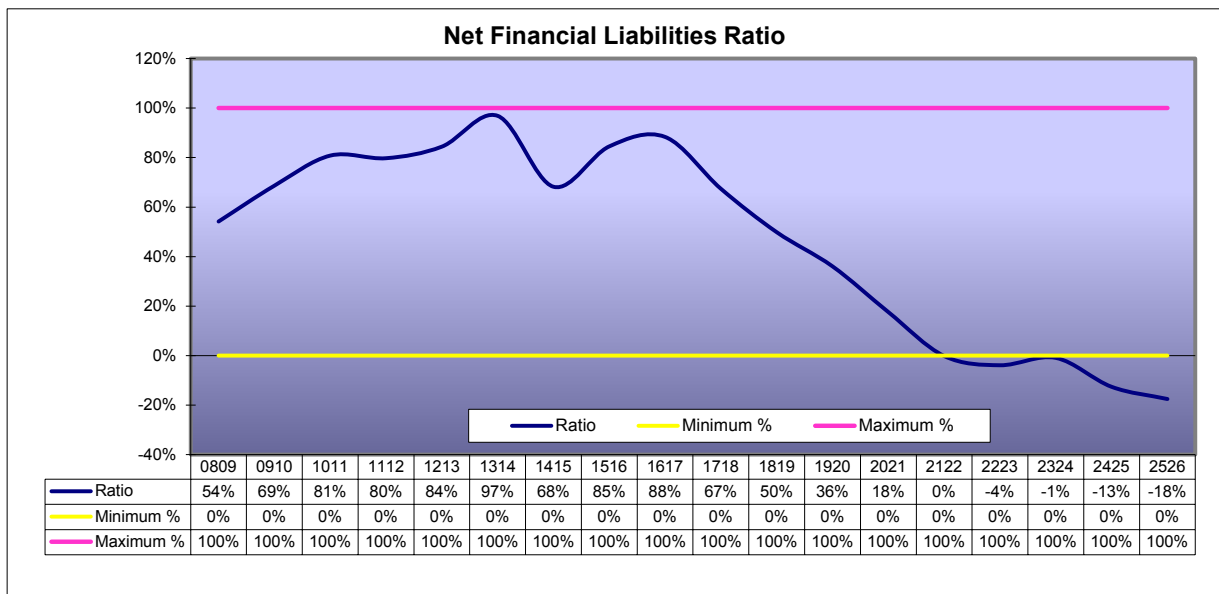
This ratio indicates what is owed to others less money held, invested or owed to the Council



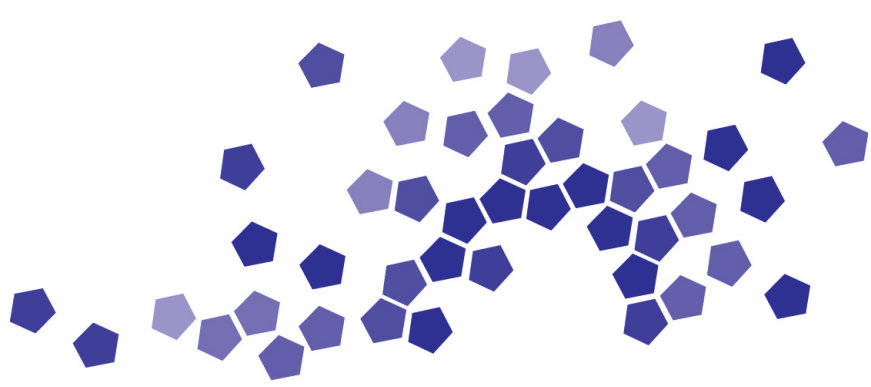
Target: Council 's level of Net Financial Liabilities is no greater than its Annual Operating Revenue and not less than zero.

Financial Indicators - Net Financial Liabilities Ratio

This ratio indicates how significant the net amount owed is compared with income.

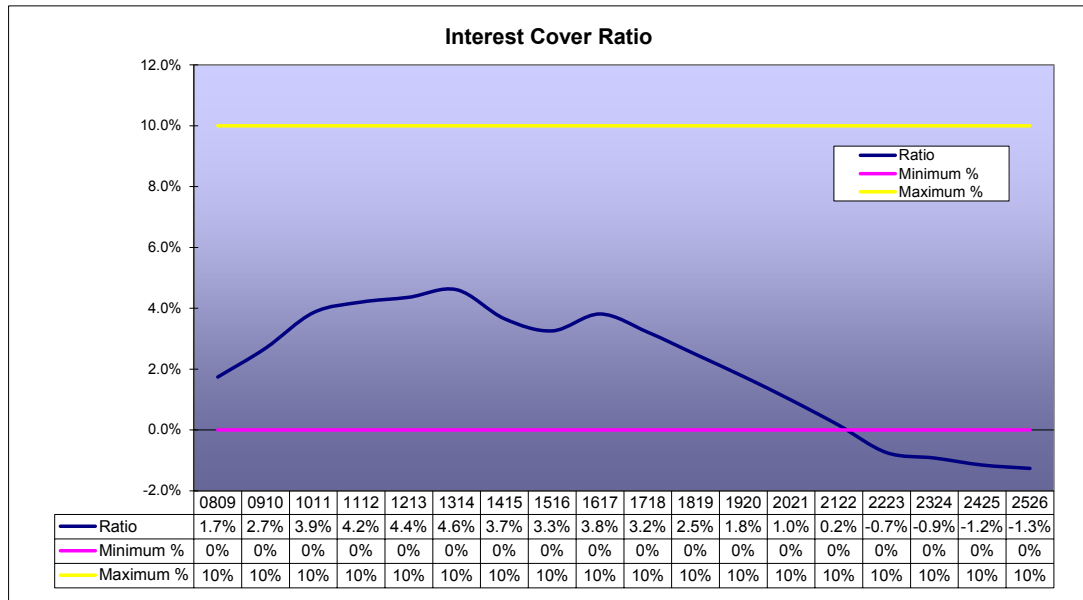


Target: Net Financial Liabilities Ratio is greater than zero but less than 100% of total Operating Revenue.



Financial Indicators - Interest Cover Ratio

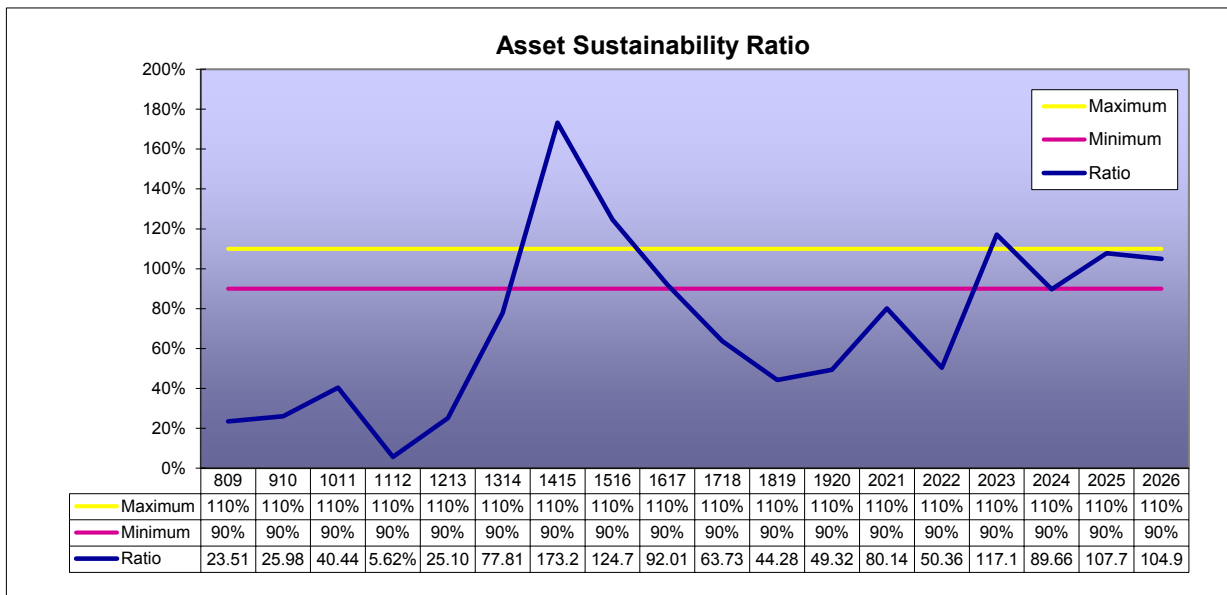
This ratio indicates how much income is used in paying interest on borrowings.



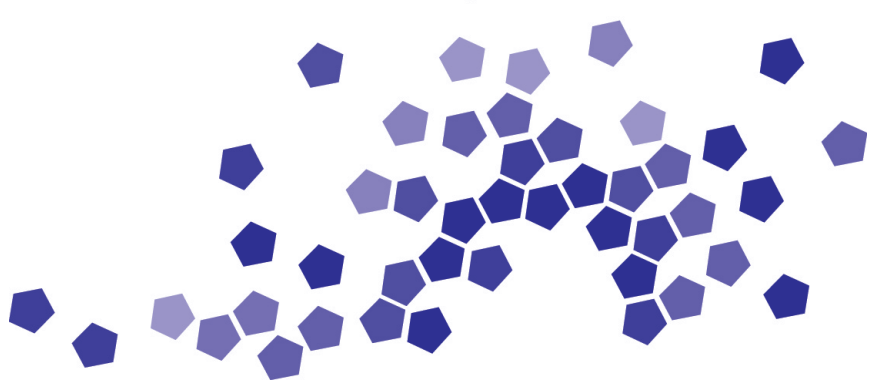
Target: Net Interest is greater than 0% and less than 10% of Operating Revenue.

Financial Indicators - Asset Sustainability Ratio

This ratio indicates whether assets are being replaced at the rate they are wearing out.

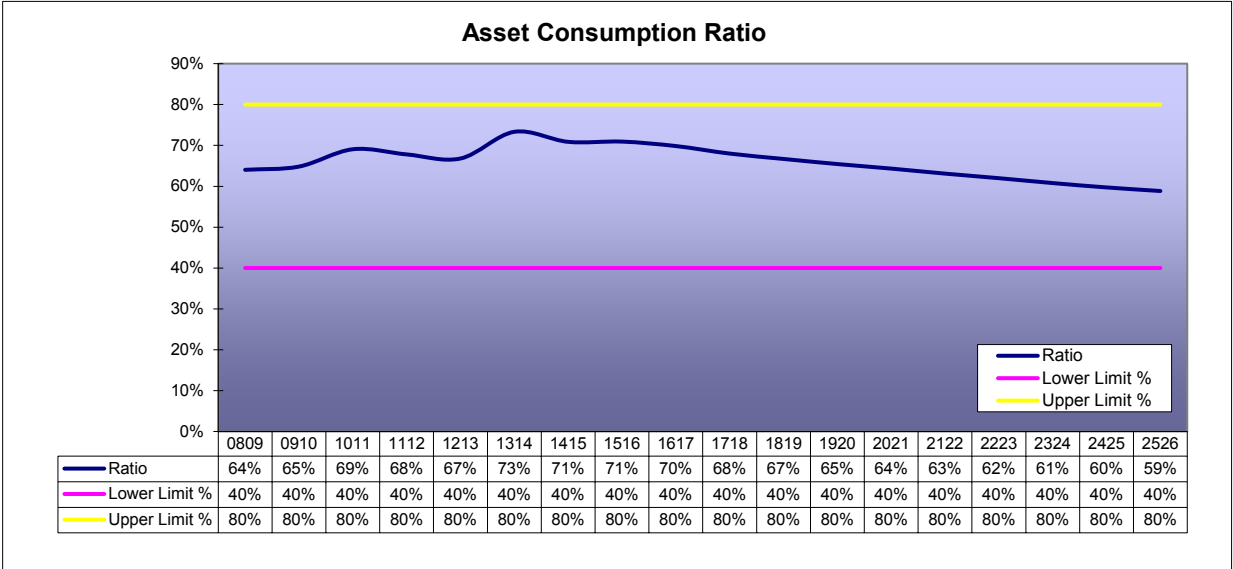


Target: Capital outlays on renewing / replacing assets net of proceeds from sale of replaced assets is greater than 90% but less than 110% of depreciation over a rolling 3 year period.

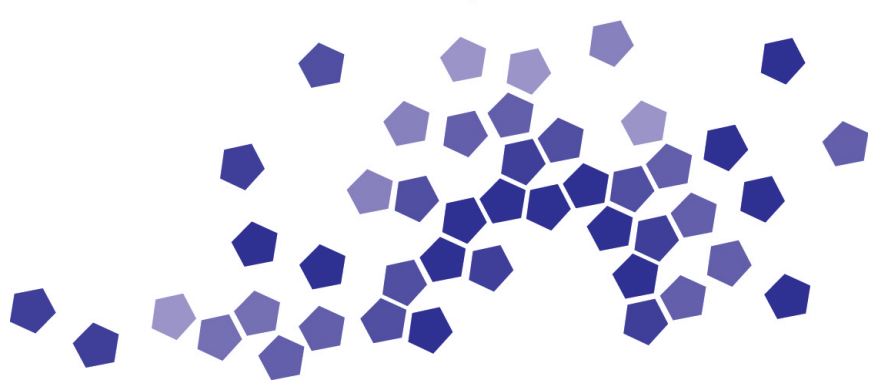


Financial Indicators - Asset Consumption Ratio

This ratio indicates the average proportion of ‘as new condition’ left in assets.

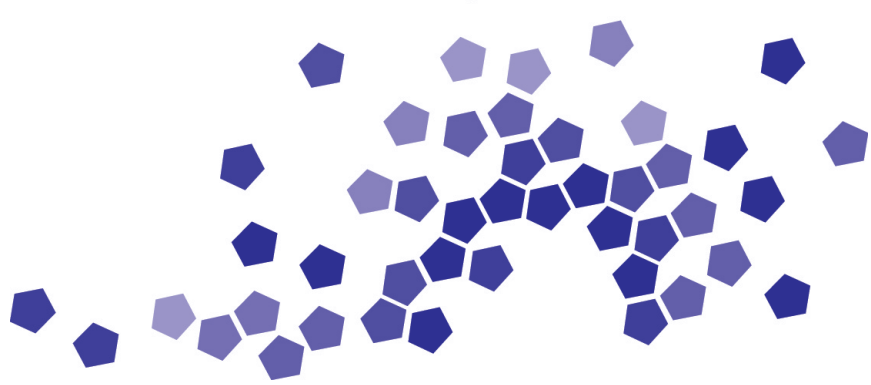


Target: The average proportion of ‘as new condition’ left in assets is greater than 40% and less than 80%



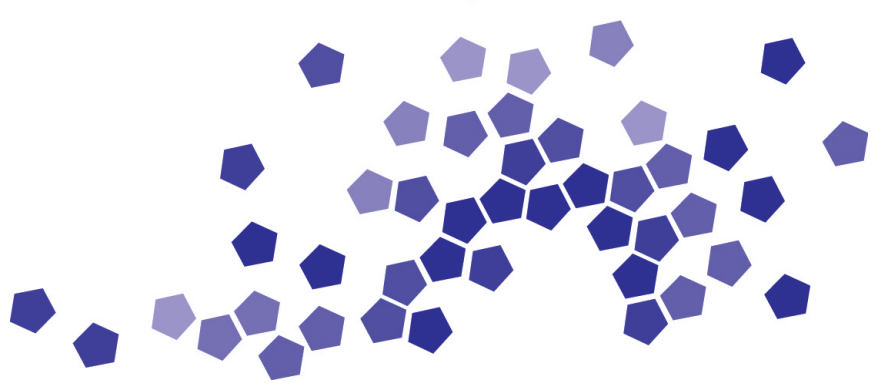
2016/17 Capital Works List

		CAPEX	CAPIN
Ablution Facilities	Emu Bay Toilet Block Upgrade	\$ 55,000	
CWMS	Kingscote CWMS upgrade Stage 2 Renewal	\$ 200,000	
Depot Operations	Stage 2 of depot upgrade (ingress & egress) Renewal Radio Tower Relocation - Cape Willoughby Road Renewal	\$ 78,000	
Footpaths	Esplanade, Kingscote Stage 2 Brownlow to Kingscote Walking Trail	\$ 220,000	\$ 100,000
Kerbs	Esplanade Rawson Street Giles Road Telegraph Road Centenary Road Franklin Street Wheaton Street Rofe Street	\$ 336,705	\$ 281,755
Parks and Gardens	North Terrace lawns irrigation	\$ 55,000	
Plant Replacement	Loader Prime mover Smooth drum roller	\$ 380,000	
Property	Disabled Access to Gallery, Murray Street Kingscote	\$ 15,000	
Public Lighting	Street lights in front of the Kingscote Hospital, Esplanade	\$ 16,000	
Stormwater	Esplanade, Kingscote Hospital between Telegraph Road and Wheelton Street Frenchmans Tec, Penneshaw	\$ 101,673	
Structures	Kingscote Tidal Pool - Rock Revetment Upgrade	\$ 17,000	
Unsealed Roads	North Coast Road Gum Creek Road Willson River Road North Cape Road Millers Road Pratts Road Harriet Road / Playford Highway - seal intersection Sapphire town Resheeting	\$ 641,811	\$ 366,617
Sealed Roads	Wheelton Street Franklin Street Wheaton Street Rofe Street Dover Farm Road Project Year 2 Penneshaw Sealing (CWMS Project reinstatement) <i>Nat Thomas Street, Frenchmans Bay Tce, Middle Tce, Flinders Tce, Karatta Tce, Investigator Tce, Casuarina Crescent, Talinga Tce, Cheopis Street, FrenchmansTce, Warrawee Tce, Wright Road, South Tce, Pelican Street, Rapide Drive.</i>	\$ 236,169	\$ 140,938
Waste Management	KIRRC concrete floor surface remediation- New	\$ 30,000	
	KIRRC capping year 3 - ESSENTIAL (EPA requirement) Renewal	\$ 35,000	
Total		\$ 2,417,358	\$ 889,310
Net Spend		\$	1,528,048



2016/17 Deferred Projects

2016-17 Deferred Projects			
		CAPEX	CAPIN
Kerbs	Investigator Avenue Flinders Avenue Thisby Street Nepean Street	\$ 287,624	
	<i>Deferred to be undertaken in line with future CWMS extensions</i>		
	Rawson	\$112,376	
	<i>Scope of Works reduced for new kerbing only between Centenary and White (north side), White to opposite Giles (north side) and Elizabeth to Giles (south side).</i>		
Plant Replacement	Wheeled Excavator Mulcher	\$ 265,000	
	<i>An OPEX cost benefit analysis to be carried out prior to commitment.</i>		
Unsealed Roads	Gap Road Borda Road Old Salt Lake Road Cassini Road	\$582,795	
	<i>Defer, Monitoring & Patching to be undertaken as part of Unsealed Roads Maintenance (URM)</i>		
	Flinders Grove Coral Crescent Arafura Avenue West Terrace Clarke Street Christmas Street Kangaroo Terrace	\$37,742	
	<i>Works and Patching to be undertaken as part of Unsealed Roads Maintenance (URM)</i>		
Sealed Roads	Trethewey Court, American River Anzac Street, Parndana	\$255,000	
	<i>Deferred</i>		
	Wheelton Street (Esplanade through to Centenary)	\$29,026	
	<i>Scope of Works reduced with Giles to Centenary Street deferred</i>		
	Wheaton Street (edge seal) Franklin to Rofe Street Rofe Street (edge seal)	\$8,767	
	<i>Work covered as part of Operating programs</i>		
	Total	\$ 1,578,330	



APPENDIX B - Rating and Rebate Policy 2016/17

	Rating and Rebate Policy
File Number	18.8.11
Date Adopted:	08 August 2008
Minute Reference:	11.3
Next Review date:	June 2017
Responsible Manager/s or Department:	Business Support Department
Related Policies / Codes:	<ul style="list-style-type: none"> ➤ Code for Establishing and Applying Property Units as a Factor of the Imposition of Annual Service Charges for Community Wastewater Management Systems - published by the Local Government Association of South Australia, April 2006 ➤ Fees & Charges Policy ➤ Funding Policy
Related Procedure(s):	<ul style="list-style-type: none"> ➤ Rates Management Procedure Manual
Related Document(s):	<ul style="list-style-type: none"> ➤ <i>Aged Care Act</i>, 1997 (Commonwealth) ➤ <i>Community Titles Act</i>, 1996 ➤ <i>Education and Early Childhood Services (Registration & Standards) Act</i>, 2001 ➤ <i>Goods and Services Act</i>, 1999 ➤ <i>Local Government Act</i>, 1999 ➤ <i>Local Government (General) Regulations</i>, 1999 ➤ <i>Health Care Act</i>, 2008 ➤ <i>Valuation of Land Act</i>, 1971

1. Introduction

This document sets out the policy of the Kangaroo Island Council for setting and collecting rates from its community for the year ending 30 June 2017.

2. Scope

Council's powers to raise rates are found in Chapter 10 of the Local Government Act 1999 (the Act). The Act provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices. This document includes reference to compulsory features of the rating system, as well as the policy choices that the Council has made on how it imposes and administers the collection of rates.

3. Definitions

'CPI' means Consumer Price Index

'CWMS' means Community Wastewater Management Scheme

'DCSI' means Department for Communities & Social Inclusion

'DVA' means Department of Veterans' Affairs

'EFTPOS' means Electronic Funds Transfer at Point Of Sale

'LGA' means the Local Government Association of SA

'NRM Levy' means Natural Resources Management Board Levy

'Notional Valuation' means the capital valuation assigned by the State Valuation Office after allowing for the portion of land under a current State Heritage Agreement

'SFE' means Single Farm Enterprise

'the Act' means the *Local Government Act*, 1999

4. Policy Statement

4.1. Strategic Focus

In setting its rates for each financial year Council will consider the following:

- Its Strategic Plan.
- Its Long Term Financial Plan.
- Its Budget requirements.
- The current economic climate.
- The specific issues faced by our community.
- The impact of rates on the community.
- The impact of rates on businesses.
- The relationship between Council objectives and rating policy.
- Council's debt strategy.
- Required funding for future asset replacement.
- The impact of differential changes in property valuations across the Island.
- As may be relevant, issues of consistency and comparability across Council areas in the imposition of rates on sectors of the community.

Copies of Council's Strategic Plan and Budget will be available for inspection and purchase at the Kangaroo Island Council offices and at Council's website www.kangarooisland.sa.gov.au

4.2. Method Used to Value Land

Councils may adopt one of three valuation methodologies to value the properties in their areas. They are:

- Capital Value – the value of the land and all the improvements on the land.
- Site Value – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- Annual Value – a valuation of the rental potential of the property.

The Kangaroo Island Council has decided to continue to use Capital Value as the basis for valuing land within the Council area. Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers because property value is considered a reasonable indicator of income and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value.

4.3. Adoption of Valuations

A Council may employ or engage a valuer to value the land in the area or it may use the valuations provided by the Valuer-General, or it may use a combination of both subject to certain restrictions. The Valuer-General is a statutory officer appointed by the Governor. The Kangaroo Island Council has adopted the most recent valuations made by the Valuer-General. If a ratepayer is dissatisfied with the valuation made by the Valuer-General then the ratepayer may object to the Valuer-General in writing, within 60 days after the date of service of the notice of the valuation to which the objection relates, explaining the basis for the objection.

4.4. Objection to Valuation

A person may object to a valuation of the Valuer-General by notice in writing, setting out the reasons for the objection, and the Valuer General must consider the objection. An objection to a valuation must be made within 60 days after the date of service of the notice of the valuation to which the objection relates. If the person then remains dissatisfied with the valuation, they have a right to a review.

Applications must be made within 21 days of receipt of the notice of the decision (in relation to the objection) from the Valuer-General. A payment of the prescribed fee for the review to be undertaken, together with the review application must be lodged in the Office of the Valuer-General, who will then refer the matter to an independent Valuer. If the person remains dissatisfied with the valuation then they have a right of appeal to the Land and Valuation Court.

The address of the Office of the Valuer-General is:

Postal: State Valuation Office
GPO Box 1354
Adelaide SA 5001
Telephone: 1300 653 345
Email: lsgobjections@sa.gov.au
Website: www.sa.gov.au/landservices

Note: Council has no role in the process of considering an objection to a valuation. It is also important to note that the lodgement of an objection does not change the due date for the payment of rates.

4.5. Notional Values

Certain properties may be eligible for a notional value under the Valuation of Land Act 1971. This relates to some primary production land or where there is State heritage recognition. Any owner who believes that they are entitled to a 'notional value' must apply in writing to the Office of the Valuer-General.

4.6. Business Impact Statement

Council has considered the impact of rates on businesses in the Council area, including primary production. In considering the impact, Council assessed the following matters:

- Those elements of Council's strategic management plans relating to business development.
- The current and forecast economic climate.
- Operating and capital projects for the coming year that will principally benefit industry and business development on the Island.
- Movement in the Consumer Price Index (Adelaide Capital City index) and other relevant indices. The CPI represents the movement in prices associated with the goods

and services consumed by the average metropolitan household for the most recent calendar year.

- Valuation changes in commercial and industrial properties across the Island as compared with valuation changes in residential properties across the Island.

4.7. Council's Revenue Raising Powers

All land within a Council area, except for land specifically exempt (e.g. crown land, Council occupied land and other land prescribed in the *Local Government Act*, 1999 – refer Section 147 of the Act), is rateable. The *Local Government Act*, 1999 provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties, or through differential general rates, which apply to classes of properties. In addition, Council can raise separate rates, for specific areas of the Council or service rates or charges for specific services. Council also raises revenue through fees and charges, which are set giving consideration to the cost of the service provided and any equity issues. The list of applicable fees and charges is available for inspection and purchase at the Kangaroo Island Council offices and free of charge from Council's website www.kangarooisland.sa.gov.au

A Goods and Services Tax at a rate determined under the Goods and Services Act 1999 will be charged on those fees not given exemption under the Act.

4.8. Differential General Rates

Council set the differential general rates for the current year after consideration of capital value changes as advised by the Valuer-General. Other factors taken into consideration include equity and fairness, simplicity, benefit to the community, impact of the differentials and the capacity to pay.

Kangaroo Island Council uses differential rating as it believes it is the fairest method of allocating rates. Council's differential rating system is based on land use.

The proposed differential general rates on the capital value of all rateable land in the area of the Council vary according to the use of the land for the current year as follows:

1. Residential
2. Commercial – Shop
3. Commercial – Office
4. Commercial – Other
5. Industry – Light
6. Industry – Other
7. Primary Production
8. Vacant Land
9. Other
10. Marinas

If a ratepayer believes that a particular property has been wrongly classified by Council as to its land use, then the ratepayer may object to that land use (to Council) within 60 days of being notified. The objection must set out the basis for the objection and details of the land use that, in the opinion of the ratepayer, should be attributed to that property. Council may then decide the objection as it sees fit and notify the ratepayer. A ratepayer also has the right to appeal against Council's decision to the Land and Valuation Court.

A ratepayer may raise the matter with Council and on request Council will provide a copy of Section 156 of the *Local Government Act*, 1999 which sets out the rights and obligations of ratepayers in respect of objections to a land use.

Note: Lodgement of an objection does not change the due date for the payment of rates.

4.9. Fixed Charge

Council imposes a fixed charge on each assessed property.

Where two or more adjoining properties have the same owner **and** are occupied by the same occupier, only one fixed charge is payable by the ratepayer.

The reason for a fixed charge is to ensure that all residents / owners contribute towards the provision of basic services at a reasonable level.

4.10. Service Charge – Community Wastewater Management Scheme (CWMS)

Council provides a community waste water management scheme to most properties within the townships of Kingscote, Brownlow, Parndana and American River, while also maintaining a service at Parndana East. Council must cover the full cost of operating and maintaining the service and this includes interest payments on loans raised to upgrade the CWMS schemes. Council must also allow for the future capital replacement of the system. Council has committed to sustainable charging for CWMS on Kangaroo Island which has been determined by the LGA and other external sources. Council will recover this cost through the imposition of a sustainable service charge per property unit as follows:

Areas in the townships of Kingscote, Brownlow, Parndana, Parndana East and American River, with the service charge being levied on all properties whether connected or otherwise and if property is developed or vacant.

Areas within the township of Penneshaw will be applied within the Defined Collection Scheme Boundaries on a pro-rata basis post commissioning. This fee is levied on all Property assessments whether connected or otherwise and if the property is developed or vacant land:

The property units are determined by the “Code for Establishing and Applying Property Units as a Factor of the Imposition of Annual Service Charges for Community Wastewater Management Systems” published by the Local Government Association of South Australia, April 2006.

4.11. Service Charges – Waste Management

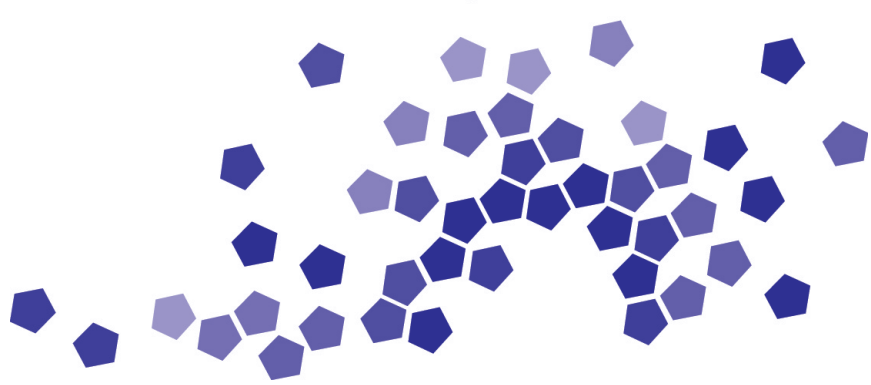
Council is continuing to impose a Waste Management Service Charge in respect of the collection, treatment and disposal (including by recycling) of waste for the whole of Kangaroo Island. This charge is calculated and incurred in line with Council's Waste Management Policy for the current year, while also separating the waste management services provided:-

- Waste Management – Treatment & Disposal
- Waste Management – Collection

Pursuant to Section 155 of the *Local Government Act*, 1999 and Regulation 13 of the Local Government (General) Regulations 2013, Waste Collection charges are applied on properties that are required to take their waste a distance to be collected. The Waste Collection charges are then charged based on the following tiered rates:-

- | | |
|---|-------|
| • Collection Charge Rate: Distance Less than 500 metres | 100%; |
| • Collection Charge Rate: Distance Less than 2 kilometres | 75%; |
| • Collection Charge Rate: Distance Less than 5 kilometres | 50%; |
| • Collection Charge Rate: Distance Over 5 kilometres | 0%. |

Where more than one occupied building is located on land under a single assessment, Council reserves the right to impose additional charges in respect of these residential or commercial buildings. This proviso also applies to strata or other community title properties.



Council has determined that where land has been annexed specifically for the purpose of supporting telecommunications facilities, an application may be made by the land owner for a full rebate of the waste service charge based upon the merit of the application.

4.12. Tenanted property

Council has determined that tenants of premises where there are multiple occupants in occupation of what would otherwise be considered to be contiguous properties, or a single property having multiple occupants who lease the property from a common owner, will be charged rates in accordance with the Valuer-General's land use determination and will be levied the relevant waste management charges as determined under Council's Waste Management Policy. In addition, where CWMS (formerly STEDS) is available, a separate CWMS charge will be levied on each assessment.

4.13. Single Farm Enterprise (SFE)

A SFE is defined in S.152 of the Act. The definition imposes an absolute requirement that all the occupiers be the same for all of the assessments comprising the SFE (regardless of who may own the land).

Existing SFE's that have applied to Council in preceding financial years will not need to reapply. However, new SFE applications will need to be submitted by 30th September.

Council reserves the right to impose additional service charges on existing SFEs if the properties have additional occupied housing contained within the properties.

4.14. Natural Resources Management (NRM) Levy

The NRM Levy, set by the NRM Boards, is a State Government tax imposed under the Natural Resources Management Act 2004. As such, Councils are obliged to collect the levy on behalf of the State Government for no gain to Council.

The NRM Levy is distributed evenly throughout the Council area by the imposition of an amount on each separate assessment of rateable land in the Council area for the same amount.

4.15. State Government Concessions

Cost of Living Concession (COLC)

The previous State Government Pension Concession of Council rates has been replaced with a COLC from 1st July 2015. Unlike the Pension Concession on Council rates which was paid directly to Council on your behalf, the COLC will be paid directly to those eligible from the State Government.

Self-Funded Retirees

The Government of South Australia may determine that self-funded retirees meeting certain conditions will be entitled to a rebate on rates for their principal place of residence. Ratepayers who hold or are eligible and applying for a State Seniors card may be entitled to this rebate and will need to submit an application to State Government, Department of Communities and Social Inclusion.

Centrelink Recipients and Low Income Earners

The DCSI may assist Centrelink recipients and low income earners with the payment of Council rates for their principal place of residence. (Remissions are not available on vacant land or rental premises).

Applications



Applications (if applicable) are administered by the Department for Community and Social Inclusion (DCSI) of the State Government. Payment of rates must not be withheld pending assessment of an application by the State Government as penalties apply to unpaid rates. A refund of rates will be available if Council is advised that a concession applies and the rates have already been paid.

All queries and applications are to be directed to the DCSI at:-

- Email – concessions@dsci.sa.gov.au or costoflivingconcession@sa.gov.au
- Concessions Hotline– 1800 307 758
- Website – www.sa.gov.au/concessions

Payment of rates must not be withheld pending assessment of an application, as penalties apply to unpaid rates. A refund will be provided upon receipt of Council being advised that a concession applies and the rates have already been paid.

4.16. Rebate of Rates

The *Local Government Act, 1999* ("the Act") sets out at Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.

Mandatory Rebates

Council must grant a rebate in the amount specified in respect of those land uses which the Act provides will be granted a rebate.

Rates on the following land will be rebated at **100%**:

- Health Services - Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under Health Care Act 2008;
- Religious Purposes - Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;
- Public Cemeteries - Land being used for the purposes of a public cemetery;
- Royal Zoological Society of SA - Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated.

Rates on the following land will be rebated at **75%**:

- Community Services - Land being predominantly used for service delivery and administration by a community services organisation. A "*community services organisation*" is defined in the Act as a body that –
 - is incorporated on a not for profit basis for the benefit of the public; and
 - provides community services without charge or for a charge that is below the cost to the body of providing the services; and
 - does not restrict its services to persons who are members of the body.

It is necessary for a community services organisation to satisfy all of the above criteria to be entitled to the mandatory 75% rebate. The Act further provides that eligibility for a rebate by a community services organisation is subject to it providing one or more of the following community services –

- emergency accommodation
- food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- supported accommodation (i.e., residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life);

- essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
 - legal services for disadvantaged persons;
 - drug or alcohol rehabilitation services; or
 - the conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.
- Educational Purposes
 - Land occupied by a government school under a lease or licence and being used for educational purposes; or
 - Land occupied by a non-government school registered under the Education and Early Childhood Services (Registration and Standards) Act 2011 and being used for educational purposes; or
 - Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.

Where a person or body is entitled to a rebate of **75%** Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further **25%**. Council may grant the further **25%** rebate upon application or on its own initiative. In either case Council **will** take into account those matters set out within the Applications Clause of this Policy and **may** take into account any or all of those matters set out within that Clause.

Where an application is made to Council for a rebate of up to a further **25%** the application will be made in accordance with the Applications Clause of this Policy and Council will provide written notice to the applicant of its determination of that application.

Discretionary Rebates

Council may in its absolute discretion grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the Act:

- a. Where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- b. Where it is desirable for the purpose of assisting or supporting a business in its area;
- c. Where it will be conducive to the preservation of buildings or places of historic significance;
- d. Where the land is being used for educational purposes;
- e. Where the land is being used for agricultural, horticultural or floricultural exhibitions;
- f. Where the land is being used for a hospital or health centre;
- g. Where the land is being used to provide facilities or services for children or young persons;
- h. Where the land is being used to provide accommodation for the aged or disabled;
- i. Where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Commonwealth) or a day therapy centre;
- j. Where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;
- k. Where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment; and
- l. Where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.
- m. Where the rebate is considered by the Council to be appropriate to provide relief in order to avoid what would otherwise constitute a liability to pay a rate or charge that is

inconsistent with the liabilities anticipated by the Council in its annual business plan or a liability that is unfair or unreasonable.

- n. Where the rebate is to give effect to a review of a decision of the Council under the *Local Government Act, 1999* Chapter 13 Part 2.
- o. Where the rebate is contemplated under another provision of the *Local Government Act, 1999*.

Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. Council may grant a rebate for a period exceeding one year, but not exceeding 10 years in respect of (a), (b) or (k) and not exceeding 3 years in respect of (l).

Council has an absolute discretion:

- To grant a rebate of rates or service charges in the above cases; and
- To determine the amount of any such rebate.

Persons who, or bodies which, seek a discretionary rebate, will be required to submit an application form to Council and provide to Council such information as stipulated on the application form and any other information that Council may reasonably require.

Council provides a rebate of **100%** of the General Rates payable to the following organisation(s):

- Council owned properties leased to a third party
- Finding Workable Solutions
- Penneshaw Community Business Centre
- Stokes Bay Community Hall Inc.

Council provides a rebate of **75%** of the General Rates payable to the following organisation(s):

- Kangaroo Island Community Housing Association Incorporation
- Southern Junction Community Services

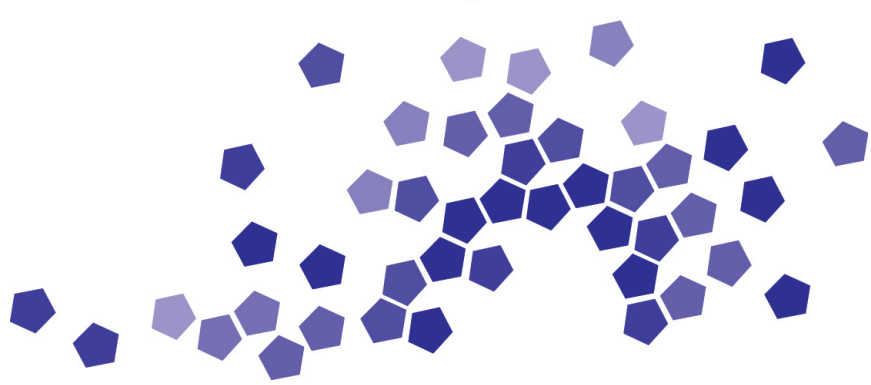
Council provides a rebate of **35%** of the General Rates payable to the following organisation(s):

- Do Drop in Centre (Island Care Inc.)
- Island Care – opportunity shop & storage
- KI Cottage Homes Inc.
- KI Lions Club (Dauncey Street property)
- KI Lions Op Shop
- SA Country Women's Association
- Scout Association of Australia (Scouts Australia)
- St John Ambulance

Rate Capping

To provide ratepayers with relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to rapid changes in valuation, a rebate of general rates for the current year will be granted to the Principal Ratepayer of an Assessment under Section 166 (1) (l) of the Act. This can occur either by Council of its own initiative where Council is in possession of sufficient information to determine the entitlement to the rebate or otherwise on application to Council, where the amount of any increase in rates in respect of that assessment in monetary terms between the amount of general rates imposed for the last year and the amount of general rates imposed for the current year, is greater than 20%.

The maximum increase in the general rates will be capped at a maximum of 20% increase from the previous year, subject to the below criteria being met. The amount of the rate capping rebate to be provided will be the amount which would normally apply (if the rate capping rebate did not apply) above the 20% increase.



KANGAROO ISLAND COUNCIL FINANCE MANAGEMENT SYSTEM

Example:	\$1,500.00	Previous year general rates
	\$2,000.00	Current year general rates
	33.3%	Increase to the general rates (i.e. greater than 20%)
	\$1,500.00	Previous year general rates
Plus	\$ 300.00	20% of previous year general rates
	\$1,800.00	Maximum increase to general rates
Less	\$2,000.00	(Current year general rates), a
	-\$ 200.00	Rate Capping Rebate applies in current year

The rebate is only applicable if:

- The property has the same owner(s) in both the previous & current years;
- The increase in capital improvement is <\$10,000; and
- The rate code in both the previous & current years are the same.

The rebate will be calculated collectively on adjoining properties under identical ownership and single farm enterprises and the rate rebate will be applied to the first assessment listed.

In providing the rates capping rebate to the applicable assessments, Council has deemed the rebate should provide relief in respect of any substantial valuation change.

4.17. Payment of Rates

As required by Section 181 of the *Local Government Act*, 1999, Kangaroo Island Council offers ratepayers the opportunity to pay their rates in four equal or approximately equal instalments, due in the months of September, December, March and June each year.

In cases where the initial account requiring payment of rates is not sent at least 30 days prior to this date, or an amended account is required to be sent, the Chief Executive Officer has the authority to fix the date by which rates must be paid for these assessments.

The Chief Executive Officer also has the authority to enter into agreements with principal ratepayers relating to the payment of rates in any case where they consider it necessary or desirable to do so.

Rates may be paid by:-

- Bpay – through your bank;
- In Person – at the Council office or the Penneshaw Community Business Centre during the applicable business hours
 - 43 Dauncey Street, KINGSCOTE
 - Or
 - Middle Terrace, PENNESHAW
- Internet – www.kangarooisland.sa.gov.au
- Mail (cheque/money order) – PO Box 121, KINGSCOTE 5223

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard payment arrangements is invited to contact Council to discuss alternative payment arrangements. Such inquiries are treated confidentially by Council.

Note: Late payment fines and interest may still apply.

4.18. Late Payment of Rates / Debt Recovery

The *Local Government Act*, 1999 provides that Councils may impose a penalty on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged an interest rate, set each year according to a formula in the Act, for each month it continues to be late.



The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Councils to recover the administrative cost of following up unpaid rates and to cover any interest cost a Council may incur because it has not received the rates on time.

Any payment extensions or arrangements will continue to be charged fines & interest until the outstanding amount is paid in full.

The Kangaroo Island Council imposes late payment penalties strictly in accordance with *the Local Government Act, 1999*. The ability to remit penalties in whole or part is a power vested in Council. At the Kangaroo Island Council, each case will be considered on its merits based on the information provided.

4.19. Postponement of Rates

A postponement of rates may be granted if Council is satisfied that the payment of rates would cause financial hardship. Council may on application and subject to the ratepayer substantiating the hardship, request additional information pertaining to the relevant property. When considering the granting of a postponement of rates in respect of an assessment, the ratepayer also agrees to pay fines and interest on the amount affected in line with the Act. All successful applications will require the full outstanding rates to be paid upon the completion of the postponement period or at the transfer of ownership settlement date, whichever occurs the earliest.

4.20. Postponement of Rates – Seniors

Eligible senior ratepayers (i.e. persons eligible to hold a Seniors card) have the option to apply to Council for a postponement of the payment of the prescribed proportion of rates for the current or a future financial year. The postponement is only available in relation to the prescribed proportion of rates being any amount in excess of \$500 per rateable year and applies to the principal place of residence of the eligible senior ratepayer.

Additional information pertaining to the property may be requested by Council to help in the decision making of the application, for example, mortgage documents.

If a postponement of the payment of rates occurs, interest will accrue at the rate specified in the *Local Government Act, 1999* on the amount affected by the postponement, until the amount is paid in full.

During the postponement period, Council may complete regular reviews of the outstanding balance. The reviews will be to ensure there is adequate property value available to repay the postponement amount, plus any interest held against the property upon the sale of the property. Council may request additional information be provided to complete the review.

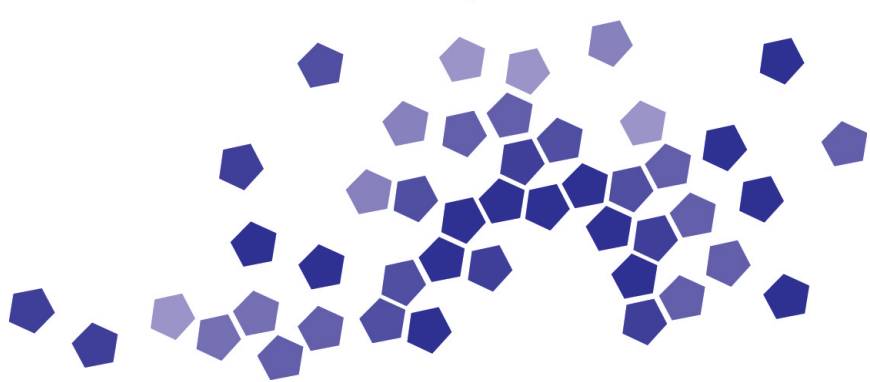
4.21. Deferred Payments

Under special circumstances, Council's CEO or delegate may authorise a deferred payment option to ratepayers. Deferred payment options may not incur fines and / or interest during the period specified.

The deferred payment option is intended to provide financial relief for a group of property assessments who have/are experiencing the same circumstance, as a once off relief. It is not the intention of this relief to be provided on property assessments/ratepayers singularly or on an ongoing/regular basis.

4.22. Delivery of Rate Notices

- Ratepayers are able to elect to have their rate notices delivered in the post or electronically and the options are:-Post;



KANGAROO ISLAND COUNCIL FINANCE MANAGEMENT SYSTEM

- Email;
- Bpay View – via internet banking;
- MyPost – via Australia Post's digital mailbox.

The default is to deliver rate notices in the post and ratepayers are able to request Council in writing if delivery by email is preferred. If no written request is received from the ratepayer, rate notices will continue to be sent in the post.

4.23. Debt Recovery

All ratepayers have until the date on which the instalment of rates is due. After that the following recovery procedure will come into effect:

1. Fines and interest as provided by the Act will be added.
2. An overdue notice will be forwarded within 28 days of the imposition of a late payment penalty.
3. The debt will be placed in the hands of a debt collector if payment or arrangement for payment is not made within the overdue notice pay by date (21 days from date on overdue notice) and a notice of intention to issue a claim will be forwarded by the debt collector.
4. Court proceedings will be instigated if the payment is still overdue after 21 days.

All fees and court costs will be recovered from the ratepayer.

When Council receives a payment in respect of overdue rates, Council applies the money received in the following order:

1. To satisfy any costs awarded in connection with court proceedings;
2. To satisfy any interest costs;
3. In payment of any fines imposed;
4. In payment of rates, in date order of their imposition (starting with the oldest account first).

4.24. 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 in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month. The Kangaroo Island Council enforces the sale of land for non-payment of rates after 3 years or more in accordance with the provisions of the Act.



4.25. Overpayment of Rates

Council will not pay interest on any voluntary overpayment of rates and will not refund any amount unless requested by the principal ratepayer. Any credit balance will be applied against the next instalment of rates.

Council may review the balance of rates on each property and if rates have been overpaid, a refund payment may be processed to the principal ratepayer. Council will require in writing if the ratepayer requests any rate refunds or overpaid rates to be paid towards future rate payments.

4.26. Applications

All applications for rebates, remissions or postponements must be in writing, addressed to the Chief Executive Officer, Kangaroo Island Council via email at kicouncil@kicouncil.sa.gov.au or post at PO Box 121, Kingscote SA 5223 and include sufficient details to identify the relevant property and any supporting documentation in support of the application.

4.27. Changes to Assessment Records

All changes to postal address of ratepayer/owner, changes of ownership of a property and changes to ratepayer/owner name must be notified promptly to Council in writing or via Council's website at www.kangarooisland.sa.gov.au.

4.28. Disclaimer

A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that Council has failed to properly apply this policy it should raise the matter with Council. In the first instance contact should be directed to the Rates Officer to discuss the matter. If after this initial contact a ratepayer is still dissatisfied, they should then write to the Chief Executive Officer, Kangaroo Island Council explaining the nature of their concerns:-

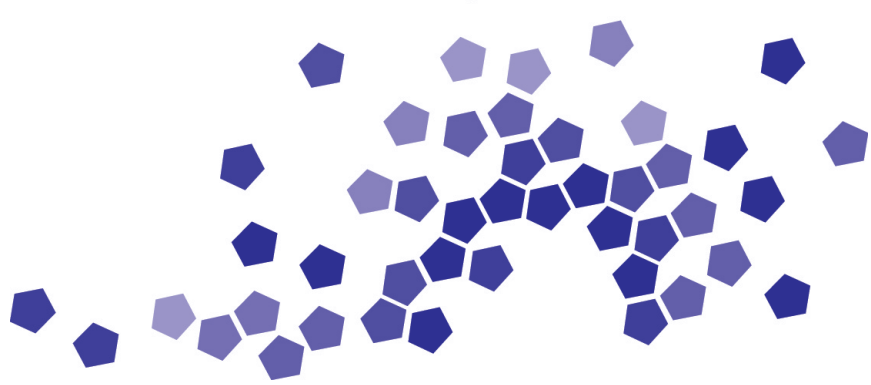
- email at kicouncil@kicouncil.sa.gov.au; or
- post at PO Box 121, Kingscote SA 5223

5. Contact Details for Further Information

	<u>Rates Officer</u>	<u>KI Council</u>
Email	rates@kicouncil.sa.gov.au	kicouncil@kicouncil.sa.gov.au
Telephone	08 8553 4502	08 8553 4500
Fascimile	08 8553 2885	08 8553 2885
Website	www.kangarooisland.sa.gov.au	www.kangarooisland.sa.gov.au

6. Review & Responsibilities

This Policy shall be reviewed and updated by the Kangaroo Island Council and Audit Committee annually



7. Availability and Grievances

This Policy will be available for inspection at the Council's Offices 43 Dauncey Street, Kingscote during ordinary business hours and via the Council's website: www.kangarooisland.sa.gov.au Copies will also be provided to the public upon request, and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

Any grievances in relation to this policy or its application should be forwarded in writing addressed to the Chief Executive Officer, Kangaroo Island Council, PO Box 121, Kingscote SA 5223

SIGNED:

Being a Procedure adopted by the
Mayor and Elected Council

Chief Executive Officer

Date: June 2016

History:		
Date Reviewed:	Version:	Reason for Amendment:
8 August 2008	Version 1	Final Policy
27 April 2009	Version 2	Draft Policy Adoption 2009-10
2 July 2010	Version 3	Draft Policy Adoption 2010-11
30 June 2011	Version 4	Draft Policy Adoption 2011-12
13 June 2012	Version 5	Policy Adoption for 2012-13
12 June 2013	Version 6	Policy Reviewed and Adopted for 2013-14
11 June 2014	Version 7	Policy Reviewed and Adopted 2014-15
09 June 2015	Version 8	Policy Reviewed and Adopted 2015-16
June 2016	Version 9	Policy Reviewed and Adopted 2016-17



Kangaroo Island Council

43 Dauncey Street, Kingscote SA 5223

PO Box 121, Kingscote SA 5223

Phone: (08) 8553 4500

Fax: (08) 8553 2885

Email: kicouncil@kicouncil.sa.gov.au

Web: www.kangarooisland.sa.gov.au