

# **City Of Port Lincoln**

## **ANNUAL REPORT 2004 - 2005**

CITY OF PORT LINCOLN  
**Annual Report 2004-2005**

**PURSUANT TO THE LOCAL GOVERNMENT ACT 1999**

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## **MAYORS MESSAGE**

Council has continued to deliver its current five year strategic program. The Ravensdale Sporting Complex is nearing completion with the new netball courts and hockey pitch, much car parking completed and the recent grant of \$500,000 from the Federal Government ensuring the commencement of the Ravensdale Community Sports Centre.

Similarly, the very large Axel Stenross boat ramp project is nearing completion. Council is relieved the dust issue during early construction has ceased. Council believes this protected small boat facility will provide major benefits to residents and visitors on our northern shores. We are grateful to the SA Recreational Boating Committee for helping Council gain the \$770,000 State Government grant. Hopefully, something can be delivered for our overcrowded commercial fishermen in the near future.

Unseen, but equally importantly, Council continues to spend \$500,000 annually to meet EPA requirements at Hassell Road Resource Recovery Centre. It is of concern to Council that ours is the only licensed Centre on Eyre Peninsula meeting current EPA requirements. Rising EPA standards are imposing rapidly increasing costs on our users, both large and small. We do our best to meet community demands but we must point out the finite nature and escalating costs of our waste site.

The shocking Wangary fire is still a major focus of Council. Our hearts go out to everybody affected by the fire and its continuing aftermath. I write these notes June 10th during drizzly rain and there is dust blowing through North Shields. Our three Lower Eyre Peninsula Councils together with the Country Fire Service and Metropolitan Fire Service must do more to defend ourselves from severe fire attack. I urge everybody to undertake precautions as advised by our fire fighters. Remove burnable vegetation, install water storage, provide clear access and be prepared. It is the least we can do in memory of those who lost their lives or who continue to suffer.

Council recognises community concern relative to the future of our City Bus Service. We recognise Jim White's constructive service delivery too. However, as with the other Provincial Cities, we fail to see why our local ratepayers should have to fund one third of the losses when metropolitan Adelaide councils do not contribute towards similar public transport. Council is working in a constructive manner with Hon Pat Conlon, Minister for Transport however Council's fundamental position is unchanged. Public transport is not a local government responsibility.

Council's draft Plan Amendment Review is now nearing completion and should be available for public comment soon. We recognise it is overdue but stress it is a complicated procedural document over which Council has little control.

Council has again honoured its commitment to hold its total rate revenue increase to a 5% increase over last year's \$5,888,000 million. We have begun listing projects for consideration of our next five year Capital Works Program due to begin June 2007 and we welcome suggestions from interested bodies and individuals.

Council regrets the resignation of Ian Burfitt. We wish him and his family every success at Port Pirie. Similarly, Council congratulates Geoff Dodd on his selection against some very strong candidates as our new Chief Executive Officer. We wish Geoff and all our Council staff a happy and successful future together. Council continues to be proud of its staff and contractors. We feel our entire team do their very best for our community, delivering excellent results overall.

**Peter W Davis**  
**Mayor**

## **CHIEF EXECUTIVE OFFICERS MESSAGE**

As the third year of Council's Strategic Plan 'Towards 2005 and beyond' is completed it is pleasing to see Council is on track to achieving its financial, operational and capital works goals.

Council's small and dedicated team of workers are to be congratulated on their efforts in maintaining operational costs throughout the organisation yet still 'producing the goods' again in 2004/05 as can be seen in the following projects.

- Completion of the excellent Port Lincoln Netball Association facility, together with roads and car parks at the Ravendale Sporting Complex
- Construction of the Axel Stenross Boatramp
- Major construction works on the Hassell Road Waste site
- Continuation of undergrounding power lines in Washington Street
- Road construction and sealing of Sarah/Walter, St Andrews Terrace and Altair Crescent

Council has set an expectation of 35% of Operational Revenue to be allocated to Capital Works over its five year Strategic Plan and although there was a catch up on 2003/04 works carried forward, Council committed 54.5% of operational revenues for the year to new capital works in the City.

Council's program of Improving the appearance of the Central Business District through the undergrounding of power lines, footpath and streetscape works are to be continued in 2005/06.

In my first annual report as Chief Executive Officer it would be remiss of me not to mention the work, vision and dedication to Council of my predecessor Mr Ian Burfitt during his five years with the City of Port Lincoln, Council and Staff wish Ian and his family all the best.

On behalf of the Staff we look forward to continuing in our commitment to working with and serving the community of Port Lincoln in 2005/06 and beyond.

**Geoff P Dodd**  
**Chief Executive Officer.**

## MEMBERS OF COUNCIL

Mayor	Peter Woodley Davis
Councillors	Councillor Michael Bascombe
	Councillor Malcolm Catt
	Councillor Mark Goad
	Councillor Susanne Macrae
	Councillor Jim Papazoglov
	Councillor Jillian Parker (Deputy Mayor)
	Councillor Allan Reynolds
	Councillor Robert Richardson
	Councillor Eric Russell

## EXECUTIVE OFFICERS

Chief Executive Officer	Geoffrey Phillip Dodd Assoc Dip Acct, JP
Director of Operations	Geoffrey Robert Dodd BEng

## MEETING ATTENDANCE

	<u>DAP</u>	<u>General Purposes</u>	<u>Council</u> (Incl Special Council)
<b>Total Meetings 2004/2005</b>	<b>9</b>	<b>11</b>	<b>19</b>
Mayor Peter Davis	7	11	18
Michael Bascombe	1	8	18
Malcolm Catt	8	11	18
Mark Goad	6	7	12
Susanne Macrae	4	6	18
Jim Papazoglov	9	10	16
Jill Parker	9	10	18
Allan Reynolds	9	10	14
Robert Richardson	7	10	18
Eric Russell	9	11	18

## SECTIONAL REPORTS

### ADMINISTRATION AND FINANCE

Author : Katrina Allen

With Staff in the Administration area being the community's first contact with Council, it is imperative that the staff in this area have excellent communication skills and are customer focused, engaging the principles of the City of Port Lincolns' Customer Service Standards:

- *Treat everybody as a customer including my work colleagues, with Fairness and Equality*
- *Identify, acknowledge and understand my customers' needs*
- *Be attentive and responsive to others*
- *Provide service in a professional, timely and courteous manner*
- *Provide consistent customer service and information*
- *Encourage feedback from others and be committed to continuous self improvement*
- *Succeed through teamwork by listening, learning & contributing*

We are continually reviewing our administrative operations and procedures, undertaking staff development and training, to ensure we are providing good quality service to our community, and strong administration support to other areas of Council operations.

The administration team incorporates:

- Cash receipting and customer enquiries
- Accounts Payable and Receivable
- Records Management
- Asset Control
- Payroll and Human Resource functions
- IT Support including Webpage
- Administrative support for Council Committees
- Preparation and review of Budgets and Financial Reports and Statements

Plans for forthcoming years, are to update Councils' IT hardware to minimum standards across the organisation, including bringing the Library 'online'.

Council documentation in the Civic Centre is now electronically stored using our Records Management System. We will continue to implement these practices across the organisation and complete the archiving of backlog documents in line with State Records requirements.





## OPERATIONS

Author : Geoffrey R Dodd

The 2004/2005 financial year saw the completion of some major projects in Port Lincoln with works at Ravendale progressing well and the Axel Stenross Boat ramp - two of the major achievements for the year.

The Ravendale Sporting Complex continues to take shape with the completion of 12 netball courts and surrounds. This is the second year of major construction activity at Ravendale and by the end of the 2005/06 financial year will be substantially complete.

The Axel Stenross Boat Ramp was substantially completed in the first half of 2005 and with the successful opening in August is expected to be a popular location over the coming months and years. This \$1.6M project was made a reality thanks to the State Government's grant of \$0.77m through the Boating Facilities Fund.

Council continued with the development of a third cell at the Resource Recovery Centre, Hassell Road with construction of a clay liner on half the cell, which is now in full operation.

Undergrounding of the power lines in Washington Street commenced and included improvements to the footpath areas and tree planting. This programme should be complete by December 2005.

Council's public conveniences received a boost with a new toilet block established at the skate park and the upgrading of the toilet block in the Coles car park.

Stage III of the Foreshore Redevelopment Project commenced with the repairs to the foreshore retaining wall and upgrade of the pedestrian fencing along the wall. Once the boardwalk is finished this will complete the Foreshore-Upgrading Project.

As part of Council's continuing commitment to upgrade the road network, St Andrews Terrace was widened and kerbed, Sarah Crescent - Walter Street was upgraded and sealed and Altair and Martindale Crescents were repaired and re-sealed.

The road-resurfacing program included roads such as Sleaford Terrace, North Point Avenue, Flaxman Street, Smada Court, Edinburgh Street, Telford Avenue, Gawler Terrace, Marine Avenue, Mourilya Street, Cowley Crescent, Springfield Drive, Gillman Street, Stephens Street, Oak Street, Flinders Avenue, Oxford Terrace.

The resealing of Whirley's Carpark and Snapper Rock Carpark was also undertaken.

Council's footpath construction program continued with new concrete paths constructed adjacent Kurla Street, Queen Street, Marine Avenue, Duncan Avenue and Sellen Street. Asphalt paths were also upgraded on Matthew Place and Telford Avenue.

The Flinders Park playground was improved with the installation of softfall material.

## DEVELOPMENT AND INSPECTORIAL

### Planning & Development

Author : Kelly Bowyer

The construction industry in Port Lincoln is following the general trend of the state, with residential development down in the number and value of Development Applications approved and the Commercial/Industrial development increasing significantly.

Altogether 388 development applications were approved with \$38,472,717.09 in value in the 04/05 financial year, compared to 406 development applications with a value of \$35,695,839.80 in 2003/2004.

Below is a comparison of the two years of residential and Industrial/commercial development.

<b>Year</b>	<b>03/04</b>	<b>04/05</b>
Residential Value (\$)	27.9m	25.4m
Commercial/ Industrial Value (\$)	7.8m	13m
<b>Total</b>	<b>35.7m</b>	<b>38.4m</b>

The City of Port Lincoln is still undergoing a Plan Amendment Review (PAR) that has been ongoing for 18 months or so. The PAR should be available for public consultation shortly.

Council is undergoing some changes in it's development section with a view to enhancing the prompt and professional advice and processing of all Development Applications.

### Animal Management & General Inspectorial

Author : David Bothe

Council continues to provide a necessary service to the community in Animal Management and the General Inspectorial area. During the 2004-2005 year there were 2,355 dogs registered, over 360 dogs were impounded and of these 210 were returned to their owners.

We continue to be vigilant in regards to unregistered dogs, resulting in many unregistered dog owners receiving fines.

We have had a number of calls in relation to abandoned vehicles again this year, the majority of these have been moved by their owners, however several have been impounded by Council. Littering has raised its head again, several fines have been issued along with clean up fees where necessary. Inspectorial staff have also answered several complaints relating to properties either being untidy or overgrown around the fire danger season and we will continue to act on all complaints and concerns from the Community.

## Environmental Health

Author : Rai Pasetto

The council continues to offer the school-based immunisation program, and through funding provided by the Department of Health, we have purchased a dedicated vaccine refrigerator. Funds were also made available to purchase a mosquito trap. It is anticipated that a mosquito surveillance program will be started in the near future to help trap and identify these vermin. This should lead to better eradication programs and it will help establish whether species here are carrying Ross River Virus.

Food premises inspections are down somewhat from the last financial year, mainly due to the work and time involved in issuing a number of improvement notices to various food businesses. Fines have also been issued for breaches of the Food Standards Code. Random food testing (for proper temperature and cooking) has been ongoing, mainly with the testing of roast chickens, and food in pie warmers and baines maries. The testing of food for total microbial counts will be commenced shortly too. The need for a regulatory policy on food has also been identified, and it is likely that our system of charging for food premises inspections will be changed.

Other inspections carried out by the EHO include hairdressing salons, body piercers, substandard housing and pest control technicians. A number of public and environmental health investigations have been undertaken on behalf of the Department of Health and the EPA. A variety of noise, vermin, air quality, odour and waste related complaints were investigated by the EHO, some of these being resolved quite easily, while others remain an on-going problem.

An onsite sewage management system survey was undertaken this year utilising the resources of Flinders University's environmental health department. Michael Evans, a third year student in the course will most likely forward his results sometime in November. It is hoped the results can be used to source some funding to help manage public and environmental health risks.

## COMMUNITY SERVICES

### Library

Author : Louise Mrdjen

The Port Lincoln Library is a dynamic joint use facility with Council and TAFE, and as such supports the informational and recreational needs for borrowers on a local and national level. The library currently has stock of approximately 50,900 items including reference material, fiction, non-fiction, DVD's and videos, compact discs, serials and local history resources. The Library hosts over 9,000 current patrons as well as many visitors through the door who make use of the free Internet facilities. During the past year, a daily average of 300 patrons visited the library with over 180,000 items borrowed.

The library is preparing for a major upgrade of the public computer facilities with eight terminals to be installed. Services including word-processing, Internet access and a self-serve printer-scanner-photocopier will be available.

Other facilities include access to a range of electronic resources through libraries S.A.; local and family history materials; community information and also a public fax service. A successful partnership with the Port Lincoln Times has seen the inception of the Port Lincoln Times reading room. A computer terminal offers access to editions of the Port Lincoln Times from November 2003.

The library recognises the importance of supporting the literacy needs of the community and seeks to inspire patrons through a range of activities including: visiting authors, bookweek activities and new book displays. In July the Port Lincoln Library played host to regional finalists from Eyre Peninsula in the Nestle Write Around Australia Competition and gifted author Christine Harris.

The library appreciates the support of a dedicated group of volunteers who participate in a range of vital library functions including home deliveries, story time sessions (soon to be restarted after a long hiatus), re-shelving and keeping the library looking its best.

For any of your informational needs please ask at your library. A world of information is available to you with a library card!

### Project Officer - Economic Development and Community Liaison

Author : Janet Robertson

The Project Officer's position was expanded from the Coast and Clean Seas Project Officer's position in response to the need for the City Council to proactively seek grant funding and to enhance the Council's position within the community. The position encompasses grant funding applications and management of the funds to completion of project, special events as sponsored by the City Council, public relations and special projects as determined by the City Council as well as the continuation of the Coast and Clean Seas reuse project.

The City Council has adopted a proactive approach to public relations utilising press releases and media liaison, the Port Lincoln Times page, public relations days and newsletters. Special Events have included the ABC Roadshow, Australia Day celebrations and the start of the SA Variety Bash. Funding for bushfire mitigation and the water reuse project have been sourced. Design of Stage 2 of the Coast and Clean Seas project has been completed with capital works to begin in the 2005/2006 financial year with funding from the Regional Development Infrastructure Fund (\$200,000) and from the Port Lincoln City Council (\$700,000 over 2 years).

## Active Communities Project

Author : Mark Fisher

The first year of the Eyre Peninsula Active Communities Project has been completed. The project is a joint venture of the Office for Recreation and Sport (ORS), the City of Port Lincoln and five District Councils of the Eyre Peninsula. The project aims to achieve the outcomes of the *be active* initiative which involves seven government departments increasing physical activity outcomes for South Australians.

Four departments, Sport & Recreation, Education, Health and Local Government have been the focus in Port Lincoln.

**Sport & Recreation** - Work has been undertaken with the following sports/clubs:-Basketball, Gymnastics, Hockey, Tennis, Netball, Swimming, Baseball, Table Tennis, Football and Mallee Park Netball Club.

**Other Initiatives** - Grant application assistance, Good Sports Program, Web Site development, monthly recreation & sport meetings and Lincoln Long Lunch- volunteer gift vouchers.

**Education** - Small Schools Sports Expo, Port Lincoln High School Umpires Academy, Active Australia Network and DECS Innovations sites.

**Health** - Healthy Weight Forum, Bag a Swag Campaign and Physical Activity Guidelines for Children Forum.

**Local Government** - Local Government Risk Management Workshop (Rec & Sport), Sports Tourism, Ravendale Complex and Show Society.

## AUDITED FINANCIAL STATEMENTS

See Appendix A

## REGISTERS

Registers required to be kept under the *Local Government Act 1999* and available to the public are listed below:-

- Register of Interest – Members
- Register of Interest – Officers
- Register of Allowances and Benefits

As required under the *Local Government Act 1999* Code of Conduct or Practice documents are available to the public:-

Policy 18.63.1  
Policy 18.63.2  
Policy 9.63.3

Code of Practice  
Code of Conduct – Staff  
Code of Conduct – Council Members

## RATING POLICY

See Appendix B

## POLICIES OF COUNCIL

A list of all current policies adopted by the City of Port Lincoln is attached as Appendix C.

## MEMBERS ALLOWANCES

The Elected Members and the Mayor of the City of Port Lincoln are paid an allowance determined by Council resolution under Section 76 of the *Local Government Act 1999*.

The allowances paid to Elected Members and the Mayor to perform their functions and duties are reviewed annually and are paid quarterly in advance.

The allowance paid to an elected member for the period ending 30th June 2005 was \$6,000.

The allowance paid to the Deputy Mayor for the period ending 30th June 2005 was \$8,000.

The allowance paid to the Mayor for the period ending 30th June 2005 was \$19,000.

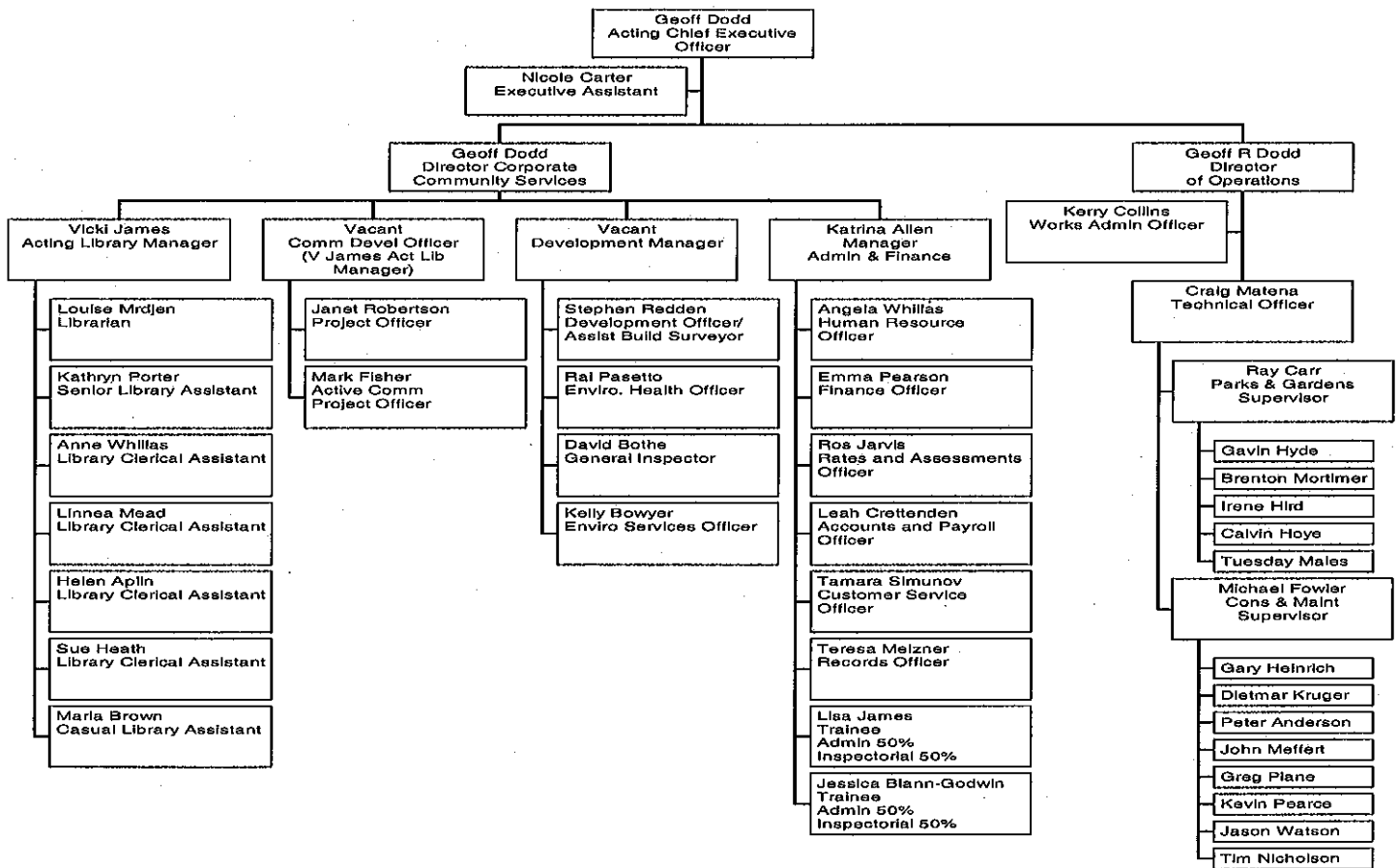
### COUNCIL SENIOR EXECUTIVE OFFICERS

The Senior Executive Officers of Council consist of the Chief Executive Officer, and the Director of Operations. The Chief Executive Officer, appointed in June 2005 on a five year performance based employment contract, the Director of Operations is into the second year of a three year contract. The employment packages of these officers include salary, legislated superannuation benefits and both the Chief Executive Officer and Director of Operations are also provided with use of a designated Council vehicle. Details are recorded within Council's Register of Salaries.

#### Council Organisational Chart

(as at 30<sup>th</sup> June 2005)

#### City Of Port Lincoln Organisation Chart





## COUNCIL REPRESENTATIONAL QUOTA

### ELECTOR REPRESENTATION REVIEW

It was gazetted on the 13th June 2002 that the City of Port Lincoln, in accordance with the requirements of Section 12(4) of the Local Government Act 1999 has reviewed its composition and elector representation arrangements.

Pursuant to Section 12(13)(a) of the said Act, the Electoral Commissioner has certified that the review undertaken by Council satisfies the requirements of Section 12 and may therefore now be put into effect as from the day of the first general election held after the expiration of five months from the publication of this notice.

The representation arrangements are as follows:-

- One Mayor
- 10 Councillors (at large representation)

No wards apply to the Council area.

The average representational quota for Councils of a similar size to Port Lincoln are as follows:

	No. of Electors	Total Members	Representation Quota
Port Lincoln	10316	11	937
Port Augusta	9874	10	987
Port Pirie	12467	13	959
Copper Coast	12250	11	1113
Murray Bridge	14025	10	1402
Whyalla	14828	11	1348

## **STRATEGIC PLAN "TOWARDS 2005 AND BEYOND"**

Council's Strategic Management Plan was adopted in July 2002. In planning for the future of the City of Port Lincoln, Council has identified strategies and action plans that will direct Council's operations. The plan includes annual financial budgets for the five year period and creates a renewed emphasis on the provision and maintenance of infrastructure.

This was the first fully costed strategic plan that has been created by the City Council. The third year of the five year strategic plan was incorporated into the Financial Management Plan for 2004-2005.

Some major achievements from the third year of the five year Strategic Plan were

• Ravendale Sporting Complex	\$1,372,000
• Resource Recovery Centre - Cell 3 Construction	\$417,000
• Redevelopment of the Foreshore Stage 3	\$48,000
• PLEC Scheme – Washington Street	\$269,000
• Centenary Oval Upgrade	\$112,000
• Axel Stenross Boat Ramp	\$1,491,000

## **FINANCIAL MANAGEMENT PLAN 2004-2005**

### **OBJECTIVES OF THE 2004/2005 FINANCIAL YEAR BUDGET FOR THE CITY OF PORT LINCOLN.**

- To adopt a balanced Budget
- To implement a significant Capital Works program
- To maintain restraint on recurrent expenditure.
- To fund all expenditure from operational revenue without loan borrowings.
- To implement year three of Council's five year Strategic Plan.
- To meet Council's Policy of fully funding Staff leave liabilities.
- To maintain a cap on Rate Increases of 5% on previous year.

### **ACTIVITIES ASSOCIATED WITH IMPLEMENTING COUNCIL OBJECTIVES**

Allocation to Reserves

#### **Long Service Leave Reserve**

The Long Service Leave fund balance as at 30<sup>th</sup> June 2005 is deemed sufficient to meet future leave liabilities inclusive of accrued annual leave for all current staff.

## Axel Stenross Boat Ramp Reserve

The majority of the reserve of \$800,000 was expended this financial year, with final works to be completed early 2005-2006.

### Work in Progress 2005-2006

It is estimated that work in progress as at the 30th June 2005 to be carried forward into the 2005-2006 financial year and be funded from cash reserves will include the following significant items:

Footpath Construction – Duncan Ave	\$31,000
Foreshore Upgrade – Boardwalk	\$150,000
Library Public IT Suite	\$55,000

## BUDGET 2005-2006 - RECURRENT EXPENDITURE

The 2005/2006 Budget endeavours to maintain or reduce the level of recurrent expenditure associated with the entire operations of Council. There is a necessity to hold or reduce recurrent expenditure levels to allow sufficient Capital expenditure without incurring borrowings.

Council recognises that maintaining services at sustainable levels is preferable to incurring debt through unsustainable growth in service provision.

Council is creating a position of fiscal strength to meet the increasing financial demands of expanding services and infrastructure requirements of a vibrant local economy. By maintaining tight control over recurrent costs a balance can be maintained between nominal rate increases and the demands for capital expenditure.

### SUMMARY 2005-2006

Summary of recurrent expenditure and revenues inclusive of grant funds and rate revenue received, plant hire and labour overheads.

	Revenue	Expenditure
Rates	6,182,400	
Other	4,575,600	
Expenditure		9,299,000
Less Depreciation		\$1,847,000
<b>Total</b>	<b>\$10,758,000</b>	<b>\$7,452,000</b>

### CAPITAL WORKS PROGRAM

In line with identified Strategic Plan priorities, Council is continuing its emphasis on a Capital Works program for the ongoing improvement to the City's infrastructure without undertaking loan borrowings.

All Capital Works to be undertaken this financial year are funded from operational revenue, inclusive of rate revenue and grant funds.

## Information Technology

Administration & Library Computer System	\$155,000
Miscellaneous	\$14,500
<b>Total</b>	<b>\$169,500</b>

## Library

Local Purchases	<b>\$15,000</b>
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## Parks and Gardens

Train Playground	\$6,874
Lions Park Playground	\$20,000
Other Various	\$52,819
<b>Total</b>	<b>\$79,693</b>

## Plant Replacements

2 x Utes	\$55,002
Mower	\$75,000
Weed Spray Bike	\$8,811
Minor Plant	\$8,300
<b>Total</b>	<b>\$147,113</b>

## Road Construction

Hartley Drive	\$42,687
Brougham Place	\$15,748
Blue Fin Road	\$61,217
Upper Flaxman Street	\$28,551
Hage Ave	\$19,668
Shaen Street	\$8,928
Depot Lane	\$59,257
Kurara Road	\$7,803
Robertson Road	\$20,301
<b>Total</b>	<b>\$264,160</b>

## Footpath Construction

Duncan Ave	\$31,000
Hindmarsh/Adelphi	\$114,000
Various	\$10,000
<b>Total</b>	<b>\$155,000</b>

## Ravendale Development

Ravendale Arena, including Oval Lights	\$940,650
Ravendale Netball Courts - Paving	\$30,000
<b>Total</b>	<b>\$970,650</b>

## Other Major Capital Items

Resource Recovery Centre	
Cell 3B	\$350,000
Weighbridge	\$50,000
Liquid Waste Plant	\$85,000
Foreshore Upgrade – including Boardwalk	\$170,100
PLEC Scheme – Washington and Lewis Streets	\$184,000
Stormwater Drainage – Shaen St (subject to Govt Funding)	\$723,800
Coast & Clean Seas	\$400,000
Skate Park – Street Skating	\$20,000
Black Spot – Lebrun Street	\$120,000
Road Reseals	\$250,000
CBD Upgrade Design Work	\$65,000
Depot Improvements	\$8,780
<b>Total Capital Works 2005-2006</b>	<b>\$4,276,716</b>

## FINANCIAL

Council Staff are required to employ methods of analysing costs and revenues associated with all operations of Council. The Financial system utilised by Council Staff documents adopted budgets and actual operational costs as they occur and are presented to Council in a monthly and quarterly reporting format. All project costs are available to relevant staff as required.

As required under the Local Government Act 1999 Accounting Regulations, comparison reports between actual and budget performance of all Council operations are presented to Council for the quarters ending September, December and March of each financial year. Adjustments to the budget projections are made within the quarterly reports to give an accurate estimation of the financial status of Council as at the forthcoming June 30<sup>th</sup>.

Council contracts the services of a qualified Auditing Company to oversee the procedures employed by Council Staff and the financial presentation of data to Council and the Public. Public perception and opinion are sought on major projects undertaken by Council.

Elected Member representation and Public Consultation Policy are utilised and considered in the decision making process of utilising Council finances.

## SUMMARY

The budget process utilised by Council endeavours to present accurate financial reports and forecasts of the financial status of Council throughout the year that are made available to all Elected Members, Staff, Ratepayers and interested parties.

Council welcomes enquiries from all interested parties on any items pertaining to the Budget process and Budget contents. Enquiries can be directed to Elected Members or to Council's Senior Staff.

## **LOAN BORROWINGS**

As at 30<sup>th</sup> June 2005 there is no loan liability to the City of Port Lincoln.

## **COMPETITIVE TENDERING AND COST EFFECTIVE SERVICES**

Council continues to strive to give value for money in service delivery to the ratepayers of the City of Port Lincoln through the adoption and utilization of Purchasing and Procurement Policies.

In compliance with Section 49 of the *Local Government Act 1999*, Council has adopted policies encompassing the following.

- The contracting out of services
- Competitive tendering and the use of other measures to ensure that services are delivered cost-effectively
- The use of local goods and services
- The disposal of land or other assets surplus to maintaining efficient operations.

Examples of competitive tendering undertaken have been the tendering and contracting out of the following services.

- Recycling kerbside collection
- City bus service
- Audit services
- Road construction, surfacing and resurfacing
- Footpath and foreshore maintenance
- Public Toilet maintenance
- Electrical
- Plumbing
- Building Maintenance
- Tree trimming and removal
- Environmental monitoring of waste disposal system
- Paving
- Street Sweeping
- Material Carting

Further to the purchase of goods and services at the most cost effective price, Council also utilises local suppliers when price competitive as outlined in the City of Port Lincoln policy number 7.63.1 Contracts, Tendering and Purchasing.

## **BUY LOCAL POLICY & PREFERENCE TO RATEPAYERS**

All purchases are to be made from the supplier offering the lowest price for an acceptable quality, having regard to all purchasing policies adopted by Council. Where price and quality offered by two or more suppliers are equal, preference is to be given to any supplier within the region.

## DECISION MAKING STRUCTURE OF COUNCIL

Under the system of Local Government established by the *Local Government Act 1999*, Council is established to provide for the government and management of its area at the local level and in particular:-

### *Act as a representative, informed and responsible decision-maker in the interests of its community*

To enact the various roles and functions required of it, Council has adopted various objectives. Some of which are detailed as follows:-

- Provide open, responsive and accountable government;
- To be responsive to the needs, interests and aspirations of individuals and groups within its community;
- Seek to facilitate sustainable development and the protection of the environment and to ensure a proper balance within its community between economic, social, environmental and cultural considerations;
- To manage its operations and affairs in a manner that emphasises the importance of service to the community;
- To seek to provide services, facilities and programs that are adequate and appropriate and seek to ensure equitable access to its services, facilities and programs are available to all members of the community.

To reach these objectives, Council endeavours to hold all formal meetings in an open forum, with meeting agendas available to the public and advertised at least three clear days prior to the meetings being held.

All decisions taken by sub committees and working groups are required to be ratified by full Council following the circulation of minutes of all open meetings to the Public.

Council will hold all meetings in public except in special circumstances where the public may be excluded from attendance at so much of a meeting as is necessary to receive, discuss or consider in confidence any information or matter listed in subsection (3) of Section 90 of the *Local Government Act 1999*.

The number and type of meetings held by the elected members and the meetings where the public was excluded from part or all of that meeting are as follows.

### **COUNCIL**

- 13 Ordinary Meetings and 6 Special Council Meetings, (3 from which the public were excluded)

### **GENERAL PURPOSES**

- 11 Meetings

## **EQUAL EMPLOYMENT OPPORTUNITY AND HUMAN RESOURCE MANAGEMENT**

The Council of the City of Port Lincoln is wholly committed to the principles of Equal Employment Opportunity and puts these into practice in all instances of new staff appointments, promotions and training opportunities.

In all policies and practices of the Council, there shall be no discrimination relating to sex, marital status, parenthood, race, colour, national origin, physical or mental impairment, religious or political affiliation.

Selection of individuals for employment, promotion or advancement training and staff development will be on the basis of personal merit in fair and open competition according to the skills, qualifications, knowledge and efficiency relevant to the position involved.

Council will utilise and develop the full potential of the Council's human resources and promote employee morale and motivation by establishing staff confidence in personnel practices and employment opportunities.

This policy on Equal Employment Opportunity reflects the Council's desire to enjoy a workplace free of discrimination where each person has the opportunity to progress to the extent of their ability.

Council endorses the following aims and principles when applying its training policy.

### **AIM OF TRAINING AND DEVELOPMENT**

Training and development aims at developing highly skilled, knowledgeable and committed employees and elected members which will result in benefits to the Council, its community and the individuals themselves.

This Policy is a statement of Council's intent regarding the attainment of this goal and aims to establish a working environment in which training is actively promoted, employees encouraged and opportunities for recognition and development provided.

To provide skills and knowledge to entry level employees.

### **PRINCIPLES**

Training is an investment in the skill development of employees and elected members, which should be directed at achieving the corporate objectives of the Council.

Training should be relevant to the services provided by the Council, meaningful to the participants and directed at improving performance on the job.

All employees and elected members should have access to appropriate training and development opportunities required to perform present and future jobs more competently and to ensure career development opportunities.

Council should be flexible in determining training programs and policies and will consult with employees and elected members on their individual training requirements.

Evaluation of training programs and activities will ensure the best use of resources and consistency standards.



Training must recognise and comply with legislative requirements, in particular, the Training Guarantee, Occupational Health, Safety, Welfare and Equal Employment Opportunity legislation.

Employee and elected members current and future training and development needs will be identified through an organisational and skills/training needs analysis and the development of individual training and development programs derived through a process of employee/manager consultation.

Training and development should form a key part of a strategic human resources plan which responds to present and future organisational needs.

Whereas, the responsibility for training and development rests with managers and individual employees, the Human Resource Officer will fill a strategic role and will be the link for implementing, monitoring and evaluating training and development.

Council will allocate a proportion of its salaries and wages budget to training and development. Activities that are structured, evaluated, meet organisational, departmental or individual requirements and contribute to productivity will be funded from this allocation.

## **MANAGEMENT PLANS FOR COMMUNITY LAND**

Council recognises the requirement and need for management plans of its Community and Operational land. During the 2004/2005 financial year management plans for Community land were formulated for the approval of the Minister, and have now been implemented.

## **RATE REBATE APPLICATIONS FOR RETIREMENT VILLAGES**

Section 23(4) of the *Local Government (Implementation) Act 1999* sets out a requirement to provide specific information in relation to the receipt and treatment of rate rebate applications received from retirement villages.

For the financial year ending 30th June 2005, no applications were received under Section 166(1)(h) of the *Local Government Act 1999* for a rebate of rates levied.

Nil rate rebates were granted for the 2004-2005 financial period.

## **NATIONAL COMPETITION POLICY**

Under the requirements of the National Competition Policy and the requirement to report on its application to Council Business, it is reported that for the 2004-2005 financial year there were no significant business activities created, undertaken or ceased.

There were no complaints received by Council in its application of competitive neutrality in its business dealings.

## **BY-LAWS**

The City of Port Lincoln Council has passed five by-laws which were gazetted on the 1<sup>st</sup> May 2003.

- By-Law No.1 - Permits and Penalties
- By-Law No.2 - Moveable Signs
- By-Law No.3 - Roads
- By-Law No.4 - Local Government Land
- By-Law No.5 - Dogs

## **FREEDOM OF INFORMATION STATEMENT**

Under Section 9 (1a) of the *Freedom of Information Act 1991 Publication of Information concerning agencies*, Council is required to publish in its Annual report an Information Statement pertaining to arrangements and functions Council has in place for the public to access information and documents to enable them to participate in Council's decision making processes and policy formation.

## **STRUCTURE AND FUNCTIONS OF THE COUNCIL**

### **Council**

The Council consisting of ten Councillors and the Mayor, is the decision making body on all policy matters. Ordinary meetings of the Council are held on the third Monday of every month at 7.30 p.m. (except public holidays when meetings are held on the following Tuesday)

All meetings are open to the public. A community question time is held at the beginning of each meeting when members of the public have the opportunity to ask a question to Members or Officers of the Council.

### **Standing Committees**

Council has appointed the following Standing Committees to streamline Council business. The names of the Committees, meeting days and times are listed in the following schedule:

General Purposes Committee (second Monday) at 7.30pm

Development Assessment Panel (first Monday) at 7.30pm

These Committees make recommendations to Council, however the Development Assessment Panel has authority of decision-making and decisions are reported to the next available Council meeting.

All meetings are open to the public.

### **Agendas and Minutes**

Agendas of all Council and Standing Committees are placed on public display no less than three days prior to those meetings. Minutes are placed on display within five days of the meeting being held.

## Boards and Advisory Committees and Project Management Teams

Council has established a number of Boards and Advisory bodies, which comprise Elected Members, Staff, Government Officers and members of the public. These organisations act in a range of statutory, delegated and advisory roles and all report to Council on a regular basis. The current organisations are:

- Code of Conduct Policy Review Committee
- Corporate Logo Committee
- Development Assessment Panel
- Disability Access Advisory Committee
- General Purposes Committee
- International Relations & Friendship Committee
- Kirton Point Caravan Park Committee
- Marina Maintenance Advisory Committee
- Ordinary Council
- Port Lincoln Bushfire Prevention Plan Committee
- Port Lincoln Tourism Committee

The minutes of these meetings are included in the Agenda for the meetings of Council.

All reports, which form the basis of recommendations to Council, are also available to the public.

## DELEGATIONS

The Chief Executive Officer and other officers have the delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Policy Manual and are reviewed annually by Council.

In keeping with the legislative requirement:

- To determine policies to be applied by the Council in exercising its discretionary powers;
- To determine the type, range and scope of projects to be undertaken by the Council; and
- To develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of the Council, the Council makes decisions, which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the resources, which are to be made available to undertake such works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

## SERVICES FOR THE COMMUNITY

The Council makes decisions on policy issues relating to services that are provided for members of the public. These services currently include:

- Accommodation for the Aged
- Accommodation for the Disabled
- Advertising Signs Licensing
- Beach Cleaning
- Boat Ramps
- Bus Stops, Shelters and Seats
- By-law Administration
- Caravan Park
- Cemeteries
- Citizenship Ceremonies
- City Bus & School Bus Services
- Civic Hall/Arts Centre
- Civic Receptions
- Community Asset Management
- Community Development Program
- Community Governance
- Community House Support
- Cycle Tracks
- Development Applications
- Development Assessment
- Development Control
- Dog and Cat Management
- Drainage Works and Flood Control
- Economic Development
- Election of Council Members
- Environmental Health
- Fire Protection
- Foreshore Protection
- Foreshore Swimming enclosure
- Garbage Collection
- Health and Food Inspection
- Immunisation Program
- Kerbside Collection of Recyclables
- Litter Bins
- Local History Collection
- Lower Eyre Peninsula Walking Trail
- Monuments and Plaques
- Off Street Parking
- On Street Parking
- Ovals and Sports Fields
- Parking Control
- Parks and Gardens
- Parnkalla Walking Trail
- Playgrounds and Equipment
- Policy Planning
- Public Conveniences
- Public Library (jointly with TAFE)
- Public Relations and Communications
- Public Seating
- Recreational Facilities Construction
- Roads and Footpaths
- Septic Tank Inspection
- Settlers Cottage Museum
- Sister City Relationship
- Statutory Planning
- Strategic Planning
- Street Lighting
- Street Signage
- Street Sweeping
- Street Tree Planting
- The Aged/Disabled
- Tourism Development
- Tourist Information
- Traffic Control Devices
- Traffic Management
- Transport Subsidy Scheme for Services SA
- Tree Management
- Vertebrate Pest Control
- War Memorials
- Waste Disposal
- Waste Minimisation Program
- Waste Recycling Program
- Weed Control
- Youth Council
- Youth Program Support

## PUBLIC PARTICIPATION

### Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are:

- (1) Deputations - With the permission of the Committee Chairman or the Mayor, a member of the public can address a Committee or the Council personally or on behalf of a group of residents.
- (2) Presentations to Council - With prior notification and arrangement with the Mayor, a member of the public can address the Council on any issue relevant to Council.
- (3) Petitions - Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.
- (4) Written Requests - A member of the public can write to the Council on any Council policy, activity or service.
- (5) Elected Members - Members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.
- (6) Community Question Time - Members of the public can ask a question directly to the Council at the beginning of each monthly Council Meeting.

### Community Consultation

The City of Port Lincoln consults with local residents on particular issues that affect their neighbourhood. Below are some examples:

- (1) Meetings of Electors - All residents and electors are eligible to attend meetings to decide leasing arrangements for Council reserves by local community groups, or meetings called by the Council on any matter of community concern.
- (2) Residents are notified of some Development Applications requiring the approval of Council. The Development Act exempts a number of applications from public notification. When an application is publicly notified, residents have the opportunity both to write to Council expressing their view of the application and to subsequently personally address the Council before a decision is made.
- (3) Reserve Development - Local residents may be consulted on the types of facilities and equipment during the design of some reserves.
- (4) Residents are notified of proposed policy amendments to the Development Plan and development proposals of Council wide significance and are invited to comment on such proposals.

## ACCESS TO COUNCIL DOCUMENTS

### Documents Available for Inspection

The following documents are available for public inspection at the Council Office, Level One, Civic Centre, free of charge. Members of the public may purchase copies of these documents at the cost of \$0.20 per page.

- Council Agenda
- Council Minutes
- Standing Committee Agendas
- Standing Committee Minutes
- Council Management Manual

The Council Management Manual includes:

- Adopted Budget Estimates
- Annual Financial Statements
- Assessment Book
- Budget and Business Plan
- Budget Report
- Council By-Laws
- Council Policy Manual
- Council Staff Manual
- Council Vision Statement
- Delegation of Council Authority
- Development Application Register
- Development Plan
- Guidelines for Council Meeting Effectiveness
- Rates Policy
- Register of Elected Members Allowances and Benefits
- Register of Employees Salaries, Wages and Benefits
- Register of Fees and Charges levied by Council
- Register of Public Streets and Roads
- Reports Adopted by Council

## **OTHER INFORMATION REQUESTS**

Requests for other Information not included above will be considered in accordance with the Freedom of Information Act provisions.

Under this legislation, an application fee and a search fee must be forwarded with the completed request form unless the applicant is granted an exemption.

Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, the charge set out as above will apply.

Freedom of Information Request Forms should be addressed to:

City of Port Lincoln  
PO Box 1787  
PORT LINCOLN SA 5606

Forms are available at the Council Offices.

Applications will be responded to as soon as possible within the statutory 45 days of Council receiving the properly completed Freedom of Information Request Form, together with the application and search fees.

No applications for information under the Freedom of Information Act were received by the City of Port Lincoln during the 2004-2005 financial year.

## **AMENDMENT TO COUNCIL RECORDS**

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the Local Government Act. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date. To gain access to these Council records, a member of the public must enquire in the first instance to the Chief Executive Officer. It may be necessary to complete a Freedom of Information Request Form as indicated above outlining the records that he/she wishes to inspect.

# **Appendix A**

Corporation of the City of Port Lincoln

Financial Statements for year ended 30 June 2005



**CITY OF PORT LINCOLN****STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30th JUNE 2005**

		Actual	Actual
	Note	2004/2005	2003/2004
		\$	\$
<b>OPERATING REVENUE</b>			
Rates			
Rates General		5,887,825	5,598,080
Rates Other		251,448	270,498
Statutory Charges		239,131	260,548
User Charges		624,446	535,857
Operating Grants and Subsidies		1,411,384	1,442,670
Investment Income		193,991	169,192
Reimbursements		389,744	315,087
Gain on Disposal of Non-Current Assets		19,352	223,703
Other		115,568	274,588
<b>TOTAL OPERATING REVENUE</b>		<u>9,132,888</u>	<u>9,090,223</u>
<b>OPERATING EXPENSES</b>			
Employee Costs		1,807,584	1,919,525
Contractual Services		1,759,664	1,832,604
Materials		843,906	900,729
Finance Charges		0	0
Depreciation	3	2,145,131	1,479,473
Loss on Disposal of Non-Current Assets		895	
Other	5	1,777,661	1,170,725
<b>TOTAL OPERATING EXPENSES</b>		<u>8,334,841</u>	<u>7,303,056</u>
<b>Operating Surplus/(Deficit) before Capital Revenues</b>		<u>798,047</u>	<u>1,787,166</u>
<b>Capital Grants &amp; Subsidies</b>			
Infrastructure Grants		1,239,029	-
<b>Operating Surplus/(Deficit) after Capital Revenues</b>		<u>2,037,076</u>	<u>1,787,166</u>
Extraordinary Items			
<b>NET SURPLUS/(DEFICIT) RESULTING FROM OPERATIONS</b>		<u>2,037,076</u>	<u>1,787,166</u>

The above Statement of Financial Performance should be read in conjunction with the accompanying notes

**CITY OF PORT LINCOLN****STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30th JUNE 2005**

Note	2004/2005 \$	Inflows (Outflows)	2003/2004 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating Receipts	8,405,081		8,772,858
Interest Received	193,991		169,192
GST Collected	140,554		96,859
GST Remitted	683,333		423,534
<b>Total Operating Receipts</b>	<b>9,422,959</b>		<b>9,462,443</b>
Operating Payments	(5,786,766)		(6,105,879)
GST Paid	(823,887)		(520,393)
<b>Total Operating Payments</b>	<b>(6,610,653)</b>		<b>(6,626,272)</b>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>2,812,306</b>		<b>2,836,171</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Receipts</b>			
Loans Received			
Loans from Community Groups	-		-
<b>Payments</b>			
Lease Repayment	(13,495)		
Housing Liability Repayment	(5,875)		
Principal on Loans	\$ -		-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(19,370)</b>		<b>\$ -</b>
<b>CASH FLOWS FROM OTHER ACTIVITIES</b>			
<b>Receipts</b>			
Capital Grants, Subsidies/Contributions	1,239,029		152,761
Sale of Equipment	93,129		
Sale of Other			285,000
<b>Payments</b>			
Purchase of Land			(84,800)
Purchase of Buildings	(34,562)		(287,610)
Purchase of Infrastructure	(4,440,062)		(2,213,778)
Purchase of Equipment	(431,493)		(107,247)
Purchase of Furniture and Fittings	(57,453)		(91,912)
Purchase of Library Books	(13,493)		(11,584)
	<b>(4,977,063)</b>		<b>(2,796,931)</b>
<b>NET CASH USED IN OTHER ACTIVITIES</b>	<b>(3,644,905)</b>		<b>(2,359,170)</b>
Transfer to Reserves			
Transfer from Reserves			
<b>NET INCREASE(DECREASE) IN CASH HELD</b>	<b>(851,969)</b>		<b>477,001</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>2,712,289</b>		<b>2,235,288</b>
<b>CASH AT END OF REPORTING PERIOD</b>	<b>1,860,320</b>		<b>2,712,289</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes

# CITY OF PORT LINCOLN

## STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30th JUNE 2005

	Note	Actual 2004/2005 \$	Actual 2003/2004 \$
<b>CURRENT ASSETS</b>			
Cash	7, 10	1,860,320	2,712,289
Receivables	8	744,484	228,564
Other Current Assets	11	72,336	25,070
Inventories	9	29,600	58,970
<b>TOTAL CURRENT ASSETS</b>		<b>2,706,740</b>	<b>3,024,893</b>
<b>CURRENT LIABILITIES</b>			
Bank Overdraft	12	0	0
Creditors & Accruals	13	769,745	347,732
Provisions	13	267,368	306,322
Loans	14	0	
Housing Liability	13	26,625	32,500
Lease Liability	14	0	155,281
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,063,738</b>	<b>841,835</b>
<b>NET CURRENT ASSETS</b>		<b>1,643,002</b>	<b>2,183,058</b>
<b>NON-CURRENT ASSETS</b>			
Land	15	12,950,003	12,950,003
Buildings	15	10,878,868	10,813,448
Infrastructure	16,17	44,572,886	41,893,900
Equipment	18	956,684	993,088
Furniture and Fittings	19	555,284	623,128
Library Books	19	229,817	300,601
<b>TOTAL NON-CURRENT ASSETS</b>		<b>70,143,542</b>	<b>67,574,168</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	21	75,420	83,182
Loans	22	-	
Deferred Housing Liability	22	656,250	656,247
Lease Liability	22	-	
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>731,670</b>	<b>739,429</b>
<b>NET ASSETS</b>		<b>71,054,873</b>	<b>69,017,797</b>
<b>EQUITY</b>			
Accumulated Surplus		22,294,705	19,273,469
Reserves		48,760,168	49,744,328
<b>TOTAL COMMUNITY WEALTH</b>		<b>71,054,873</b>	<b>69,017,797</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes

# CITY OF PORT LINCOLN

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30th JUNE 2005

	Notes	2004/2005 \$	2003/2004 \$
<b>ACCUMULATED SURPLUS</b>			
Balance at beginning of period		19,273,469	17,686,094
Change in financial position resulting from operations		2,037,076	1,787,166
Transfers from Reserves		1,399,664	1,661,839
Transfers to Reserves		<u>(415,504)</u>	<u>(1,861,630)</u>
<b>Balance at end of period</b>		<b><u>22,294,705</u></b>	<b><u>19,273,469</u></b>
<b>ASSET REVALUATION RESERVE</b>			
Balance at beginning of period		47,882,698	47,882,698
Transfers to Reserve			
-Revaluation increment			
Transfers from Reserve			
<b>Balance at end of period</b>		<b><u>47,882,698</u></b>	<b><u>47,882,698</u></b>
<b>COMMITTED FUNDS RESERVES</b>			
	10		
<b>Open Space Contributions</b>			
Reserves at Beginning of Year		151,190	0
Transfers to Reserve		14,117	151,190
Transfers from Reserve		\$ -	\$ -
<b>Balance at end of period</b>		<b><u>165,307</u></b>	<b><u>151,190</u></b>
<b>Plant Replacement</b>			
Reserves at Beginning of Year		655,907	567,434
Transfers to Reserve		352,734	161,072
Transfers from Reserve		(556,300)	(72,600)
<b>Balance at end of period</b>		<b><u>452,341</u></b>	<b><u>655,907</u></b>
<b>Coast &amp; Clean Seas Stage 2</b>			
Reserves at Beginning of Year		201,041	0
Transfers to Reserve		10,413	201,041
Transfers from Reserve		\$ -	\$ -
<b>Balance at end of period</b>	23	<b><u>211,454</u></b>	<b><u>201,041</u></b>
<b>Axel Stenross Boat Ramp</b>			
Reserves at Beginning of Year		804,164	0
Transfers to Reserve		30,963	804,164
Transfers from Reserve		(833,938)	\$ -
<b>Balance at end of period</b>	23	<b><u>1,189</u></b>	<b><u>804,164</u></b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

**CITY OF PORT LINCOLN****STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30th JUNE 2005**

	2004/2005	2003/2004
Notes	\$	\$
<b>Building Maint Reserve</b>		
Reserves at Beginning of Year	0	0
Transfers to Reserve	5,001	804,164
Transfers from Reserve	\$ -	\$ -
<b>Balance at end of period</b>	<u>5,001</u>	<u>804,164</u>
<b>Other Reserves</b>		
Reserves at Beginning of Year	49,329	1,094,338
Transfers to Reserve	2,275	15,927
Transfers from Reserve	(9,426)	(1,060,936)
<b>Balance at end of period</b>	<u>42,178</u>	<u>49,329</u>
<b>Balance at end of period</b>	<u>877,470</u>	<u>1,861,631</u>
<b>TOTAL EQUITY</b>	<u>71,054,873</u>	<u>69,017,797</u>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

**City of Port Lincoln**  
**Notes to the Financial Statements**  
**For the year ended 30<sup>th</sup> June 2005**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**1.1. *Basis of Accounting***

These Financial Statements are prepared according to Australian Accounting Standards.

Except for certain assets shown at a written down current cost valuation, the report uses the historical cost convention. The accounting policies adopted are consistent with those of the previous year.

**1.2. *The local government reporting entity***

All material Funds through which the Council controls resources to carry on its functions are in the Financial Statements.

In the process of reporting on the Council as a single unit all transactions and balances between those material Funds (for example, loans and transfers between Funds) have been eliminated.

**1.3. *Acquisitions of Assets***

The cost method of accounting is used for the initial recording of all assets. Cost is determined as the fair value of the assets given as consideration plus costs incurred in preparing them for use.

Fair value means the amount for which an asset could be exchanged between a knowledgeable buyer and seller in an arm's length transaction.

**1.4. *Revaluations of Non-current Assets***

All non-current assets, with the exception of receivables, land held for resale and investments, were re-valued to their current cost less accumulated depreciation at the date of each general revaluation of property within the Council area. The last such revaluation was at 30 June 2002. Revaluation increments were added directly to the asset revaluation reserve.

Current cost with an asset, means the lowest cost at which the gross service potential of that asset could be obtained in the normal course of operations.

Revaluations do not result in the value of non-current assets exceeding the net amount expected to be recovered through the net cash inflows arising from their continued use and subsequent disposal ("recoverable amount").

Where the value of a non-current asset is greater than its recoverable amount, the asset is devalued. The revaluation decrement is recognised as an expense in the operating statement except where it reverses a previous increment. In this situation the revaluation decrement is taken from the asset revaluation reserve.

The expected net cash flows included in determining recoverable amounts of non-current assets are discounted to their present values using a market determined, risk adjusted discount rate.

**1.5. Depreciation of Non-current Assets**

All non-current assets having a limited useful life are depreciated over their lives in a manner that reflects the consumption of the service potential. Land is not a depreciable asset.

Depreciation is recognised on a straight-line basis, using rates that are reviewed each reporting period.

**1.6. Non-current Assets constructed by the Council**

The cost of non-current assets constructed by the council includes the cost of all materials used in construction, direct labour on the project and a proportion of variable and fixed overhead.

**1.7. Maintenance and Repairs**

Maintenance, repair costs and minor renewals are expensed when incurred.

**1.8. Employee Entitlements**

Employee entitlements are accrued on a pro rata basis for annual leave and long service leave up to the reporting date. Such accruals are assessed having regard to the estimated future cash outflows discounted by an appropriate interest rate and other factors including experience of employee departures and their periods of service.

No accrual for sick leave has been made because it is non-vesting. The best estimate of the sick leave expense for the reporting period is the actual amount paid for the year.

The superannuation expense for the reporting period is the amount of the statutory contribution the council makes to the employees superannuation plan. Details of these arrangements are outlined in Note 25.

**1.9. Inventory**

Inventories are valued at the lower of cost and net realisable value.

**1.10. Investments**

Investments are valued at cost. Interest revenues are recognised as they accrue.

**1.11. Land held for resale**

Land bought for development valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and finance charges. Interest and other holding costs incurred after completion are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

**1.12. Leases**

A distinction is made between finance leases where the Council effectively owns the leased non-current assets, and operating leases under which the lessor retains ownership.

Where a non-current asset is acquired by means of a finance lease the asset is recorded at its fair value. A liability is recorded for the same amount. Lease payments are allocated between the principal component and the interest expense. Operating lease payments are charged to the operating statement in the periods in which they are incurred.

**1.13. Rates, grants, donations and other contributions**

Rates, grants, donations and other contributions are recognised as revenues when Council obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates. Control over assets received by way of grant(s) is normally obtained upon their receipt or upon prior notification that a grant has been secured. The timing of control commencement depends upon the arrangement between the grantor and Council.

Un-received contributions over which Council has control are recognised as receivables.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 6. That note also discloses the amount of contributions recognised as revenues in a previous reporting period that were obtained for Council's operations in the current period.

**1.14. Joint Venture**

The Council's interest in a joint venture has been recognised in the Financial Statements by including its share of any assets, liabilities, revenues and expenses within the relevant items reported in the statement of financial position and operating statement.

**1.15. Cash**

For the purposes of the Statement of Cash Flows, cash includes all monetary deposits that are readily convertible to cash on hand and which are used, or are available for use, in the cash management function on a day to-day basis, net of outstanding bank overdraft.

**1.16. 2005 Impact of Adoption of Australian Equivalents to International Financial Reporting Standards**

The City of Port Lincoln is preparing and managing the transition to Australian Equivalents to International Financial Reporting Standards (AIFRS) effective for the financial years commencing 1 January 2005. The adoption of AIFRS will therefore be reflected in the City of Port Lincoln's financial statements for the year ending 30 June 2006. On first time adoption of AIFRS, comparatives for the financial year ended 30 June 2005 are required to be restated. The majority of the AIFRS transitional adjustments will be made retrospectively against retained earnings as at 1 July 2004.

The City of Port Lincoln's management, along with its external auditors, have assessed the significance of the expected changes and are preparing for their implementation. The impact of the alternative treatments and elections under AASB 1: First Time Adoption of Australian Equivalents to International Financial Reporting Standards has been considered where applicable.

The Board of Management/council members are of the opinion that the key material differences in the City of Port Lincoln's accounting policies on conversion to AIFRS and the financial effect of these differences where known are outlined below. Users of the financial statements should note, however, that the amounts disclosed could change if there are any amendments by standard-setters to the current AIFRS, or interpretation of the AIFRS requirements changes.



**1.16.1. Impairment of assets**

Under AASB 136: Impairment of Assets, the recoverable amount of an asset is determined as the higher of fair value less costs to sell and value in use. In determining value in use, projected future cash flows are discounted using a risk adjusted pre-tax discount rate and impairment is assessed for the individual asset or at the 'cash generating unit' level. A 'cash generating unit' is determined as the smallest group of assets that generates cash flows, which are largely independent of the cash inflows from other assets or groups of assets. The current policy is to determine the recoverable amount of an asset on the basis of undiscounted net cash flows that will be received from the asset's use and subsequent disposal. It is likely that this change in accounting policy will lead to impairments being recognised more often.

The City of Port Lincoln has reassessed its impairment testing policy and tested all assets for impairment at 1 July 2005. The impact of the change is estimated to be \$nil.

**1.16.2. Non-current Investments**

Under AASB 139: Financial Instruments: Recognition and Measurement, financial assets are required to be classified into four categories, which determines the accounting treatment of the respective item. The categories and various treatments are:

- held to maturity, measured at amortised cost;
- held for trading, measured at fair value with unrealised gains or losses charged to the profit and loss;
- loans and receivables, measured at amortised cost; and
- available for sale instruments, measured at fair value with unrealised gains or losses taken to equity.

The City of Port Lincoln's financial assets comprise available for sale financial instruments. Under AASB 139: Financial Instruments: Recognition and Measurement, the measurement of available for sale instruments at fair value differs to current accounting policy which measures non-current investments at cost with an annual review by committee/council members to ensure the carrying amounts are not in excess of the recoverable value of the instrument. The impact of the change is likely to increase the value of non-current other financial assets in relation to available for sale instruments.

AASB 1 provides an election whereby the requirements of AASB 139 dealing with financial instruments are not required to be applied to the first AIFRS comparative year, and the first time adoption of this standard will apply from 1 July 2005. The City of Port Lincoln has decided that it will adopt this election and will not restate comparative information for the 30 June 2005 financial year.

**City of Port Lincoln**  
**Notes to Financial Statements**  
**For the year ended 30<sup>th</sup> June 2005**

**1.17. Full Cost Attribution**

Accounts have been prepared on a Full Cost Attribution basis as per the Local Government (Financial Management) Regulations 1999 Part 3 8 (2)

**2. FUNCTIONS/ACTIVITIES OF THE COUNCIL**

<b>FUNCTIONS / ACTIVITIES</b>	<b>TOTAL GRANTS</b>	<b>TOTAL OTHER</b>	<b>REVENUE TOTAL</b>	<b>EXPENSES TOTAL</b>	<b>OPERATIONS SURPLUS (DEFICIT)</b>	<b>Assets</b>
Administration						
2004	703,274	6,103,376	6,806,650	235,515	6,571,135	
2005	726,209	6,404,257	7,130,466	244,228	6,886,238	2,936,043
Public Order & Safety						
2004		67,711	67,711	138,313	-70,602	
2005		81,824	81,824	154,996	-73,172	
Health						
2004		2,950	2,950	92,776	-89,826	
2005		33,668	33,668	123,112	-89,444	
Social Security & Welfare						
2004	82,606	25,877	108,483	459,226	-350,743	
2005	6,380	13,975	20,355	39,510	-19,155	
Housing & Community Amenities						
2004		802,120	802,120	1,521,405	-719,285	
2005		738,510	738,510	1,608,412	-869,902	6,181,844
Protection of the Enviro						
2004	30,298	13,287	43,585	150,473	-106,888	
2005	26,091	17,071	43,162	73,715	-30,553	1,287,023
Sport & Rec						
2004	116,302	239,259	355,561	1,153,317	-797,756	
2005	112,259	197,530	309,789	1,579,732	-1,269,943	643,300
Mining & Culture						
2004		28,430	28,430	186,701	-158,271	
2005		30,340	30,340	193,593	-163,253	
Transport & Comm						
2004	306,812	171,512	478,324	784,506	-306,182	
2005	540,444	42,336	582,780	773,340	-190,560	37,104,017
Economic Affairs						
2004		68,769	68,769	221,389	-152,620	
2005		41,000	41,000	291,313	-250,313	
Other Purposes NEC						
2004		1,006,247	1,006,247	683,010	323,237	
2005		806,868	806,868	674,495	132,373	956,683
Governance						
2004				399,353	-399,353	
2005				375,306	-375,306	23,741,370
Other Costs						
Depreciation 2004					-1,479,473	
Unallocated 2004					-706,284	
Depreciation 2005				-2,145,131	-2,145,131	
Unallocated 2005				-743,831	-743,831	
<b>TOTALS</b>						
2004	<b>1,239,292</b>	<b>8,529,538</b>	<b>9,768,830</b>	<b>6,025,984</b>	<b>1,557,089</b>	
2005	<b>1,411,383</b>	<b>8,407,379</b>	<b>9,818,762</b>	<b>9,020,714</b>	<b>798,048</b>	<b>72,850,280</b>

**Note:**

Comparatives may be distorted due to the change in accounting policy incorporating Full Cost Attribution to the accounts.

**3. DEPRECIATION AND AMORTISATION EXPENSE**

Amortisation of plant and equipment under finance leases was \$13,495.00

Depreciation and amortisation expenses for the year was charged in respect of:

	<b>2004/2005</b>	<b>2003/2004</b>
Plant & Machinery	165,694	156,506
Furniture & Equipment	125,297	83,953
Infrastructure	1,341,599	922,674
Buildings	474,366	265,337
Library Books	<u>38,175</u>	<u>51,003</u>
	<b>2,145,131</b>	<b>1,479,473</b>

**4. INTEREST EXPENSE**

Interest paid/payable on debentures	0	0
Bank Interest - No GST	0	0
Bank Interest - Including GST	0	0

**5. OTHER EXPENSES**

The large increase in other expenses for the 2004-2005 financial year was due mainly to a \$400,000 donation to the Ravensdale Community Sports Centre Inc complex and a change from 2003-2004 in reporting of expenditure code allocation of Workers Compensation Insurance. Other expenses reported in the Statement of Financial Performance of interest include:

Finance charges relating to finance leases	13,495	32,387
EP Water Catchment Levy	231,310	223,703
ERDB Contribution	81,792	46,600

**6. CONDITIONS ON GRANTS**

Grants which were recognised as revenues in a previous reporting period and were expended during the current reporting period in the manner specified by the grantor was the Axel Stenross Boat Ramp Project.

**7. CURRENT ASSETS-CASH**

	<b>2004/05</b>	<b>2003/04</b>
Cash at bank and on hand	328,252	518,939
Investments (Note 10)	<u>1,532,068</u>	<u>2,193,350</u>
	<u>1,860,320</u>	<u>2,712,289</u>

The above amounts are reconciled to cash at the end of the financial year as disclosed in the statement of cash flows as follows:

Balances as above	1,860,320	2,712,289
Less: Bank Overdraft (Note 12)		
Balances per statement of cash flows	<u>1,860,320</u>	<u>2,712,289</u>

**City of Port Lincoln**  
**Notes to Financial Statements**  
**For the year ended 30<sup>th</sup> June 2005**

**8. CURRENT ASSETS-RECEIVABLES**

Rates Receivable	125,577	119,476
Less: Provision for doubtful debts	<u>(15,000)</u>	<u>(15,000)</u>
	110,577	104,476
Loans and advances	0	0
Other debtors	639,552	129,732
Less: Provision for doubtful debts	<u>(5,645)</u>	<u>(5,645)</u>
	633,907	124,087
	<u>744,484</u>	<u>228,563</u>

(Does not include Adopted Budget income from sale of asset \$450,000 which was carried forward after the March 2005 Quarter Review to 2005/2006)

**9. CURRENT ASSETS-INVENTORY**

Stores and materials	9,600	38,970
Stores Loose Tools	<u>20,000</u>	<u>20,000</u>
	<u>29,600</u>	<u>58,970</u>

**10. CURRENT ASSETS-INVESTMENTS**

Long Service Leave	348,902	331,720
Community Pier Fund	18,383	17,478
Pre-paid Burial Scheme	3,351	3,185
Kirton Court Maintenance	9,930	11,044
Parnkalla Trail	167	159
Home Assist	789	751
Plant Replacement	452,341	655,906
Library	3,268	10,503
Clean Seas Stage 2	211,455	201,041
Cultural Centre	1,356	1,289
Open Space Contributions	165,307	151,190
Youth Council JJJ	4,934	4,919
Axel Stenross Boat Ramp	1,190	804,165
Building Maintenance Reserve	<u>5,001</u>	<u>0</u>
<b>TOTAL</b>	<b>1,226,374</b>	<b>2,193,350</b>

**11. CURRENT ASSETS-OTHER**

Accrued Interest	0	0
Accrued Revenues	72,336	25,070

**12. CURRENT LIABILITIES-BANK OVERDRAFT**

Bank Overdraft	0	0
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**13. CURRENT LIABILITIES-CREDITORS AND PROVISIONS**

Sundry Creditors & Accruals	769,745	347,731
Provision for Annual Leave	161,559	213,802
Provision for Long Service Leave	105,809	92,519
Housing Liability	<u>26,625</u>	<u>32,500</u>
	1,063,738	686,552

City of Port Lincoln  
Notes to Financial Statements  
For the year ended 30<sup>th</sup> June 2005

**14. CURRENT LIABILITIES-LOANS**

Bank Loans	0	0
Other Loan	0	0
Lease liabilities	<u>0</u>	<u>155,281</u>
	0	155,281

**15. NON-CURRENT ASSETS-LAND AND BUILDINGS**

Land and Buildings - at cost	32,160,248	31,620,463
Less: Accumulated Depreciation	<u>8,331,378</u>	<u>7,857,012</u>
	23,828,870	23,763,451

**16. STORM WATER DRAINAGE**

Storm water at cost	1,219,810	1,213,095
Less: Accumulated Depreciation	<u>195,196</u>	<u>177,000</u>
	1,024,614	1,036,095

**17. OTHER INFRASTRUCTURE**

Infrastructure at cost	58,096,280	54,168,156
Less: Accumulated Depreciation	<u>14,548,013</u>	<u>13,310,352</u>
	43,548,267	40,857,804

**18. NON-CURRENT ASSETS-PLANT AND EQUIPMENT**

Plant and equipment - at cost	1,625,731	1,672,393
Less: Accumulated Depreciation	<u>669,048</u>	<u>834,586</u>
	956,683	837,807
Plant and equipment under finance lease at cost	0	338,000
Less: Accumulated Depreciation	<u>0</u>	<u>182,719</u>
	0	155,281
	<u>956,683</u>	<u>993,088</u>

**19. NON-CURRENT ASSETS-OFFICE EQUIPMENT AND FURNITURE AND FITTINGS**

Office equipment and furniture and fittings	1,019,090	1,061,447
Less: Accumulated Depreciation	<u>463,807</u>	<u>438,321</u>
	555,283	623,125
Library books at	823,117	855,725
Less: Accumulated Depreciation	<u>593,299</u>	<u>555,124</u>
	229,817	300,601
	<u>785,100</u>	<u>923,726</u>

Valuations were determined by John Morgan Consulting as at June 30 2002.

**City of Port Lincoln**  
**Notes to Financial Statements**  
**For the year ended 30<sup>th</sup> June 2005**

**20. LOCAL GOVERNMENT ASSET MOVEMENT SCHEDULE**

	Land	Buildings	Other	Infrastructure	Plant and Equipment	Furniture and Equipment	Library Books	Total
Balance at Beginning of Year 04/05 est.	12,950,003	10,813,448	87,500	41,806,400	993,088	623,128	300,601	67,574,168
Adjustment to Align Opening Balances to correct figures on Asset Register (Synergysoft Transfer)	0	425,404	0	(358,144)	(67,260)			0
Additions	0	34,562		4,440,062	431,493	57,453	13,493	4,977,063
Disposals - Plant etc		(7,680)		26,167	(234,943)		46,102	(262,557)
Disposals - Land								
Revaluation Increments								
Revaluation Decrements								
Depreciation Expense		(474,366)		(1,341,599)	(165,694)	(125,297)	(38,175)	(2,145,131)
Balance at the End of the Year	12,950,003	10,791,368	87,500	44,572,886	956,684	555,284	229,817	70,143,542

**21. NON-CURRENT LIABILITIES-CREDITORS AND PROVISIONS**

Provision for Annual Leave	0	0
Provision for Long Service Leave	<u>75,421</u>	<u>83,182</u>
	75,421	83,182

**22. NON-CURRENT LIABILITIES LOANS**

Bank Loans	0	0
Other Loan- Debentures LGFA	0	0
Lease liabilities	0	0
Deferred Housing	<u>656,250</u>	<u>656,247</u>
	656,250	656,247

**23. RESERVES**

Unexpended specific purpose grants		
Axel Stenross Boat Ramp	1,190	800,000
Clean Seas	<u>211,455</u>	<u>200,000</u>
	212,645	1,000,000

**24. COMMITMENTS FOR EXPENDITURE**

**24.1. Capital Commitments**

Coast & Clean Seas Project will continue during 2005/2006 with a budgeted expenditure for the financial year of \$400,000.

The Ravensdale Sporting Complex redevelopment will continue during 2005/2006 with a budgeted expenditure of \$970,650.

The Tasman Terrace redevelopment will continue in 2005/2006 with a budgeted expenditure of \$170,100.

**24.2. Financial Lease Commitments**

At the reporting date, the council had no obligations under finance leases (the sum of which is recognised as a liability after deduction of future finance charges included in the obligation):

**Lease Plan Australia - Garbage Compactor**

	<b>2005</b>	<b>2004</b>
Payable within one year	0	163,107
		<u>0</u>
		163,107
Less future finance charges	0	<u>7,827</u>
		155,280

**25. SUPERANNUATION**

The Council contributes for its employees to a defined benefit superannuation Plan established for all local governments in the state. The Council contributes to the Local Super Scheme amounts as determined by the Plan. Assets accumulate in the Plan to fund members' benefits as they accrue. If the assets of the Plan were insufficient to satisfy benefits payable to its beneficiaries, the Council would be required to meet its share of the deficiency. No liability of the Council has been recognised as at the reporting date in respect of superannuation benefits for its employees.

The amount of superannuation contributions paid by the Council during the reporting period 2004/2005 was \$149,153 (2003/2004 was \$163,382).

**26. RECONCILIATION OF INCREASE IN NET ASSETS RESULTING FROM OPERATIONS TO NET CASH INFLOW FROM OPERATING ACTIVITIES**

	2005	2004
Increase in net assets resulting from operations	2,037,076	1,787,166
Items not involving operating cash:		
Depreciation	2,145,131	1,479,473
Loss (Gain) on Disposal	<u>(18,457)</u>	<u>(223,703)</u>
	4,163,750	3,042,936
Provision for doubtful debts		
Government Grants	(1,239,029)	(152,761)
Investing activity		
Change in operating assets and liabilities		
(Increase)/Decrease Receivables	(515,920)	18,805
(Increase)/Decrease Other Current Assets	(17,896)	208,983
Increase/(Decrease) Creditors	468,118	(326,894)
Increase/(Decrease) Provision for employee ent.	<u>(46,716)</u>	<u>45,102</u>
Net cash inflow from operating activities	2,812,307	2,836,171

**27. REGIONAL SUBSIDIARIES**

The City of Port Lincoln Elected Members chose not to remain members of the Eyre Peninsula Local Government Association during the 2004-2005 financial year.

**28. MARINA MAINTENANCE FUND**

The City of Port Lincoln holds funds in trust for the future maintenance of the Port Lincoln Marina being \$521,515.02.



**29. FINANCIAL INSTRUMENTS**

Council's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, and the effective weighted average interest rates on applicable financial assets and liabilities at the end of the reporting period is as follows;

**FIXED INTEREST RATE**

	Average Interest Rate	Variable Interest Rate	Less than 1 Year	1 to 5 Years	More than 5 Years	Non Interest Bearing	Total
	%	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets:</b>							
Cash & Deposits	5.0%	1,860					1,860
Investments							
Receivables	4.0%	744					744
<b>Financial Liabilities:</b>							
Overdraft and Borrowings							
Creditors and Accruals	4.0%	769					769
Lease Liabilities	5.0%	0					0

The Council's financial assets and liabilities are recorded at amounts reflective of their respective net fair values within the financial statements. The net fair value of other monetary financial assets and financial liabilities is based on market price, where a market exists, or by discounting expected future cash flows by the current interest rates for assets and liabilities with similar risk properties.

**CHIEF EXECUTIVE OFFICER'S STATEMENT**

I, Geoffrey Philip Dodd, the person for the time being occupying the position of Chief Executive Officer of the Corporation of the City of Port Lincoln, do hereby state that the financial statements for the council for the 2004/2005 financial year are to the best of my knowledge presented fairly and in accordance with accounting procedures which have been maintained in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under that Act.




Geoffrey P Dodd  
**CHIEF EXECUTIVE OFFICER**

Dated: 7<sup>th</sup> October 2005

**ADOPTION STATEMENT.**

Laid before the Corporation of the City of Port Lincoln Council and adopted

on 14<sup>th</sup> November 2005



(Principal member of the council)

# DEAN NEWBERY & PARTNERS CHARTERED ACCOUNTANTS

ABN 49 976 436 356

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CORPORATION OF THE CITY OF PORT LINCOLN

### SCOPE OF THE AUDIT

We have audited the Financial Statements being the Chief Executive Officer's Statement, Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Equity, Statement of Cashflows and Notes to and forming part of the Financial Statements of The Corporation of the City of Port Lincoln for the year ended 30 June 2005. The Council's officers are responsible for the preparation and presentation of the Financial Statements and all of the information they contain. We have conducted an independent audit of the Financial Statements to express an opinion on them to the Elected Members of Council.

Our audit has been conducted according to Australian Auditing Standards to provide reasonable assurance that the Financial Statements are free of material mis-statement. Our audit procedures included examination on a test basis of evidence supporting the amounts and other disclosures in the Financial Statements together with an evaluation of accounting policies and significant accounting estimates.

Our audit procedures have also included an evaluation of compliance by Council with the Local Government Act 1999, together with the Local Government (Financial Management) Regulations 1999.

These procedures have been undertaken to form an opinion whether the Financial Statements present fairly according to Australian Accounting Standards, mandatory professional statements (Urgent Issues Group Consensus Views) and statutory requirements a view of the Council consistent with our understanding of its financial position and operations for the year ended 30 June 2005.

The audit opinion expressed in this report has been formed on the above basis.

### AUDIT OPINION

In our opinion, the Financial Statements of The Corporation of the City of Port Lincoln are properly drawn up:

- (a) to give a true and fair view of:-
  - (i) the Council's state of affairs as at 30 June 2005, and the change in equity resulting from operations and cash flows for the year ended on that date.
  - (ii) the other matters required by the Local Government Act 1999 to be dealt with in the Financial Statements.
- (b) according to the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999; and
- (c) according to Australian Accounting Standards and mandatory professional statements.



**DONALD JAMES VENN – FCA**  
**MANAGING PARTNER: DEAN NEWBERY & PARTNERS**  
**CHARTERED ACCOUNTANTS**

**DATED at NORTH ADELAIDE this 10th day of October 2005**

## **Appendix B**

Corporation of the City of Port Lincoln  
Rating Policy



## City of Port Lincoln RATING POLICY 2005/2006 (ADOPTED 29<sup>TH</sup> JUNE 2005)

### Introduction

This document sets out the policy of the City of Port Lincoln for setting and collecting rates from its community.

### Contact Details For Further Information

Address: City of Port Lincoln, PO Box 1787, Level 1, Civic Centre, 60 Tasman Terrace, Port Lincoln SA 5606  
Phone: 08 8682 3033 Fax: 08 8682 6252 Email [plcc@plcc.sa.gov.au](mailto:plcc@plcc.sa.gov.au)

### Strategic Approach

In setting its rates for the 2005/2006 financial year the Council has considered the following:

- Its goals and objectives contained in the strategic plan, "City of Port Lincoln – Towards 2005 and beyond". The strategic plan focuses on the following goals: -
  - To facilitate economic development opportunities to maximise ongoing economic growth;
  - To maintain and manage physical infrastructure in an efficient and effective manner;
  - To protect and improve our pristine natural environment;
  - To provide strategic planning and development guidelines that capitalise on economic opportunities whilst managing natural and built resources, environmental and social impacts;
  - To provide accessible, appropriate and responsive community services;
  - To meet the sporting and recreational needs of the community; and
  - To serve and assist the development of the community with open and effective leadership.
- The current economic climate and relevant factors such as inflation and interest rates;
- The budget for the 2005/2006 financial year, contains services that Council intends to carry out in accordance with the objectives of its Strategic Plan.

#### *Strategic Budget Goals include:*

- Allocate at least 30% of total budget to capital works
- Ensure recurrent expenditure growth is within CPI increase
- Proceed with capital works and service delivery without loan borrowing
- Minimise rate increase
- Factors influencing the impact of rates on householders and businesses in the community:
  - The current economic climate in which the major factors are, moderate inflation and high expectations from other levels of Government and the community;
  - Reducing levels of Government funding and service provision;
  - The raising of levies against the value of rateable properties by the State Government to fund new and existing services.
  - The need to balance the communities capacity to pay with the needs and desires of the wider interests of our community;
  - Minimising the level of general rates required by levying fees and charges for goods and services that are undertaken on a user pays basis;
  - The need to apply rates in a consistent and comparable manner across the city area.
  - For the 2005/2006 financial year the Council has decided to increase rates so that there is sufficient income raised to meet the services that need to be provided to our community.

The Council regularly conducts public consultation on a broad range of issues relating to the future directions of the area. These opportunities are always advertised in the local paper. The Council also encourages feedback at anytime and such comments may be sent to:

Mr Geoff Dodd, Chief Executive Officer, City of Port Lincoln, PO Box 1787, Port Lincoln SA 5606

### Annual Adoption Of The Rating Policy

Section 171 of the Local Government Act 1999 requires a Council to prepare and adopt each year, in conjunction with setting the rates, a rates policy. The policy must be available at the principal office of the Council and a summary version must be distributed with the rates notice.

The Council has decided to continue to use **site value** as the basis for valuing land within the council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- The fairness principle of taxation which suggests that individuals should make similar contributions to the cost of providing local government services as they in turn receive similar benefits, in terms of those services provided;
- The efficiency principle, which generally assumes large swings in the value of property, is less likely under the site valuation method.

### **Adoption Of Valuations**

The Council has adopted the valuations made by the Valuer-General as provided to the Council for the 2005/2006 year. 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 of receiving the notice of the valuation, explaining the basis for the objection, provided they have not: (a) previously received a notice of this valuation under the Local Government Act 1999, in which case the objection period is 60 days from the receipt of the first notice; or (b) previously had an objection to the valuation considered by the Valuer-General. The address of the Office of the Valuer-General is:

Address: Office of the Valuer-General, GPO Box 1354, Adelaide SA 5001  
Phone: 1300 653 346 Email: objections@saugov.sa.gov.au

Please note that the Council has no role in this process. It is also important to note that the lodgement of an objection does not change the due date for the payment of rates.

### **Business Impact Statement**

The Council has considered the impact of rates on all businesses in the Council area. In considering the impact, Council assessed the following matters:

- Those elements of the Council's strategic plan relating to business development.
- The equity of the distribution of the rate burden as the Council considers that all ratepayers receive broadly comparable services.
- Council's policy on facilitating local economic development:
  - To support the actions of the Eyre Regional Development Board to create economic development in the City;
  - To represent the interests of Port Lincoln strongly at the State and Federal Government level to favour economic development of the City;
  - To establish economic activity based on renewable energy and sustainable development principles;
  - Engage the broader community including business sectors in programs and projects to assist in the diversification of Port Lincoln's economic base;
  - Support local business and offer rate rebates for eligible new development.
- Specific Council projects for the coming year that will solely or principally benefit businesses include:
  - The provision of funding for the Economic Development Board. The Board assists small to medium enterprises with business advice and also assists start-up enterprises as well as promoting Port Lincoln as a location for major project development;
  - The continued cooperative working partnership with the Port Lincoln Chamber of Commerce and Tourism;
  - The support of and funding for the Foreshore Redevelopment and Central Business District projects.
  - The buy local campaign support.

### **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 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. The Council also raises revenue through fees and charges.

### **Basis For Raising Rates**

Council has declared the following rates.

- Pursuant to Section 151 of the Local Government Act, 1999, a General rate on all rateable land within its area based on two components
  - Value of the land subject to the rate; and
  - A fixed charge

### Differential General Rates

At its meeting of June 29<sup>th</sup> 2005 Council declared its rates and decided to raise rate revenue of \$6,182,400 in a total revenue budget of \$11,271,667.

The Council has decided to apply differential rates based on the locality in which the rateable property is situated and described within the City of Port Lincoln Development Plan:

- A differential general rate of 0.6489 cents in the dollar on the valuation of land within the Lincoln Fringe – Area 18. The total rates to be raised from this rate is \$257,794.00; and
- A differential general rate of 0.7210 cents in the dollar on the valuation of all other areas in the City excluding the Lincoln Fringe – Area 18. The total amount to be raised from this rate is \$5,924,606.00.

### Fixed Charge

The Council has decided to impose a fixed charge system, rather than a minimum rate, which tends to distort the equity principles of taxation. The fixed charge has been declared at \$260.00 and is levied uniformly on all non-contiguous assessments. The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if the same owner owns them and occupied by the same occupier. The reasons for imposing a fixed charge are:

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

### Water Catchment Levy

The City area falls within the Eyre Peninsula Catchment Water Board and as such the City Council is required pursuant to the Water Resources Act to raise funds by way of fixed charge levy to assist in funding the operations of the Board. The fixed charge is imposed as a separate rate upon all properties within the area of the Board.

The City Council is required to collect this revenue and pay the amount collected to the Board. It does not retain this revenue or determine how the revenue is spent, nor does it determine the amount of the levy to be collected. The amount of the fixed charge per property for the 2005/06 financial year is \$31.80 Any queries regarding the Water Catchment Levy should be raised with the Eyre Peninsula Catchment Water Board – telephone 86825655.

### Rate Concessions

The State Government, in providing equity across SA in this area, funds a range of concession on Council rates. The concessions are administered by various State Agencies who determine eligibility and pay the concession directly to Council on behalf of the ratepayer. Concessions are available only on the principal place of residence.

Ratepayers who believe they are entitled to a concession should not withhold payment of rates pending assessment of an application by the State Government as penalties apply to overdue rates. A refund will be paid to an eligible person if council is advised that a concession applies and the rates have already been paid.

- **State Seniors Card Ratepayer (Self Funded Retiree)**

RevenueSA administers this concession. If you are a self-funded retiree and currently hold a State Seniors Cards you may be eligible for a concession toward Council Rates. In the case of couples, both must qualify, or if only one holds a State Senior's Card, the other must not be in paid employment for more than 20 hours per week. If you have not received a concession on your rates notice or would like further information please contact the RevenueSA Call Centre on 1300 336 1500.

- **Pensioner Concession**

An eligible pensioner must hold a Pension Card, State Concession Card or a Repatriation Health Card marked TPI Gold, EDA Gold or War Widow and may be entitled to a concession on Council rates (and water and effluent charges where applicable). Application forms, which include information on the concessions, are available from the Council, SA Water Corporation and its District Offices or the Department of Human Services. SA Water on behalf of the Department of Human Services administers this concession and further information can be obtained by telephoning SA Water. Contact SA Water by telephone 1300 650 950.

To make bill paying more convenient for customers, The City of Port Lincoln provides the following services for the payment of your rates account.

- **BPAY service** using the telephone or Internet. BPAY is available 24 hours a day, 7 days a week. Contact your Bank or financial institution for further details.
- **Payment through the mail** by posting cheque with the tear off remittance advice to City of Port Lincoln, PO Box 1787, Port Lincoln 5606.
- **Payment in person** at Council's Offices, Level 1 Civic Centre, 60 Tasman Terrace, Port Lincoln. Cheque, cash or EFTPOS facilities are available.

#### **Discount for Early Payment of Rates**

Council is offering of a 2% discount for early payment of rates received in full on or before Monday the 18th August 2005. This discount is not applicable to the Water Catchment Board Levy.

#### **Late Payment Of Rates**

Section 181(8) of the Local Government Act provides that Councils impose a penalty fine of 2% on any late payment rates. A payment that continues to be outstanding 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 the Council may meet because it has not received the rates on time.

Note: Council does not send out a "Notice of Unpaid Rates" for overdue amounts. Fines and interest levied will be shown on the next quarter's rate notice.

The Council is prepared to consider remission of penalties for late payment of rates where ratepayers can demonstrate hardship.

Rates, which continue to be overdue, are referred to a collection agency for collection. The debt collection agency charges collection fees that are recoverable from the ratepayer.

When the Council receives a payment in respect of overdue rates the Council applies the money received as follows:

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

#### **Remission and Postponement Of Rates**

Section 182 of the Local Government Act permits the Council, on the application of a ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he/she is invited to contact the rates section on 86823033 to discuss the matter. Such enquiries are treated confidentially.

In accessing each application Council will give consideration to the following:

- Previous documented Council decisions;
- The ratepayer's ability to pay;
- The financial circumstances of the applicant where extreme hardship can be demonstrated.

#### **Rebate Of Rates**

The Local Government Act requires Councils to rebate the rates payable on some land. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, and educational institutions. Council also provides some rebates of rates to eligible businesses as incentives to encourage continuing building activity and land development in the City. These are in relation to developments in excess of \$1,000,000 being eligible for concession up to 50% of the rate paid. Also subdivision development including strata and community title developments can be eligible for up to 50% rate rebate. Information in relation to these incentives can be obtained by contacting the Council Office.

#### **Sale of Land for Non-Payment of Rates**

The Local Government Act 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 notify the owner of the land of its intention to sell the land, provide the owner 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.

#### **Application Of The Policy**

Where a ratepayer believes that the Council has failed to properly apply this policy, it should raise the matter with the Council. In the first instance, contact the rates section on 8682 3033 to discuss the matter. If a ratepayer is still dissatisfied they should write to Mr Geoff Dodd, Chief Executive Officer, City of Port Lincoln, PO Box 1787, Port Lincoln SA 5606.

#### **Disclaimer**

Pursuant to Section 171(5) of the Local Government Act 1999, 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.



# Appendix C

Corporation of the City of Port Lincoln

List of Policies



# City of Port Lincoln

## POLICIES 2005 - 2006

Category	Policy	HM-05
Animal Management	Galah Culling	1.63.1
Community Relations	Public Consultation ( <i>Adopted 17.05.05</i> )	2.63.1
	Awards Register	2.63.2
	Banners	2.63.3
	Flags	2.63.4
Development Control	Inspections	3.63.1
	Charitable Organisations Fees	3.63.2
	Development Application Fees	3.63.3
	Sheds & Caravans	3.63.4
	Make Lincoln Green Project	3.63.5
Environmental Management	Order Making ( <i>Adopted 17.05.05</i> )	5.63.1
	Burning	5.63.2
	Burning for Bushfire Prevention ( <i>Consultation Stage</i> )	5.63.3
	Garbage Bin Collection	5.63.4
	Garbage Collection Concession	5.63.5
	Onsite Sewage Management	5.63.6
	Waste Minimisation	5.63.7
Financial Management	Contracts, Tenders & Purchasing ( <i>Adopted 17.05.05</i> )	7.63.1
	Rates	7.63.2
	Telephone Accounts	7.63.3
	Rates Fixed Charge Refund	7.63.4
	Internal Control	7.63.5
	Community Funding Assistance	7.36.6
	National Competition Policy	7.63.7
	Rates Concession Scheme	7.63.8
Fleet Management	Private Vehicle Use	8.63.1
Governance	Single Casual Vacancy	9.63.1
	Council Decisions Review ( <i>Adopted 17.05.05</i> )	9.63.2
	Code of Conduct - Elected Members	9.63.3
	Petitions	9.63.4
	Elected Members Seminar Attendance	9.63.5
	Elected Members Travel Expenses	9.63.6
	Media Embargo	9.63.7
	Confidential Documents	9.63.8
	Officer Reports	9.63.9
	Deputations	9.63.10
	Policy Amendments	9.63.11
Health Management	Food Van Licence	11.63.1
Human Resource Management <i>Occupational Health &amp; Safety</i>	Policy Statement	12.16.1
	Eye Protection	12.16.2
	Design & Purchasing Guidelines	12.16.3
	Contracting	12.16.4
	Asbestos	12.16.5
	Roadworks Signage Audit Procedure	12.16.6
	Accident Investigation & Reporting	12.16.7
	Aids	12.16.8
	Electrical Safety	12.16.9
	Electrical Cables & Equipment	12.16.10
	Injury Management	12.16.11
	Injury Management Procedures	12.16.12
	Library Sharp Objects	12.16.13
	Workstation Ergonomics	12.16.14
	Accident & Near Miss Reports Database	12.16.15
	Consultation Procedure	12.16.16
	Consultative Committee	12.16.17
	Drugs & Alcohol	12.16.18
	Emergency Procedure Manual	12.16.19
	Fire Wardens	12.16.20
	First Aid	12.16.21
	Hazardous Substances Audit	12.16.22
	Hazardous & Dangerous Substances	12.16.23



# City of Port Lincoln

## POLICIES 2005 - 2006

Category	Policy	RM-05	
Human Resource Management <i>Occupational Health &amp; Safety</i> (cont.)	Inclement Weather & Skin Cancer Prevention	12.16.24	
	Accident & Injury Reporting Requirements	12.16.25	
	Excavation	12.16.26	
	Inspection & Hazard Control	12.16.27	
	Isolation Lockout & Tag System	12.16.28	
	Jewellery	12.16.29	
	Manual Handling	12.16.30	
	Needles & Sharps Injuries	12.16.31	
	No Smoking	12.16.32	
	Dog Handling	12.16.33	
	Volunteers & Work Experience Management	12.16.34	
	Employee	Equity ( <b>DRAFT</b> )	12.63.1
		Recruitment & Selection	12.63.2
		Emergency Services Membership	12.63.3
		Leisure Centre Membership	12.63.4
		Long Service Leave	12.63.5
		Staff Travel	12.63.6
		Removal Expenses	12.63.7
		Retirement Gifts	12.63.8
		Salary Sacrifice	12.63.9
		Training & Development	12.63.10
	Staff Vacancies	12.63.11	
Information Management	Privacy	13.63.1	
	Email	13.63.2	
Infrastructure	Footpath Construction & Contribution	14.63.1	
	Footpaths & Laying Electrical Cables	14.63.2	
	Signage	14.63.3	
	Stormwater Drains	14.63.4	
	Theft & Vandalism	14.63.5	
	Tree Management	14.63.6	
	Recreation Trail	14.63.7	
	Private Works	14.63.8	
Legal Provisions	Public Liability Insurance	15.63.1	
Property Management	Council Chamber Use	16.63.1	
	Foreshore Use	16.63.2	
	Resident Funded Housing	16.63.3	
	Reserve Hire	16.63.4	
	Playgrounds	16.63.5	
Social, Cultural & Community	Conditional Dry Zone	17.63.1	
	Library Internet Access	17.63.2	
	Library Visitors	17.63.3	
	Library Unattended Children	17.63.4	
	Fisher's Memorial	17.63.5	
	Chauffer Cars	17.63.6	
Strategic Management	Code of Practice ( <b>Adopted 17.05.05</b> )	18.63.1	
	Code of Conduct - Staff ( <b>Consultation Stage</b> )	18.63.2	
	Crest & Logo	18.63.3	
	Library Code of Conduct	18.63.4	
Technology & Communication	Mobile Phones	19.63.1	
	Desktop Standards	19.63.2	
	Computer & System Use	19.63.3	
Traffic Management	Footpath Commercial Use	20.63.1	