

# 2025-2026 ANNUAL BUSINESS PLAN + BUDGET



The City of Tea Tree Gully recognises this City's considerable natural and cultural heritage, including thousands of years of Traditional Custodianship by the Kaurna people and the more recent contributions from all who live here.

We build on this heritage today by respecting and listening to each other, being receptive to new ideas and acting wisely for the current and future well-being of our community.



# Summary of changes

from the draft plan to the final  
2025–2026 Annual Business Plan

- Growth from the increase in property development in the draft ABP was 0.6%. The final growth figure for the year is 1.0%. This has resulted in an increase of \$438,000 to the Material, Contracts and Other expenditure to offset an uplift in the waste collection cost for 2025–2026. The Operating Surplus has remained the same.
- On 27 May 2025 in the report Quarter Three Budget Review for Financial Year Ending 30 June 2025, Council resolved to carry forward \$3.200m of income and \$12.750m of expenditure into the 2025–2026 Annual Business Plan as projects carried forward from the 2024–2025 year. These have been included in the program in their respective categories.

<b>Summary of capital project changes</b>	<b>Income</b>	<b>Expense</b>	<b>Net</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
2025–2026 Draft ABP capital projects	(7,150)	42,765	35,615
2024–2025 carried forward projects	(3,200)	12,750	9,550
<b>2025–2026 Final ABP capital program</b>	<b>(10,350)</b>	<b>55,515</b>	<b>45,165</b>

The City of Tea Tree Gully's Annual Business Plan and Budget are key documents in our overall planning framework, and set out our projects, services and programs for the financial year and how we intend to finance them.

The Annual Business Plan and Budget have been developed through an extensive process of consultation and review by Elected Members, council staff and consultation with the community.

These documents support our long-term strategic direction, which is outlined in Council's Strategic Plan 2030, as well as our Long-Term Financial Plan and asset management plans.

The Annual Business Plan is designed to meet the legislative requirements of the *Local Government Act 1999*.

For more information call 8397 7444 or visit [cttg.sa.gov.au/abp](https://cttg.sa.gov.au/abp)



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# Introduction

The 2025–2026 financial year marks the commencement of the Council’s new Strategic Plan, establishing a clear and forward-looking vision for a thriving community that upholds the value of its people and natural environment.

Informed by extensive consultation with residents, businesses, and key stakeholders, the Strategic Plan serves as a foundational document, articulating the Council’s priorities, objectives, and strategies to achieve the community’s shared aspirations. Central to the Plan is a commitment to enhancing the wellbeing of all who live, work and visit our city. This Annual Business Plan outlines the City of Tea Tree Gully’s planned investments in infrastructure, services and programs that support wellbeing, foster economic growth and promote the development of a healthy, safe, prosperous, connected, vibrant and liveable community.

Supported by a \$55.5 million capital expenditure program, this year’s budget carefully balances financial responsibility with meaningful investment in our community’s future. These projects are designed to make our City an even better place to live, create local job opportunities, boost businesses and build a stronger, more resilient community for everyone.

In the year ahead, numerous major projects will be delivered. More upgrades for parks, roads and sporting facilities are on the way, and we will support events and services that bring people together. This aligns with the themes of our Strategic Plan 2030: healthy, safe, prosperous, connected, vibrant and liveable.

Sport and recreation facilities remain a key focus. New facilities for Tea Tree Gully Gymsports, the Tea Tree Gully Tennis Club and Modbury Sporting Club are on track for completion by the end of 2025, supporting active lifestyles for years to come.

More than \$6 million will be invested in improving open spaces. This includes \$1.6 million for the Holden Hill Precinct, a new playground at Maxlay Reserve, further enhancements to Illyarrie reserves, and court resurfacing at Modbury Tennis Club. The plan also includes the renewal and enhancement of Pinewood and Whinnen Reserves.

Investment in better roads and entry points into our City is also planned, with a further \$3.1 million allocated to main roads and gateways as well as works planned for Golden Way in Modbury Heights and Elysium Drive in Golden Grove.

Our much-loved community events, such as Civic Park Carols and Touch a Truck, will continue to bring people together and contribute to the strong sense of connection that defines our City.

Alongside these new initiatives, we will fund day-to-day services like waste collection, verge maintenance, libraries and community centres. Internal crews will also continue to deliver works, new plantings, mulching and surface treatment as part of a new approach to consistently uplift our open spaces across the City.



To fund these priorities, rates will increase by 3.0% (excluding growth) – about an extra \$1.31 a week for a median residential property.

The strategic acquisition of land in the Civic Precinct, including Sfera's, will make a positive contribution to our financial performance and expand future opportunities for development in consultation with the community.

A city masterplan will take shape in 2025–2026, also with input from the community. This plan will guide spatial development of the City for the next 30 years, with implementation of growth targets and identify timing for local infrastructure and services.

We are grateful to CEO Ryan McMahon, Mayor Marijka Ryan and our councillors for their leadership, and our community for its support.

We hope this document gives you a clear understanding of our commitment to making our City an even better place to live, work and play.





# City profile



9,521 ha  
Total land area



579 km  
Sealed roads

1,234 km  
Kerbs and gutters

584 km  
Sealed footpaths

98 km  
Unsealed footpaths



606  
Parks and reserves

1,305 ha  
Open space

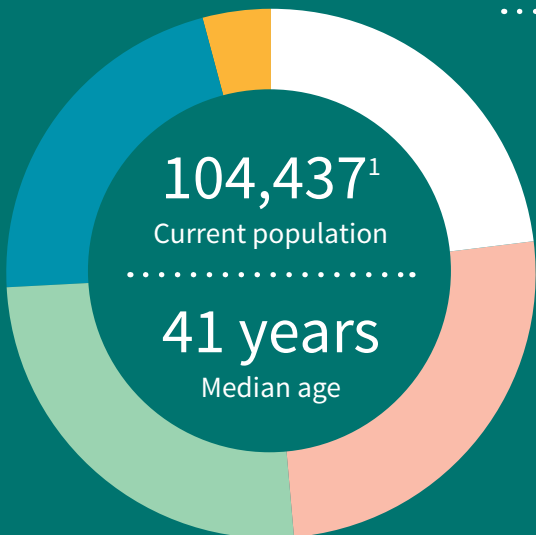
500,000+  
Street and reserve trees

124  
Playgrounds





Birthday party fun at  
Waterworld Aquatic Centre



- 0–19 years (23.1%)
- 20–39 years (30.5%)
- 40–59 years (25.8%)
- 60–79 years (21.3%)
- 80+ (5.1%)



**27.3%**  
of residents  
born overseas

**15.11%**  
undertaking  
voluntary work

**49.5%**  
with tertiary  
qualifications



**42,017²**  
Number of  
dwellings



**6,296**  
Registered businesses

**\$4.2B**  
Gross Regional  
Product

1. Estimated Residential Population in 2025 – Remplan  
2. Estimated number of dwellings in the CTTG region in 2025 – Remplan

# Strategic direction

Council employs a suite of strategic management plans to establish priorities, guide decision-making, and inform annual business planning and budgeting.

Central to this framework is the Strategic Plan 2030, the Council's key guiding document. It sets out our vision and goals for the City of Tea Tree Gully community, including residents, workers, and visitors. The plan builds upon our previous successes in improving the city, boosting the economy, enhancing public spaces, and fostering a high quality of life in a resilient and connected community.

The wellbeing of our community is central to the plan. It focuses on fostering a healthy, vibrant and fulfilling lifestyle for all. The plan is organised around five key aspirations, each supported by specific objectives:

- Community
- Economy
- Environment
- Places
- Leadership

To achieve these goals, we recognise the need to adopt innovative thinking, demonstrate strong leadership, and collaborate meaningfully with state and federal governments, local businesses and our communities.

Council formally adopted the Strategic Plan 2030 on 8 October 2024, building on the foundations laid by the 2025 plan.

To support ongoing improvement and adaptability, we've also developed the Organisation Plan 2025. This internal plan focuses on enhancing how we operate and is structured around four core themes:

- Customer care
- Learning and growth
- Future capability
- Sustainable operations

As we work towards our long-term vision, the 2025–2026 Annual Business Plan and Budget outlines the key projects, programs and services that will bring these strategic objectives to life.

## 1. Community

We create opportunities for people to connect with one another and to their local community.

### Objectives

- 1.1 Our programs, events and services are accessible, inclusive and adaptable to meet community needs
- 1.2 Diversity is welcome and celebrated
- 1.3 People feel a sense of belonging, inclusion and connection
- 1.4 The safety and wellbeing of our community is a priority.

Relevant community wellbeing pillars: Healthy, Safe, Prosperous, Connected, Vibrant, Liveable.

## 2. Economy

We support a thriving local economy where businesses are successful and people have access to a range of employment and education opportunities.

### Objectives

- 2.1 Our centres are vibrant with Modbury Precinct as the region's key activity centre
- 2.2 Our economy is innovative, prosperous and diverse and is underpinned by sustainable population growth
- 2.3 Our community has leadership and employment capabilities.

Relevant community wellbeing pillars: Prosperous, Connected, Vibrant, Liveable.

## 3. Environment

We are leaders in how we manage and care for our environment, we minimise the impacts of climate change, protect our community from public and environmental health risks, and actively promote sustainable and healthy living.

### Objectives

- 3.1 Biodiversity, green spaces and tree canopy are valued, enhanced and protected

- 3.2 We practice the responsible and sustainable use of resources
- 3.3 We are resilient to extreme weather events, bushfires and environmental risks.

Relevant community wellbeing pillars: Healthy, Safe, Prosperous, Vibrant, Liveable.

## 4. Places

We create places where people enjoy living and spending time because they are appealing, safe, accessible and interesting.

### Objectives

- 4.1 Our public places are attractive, adaptable and fit for purpose
- 4.2 Our City has a diversity of housing
- 4.3 Our neighbourhoods are well planned, safe, connected and accessible with a focus on active methods of travel.

Relevant community wellbeing pillars: Healthy, Safe, Prosperous, Connected, Vibrant, Liveable.

## 5. Leadership

We are trusted to make good decisions that are in the best interests of our community.

### Objectives

- 5.1 Our service provision is sustainable and adaptable
- 5.2 We have an innovative approach to customer service that provides a positive customer experience and adapts to changing needs
- 5.3 Our engagement is meaningful and we keep our community informed about Council initiatives
- 5.4 Our planning and decision making is evidence based, consistent and focused on outcomes for the future.

Relevant community wellbeing pillars: Safe, Connected, Prosperous, Liveable.



# Measuring our performance

Our success is determined by how effectively we meet the objectives outlined in both our Strategic Plan and Organisation Plan.

To monitor our progress, we use a range of performance indicators aligned with our strategic goals. These indicators are evaluated through our annual community survey, with outcomes reported in our Annual Report.

Alongside these indicators, we also use a range of financial metrics to assess organisational performance. Details of these measures can be found on pages 43–45.

*Christina in her home vegetable garden in Fairview Park*





## Measures of success

Wellbeing indicators	2024–2025 Result*	2025–2026 Target
Overall community wellbeing score	TBA	75.0
Resident satisfaction with their life as a whole	TBA	65%
Resident satisfaction with how safe they feel	TBA	71%
Resident satisfaction with feeling part of the community	TBA	46%
Resident satisfaction with opportunities to have their say	TBA	57%
Diversity is welcomed and celebrated in the City of Tea Tree Gully	TBA	75%
The City of Tea Tree Gully is a good place to raise a family	TBA	95%
The City of Tea Tree Gully is a good place to grow old	TBA	88%
The City of Tea Tree Gully is a place of growth and prosperity	TBA	86%

### Capital works indicators

Capital works projects completed by 30 June each financial year	TBA	90%
I feel safe being out in parks and public spaces in my local community	TBA	86%

### Customer service indicators

Overall resident satisfaction with Council communications	TBA	66%
Enquiry resolution at the first point of contact	TBA	86%

\*2024–2025 results will be updated once finalised in September 2025.





# Continuing services

We continue to deliver a broad range of services, programs and infrastructure to meet community needs and comply with our obligations under the *Local Government Act 1999*.

In accordance with the Act and other applicable legislation, councils are responsible for delivering a number of essential services, including:

- Regulatory functions such as development planning, building control and fire safety
- Setting rates and preparing business and financial plans, including long-term strategic and asset management plans
- Managing public infrastructure, including roads, footpaths, open spaces, lighting and stormwater systems
- Providing waste collection and street cleaning services
- Delivering environmental health services, including inspections, immunisations and pest control.

These core services contribute to community wellbeing and also support Council's financial sustainability. The revenue they generate helps reduce the pressure on rates while allowing us to invest in new projects and initiatives that benefit our City and its residents.

## Infrastructure management

Services include:

- Roads, footpaths and shared-use paths
- Streetscape maintenance
- Public lighting
- Stormwater management
- Traffic management and street signage
- Community halls and buildings
- Playgrounds
- Cycling and walking trails
- Cemeteries
- Works depot administration
- Graffiti removal (provided by our volunteers).

## Waste and recycling

Services include:

- Kerbside collection of household waste, recyclables and green organics
- Hard waste collections on call
- Enviro Care green waste drop-off events
- Public litter bins
- Illegal dumping.

## Trees, parks, sport and recreation

Services include:

- Reserve maintenance, planning and planting
- Sports and recreational facilities
- Street tree planting and maintenance
- Weed control
- Verge maintenance
- Waterworld Aquatic Centre.

## Community, health, aged and youth services

Services include:

- Community support and development
- Community programs
- Home care assistance
- Respite and Carer Support Program
- Youth services
- Reconciliation activities
- Immunisation
- Community engagement
- Justice of the Peace (provided by our volunteers)
- Awards, sponsorships and grants.

## Economic development, regulatory services, environment and planning

Services include:

- City planning
- Building approvals and inspections
- Urban design and planning advice
- Business support and advisory
- Investment attraction
- Health services
- Food premises inspections
- By-laws, permits and access control
- Traffic management and street signage
- Parking management
- Animal and pest control
- Fire prevention
- Creek management.

## Community events, arts and heritage

Services include:

- Community events and celebrations
- Performing and visual arts
- Placemaking
- Citizenship ceremonies.

## Community facilities

Services include:

- Library services
- Lifelong learning programs
- Facility hire (casual and long term)
- Road and Cycle Safety Centre
- Conferences, events and accommodation.

## Governance, communications and administration

Services include:

- Corporate governance
- Policy development and review
- Financial management and services
- Information management and services
- Customer services
- People and capability
- Volunteer services
- Internal and external communications
- Media liaison and marketing
- Procurement and contract management.





# 2025–2026

## Capital works program

Capital works	Revenue \$'000	Expenditure \$'000	Net \$'000
<b>Road resealing and renovation</b>			
Modbury Sporting Hub Car Parking, Ridgehaven	-	1,100	1,100
Tasman Avenue (Wandana Avenue to North East Road), Gilles Plains	-	613	613
Tatiara Drive (Marsha Drive to end), Banksia Park	-	503	503
Keystone Avenue (Anders Avenue to Grand Junction Road), Hope Valley	-	409	409
Beckman Avenue (Valley Road to Xavier Street), Highbury	-	355	355
Road Renovation and Resealing – CWMS	-	200	200
Bowen Road (end [West] to Perseverance Road), Tea Tree Gully	-	180	180
Niemeyer Crescent (Lutyens Avenue [North] to Lutyens Avenue [South]), St Agnes	-	154	154
Tenison Place (The Golden Way to end), Golden Grove	-	113	113
Hausmann Avenue (Whitlam Street to Fraser Avenue), St Agnes	-	103	103
Road Design for 2026–2027	-	100	100
Corroboree Road (Mia Street to end), Modbury North	-	78	78
Roebbling Street (Brunel Drive to De Sassenay Crescent), Modbury Heights	-	74	74
Tresauget Street (Brunel Drive to De Sassenay Crescent), Modbury Heights	-	70	70
Macadam Street (De Sassenay Crescent to Ladywood Road), Modbury Heights	-	65	65
Esk Street (Tatiara Drive to Launceston Avenue), Banksia Park	-	63	63
First Fleet Court (Keithcot Farm Drive to end), Wynn Vale	-	59	59
Hancock Road (Yatala Vale) Design	-	54	54
Churchill Drive (Deborah Grove to Exhibition Drive), Modbury North	-	53	53
Lewis Avenue (Bowen Road to White Avenue), Tea Tree Gully	-	50	50
Owen Court (Niemeyer Crescent to end), St Agnes	-	47	47
Kean Avenue (Heysen Avenue to Keystone Avenue), Hope Valley	-	33	33
Gaybas Court (Beckman Avenue to end), Highbury	-	27	27
Xavier Street (Alister Street to Dordoy Street), Highbury	-	25	25
Claudius Street (De Sassenay Crescent to Maxlay Road), Modbury Heights	-	25	25
Dordoy Street (Lower North East Road to Xavier Street [West]), Highbury	-	23	23
York Place (Somerset Avenue to end), Redwood Park	-	23	23



	Revenue \$'000	Expenditure \$'000	Net \$'000
<b>Capital works</b>			
Mata Court (Hausmann Avenue to end), St Agnes	-	20	20
Ashton Place (Drummond Street to end), Wynn Vale	-	18	18
Fishburn Court (First Fleet Court to end), Wynn Vale	-	17	17
Emilie Street (Keystone Avenue to end), Hope Valley	-	15	15
Drummond Street (Ridgway Court to Ashton Place), Wynn Vale	-	15	15
	-	4,684	4,684
<b>Roads to Recovery</b>			
Surrey Farm Drive (The Golden Way to Erudite Court), Golden Grove	-	1,200	1,200
Grenfell Road (Golden Grove Road to Hancock Road), Golden Grove	-	700	700
Steventon Drive (Elizabeth Street to Haines Road [including parking bays]), Banksia Park	-	82	82
Surrey Farm Drive (The Golden Way to school entrance), Wynn Vale	-	38	38
	-	2,020	2,020
<b>Re-sheeting unsealed roads</b>			
Unsealed roads resheeting – various	-	40	40
	-	40	40
<b>Footpath and DDA upgrades</b>			
Main roads and gateways	-	400	400
Immanuel Drive (Target Hill Road to Council boundary), Greenwith	-	300	300
New footpaths – to be determined	-	200	200
DDA upgrades and connections	-	100	100
Raphael Avenue (Lower North East Road to Lyons Road), Dernancourt	-	90	90
Mulberry Crescent (Torrens Road to Aqueduct Land Track), Highbury	-	86	86
Stanley Way (Padbury Road to Newcombe Drive), Gilles Plains	-	85	85
Metcalf Avenue (Telford Crescent to Augustus Street), Modbury Heights	-	67	67
Graham Drive (The Driveway to The Parade), Holden Hill	-	67	67
Golden Grove Road (Golden Way to Laburnum Drive), Greenwith	-	65	65
Ladywood Reserve (Derribong Road to Ladywood Road), Modbury North	-	55	55
Carman Street (Catherine Drive to Sunhaven Road), Redwood Park	-	50	50
Nicholas Drive (Neale Street to Perseverance Road), Tea Tree Gully	-	50	50
McIntyre Road (North East Road to Wright Road), Modbury	-	50	50
Warne Street (Allchurch Avenue to laneway between 20 and 22), Redwood Park	-	49	49
Stafford Street (Sherwood Drive to Somerset Avenue), Redwood Park	-	48	48
Melveen Street (Connie Street to Vinall Street), Modbury	-	47	47
Mistletoe Terrace (Hancock Road to Grandview Drive), Tea Tree Gully	-	45	45
Somerset Avenue (16 Somerset Avenue to Harris Road), Redwood Park	-	44	44
Avoca Street (Lyons Road to Scot Road), Dernancourt	-	42	42
Mahogany Avenue (Christopher Street to Walnut Grove), Dernancourt	-	28	28
Bethel Avenue (Apalie Drive to Meadowvale Road), Modbury	-	25	25

	Revenue \$'000	Expenditure \$'000	Net \$'000
<b>Capital works</b>			
Hopeland Court (Medlands Close to Hopeland Reserve), Wynn Vale	-	12	12
Catharina Plantation (Catharina Court to Ladywood Road), Modbury Heights	-	5	5
	-	2,010	2,010
<b>Unsealed footpaths</b>			
Kingfisher Reserve (Pedestrian bridge [central] to Grenfell Road), Modbury Heights	-	94	94
Smart Road (Tolley Road to Elmers Entrance), Modbury	-	55	55
Jubilee Reserve (Brunswick Terrace to Golden Grove Road), Wynn Vale	-	53	53
Barracks Road (John Ramsay Circuit to 76 Barracks Road), Hope Valley	-	50	50
Fairview Park Reserve (Anona Way to Yatala Vale and Pangari Drive), Fairview Park	-	50	50
Golden Grove Road (John Road to Greenwith Road), Golden Grove	-	33	33
Golden Grove Road (Bus Stop 79 [East side] to Harpers Field car park), Golden Grove	-	33	33
Huppatz Plantation (Surrey Farm Drive to Ashton Place), Wynn Vale	-	27	27
Marsha Reserve, Banksia Park	400	420	20
Hedgerow Reserve (Hedgerow Court to Bloomfield Avenue), Greenwith	-	5	5
	400	820	420
<b>Lighting</b>			
LED lighting replacement – Harpers Field	-	282	282
Lighting projects – various	-	250	250
	-	532	532
<b>Water and drainage</b>			
Pumping Station for recycled water for Grenfell Road, Wynn Vale	-	250	250
Civic Park irrigation, Modbury	-	245	245
Holden Hill Precinct – drainage upgrades, Holden Hill	-	200	200
WWTP – Decommissioning	-	189	189
Hyde Park Reserve – irrigation system renewal, Wynn Vale	-	150	150
Wynn Vale Dam filtration unit replacement	-	145	145
Noya Reserve	-	130	130
Cronulla Reserve – irrigation system renewal, Redwood Park	-	100	100
Spring Crescent – irrigation system renewal, Banksia Park	-	100	100
Pedare Reserve/Tolley Court – creek redesign, Wynn Vale	-	100	100
Debenham Reserve (Anare Street)	-	85	85
Tasman Avenue – drainage upgrade, Gilles Plains	-	80	80
Hope Valley Cemetery	-	80	80
Pedare Village Park (Sherry Court) – irrigation system renewal, Wynn Vale	-	70	70
Modbury Skate Park and Adventure Playground	-	70	70



<b>Capital works</b>	<b>Revenue \$'000</b>	<b>Expenditure \$'000</b>	<b>Net \$'000</b>
Modbury Sports Area (Ashley Avenue to creek) – drainage upgrade, Ridgehaven	-	70	70
Irrigation asset renewals – pumps, flow monitors	-	55	55
Aspen Reserve – irrigation system renewal, Golden Grove	-	55	55
Golden Grove Cemetery	-	50	50
Howell Reserve	-	50	50
Strathisla Reserve	-	35	35
Hutt Reserve – irrigation system renewal, Modbury Heights	-	25	25
	-	2,334	2,334

#### **Traffic management and signage**

Signage – community and various site replacements	-	370	370
Installation traffic control devices – various	-	150	150
Traffic management treatments – general various improvements	-	58	58
Wynn Vale Road/Friendship Crescent intersection	1,800	1,800	-
	1,800	2,378	578

#### **Open space – sporting, park and playground upgrades**

Holden Hill Precinct, Holden Hill	-	1,600	1,600
Burragah Reserve – stage 1, Modbury North	-	850	850
Maxlay Reserve upgrade – stage 1, Modbury Heights	-	600	600
Pinewood Reserve, Golden Grove	-	570	570
Modbury Tennis (Ashley Avenue) – court reconstruction, Ridgehaven	-	500	500
Whinnen Reserve, St Agnes	-	480	480
Illyarrie Reserve, Surrey Downs	-	458	458
Kimberley Reserve and surrounding area, Modbury North	-	315	315
St Agnes Recreation Park, St Agnes	-	200	200
Silverlake Reserve, Highbury	-	200	200
Fencing projects – various	-	120	120
Outdoor furniture projects – various	-	100	100
Palomino Playground – shade sail, Wynn Vale	-	65	65
Observation Reserve, Highbury	-	30	30
Shared fencing projects – various	-	30	30
Tea Tree Gully BMX starting shelter remediation, St Agnes	-	25	25
	-	6,143	6,143

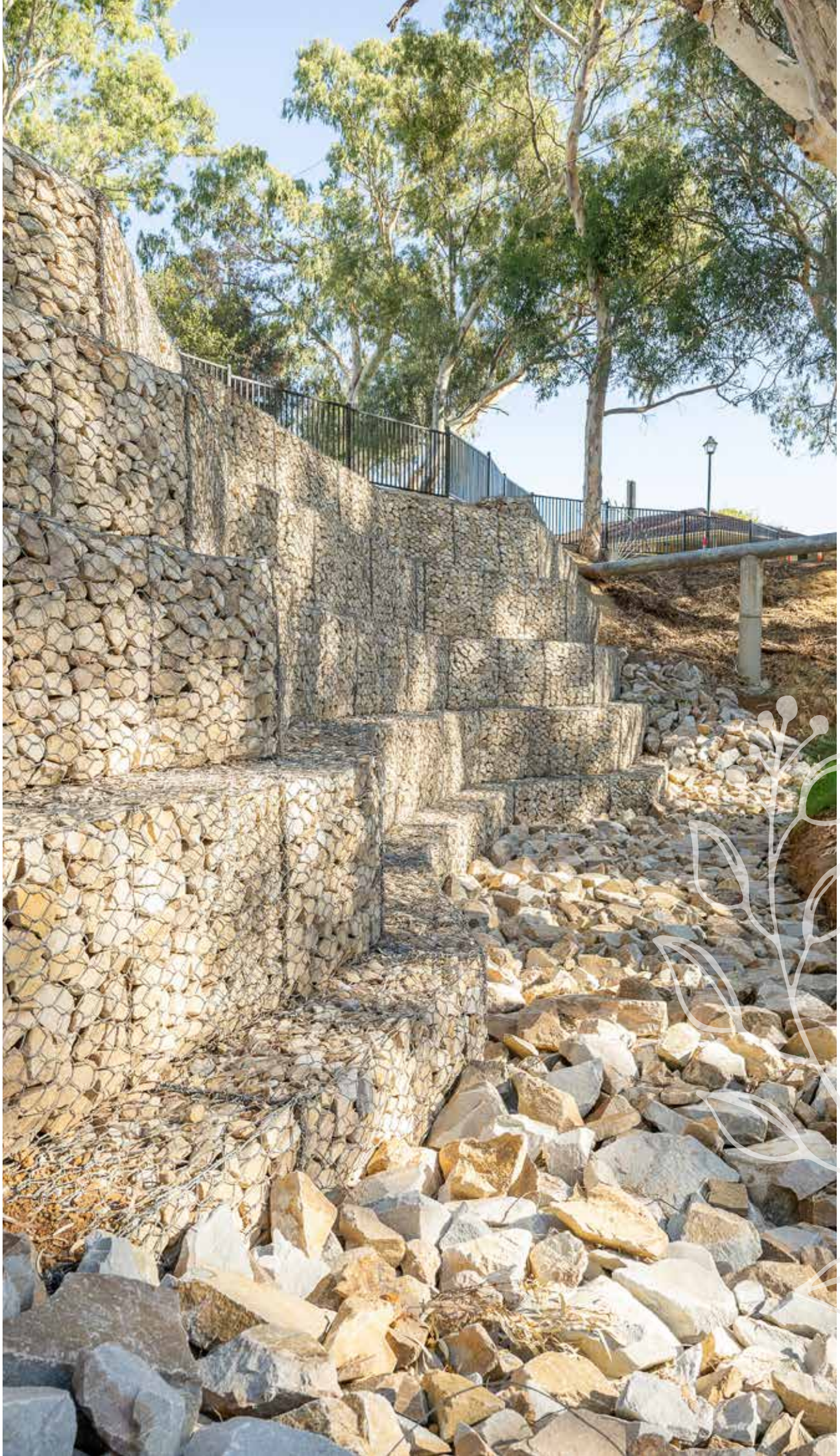
#### **City beautification works**

Main roads and gateways	-	2,600	2,600
Main roads and gateways – Grand Junction Road – stage 2	-	466	466
The Golden Way (McIntyre Road to Palmyra Street), Modbury Heights	-	370	370
Golden Way (Spring Hill Drive to Martindale Avenue), Golden Grove	-	240	240
Elysium Drive (The Golden Way to Helicon Drive), Golden Grove	-	180	180
Main Road and gateway median strip beautification – design	-	136	136
	-	3,991	3,991

	Revenue \$'000	Expenditure \$'000	Net \$'000
<b>Capital works</b>			
<b>Capital buildings renewal</b>			
Asset Management Plan renewals – recreational buildings	-	545	545
Asset Management Plan renewals – community buildings	-	385	385
Asset Management Plan renewals – operational buildings	-	225	225
Braeburn Reserve – boardwalk, Golden Grove	-	100	100
Asset Management Plan renewals – sporting buildings	-	80	80
Entrance statements – renewal	-	80	80
Sporting buildings – 2023 carry over projects	-	14	14
	-	1,429	1,429
<b>Capital buildings – new and upgrades</b>			
Golden Grove Recreation and Arts Centre – stage 2 entry	-	450	450
Golden Grove Recreation and Arts Centre – courts 2 and 3 toilets	350	700	350
DAIP building upgrades	-	200	200
	350	1,350	1,000
<b>Strategic building projects</b>			
Projects to be grant funded	-	4,406	4,406
Building future project fund	-	4,126	4,126
Tea Tree Gully Gymsports, Banksia Park	1,000	4,000	3,000
Modbury Sporting Club – clubroom and changeroom	1,500	3,670	2,170
Tea Tree Gully Gymsports car park	250	1,750	1,500
Tea Tree Gully Tennis Club, Banksia Park	1,250	2,500	1,250
Strategic buildings	-	405	405
Harpers Field Community Building and amenities initiatives	-	217	217
Tilley Recreation Park – clubroom and changeroom	1,500	1,500	-
	5,500	22,574	17,074
<b>Environmental projects</b>			
LED street lighting upgrade – stage 2	-	126	126
Public bin renewal and upgrade	-	75	75
Environmental projects – various	-	75	75
Kerbside bin renewal	-	10	10
	-	286	286
<b>Information technology</b>			
Civic Centre audio visual replacements for meeting rooms	-	250	250
Civic Centre Chambers audio visual	-	211	211
Salesforce Optimisation Program	-	200	200
ITS - ITAMP - Infrastructure	-	150	150
	-	811	811
<b>Other</b>			
Plant and Equipment Replacement Program	900	2,150	1,250
2025 Plant and Equipment Replacement Program	1,400	1,800	400
Elmers site management	-	164	164
	2,300	4,114	1,814
<b>Total capital works program 2025-2026</b>	<b>10,350</b>	<b>55,515</b>	<b>45,165</b>



Recently installed caged rock wall  
at Meadowvale Reserve, Modbury





# Infrastructure Asset Management Plans

Our Infrastructure Asset Management Plans are essential components of our Long Term Financial Plan. They guide how we plan, build, maintain and operate the assets that serve our community.

We manage approximately \$2 billion worth of infrastructure on behalf of our community. To ensure these assets continue to meet service standards, we take into account our strategic goals, legal responsibilities, community expectations and available funding to manage them sustainably.

Together, our Asset Management Strategy and the suite of Infrastructure Asset Management Plans (IAMPs) provide a clear framework for delivering services both now and into the future.

Following community consultation, we updated the following IAMPs in late November 2024:

- Transport Asset Management Plan
- Buildings Asset Management Plan
- Open Space Asset Management Plan
- IT Asset Management Plan
- Plant and Fleet Asset Management Plan
- Water Asset Management Plan.

Each plan contains detailed information about the assets, outlines the services provided, and identifies the level of funding required to maintain these assets efficiently and cost-effectively.

Full copies of Council's IAMPs are available at [cttg.sa.gov.au](http://cttg.sa.gov.au)

## Asset review and renewal

We conduct regular reviews of our asset portfolio to ensure alignment with our strategic goals. When assets are identified as surplus to Council or community needs, we seek community input before considering their sale. Proceeds from asset sales are reinvested into capital projects or upgrades in line with our Land Strategy and Long Term Financial Plan (LTFP).

When acquiring new assets, we evaluate:

- Our current budget position and any surplus or deficit
- Added costs such as depreciation, ongoing maintenance or loan interest
- The potential impact on our operating result
- Whether additional rates revenue would be required to support the purchase or upkeep
- The asset's age, expected lifespan and ability to meet service needs
- Discounted cash flow analysis, where relevant.

The sharp increase in construction costs has placed pressure on our asset renewal program. Over the coming years, we must expand our renewal investment by 30% to bring funding levels in line with the needs identified in our IAMPs.



*Tea Tree Gully City Soccer Club members with their new clubroom at Tilley Recreation Park, Surrey Downs*





*Creative demonstration at the Harpers Field Community Building Open Day*



# Funding the Annual Business Plan

Delivering on the priorities outlined in our Strategic Plan 2030, as well as the projects and services detailed in this Annual Business Plan, depends on securing sufficient funding.



**4.0%**

Total rate revenue  
increase in 2025–2026

Rates remain our primary source of income, accounting for around 86% of total revenue. These rates are set in accordance with our Financial Sustainability Policy and shaped by our Strategic Plan, Organisation Plan, IAMPs and LTFP.

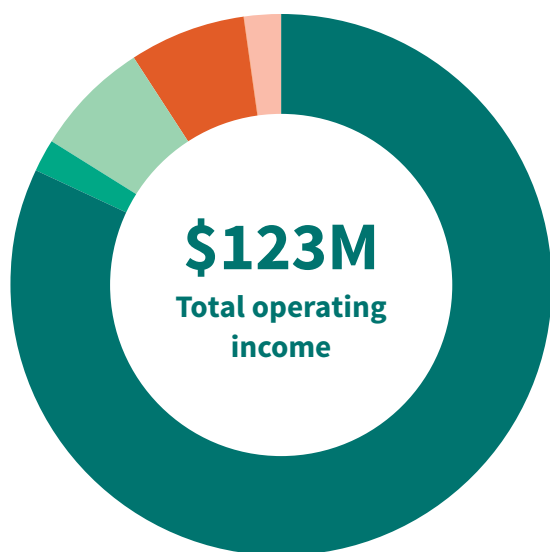
For 2025–2026, a 3.0% increase in rate revenue (excluding growth) is proposed. While this is adequate to sustain asset renewal efforts for the year, it presents a risk to future planned investments in new assets. To uphold our commitment to financial sustainability and ensure asset renewal remains aligned with our IAMPs, Council will need to increase revenue over the next three years to maintain infrastructure at the required standards.

We expect to collect \$101.11 million in general rate revenue, an increase of 4.0% from the 2024–2025 figure of \$97.16 million. This will be supplemented by \$22.32 million from other income sources including user fees, government grants, investment earnings and borrowings.

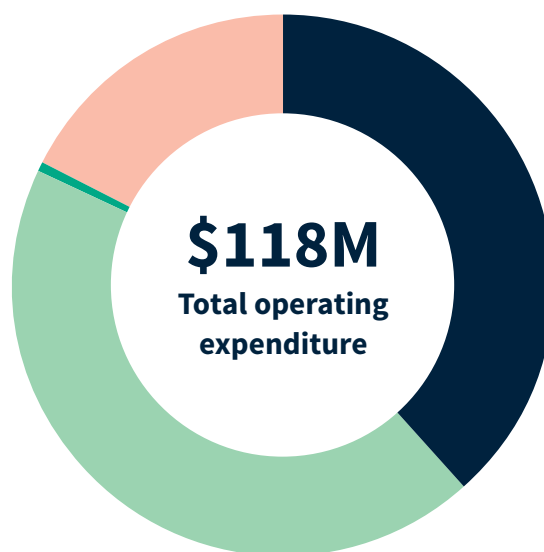
While we remain committed to maintaining debt at sustainable levels, borrowing will continue to play a role in funding strategic land acquisitions and infrastructure investment. In 2025–2026, debt is projected to sit at the upper end of our target range – 25% to 35% of operating income.

We have budgeted for an operating surplus of \$5.386 million; however, ongoing rate increases will be necessary to respond to economic conditions and support long-term financial sustainability. This will enable us to meet the objectives outlined in our 10-year LTFP, which balances responsible debt management with the continued delivery of services, infrastructure maintenance and new/upgraded assets.





- Rates
- Statutory charges
- User charges
- Grants and subsidies
- Investment income
- Other



- Employee costs
- Materials, contracts and other expenses
- Financial charges
- Depreciation

## Significant influences and priorities

In developing the 2025–2026 Annual Business Plan and Budget, we carefully considered a range of economic and operational factors that influence our ability to deliver services and maintain infrastructure.

Key influences include:

- Ongoing annual increases in the State Government's Solid Waste Levy
- Rising costs of processing kerbside recycling and waste materials
- Adelaide Consumer Price Index (CPI)
- Local Government Price Index (LGPI) impacts
- The need to maintain and renew infrastructure such as roads, footpaths, stormwater systems, lighting, council buildings and public spaces
- Enterprise Bargaining Agreement (EBA) provisions, including the 0.5% rise in the Superannuation Guarantee

- Transitioning to a pay-as-you-go model for our digital and software systems
- Growing service and infrastructure demands, such as playground upgrades and community facility audits
- Maintenance of revitalised areas, including the Modbury Precinct and newly developed open spaces.

In alignment with community expectations and environmental priorities, Council remains committed to progressing our Waste Strategy. As part of our continued waste diversion efforts, households remain eligible to receive one additional green organics bin and/or one additional yellow recycling bin at no cost.

These initiatives reflect our ongoing commitment to sustainability, service quality and responsible financial planning.

*Backyards for Wildlife event in  
collaboration with the City of  
Salisbury and the City of Playford*



# Financial statements

The 2025–2026 budget has been developed through a thorough process involving detailed analysis and input from both Elected Members and Council staff.

The budget reflects our commitment to financial sustainability, while acknowledging the increasing cost pressures affecting both Council operations and our community.

Our full financial statements are outlined below, with further explanations provided in the following pages.

## Statement of comprehensive income for the year ending 30 June 2026

	FY2024 Actuals	FY2025 Original budget	FY2025 Forecast budget	FY2026 Budget
Income	\$'000	\$'000	\$'000	\$'000
Rates	92,024	97,165	97,265	101,108
Statutory charges	2,818	2,782	2,798	2,710
User charges	4,470	3,927	3,942	8,542
Grants, subsidies and contributions – capital	256	1,200	1,200	1,210
Grants, subsidies and contributions – operating	4,051	6,175	9,689	7,132
Investment income	1,056	20	270	20
Reimbursements	123	89	89	104
Other revenues	2,557	2,364	2,728	2,603
<b>Total income</b>	<b>107,355</b>	<b>113,722</b>	<b>117,981</b>	<b>123,428</b>
<b>Expenses</b>				
Employee costs	37,047	41,899	40,646	45,104
Materials, contracts and other expenses	49,586	46,394	46,073	51,764
Finance charges	250	950	250	910
Depreciation	19,258	19,270	19,770	20,264
<b>Total expenses</b>	<b>106,141</b>	<b>108,513</b>	<b>106,739</b>	<b>118,042</b>
<b>Operating surplus or (deficit)</b>	<b>1,214</b>	<b>5,209</b>	<b>11,242</b>	<b>5,386</b>
Net gain/(loss) on disposal or revaluation of assets	310	4,640	5,379	2,300
Capital grants	4,697	11,435	19,632	7,050
Capital contributions	16	1,976	750	1,000
<b>Net surplus/(deficit)</b>	<b>6,238</b>	<b>23,260</b>	<b>37,004</b>	<b>15,736</b>



## Operating revenue

### Rates

For 2025–2026, we forecast total rate revenue of \$101.11 million – an increase of \$3.94 million from the previous year. This proposed 3.0% increase (excluding growth) reflects the rising costs of maintaining current services. A further 1.0% growth in rate revenue is anticipated due to new developments, pending confirmation from the Valuer-General. Of the total general rate revenue, 85% will come from residential properties, 14% from commercial, industrial and vacant land, and 1% from primary production and other land uses.

### Statutory charges

Statutory charges include regulatory fees for services such as development applications, parking fines and dog registrations. These charges are set annually by the South Australian Government and published each July.

### User charges

User charges relate to the delivery of specific Council services, such as use of community and recreational facilities. In 2025–2026, user charges are expected to increase by \$4.62 million, primarily due to the acquisition and operational costs of Sfera's Park Suites and Convention Centre.

### Grants and subsidies

This includes operating grants and subsidies not tied to capital works. For 2025–2026, we expect an increase in grant revenue of \$966,000 across various programs.

### Investment income

Council earns interest from funds held with financial institutions. In 2025–2026, investment income is projected at \$20,000, which will be used to offset borrowing costs.

### Reimbursements

These are payments received for services Council provides on behalf of others, such as staffing support to other councils. We expect to receive \$104,000 in reimbursements during 2025–2026.

### Other revenues

Other revenues cover income not included in the above categories. For 2025–2026, this is forecast at \$2.60 million, including \$600,000 from workers' compensation rebates and \$570,000 from income protection reimbursements.



## Operating expenses

### Employee costs

Employee-related expenses include wages, salaries, superannuation, leave entitlements and other labour-related costs. For 2025–2026, employee costs are expected to rise by \$3.2 million. This increase reflects Enterprise Bargaining Agreement obligations, a 0.5% rise in the Superannuation Guarantee, and additional staffing required to support the operations of Sfera’s Park Suites and Convention Centre.

The budget allows for a workforce of 385 full-time equivalent (FTE) employees – an increase of 11 FTEs compared to the 2024–2025 financial year. Staffing levels are reviewed regularly to ensure resources are aligned with evolving community priorities and service demands. Employee costs associated with capital projects are accounted for separately in the capital works budget.

### Materials, contracts and other expenses

This category includes the cost of physical materials such as utilities, consumables and supplies, as well as payments to external providers for contracted services. These services may include labour, maintenance and specialised expertise delivered under formal agreements. Other expenses cover items that do not fall into employee, material or contractual cost categories.

For 2025–2026, we anticipate an increase of \$5.37 million in this expenditure area compared to the original 2024–2025 budget. The primary driver of this rise is the increased cost of the Waste Collection Contract, alongside broader cost escalations and growing demand for services across our expanding community.

### Finance charges

Finance charges are the costs of financing our activities through borrowings or financial leases. We forecast finance charges to reduce by \$40,000 compared to the previous financial year.

### Depreciation

Depreciation expense is projected to reach \$20.26 million in 2025–2026, reflecting a \$0.99 million increase from 2024–2025.

This rise is mainly attributed to the addition of new strategic buildings.

**Statement of financial position  
for the year ending 30 June 2026**

	FY2024 Actuals	FY2025 Original budget	FY2025 Forecast budget	FY2026 Budget
	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	11,879	437	1,879	1,879
Trade and other receivables	4,826	6,047	4,827	4,827
Inventories	86	127	86	86
Non-current assets held for sale	1,476	0	0	0
<b>Total current assets</b>	<b>18,267</b>	<b>6,611</b>	<b>6,792</b>	<b>6,792</b>
<b>Non-current assets</b>				
Other non-current assets	25,676	30,810	25,676	25,676
Infrastructure, property, plant and equipment	1,896,652	1,932,089	1,981,079	2,039,316
<b>Total non-current assets</b>	<b>1,922,328</b>	<b>1,962,899</b>	<b>2,006,755</b>	<b>2,064,992</b>
<b>Total assets</b>	<b>1,940,595</b>	<b>1,969,510</b>	<b>2,013,547</b>	<b>2,071,784</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	28,119	13,752	14,463	9,213
Short-term provisions	3,513	3,725	3,513	3,513
<b>Total current liabilities</b>	<b>31,632</b>	<b>17,477</b>	<b>17,976</b>	<b>12,726</b>
<b>Non-current liabilities</b>				
Long-term borrowings	0	19,439	10,890	35,656
Long-term provisions	680	550	680	680
<b>Total non-current liabilities</b>	<b>680</b>	<b>19,989</b>	<b>11,570</b>	<b>36,336</b>
<b>Total liabilities</b>	<b>32,312</b>	<b>37,466</b>	<b>29,546</b>	<b>49,062</b>
<b>Net assets</b>	<b>1,908,283</b>	<b>1,932,044</b>	<b>1,984,001</b>	<b>2,022,723</b>
<b>Equity</b>				
Accumulated surplus	426,389	441,636	432,627	469,631
Year-to-date	6,238	23,260	37,004	15,736
Asset revaluation reserves	1,475,369	1,466,861	1,514,083	1,537,069
Other reserves	287	287	287	287
<b>Total equity</b>	<b>1,908,283</b>	<b>1,932,044</b>	<b>1,984,001</b>	<b>2,022,723</b>



## Statement of changes in equity for the year ending 30 June 2026

	FY2024 Actuals	FY2025 Original budget	FY2025 Forecast budget	FY2026 Budget
Net surplus/(deficit) for year	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period	426,389	441,636	432,627	469,631
Net result for year	6,238	23,260	37,004	15,736
<b>Balance at end of period</b>	<b>432,627</b>	<b>464,896</b>	<b>469,631</b>	<b>485,367</b>

### Asset revaluation reserve

Balance at end of previous reporting period	1,373,159	1,428,147	1,475,369	1,514,083
Gain on revaluation of non-current assets	102,210	38,714	38,714	22,986
<b>Balance at end of period</b>	<b>1,475,369</b>	<b>1,466,861</b>	<b>1,514,083</b>	<b>1,537,069</b>

### Other reserves

Balance at end of previous reporting period	287	287	287	287
Net result for year	-	-	-	-
<b>Balance at end of period</b>	<b>287</b>	<b>287</b>	<b>287</b>	<b>287</b>

<b>Total equity</b>	<b>1,908,283</b>	<b>1,932,044</b>	<b>1,984,001</b>	<b>2,022,723</b>
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**Statement of cash flows for  
the year ending 30 June 2026**

	FY2024 Actuals	FY2025 Original budget	FY2025 Forecast budget	FY2026 Budget
	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>				
<b>Receipts</b>				
Operating receipts	105,032	113,702	117,711	123,407
Investment receipts	1,056	20	270	20
<b>Payments</b>				
Operating payments to suppliers and employees	86,200	88,293	86,719	96,868
Finance charges	250	950	250	910
<b>Net cash provided by (or used in) operating activities</b>	<b>19,638</b>	<b>24,479</b>	<b>31,012</b>	<b>25,649</b>
<b>Cash flows from investing activities</b>				
<b>Receipts</b>				
Amounts specifically for new or upgraded assets	4,988	3,138	6,726	2,800
Sale of replaced assets	482	1,200	405	2,300
Sale of surplus assets	800	5,050	5,050	-
<b>Payments</b>				
Expenditure on renewal/replacement of assets	16,495	30,528	22,397	26,903
Expenditure on new/upgraded assets	15,804	32,452	41,686	28,612
<b>Net cash provided by (or used in) investing activities</b>	<b>(26,829)</b>	<b>(53,592)</b>	<b>(51,902)</b>	<b>(50,415)</b>
<b>Cash flows from financing activities</b>				
<b>Receipts</b>				
Proceeds from borrowings/deposits	-	19,439	10,890	24,766
<b>Payments</b>				
Repayment of borrowings	67	-	-	-
<b>Net cash provided by (or used in) financing activities</b>	<b>(67)</b>	<b>19,439</b>	<b>10,890</b>	<b>24,766</b>
<b>Net increase (decrease) in cash held</b>	<b>(6,458)</b>	<b>(9,674)</b>	<b>(10,000)</b>	<b>(0)</b>
Cash and cash equivalents at beginning of reporting period	18,337	10,111	11,879	1,879
<b>Cash and cash equivalents at end of reporting period</b>	<b>11,879</b>	<b>437</b>	<b>1,879</b>	<b>1,879</b>

## Uniform presentation of finances for the year ending 30 June 2026

	FY2024 Actuals	FY2025 Original budget	FY2025 Forecast budget	FY2026 Budget
<b>Income</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Rates	92,024	97,165	97,265	101,108
Statutory charges	2,818	2,782	2,798	2,710
User charges	4,470	3,927	3,942	8,542
Grants, subsidies and contributions – capital	256	1,200	1,200	1,210
Grants, subsidies and contributions – operating	4,051	6,175	9,689	7,132
Investment income	1,056	20	270	20
Reimbursements	123	89	89	104
Other revenues	2,557	2,364	2,728	2,603
<b>Total income</b>	<b>107,355</b>	<b>113,722</b>	<b>117,981</b>	<b>123,428</b>
<b>Expenses</b>				
Employee costs	37,047	41,899	40,646	45,104
Materials, contracts and other expenses	49,586	46,394	46,073	51,764
Finance charges	250	950	250	910
Depreciation	19,258	19,270	19,770	20,264
<b>Total expenses</b>	<b>106,141</b>	<b>108,513</b>	<b>106,739</b>	<b>118,042</b>
<b>Operating surplus/(deficit)</b>	<b>1,214</b>	<b>5,209</b>	<b>11,242</b>	<b>5,386</b>
Less: grants, subsidies and contributions – capital	(256)	0	(1,200)	(1,210)
<b>Adjusted operating surplus/(deficit)</b>	<b>958</b>	<b>5,209</b>	<b>10,042</b>	<b>4,176</b>
<b>Net outlays on existing assets</b>				
Capital expenditure on renewal and replacement of existing assets	(16,495)	(30,528)	(22,397)	(26,903)
Add depreciation, amortisation and impairment	19,258	19,270	19,770	20,264
Add proceeds from sale of replaced assets	482	1,200	405	2,300
	<b>3,245</b>	<b>(10,058)</b>	<b>(2,222)</b>	<b>(4,339)</b>
<b>Net outlays on new and upgraded assets</b>				
Capital expenditure on new and upgraded assets	(15,804)	(32,452)	(41,686)	(28,612)
Add back grants, subsidies and contributions – capital	256	1,200	1,200	1,210
Add amounts received specifically for new and upgraded assets	4,732	13,411	20,382	2,800
Add proceeds from sale of surplus assets	800	3,251	5,050	0
	<b>(10,016)</b>	<b>(14,590)</b>	<b>(15,054)</b>	<b>(24,602)</b>
<b>Annual net impact to financing activities (surplus/(deficit))</b>	<b>(5,813)</b>	<b>(19,439)</b>	<b>(7,234)</b>	<b>(24,765)</b>



### Net outlays on existing assets

We will allocate \$26.9 million for the renewal of existing assets. We aim to keep our level of spending in line with the infrastructure asset management plan forecasts.

### Net outlays on new and upgraded assets

We will allocate \$28.6 million to new and upgraded assets. We will factor the ongoing maintenance and depreciation expenses associated with capital expenditure on new and upgraded assets into our future budgets and updates of the LTFP.

### Financing strategy

We have determined that borrowings will increase in 2025–2026 from the original 2024–2025 budget. This is in line with the Project Funding Strategy created for all the grant funded projects that have been incorporated into our LTFP since 2019.



*A budding young builder at the 2025 Touch a Truck event*

# Rates

We aim to maintain rate stability over the long term, ensuring that the community's services, projects and infrastructure needs are consistently met.

In accordance with the *Local Government Act 1999*, the Council is authorised to levy rates on all land within its jurisdiction, excluding exempt properties such as Crown land and land owned by the Council. In setting the rates for 2025–2026, we have taken into account the priorities outlined in our Strategic Plan 2030, the prevailing economic conditions, our strategy for reducing debt, legislative changes, and the ongoing need to maintain and enhance community infrastructure, amenities and overall wellbeing.

We have also carefully considered the impact of rate increases on our residents, the importance of keeping rates fair and ensuring that the rates burden is shared equitably.

Once the total expenditure budget and its impact on revenue are established, we calculate the portion of the budget to be raised through rates by dividing this by the total value of all individual property assessments. This results in the 'rate-in-the-dollar' figure, which is then applied to individual property valuations to determine each property's rates.

For the upcoming year, we propose a 3.0% increase in total rate revenue (excluding growth), which will bring in \$101.11 million in rates.

## Differential rates

Following community consultation, it was decided in February 2012 to adopt differential rates as of 1 July 2012. We continue to apply differential rates on the basis of land use, to allow for the equitable distribution of the rate burden and to accommodate variations in the community's capacity to pay.

A differential rating strategy means that different classes of land use attract different rates. The definitions of land use are prescribed by regulation and are categorised for rating purposes. Having a differential rating strategy provides us with increased flexibility to accommodate movements in valuations that regularly occur in the market, to recognise the value of a specific aspect of land use and to better reflect the consumption of our services.

This method also allows us to increase rates at different levels to ensure commercial and industrial properties contribute appropriately, despite category-specific fluctuations in property market valuations.

The table on the next page shows the valuations and rates applied to the various land use categories and also the general revenue forecast for 2025–2026. (Note: these figures do not show rebates. In 2025–2026 we estimate we will provide \$2.1 million in rebates.)

The majority of these rebates are mandatory, as required under the *Local Government Act 1999*. Further details of our rebates are given on page 40.

Land use	General rate revenue 2024–2025 \$'000	Valuation 2024–2025 \$'000	General rate revenue 2025–2026 \$'000	Valuation 2025–2026 \$'000	General rate revenue % income 2025–2026	Average \$ change per property
Commercial office	538	94,945	418	72,955	-22%	-2,153
Commercial other	3,985	703,446	4,265	743,766	7%	792
Commercial shop	6,532	1,154,152	6,886	1,202,307	5%	2,948
Industrial light	421	74,271	433	75,580	3%	364
Industrial other	732	128,776	839	146,079	15%	1,218
Other	1,020	340,957	1,075	396,805	5%	87
Primary production	395	131,040	373	136,934	-5%	3
Residential	81,986	27,251,713	85,385	31,296,766	4%	68
Vacant land	1,379	230,545	1,322	243,823	-4%	251
<b>Total</b>	<b>96,988</b>	<b>30,109,845</b>	<b>100,996</b>	<b>34,315,015</b>	<b>4%</b>	

### Method used to value land

We use capital value as the basis for valuing land within our council area. It is considered that this provides the fairest and most equitable method of distributing the rate burden across all ratepayers. The South Australian Valuer-General establishes the value of land in our City for rating purposes. The basis for valuation is the capital value of the land, including all improvements such as buildings and sheds. In July 2025, it is proposed Council will adopt the most recent valuations made by the Valuer-General.

### Variation of valuations

If a ratepayer is dissatisfied with their valuation, they can object to the Valuer-General in writing, within 60 days from the date of their rates notice.

### Trends in valuations and rate modelling

We have undertaken comprehensive rate modelling to assess the likely impact within each land category based on anticipated valuation movements prior to the adoption of the final Annual Business Plan.

Each year, anticipated movements in valuations are estimated for each rate category. Valuations in 2025–2026 are anticipated to remain fairly steady. We have been advised by the Valuer-General that the estimated average increase in valuation for residential properties is currently 14.8%; for commercial and industrial properties it is 4.9%; for primary production it is 3.8%; and for vacant land is 5%.

The following table shows the impact on residential properties and the number of properties that fall within selected percentage changes.

Rate assessment increase	Number of residential properties
Less than zero	4,955
0–2%	10,355
2–6%	16,683
6–10%	7,412
Greater than 10%	676
New assessments	182
<b>Total</b>	<b>40,263</b>



## Other charges related to rates

### Minimum rate

We have set a minimum rate of \$1,491, which represents a 3.0% increase. This minimum rate will be applied to approximately 3,736 properties.

We consider it appropriate that all rateable properties contribute to the cost of delivering Council's services and maintaining community infrastructure.

In determining the minimum rate, Council is ensuring that all rateable properties make a base level contribution to the costs of:

- Services provided that are available for use by all ratepayers (e.g. library and parks and gardens)
- Provision of the physical infrastructure that supports each property and is available for use by all ratepayers
- Administering council activities.

### Regional Landscape Levy (RLL)

From 1 July 2020, the *Landscape South Australia Act 2019* replaced the *Natural Resources Management Act 2004* as the new framework for managing the state's land, water, biodiversity and pest species of animals and plants.

Under the *Landscape South Australia Act 2019* there is no provision for exemptions. All properties are subject to a Regional Landscape Levy.

Council is required to make a specified contribution to the Landscape Administration Fund and then collect this contribution from property owners through a separate rate based on capital value. Such a rate must be fixed and calculated so as to raise the same amount as Council's contribution (considering any rebates/remissions under section 159–166 of the Act).

Council does not keep this money and does not determine how it is spent. The Regional Landscape Levy Board advises us what the amount will be at the end of each financial year.

We have been advised of a 3.2% increase to the Regional Landscape Levy for 2025–2026. Council's contribution to Green Adelaide via the levy for the financial year will be \$2.2 million.



*ECH Rotary Village residents enjoying the new path at Meadowvale Reserve, Modbury*









## Payment of rates

The payment of rates can be either by full payment or by quarterly instalments, due and payable on 15 September 2025, 1 December 2025, 2 March 2026 and 1 June 2026.

Council has the authority to enter into special payment arrangements with ratepayers as required.

If you are having difficulty paying your rates, please contact us to discuss payment options.

## Postponement of rates

Ratepayers who have a state Seniors Card, or those who are experiencing hardship, can apply to Council to postpone payment of rates on their principal place of residence.

The amount and timeframe for postponement is at the discretion of the Chief Executive Officer.

- Under section 182A of the *Local Government Act 1999*, those who hold a South Australian Government Seniors Card can apply to postpone their Council rates on a long-term basis. The deferred amount will still incur a monthly interest charge, and the accrued debt will become payable when your property is sold or disposed of. In this way, postponement is similar to a reverse mortgage.

- Under section 182 of the *Local Government Act 1999*, you can apply to postpone your rates if payment would cause you hardship. You will need to meet set criteria.

Applications must be from the principal ratepayer, in writing, on Council's approved form. The application should identify the relevant property and include sufficient detail to support the request. It should be addressed to the Chief Executive Officer, City of Tea Tree Gully, 571 Montague Road, Modbury SA 5092. All information provided will be kept confidential.

For more information or to ask for an application form, please call 8397 7444.

## Rebate of rates

### Mandatory rebates

Under sections 159–165 of the *Local Government Act 1999*, we are required to grant rebates of between 75% and 100% to certain properties, including those that meet the Act’s requirements for land used for religious or educational purposes, or for community uses, as specified in the Act.

### Discretionary rebates

Section 166 of the *Local Government Act 1999* sets out the circumstances in which we can grant discretionary rebates of up to 100%. We have the option to grant a rebate of rates or service charges and to determine the rebate amount we take into account the following factors:

- The rebate will support some desirable development of the area
- The rebate will assist or support a local business
- The rebate relates to common property or land vested in a community corporation under the *Community Titles Act 1996* within which the public must have unrestricted right of access and enjoyment.

A rebate may also be judged appropriate in circumstances where a ratepayer would otherwise face a substantial rise in rates due to:

- A redistribution of the rates burden within the community arising from a change to the basis or structure of the Council’s rates
- A change to the basis on which land is valued for the purpose of rating, rapid changes in valuations or anomalies in valuations.

Referring to section 159(5) of the Act, we examine the land the rebate is sought for and consider:

- The type and number of services we provide on the land compared with similar services we provide elsewhere in the community
- Whether a community need is met by the activities on the land
- Whether activities on the land provide assistance or relief to disadvantaged people.

We may also take into account other factors, such as:

- Why the applicant needs financial assistance in the form of a rebate
- How much rebate is sought, as a percentage and dollar amount, and why it is appropriate
- How much financial assistance is being given to that applicant by federal or state agencies and whether it applies to that land
- Whether the applicant has applied or will apply to another council
- Whether the applicant is or will be providing a service in our area and the extent of that service
- Whether the applicant is a public sector body, a private not-for-profit body or a private for-profit body
- Whether the applicant is gaining a financial profit for the members of the body, or is engaging in trade or commerce and therefore has the ability to distribute profit to its members
- Whether there are any historical considerations that may be relevant for all or any part of the current Council term

- The financial consequences for Council of granting the rebate
- The date the application is received
- The availability of any community grant to the person or body making the application
- Whether the applicant has received a community grant.

If you or your organisation wishes to apply for a rebate for the current rating period, you must do so by 1 September 2025. We reserve the right to not consider late applications. However, if you are eligible for a mandatory rebate, this can be granted at any time during the current rating period. If you or your organisation's eligibility for a rebate no longer applies, we can recover rates proportionately to the end of the current financial year.

When considering applications for rates rebates, we are mindful of the contribution ratepayers make to our City, and that profitable organisations who receive government funding may still need additional help to achieve their goals. However, we need to balance the desire to support community organisations with the impact that rebates have on our revenue.

We provide a discretionary rebate of 100% for community sporting and social groups that occupy council-owned properties, including the University of the Third Age. This supports the strategic directions (set out in our Strategic Plan) to provide and maintain a high standard of recreation and leisure opportunities for all sections of the community.

If you believe that your not-for-profit organisation is impacted adversely by our rating strategy for commercial and industrial land uses, we encourage you to apply for a discretionary rebate. We will assess each application on its own merits. If you are a not-for-profit land owner you may apply for a discretionary rebate on your Council rates by 1 September of each year. A report summarising Council's consideration of requests for rebates will be completed, as specified under section 166 of the *Local Government Act 1999* in October of each year.

The discretionary rebate for not-for-profit organisations will only be available to organisations that are not already receiving a rebate under section 161.







*Strength for Life participants at  
Turramurra Recreation Centre*

# Financial indicators

To ensure we deliver on our financial goals, we have committed to achieving a number of specific outcomes. The indicators detailed below are required under the *Local Government Act 1999*.

Ratio	LGA suggested range	Council targets	FY2024 Actuals \$'000	FY2025 Original budget \$'000	FY2025 Forecast budget \$'000	FY2026 Budget \$'000
Operating surplus	Break even or better over 5 years	Maintain over a minimum of 3 years	1,214	5,209	11,242	5,386
Operating surplus ratio (OSR)	0 to 15%	2.5 to 10%	1.1%	4.6%	9.5%	4.4%
Asset renewal funding ratio (ARFR)	90 to 110% over a rolling 3 year period	90 to 110% over a rolling 3 year period	95.1%	145.2%	108.9%	129.4%
Fiscal balance			(5,813)	(19,439)	(7,234)	(24,765)
Net financial liabilities ratio including non current assets held for sale	0 to 100%	25% to 35%	14.5%	27.1%	19.3%	34.2%
Net financial liabilities including non current assets held for sale			14,045	30,855	22,754	42,270
Net financial liabilities ratio excluding non current assets held for sale			14.5%	27.1%	19.3%	34.2%
Net financial liabilities excluding non current assets held for sale			15,521	30,855	22,754	42,270
Interest cover ratio			0.3%	1.0%	0.3%	0.9%



- **Operating surplus**  
Operating income less operating expenses.
- **Operating surplus ratio (OSR)**  
Operating surplus as a percentage of general and other rates, net of Regional Landscape Levy.
- **Asset renewal funding ratio (ARFR)**  
Expenditure on renewal and replacement of assets less disposal proceeds from replaced assets divided by depreciation expense.
- **Fiscal balance**  
Net lending position or net borrowing requirement in the Uniform Presentation of Finances Table.
- **Adjusted fiscal balance**  
Net lending position or net borrowing requirement in the Uniform Presentation of Finances Table, adjusted for grants in advance.
- **Net financial liabilities ratio including noncurrent assets held for sale**  
Total liabilities less financial assets as a percentage of total operating revenue, net of Regional Landscape Levy.
- **Net financial liabilities including noncurrent assets held for sale**  
Total liabilities less financial assets.
- **Net financial liabilities ratio excluding noncurrent assets held for sale**  
Total liabilities less financial assets as a percentage of total operating revenue, net of Regional Landscape Levy.
- **Net financial liabilities excluding noncurrent assets held for sale**  
Total liabilities less financial assets.
- **Interest cover ratio**  
Total finance charges expressed as a percentage of rates revenue, net of Regional Landscape Levy.





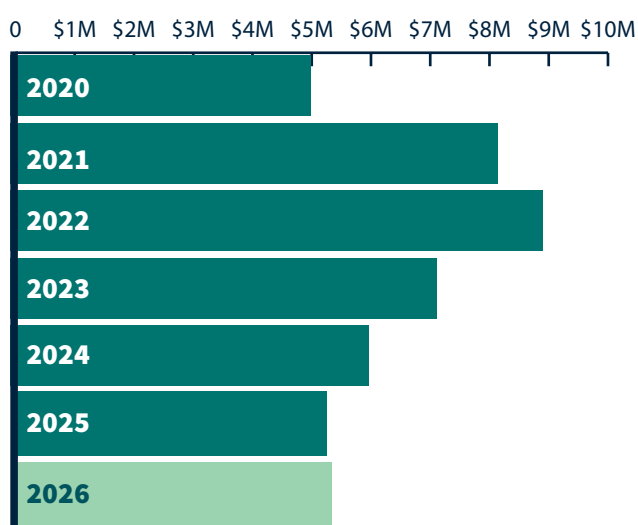
## Operating surplus ratio

The operating surplus ratio (OSR) is a key measure of financial stability. It highlights the operating result as a percentage of total rate revenue, excluding revenue from the Regional Landscape Levy. The Council's target range is between 0% and 10%.

An operating surplus occurs when the operating revenue is more than the operating expenses for the period.

This year, we expect to deliver a modest surplus of \$5.386 million. These funds are used to enhance and improve services, fund new capital works and reduce Council's debt levels.

### Operating surplus 2020–2026



## Asset renewal funding ratio

The asset renewal funding ratio (ARFR) measures the proportion of capital expenditure allocated to the renewal or replacement of assets compared to the ideal renewal level, as outlined in the IAMPs and LTFP.

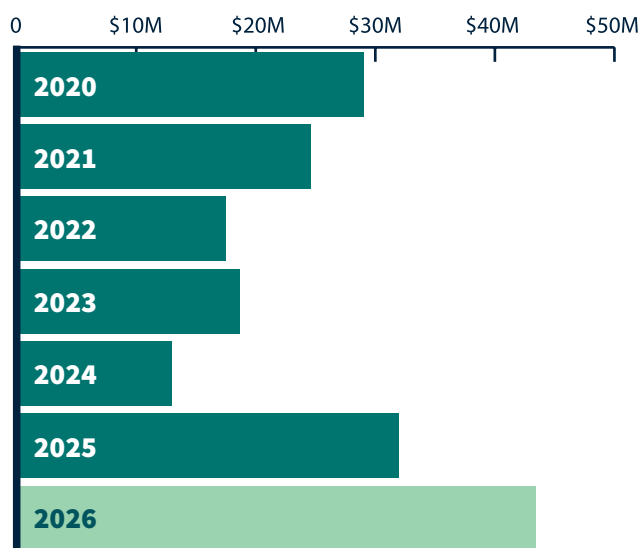
Our goal is to maintain renewal costs between 90% and 110%, averaged over a three-year period. Over the past five years, we have made significant investments in renewing our core infrastructure assets to ensure they align with the service standards specified in the IAMPs. For the 2025–2026 budget, we have allocated \$26.9 million for capital renewal works (excluding any income from grants or asset sales). This equates to an ARFR of 129.4%, which is within our target range over a rolling 3 year period.

We have assessed the IAMPs in the context of the LTFP and have developed strategies to maintain performance within the targeted range. We will continue to review the ARFR target to ensure it remains relevant and appropriate.

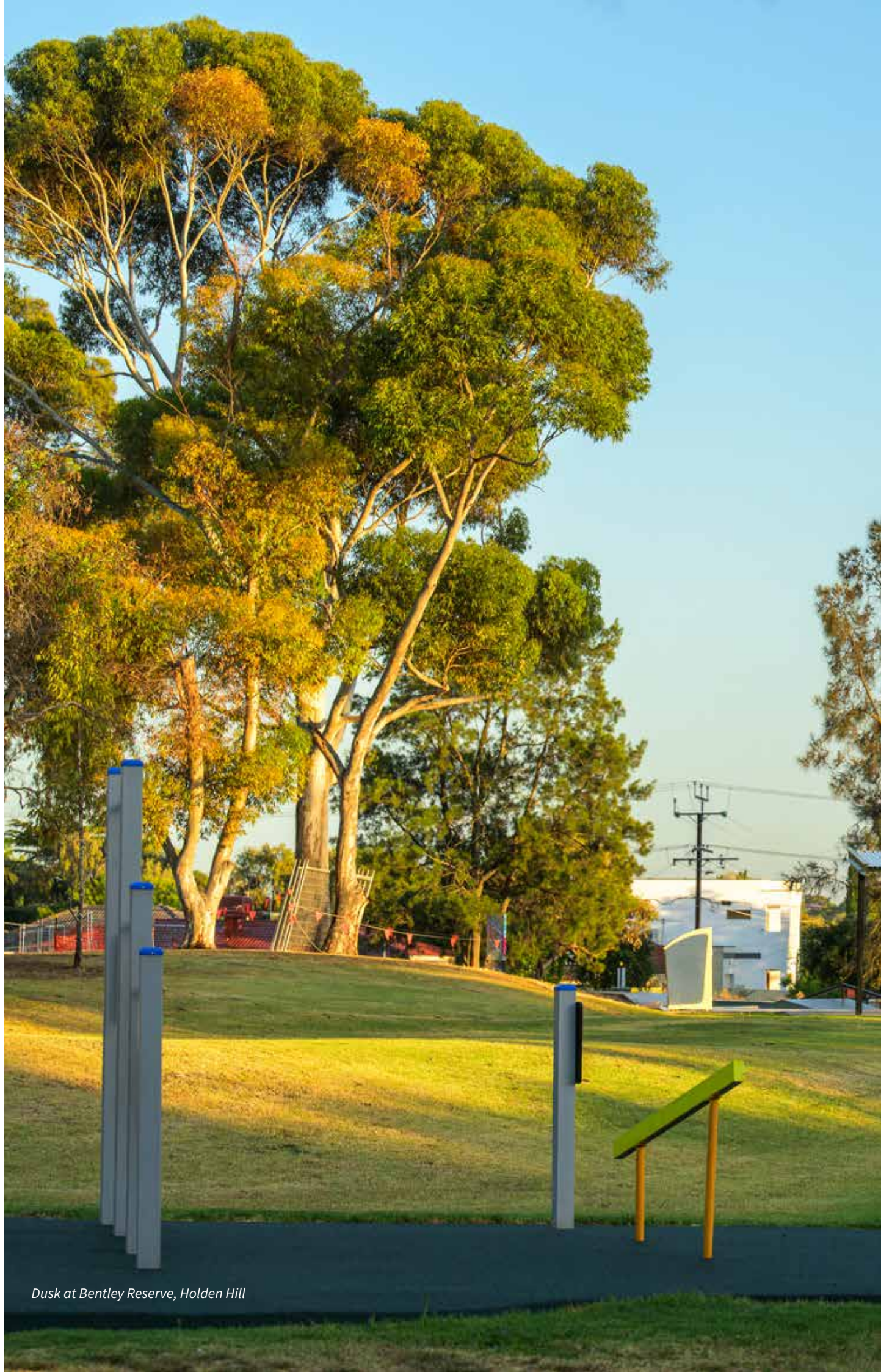
## Net financial liabilities ratio

We consider it appropriate to maintain a certain level of debt, especially given the extensive asset portfolio managed by the Council. The net financial liabilities ratio reflects the proportion of our net financial liabilities relative to total operating income. This ratio is expressed as a percentage of total operating revenue, excluding income from water catchment and the Regional Landscape Levy.

### Net financial liabilities 2020–2026

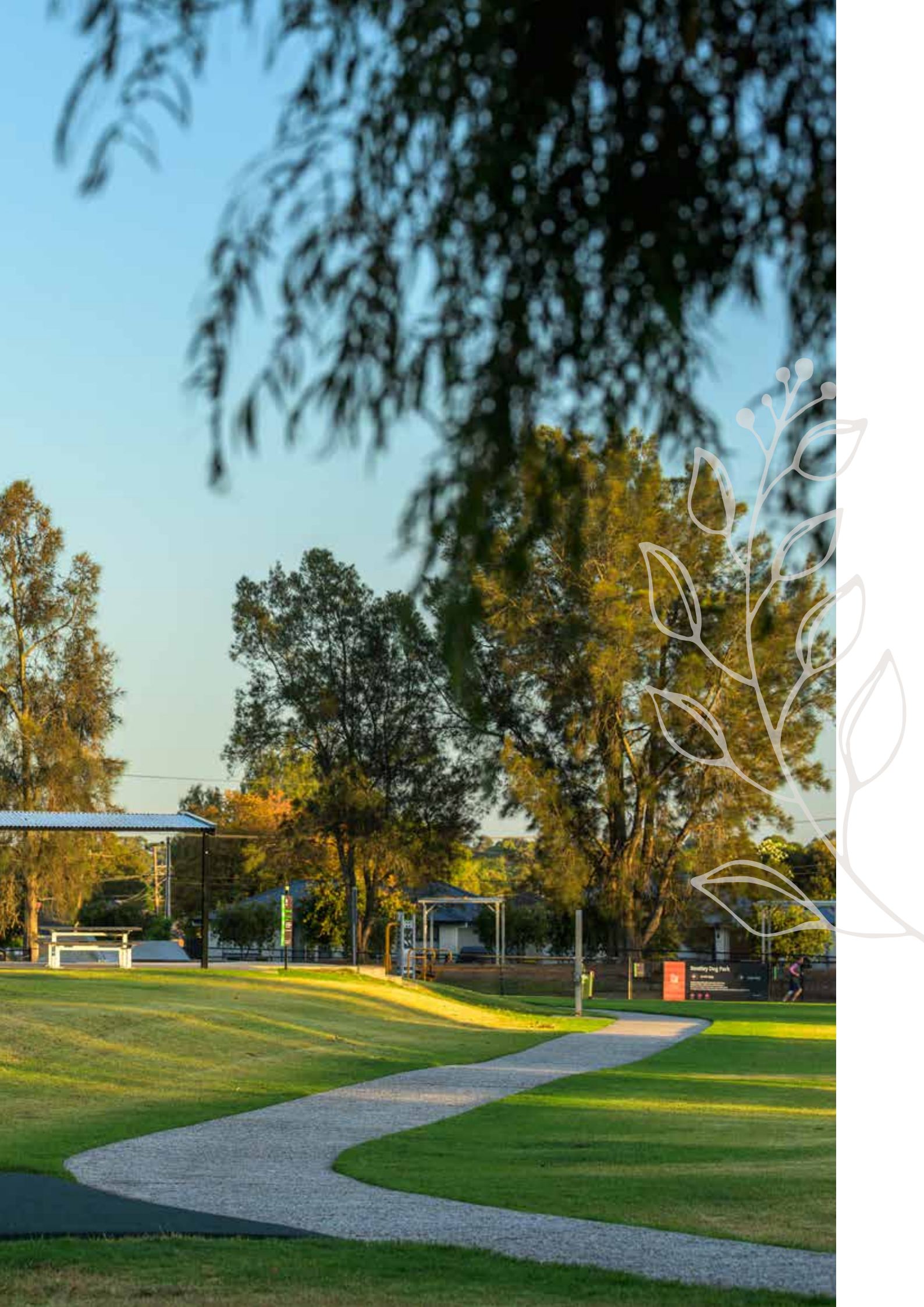






*Dusk at Bentley Reserve, Holden Hill*







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