

Town of Gawler

2023-2024 Annual Business Plan





Acknowledgement of Country

The Town of Gawler acknowledges this land we meet on today is the Traditional Lands for the Kurna people and that we respect their spiritual relationship with their Country. We also acknowledge the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kurna people today.

Acknowledgement in Kurna language

Kadlitiyarlu tampintheta yalaka ngadlu Kurna yartangka inparrintheta. Ngadludlu tampintheta, parnaku tuwila yartangka. Kurna Miyurna yaitya yarta-mathanya Wama Tarntanyaku, parnaku yailtya, parnaku tapa puru purruna. Kurna Miyurna ithu yailtya purruna, yarta kuma puru martintheta, puru warri-apintheta, puru tangka martulayintheta

Mayor's Message



The Annual Business Plan & Budget is an important part of our planning and is guided by aspirational goals and strategies encapsulated within our Community Plan 2030+.

The Annual Business Plan & Budget demonstrates Council's proposed services, programs, and projects for the 2023-2024 financial year and has been developed within a prudent, longer term financial framework which seeks to achieve and maintain the long-term financial sustainability of Council's operations.

Developing the Annual Business Plan & Budget is a task Council does not take lightly with one of Council's core goals of ensuring the ongoing financial sustainability being the particular focus. While the major health impacts of COVID 19 appear to be behind us, we are still feeling the impact of the pandemic through the challenges with the economic recovery. Like the community, Council is not immune to the rising interest rates and the record high inflation coupled with the many financial challenges and opportunities we face with Gawler being a major growth council. We have endeavoured to minimise the impact on Council operations wherever possible, however, despite our efforts we, like the community, are not in a position to counteract all impacts.

Our focus remains on maintaining our community infrastructure with \$2.9 million allocated to the renewal

of our Transport Assets, which include our roads, footpaths and kerb and gutter, plus an additional \$560,000 to renew our open space assets, stormwater drainage and buildings.

Council is also planning to invest \$349,000 in the construction of 2.0 kms of new footpaths.

In setting the rate increase, Council is faced with the challenge of balancing the need to generate sufficient income to meet the increasing input costs of the services and programs that are both expected and valued by the community, while being cognisant of the cost of living pressures being felt by members of our community.

Despite current inflationary and interest rate pressures and the need to undertake strategic planning which will well place Council to meet the impending regional growth that is occurring now and into the future, Council has set General rate revenue increase from existing rate payers of 7.0%. This is based on our prediction of the Adelaide CPI as at June 2023 and incorporates 0.5% increase in rates specifically for future community infrastructure investment, such as the redevelopment of the Gawler Aquatic Centre and the redevelopment and expansion of Karbeethan Reserve.

While the increase in the rates payable is dependent on the change in individual property values, the average residential ratepayer whose property is valued at \$419,000 will have a 5.2% increase (or \$92 per annum).

The council, in setting the budget, has strived to provide value for money when providing its services and programs.

I encourage you to read the Annual Business Plan which sets out what Council proposes to deliver with the money collected and welcome your feedback and comments.

Karen Redman
MAYOR

Message from the CEO

Being one of the fastest growing councils in the State continues to pose significant challenges, but also opportunities, for Council. Council's population continues to rapidly grow, with many new residents being attracted to Gawler as a lifestyle destination of choice.

Managing the financial consequences of being a major growth council continues to be a challenge for Council, but with prudent and sound financial strategies applied, Council is well placed to ensure the financial sustainability of its operations.

For the 2023-2024 financial year, Council is planning for an operating deficit of \$1.0 million. While slightly higher than the forecast operating deficit set out in the Long-Term Financial Plan. Considering the last 12 months of high inflation and continuing supply chain challenges which are impacting the input costs of delivering council services and programs, we believe that budget, as presented in this Annual Business Plan, is responsible.

The continuing volatility in the electricity market, the forecast of higher than normal inflation and increasing interest rates, has put pressure on Council's budget and has meant that a higher General Rate increase will need to be applied to ensure that Council's operating expenses continue to be funded from its recurrent revenue. Despite a higher increase from rate revenue, the increase in rates payable for the average residential rate payer is forecast to be 5.2%, which is substantially less than the predicted rate of inflation.

We will continue to explore opportunities to deliver efficiencies and value outcomes in the myriad services that Council provides, to reduce the operating deficit, with the view to return Council to an operating surplus position by 2025-2026.



The roll-out of our 'Community Scorecard' in 2021-2022, which enhances the reporting and accountability of our performance relative to the implementation of our Community Plan, will continue to be used to ensure that we remain on track to meet our outcomes.

Council's Management looks forward to meeting the challenges of another busy year ahead.

Henry Inat
CHIEF EXECUTIVE OFFICER

Introduction

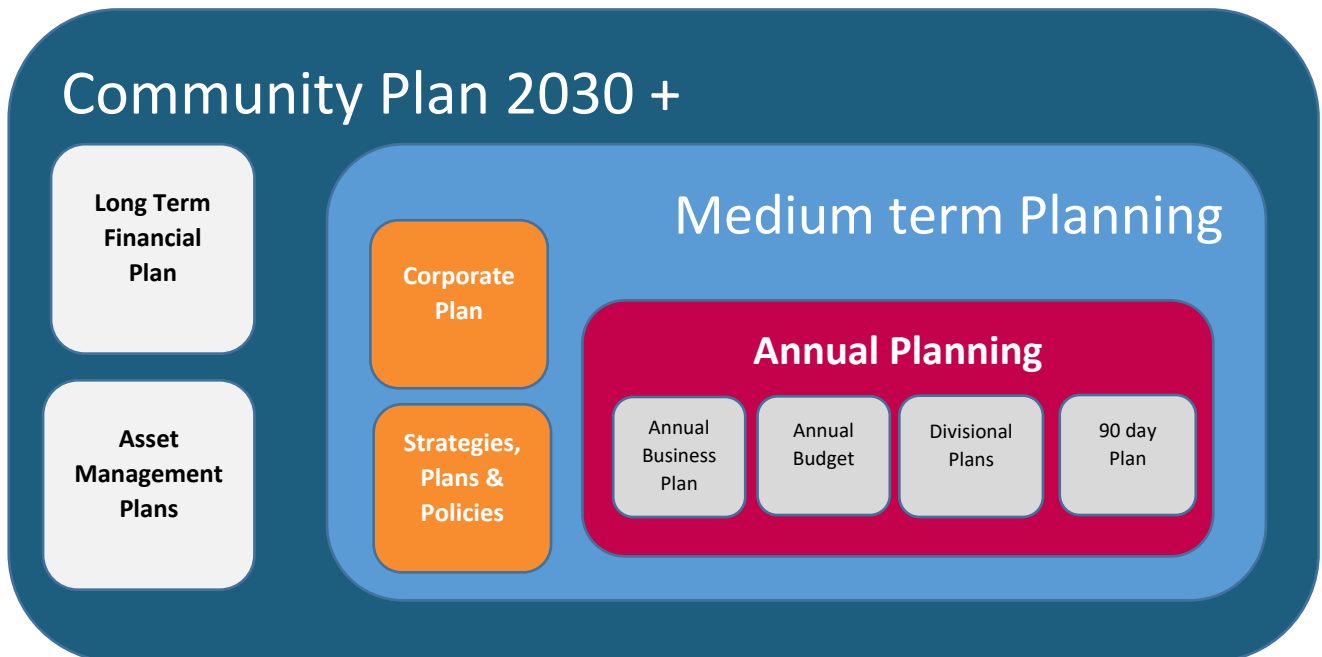
Our Annual Business Plan is a key document in Council’s overall Planning Framework. It sets out Council’s proposed projects, services and programs for the 2023-2024 financial year.

The Annual Business Plan supports our long-term strategic directions, which are outlined in Council’s Community Plan 2030+, as well as our Long-term Financial Plan, Asset Management Plans, the Corporate Plan and other topic specific strategies and plans.

Council’s Strategic Framework is underpinned by the Community Plan 2030+, which has set a vision for the Town to be a

“liveable, cohesive, active, innovative, and sustainable community”

The Strategic framework guides Council in identifying community needs and aspirations over the long term (through the Community Plan 2030+, the Long-term Financial Plan and Asset Management Plans), medium term (the Corporate Plan, specific strategies, and plans) and short term (the Annual Business Plan, Budget and Divisional Plans). Council holds itself accountable through its Community Scorecards and Annual Report.



Our Community



Population

24,998 as at
2021 Census



Major Industries

Retail trade, Health and
Community Service and
Education



Playgrounds

19 playgrounds
2 Outdoor Exercise Equipment
locations - Apex Park Reserve
and Clonlea Park



Area 42 km²
Open Space
474 Hectares



Council Members
Mayor and 10 Area
Councillors



Road Lengths
192.6 km - sealed roads
19 kms - unsealed



Rateable Properties
12,376



Sporting Facilities
Gawler Aquatic Centre
Gawler Sport & Community
Centre
Skate and BMX Park



Cycleway and Walking trails
7 walking trails
Gawler Cycle Way - connecting
Barossa Trail to the Stuart
O'Grady Trail

Our Strategic Direction

Council's Community Plan 2030+ acts as the over-arching plan driving the delivery of key outcomes and services to the community.

Our Vision

A Liveable, Cohesive, Active, Innovative, and Sustainable community.

Our Mission

The Town of Gawler is committed to fostering a liveable urban environment, taking advantage of the area's natural beauty and accessibility to both Adelaide and the Barossa Valley.

We enjoy a cohesive and active local community which Council is proud to support.

Moving forward, the Town of Gawler recognises the serious impacts associated with Climate Change on our environment and is committed to more sustainable practices and enduring innovation in this regard.





Our Community Plan 2030+ was adopted in December 2020 and acts as the over-arching plan driving the delivery of key outcomes and services to the community. As required by the *Local Government Act 1999*, Council's Strategic Plan, Community Plan 2030+, must be reviewed within two (2) years of the 2022 Local Government elections. The review of the Community Plan 2030+ will commence during 2023-2024.

Each of the goals provides a reference in Council's daily operations and service delivery outcomes. These outcome areas, associated goals, objectives and strategies have formed critical reference points in reporting Financial Year budget and business achievements.

The Town of Gawler Community Plan 2030+ incorporates five key pillars (themes):

Our Identity: A Uniquely Identifiable Township

- Gawler remains unique and distinct from its neighbouring areas
- Foster a vibrant and active local community that is proud of Gawler
- Protect and promotes Gawler's unique history.

Our Growth: Managed and Sustainable Growth

- Physical and social infrastructure to service our growing population and economy
- Growth to be sustainable and respectful of cultural and built heritage
- Manage growth through the real connection of people and places
- Local economic activity to create local job opportunities and generate increased local wealth

Our Community: A Healthy, Active, Safe, Engaged Community

- Gawler to be an inclusive community with quality health and social wellbeing services to meet the needs of our growing community
- Provide sporting and recreational facilities to meet local and regional community needs
- Recognise, respect, support, and advocate on behalf of volunteers

- Encourage the development of the Arts and creative sector

Our Environment: To Respect, Protect and Nurture the Environment

- Act on climate change
- Create and maintain a riverine environment that reflects the social, cultural and landscape values of the river corridor
- Protection of environmentally significant areas of native vegetation for present and future generations
- Support sustainable use of natural resources and minimise waste
- Support the provision of useable public realm that preserves and enhances the environment and biodiversity

Our Leadership: A Strong, Vibrant Community

- Be recognised as a best practice organisation and collaborate regionally
- Foster and encourage community teamwork
- Continue to deliver effective services and refine management processes

Our Services

Where every \$100 of your rates goes each year

Infrastructure Management



\$37.47

- Asset Management Plans
- Design and Delivery of Council's capital works program
- Traffic planning and management
- Public lighting
- Maintenance of Council building and facilities
- Town Maintenance including road, footpath, and stormwater maintenance
- Rapid Response.

Trees, Parks, Sports and Recreation



\$13.35

- Maintenance of parks, playgrounds and open spaces
- Tree management - pruning, planting, watering, removal
- Gawler Aquatic Centre including programs and activities - learn to swim, aqua aerobics, gentle fitness
- Sport and recreation facilities along with providing various programs and activities for the community.

Regulatory Services, Environment and Town Planning



\$8.31

- Planning and Development services
- Building Inspections
- Animal Management
- Environmental Health services
- Immunisation program
- Willaston Cemetery services
- Flood mitigation infrastructure of the Gawler River
- Parking control.

Community & Strategy, Health, Aged and Youth Services



\$6.74

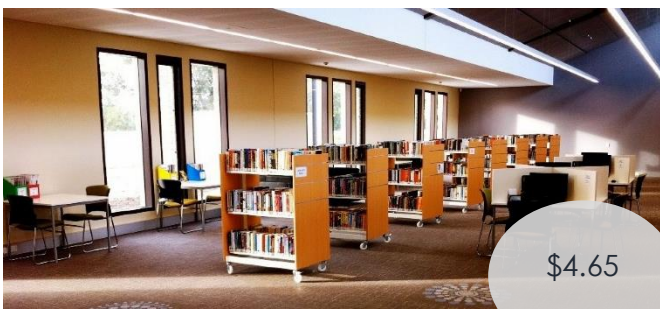
- Strategic planning
- Volunteer support
- Town of Gawler community grants program
- Youth Services - Youth Week, Gawler Youth Advisory Committee
- Community Home Support program
- Elderly Centre.

Waste Management and Recycling



- Kerbside collection of household waste, recycling and green waste
- Hard waste service
- Illegal dumping pick-up
- Public bins.

Libraries and Community Facilities



- Provision of Library services including the Civic Centre and Evanston Gardens Libraries
- Library programs - early literacy story-time sessions, after-school craft programs, coding clubs, early childhood science clubs, book groups, author events and a home visits service.

Economic Development and Tourism



- Economic development within the Gawler region and surrounds
- Gawler Business Development Group (GBDG)
- Special projects to support the development and growth of the Town of Gawler and greater region
- Business Innovation Hub
- Gawler Visitor Centre
- Advocate and support regional tourism

Community Events, Heritage and Culture



- Community events
- Community engagement strategies
- Arts and Culture including Reconciliation Action Plan, Gawler Arts & Culture Strategy and Public Arts Framework
- Cultural Heritage Centre - Heritage Gallery and Research Centre, providing exhibitions, programs, and support for heritage researchers
- Gawler Heritage Collection
- Maintain Civic Centre and provide various programs and events.

Governance, Communications and Administration



- Customer service
- Support the Elected Member Body of Council
- Governance services
- Financial Management
- Rates Administration
- Records Management
- Communication of Council information to the community
- Information Management
- People and Organisational Development
- Procurement Services
- Business Improvement
- Risk Management

Major Projects and Initiatives

Growth Management

The Town of Gawler continues to be one of the fastest growing councils in the State.

Rapid population growth is occurring within the Town of Gawler and the surrounding areas, which include approximately 4,500 dwellings proposed in Gawler East, 2,500 dwellings in the Southern Areas, new and upcoming land releases in Gawler Belt and Roseworthy and the most recently announced 10,000 new dwellings in Concordia.

The rapid growth of new residential development poses considerable challenges for Council.

To meet this challenge, two key projects included in this year's Annual Business Plan is the development of the Growth Framework 2046 and the Integrated Transport Plan.

Growth Framework 2046

Over the past 20 years, Gawler's population has increased from 17,733 to 24,988, which equates to 41% more families requiring services and facilities. This growth has influenced traffic volumes on local and arterial roads, enrolment demand at schools, competition for recreational facilities and even rental and housing demand. Further growth is expected, not just within the Town of Gawler but on its immediate boundaries including Roseworthy to the north and Concordia to the north east.

The Growth Framework will shape how this growth occurs, the infrastructure needed, where the facilities and services are located, to what scale and more importantly ensure Council is in a position to respond appropriately to meet the growth.

Integrated Transport Strategy

Closely related to the Growth Framework 2046, the Integrated Transport Strategy will review road infrastructure, establish suitable road hierarchy which meets the current and future growth within the region, promote active travel infrastructure (walking and cycling) and public transport considerations to reduce vehicle reliance, to better align with Council's Climate Action Plan.

The Strategy will:

- identify the capacity of the existing transport network
- identify the consequences of not planning for
- identify infrastructure that supports future population growth.



Gawler and District Netball Association Courts Redevelopment

As part of the Essex Park and Gawler Showgrounds Master Plan, Council will commence a \$4.8million development of new, compliant high quality netball courts for the Gawler and District Netball Association.

The Gawler and District Netball Association, playing area will be transformed with:

- new netball courts
- improved lighting
- a new shelter
- improved disability access to support greater independence for all users and
- improvements to the carpark.

This project is funded through a State Government election promise.



Reid Reserve

Local residents and the wider community will benefit from the development of a new playground located at Reid Reserve.

The new playground, subject to the outcomes of the community engagement, will include adventure themed elements such as a flying fox, rope climbs and swings.

The play elements will be complemented with:

- a shelter and park furniture
- new paths
- new trees and plantings.

Council received \$600,000 from the State Governments Community Infrastructure Grant Program.

Local Government Boundary Reform

Council is progressing its Boundary Reform proposal in 2023-2024. Boundary reform is a key step in ensuring that the greater Gawler community can leverage representation at the Local Government level, giving them a voice in shaping the future of the community and facilities that they already share with Gawler residents.

One of the fastest-growing local government areas in South Australia, Gawler serves as the major service centre for the lower mid-north.

Council's strategic pursuit of boundary reform is about being more efficient in the delivery of Council services and community infrastructure. Council must ensure that it's prepared for the pressures that accompany rapid population growth, including increased demand on infrastructure and services. Consequently, Council is seeking boundary reform for Gawler to provide greater opportunity in terms of coordinating urban growth for the region but also to embrace and provide for the Gawler community now and into the future.

The South Australian Local Government Boundaries Commission has determined that Council's General Proposal for Boundary Change has merit and warrants further investigation. The Stage 3 Investigation, which is required to be funded by Council, will commence in 2023 concentrating initially on the technical aspects of the Proposal and then progressing to the Community Consultation phase.

Council's proposal is not about putting other council areas at an economic disadvantage. It is about recognising that we are one community and exploring this opportunity to be more efficient and facilitate greater investment and jobs for the region.

Participatory Budgeting Initiative

Participatory Budgeting



Participatory Budgeting is a different way to manage public money and for local residents to engage with Council, by giving community members the chance to present ideas and then vote on how to spend part of a public budget.

Following on from the success of the 'Participatory Budgeting Initiative' launched in the 2022-2023 financial year, Council is once again running its Participatory Budgeting Initiative.

The initiative invites residents and ratepayers of the Town of Gawler Council area to nominate minor projects or events (up to an individual value of \$20,000), which provide community benefits to residents of Gawler. Four (4) project submissions have been shortlisted and are subject to a community vote.

These projects are:

- a) Accessible Peace Garden Project for Dead Mans Pass
- b) Installation of a rain garden at corner of Princess St / Davies St at Willaston to enhance the biodiversity value of the area
- c) Installation of a small shelter and picnic seating at Humphrey George Reserve, Evanston Park
- d) Installation of drinking fountains in parks, in particular the Gawler South Playground.

The community vote is being conducted concurrently with the community engagement on the Council draft 2023-2024 Annual Business Plan & Budget.

The projects with the highest vote will be delivered during the 2023-2024 financial year.

For the 2022-2023 financial year, the initiative resulted in drinking fountains being installed at Apex Park and Clonlea Reserve and additional solar lighting in Apex Park.

Our Projects and Initiatives

The Town of Gawler delivers programs, projects, and initiatives, each contributing to the achievement of one of five goals as set out in the Community Plan 2030+. The Annual Business Plan is based on a series of objectives, which annualises the broader strategies and outcomes of the Community Plan 2030+.

Our Identity: A uniquely Identifiable Township



2023-2024 Initiatives, Projects & Programs

- Pioneer Park Heritage Wall Restoration
- Emergency Management - ford crossings safety improvement
- Finnis Street - Cameron Street wall restoration
- Willaston Cemetery Conservation and Management program

Our Growth



2023-2024 Initiatives, Projects & Programs

- New footpath, kerb, and gutter programs
- Revitalise Eighteenth Street Gawler South
- Renew bridges program
- Deliver the 2023-2024 Transport Asset Renewal Program as per the Transport Asset Management Plan
- Finnis Street multi-storey carpark improvements

Our Community



2023-2024 Initiatives, Projects & Programs

- Aquatic Centre filtration improvements
- Disability Access & Inclusion program
- Reid Reserve Play space
- Gawler Oval changeroom - project delivery
- Sports and Aquatic Centre - CCTV upgrade
- Improve bus stop facilities program
- New street lighting program
- Ayling and Dwyer Lime Kiln Park - playground and irrigation design

Our Environment: To Respect, Protect and Nurture the Environment



2023-2024 Initiatives, Projects & Programs

- Tree Management Strategy
- Improve Stormwater Drainage Network and Erosion Control programs
- Construct Erosion Control Structure at river outfalls
- Implement Biodiversity Management Plan

Our Leadership: A Strong, Vibrant Community



2023-2024 Initiatives, Projects & Programs

- Roll out of Risk Management Framework

Long Term Financial Plan



Financial sustainability is a key objective of the Town of Gawler and is essential to delivering on the strategic directions contained in our Community Plan 2030+ and the delivery of programs and services set out in the Annual Business Plan.

The Council's Long-term Financial Plan supports the achievement of financial sustainability, particularly in the face of the significant challenge of population growth and being expected to deliver more with responsible increases in rate revenue.

The Long Term Financial Plan (the Plan) is a key document in Council's planning framework and links Council's Strategic Management Plan, Community Plan 2030+, Asset Management Plans and informs the Annual Business Plan and Budget. The Plan is designed as a 'road-map' to chart the Council's future strategic financial direction and aspirations.

Council has various strategic financial performance indicator targets and strategic financial policies to facilitate and guide key long-term financial planning, whilst at the same time delivering on the goals and objectives detailed in Council's over-arching Community Plan 2030+.

Our Financial Goal is

To meet the Community growth and the achievement of our organisational goals by committing to managing our financial resources in a responsible and sustainable manner.

To meet this challenge, we are committed to and will measure ourselves against a series of financial outcomes.

Responsible Budget

Our services and programs are fully funded, and costs shared equitably between current and future

ratepayers, with consistent underlying operating surpluses.

Our performance will be measured by the operating ratio, which measures Council's ability to meet its operating expenditure, and deliver surpluses to be available to fund future investment and repayment of debt.

Target: between 0% and 10% on a five-year rolling average.

Rate Stability

Our annual rate collections are fair and equitable with affordable rate revenue increases for our ratepayers.

Council's objective is ensuring our rate revenue increases are consistent which meet the cost to deliver base level services and programs, but also meet our growth and increase in service levels from our investment in community infrastructure.

Asset Management

We are committed to responsible and sustainable stewardship of our assets by maintaining community infrastructure and assets in line with our Infrastructure and Asset Management Plans.

Council has developed Asset Management Plans based on the lifecycle of our community

infrastructure and assets. Asset Management Plans ensure the delivery of services, and its infrastructure is maintained and delivered in a financially sustainable manner.

Ideally, our assets should be renewed or replaced at the same rate they are wearing out; however, it is recognised that there may be times where asset renewals or replacements are accelerated or decelerated. For this reason, we measure our performance against a three year rolling average.

Target: Asset renewal spend is between 90% and 110% over a three-year rolling average.

Debt Management

We will use debt wisely to invest in new long-term assets that meet community expectations and ensure intergenerational equity between current and future users.

To meet our financial goal, we need to adopt a prudent approach by raising and managing our debt to fund our asset investment objectives. Our performance is measure by the Net Financial Liabilities ratio, which measures Council's indebtedness as a percentage of operating revenue.

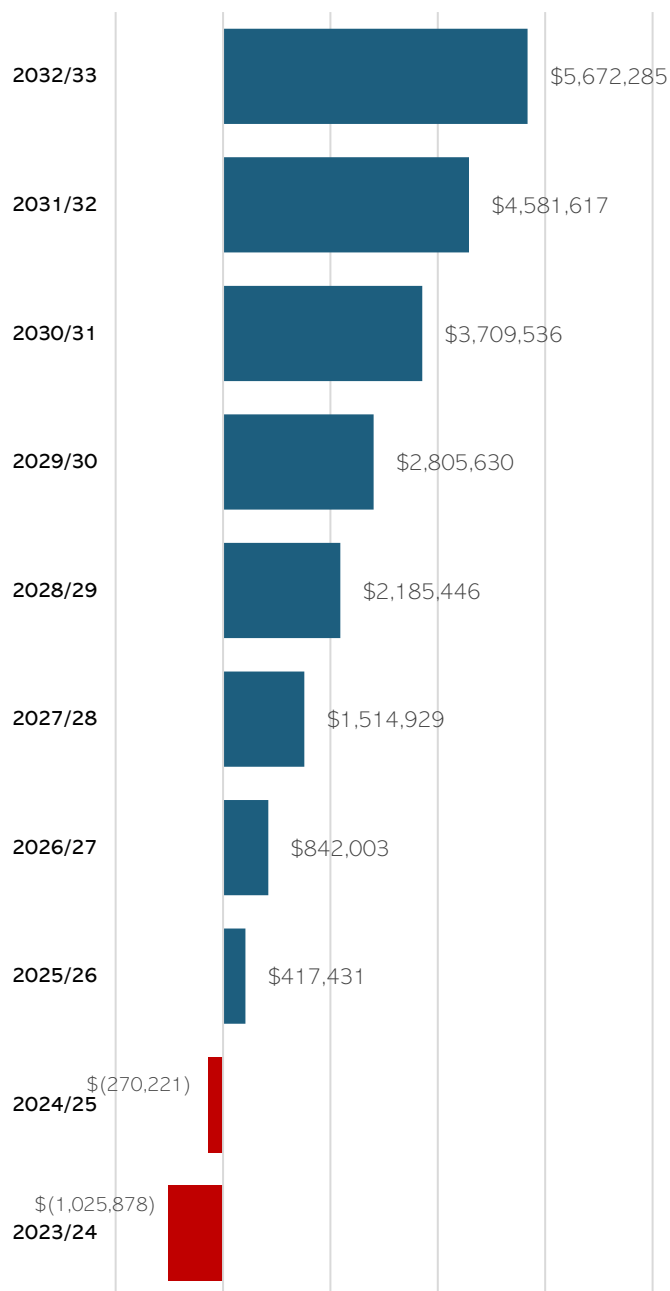
Target: Net financial Liabilities ratio is less than 100%, with aspirational targets of achieving a 75% by 2025 and 50% by 2027.

This framework guides the development of the Annual Budget and allows us to understand the impact of the decisions made today, on the future.

In line with Section 123 of the *Local Government Act*, a major review of the Long-term Financial Plan will be undertaken during 2023-2024 to ensure we are delivering on our financial goal.

The long-term financial forecast based on the 2023-2024 Budget are available in Appendix 5 of this document.

Operating Surplus



Rates

Rates and charges are property taxes that allow Council to raise revenue to fund essential services and programs and the projects and initiatives set out in the Annual Business Plan.

Local Government, like business and the wider community, has not been immune from the economic impacts, which have resulted from the COVID-19 pandemic, natural disasters, and the political and economic unrest across the world.

Over the 12 months to the March 2023 quarter, the Adelaide Consumer Price Index (CPI) rose by 7.9% - this is off a high of 8.6% for the December 2022 quarter, the highest inflation rate since the introduction of the Goods and Services Tax in the early 2000's.

The increasing cost of goods and services has an immediate and direct effect on Council's core activities and the cost of the delivery of major projects, which ultimately impacts Council rates.

Rates are the main source of income for Council, used to fund essential services such as management of infrastructure, public health and safety, as well as major capital projects, the provision of community programs and events.

Along with increasing costs to deliver services and upgrade the town's infrastructure and other assets, property values, despite increasing interest rates continue to increase at an average of 14.7 per cent growth of all properties across the town. The change in property values is

taken into account when setting rates through a reduction in the general rate, reducing to 0.4377 cents in the dollar, down from 0.4653 cents in the dollar.

Council has, as part of its long-term financial plan, a financial outcome to ensure annual rate collections are fair and equitable with affordable rate revenue increases for our ratepayers reflective of the service level of the Towns infrastructure, services, and programs.

For the 2023-2024 financial year, Council plans to collect \$29 million through general rates, which is an increase of 8.5% or \$2.175 million from the previous year.

The average rate per property (inclusive of all land uses) is expected to increase by \$157 (7.5 percent), with the average residential rate for existing ratepayers increasing by \$92 per annum (5.2 percent).

However, the actual rates payable will vary depending on individual property valuations, land use, and any development or improvements made to the property.

Details of Council's Rating Policy is included in Appendix 4 of this document with the complete policy available on Council's website at www.gawler.sa.gov.au

2023-2024 Budget Overview

Our financial goal is to meet the community growth and the achievement of our organisational goals by committing to managing our financial resources in a responsible and sustainable manner.

The key principle driving the preparation of the 2023 - 2024 budget continues to be Council's core target of maintaining a financially sustainable operating position, whilst at the same time being cognisant of longer-term considerations and aspirations outlined in Council's Community Plan and Long-term Financial Plan.

The development of the Budget has been undertaken in consultation and review by Council Members and the Audit & Risk Committee. Engagement with the community was undertaken during the consultation period which was held from 8 May 2023 until 29 May 2023 and through the Participatory Budgeting Initiative.

As one of the fastest growing Council's in the State, the budget focus is to balance the need to generate sufficient income to meet the increasing demands for services and improvements to the Town's civil and community infrastructure, with responsible rate increases that contribute to our goal of being financially sustainable.

The budget includes new initiatives which will position Council to effectively respond to the future challenges emanating from the future growth, not only within the council area but also the anticipated growth planned for the region.

The 2023-2024 budget considers the needs and expectations of today but also has a focus on the future to ensure that our emerging priorities will be funded appropriately. As a key aspect of Council's financial management framework, the budget has been developed with reference to the strategic objectives set out in Council's Asset Management Plans, Long Term Financial Plan and function specific plans and strategies.

A number of significant factors have influenced the 2023-2024 budget, these being:

- Enterprise Agreements, which allow for salary and wages adjustments linked to the Adelaide March quarter CPI increase
- Superannuation Guarantee contributions which increase from 10.5% to 11% from July 1
- Impact of current economic conditions, such as high inflation, supply chain challenges and market volatility, which are resulting in increasing costs on Council's service delivery
- Commitment to strategic projects which span more than one financial year
- Receipt of developer civil and community infrastructure and the associated maintenance and renewal costs.

Table 3 provides a comparison of Financial Indicator targets and how they are met by the 2023-2024 Budget

Table 3

	Indicator	Target met
Operating Ratio	(3.0%)	X
<i>5 year rolling average</i>	(0.6%)	X
Net Financial Liabilities Ratio	80.9%	✓
Asset Renewal Ratio	75.0%	X
<i>3 year rolling average</i>	97.9%	✓

2023-2024 Budget Overview

Operating Deficit
\$1.037 million

Government & Financing

- Statutory charges.....\$0.9m
- Operating Grants.....\$8.4m
- Other income.....\$0.2m
- Capital Income.....\$1.0m
- Borrowings & Interest.....\$1.8m

FUNDING
\$44.0 million

Operating
\$41.4 million

Capital
\$2.6 million

EXPENDITURE
\$45.2 million

Operating
\$34.4 million

Capital
\$10.8 million

Community & Ratepayers

- General Rates.....\$26.0m
- Separate Rates.....\$0.4m
- Waste Service Management Charge.....\$0.2m
- Regional Landscape Levy.....\$1.0m
- User fees.....\$1.8m

Employee Expenses

- Full Time Equivalents.....137FTE
- Full time.....100
- Part time.....45
- Casual.....10

Services & Materials

- Services & Materials.....\$13.4m
- Regional Landscape Levy.....\$0.6m
- Initiatives.....\$5.6m
- Capital Expenditure.....\$9.9m
- Interest & Loan Repayments.....\$1.7m

\$12.3m

\$31.6m

\$14.0m

\$31.2m

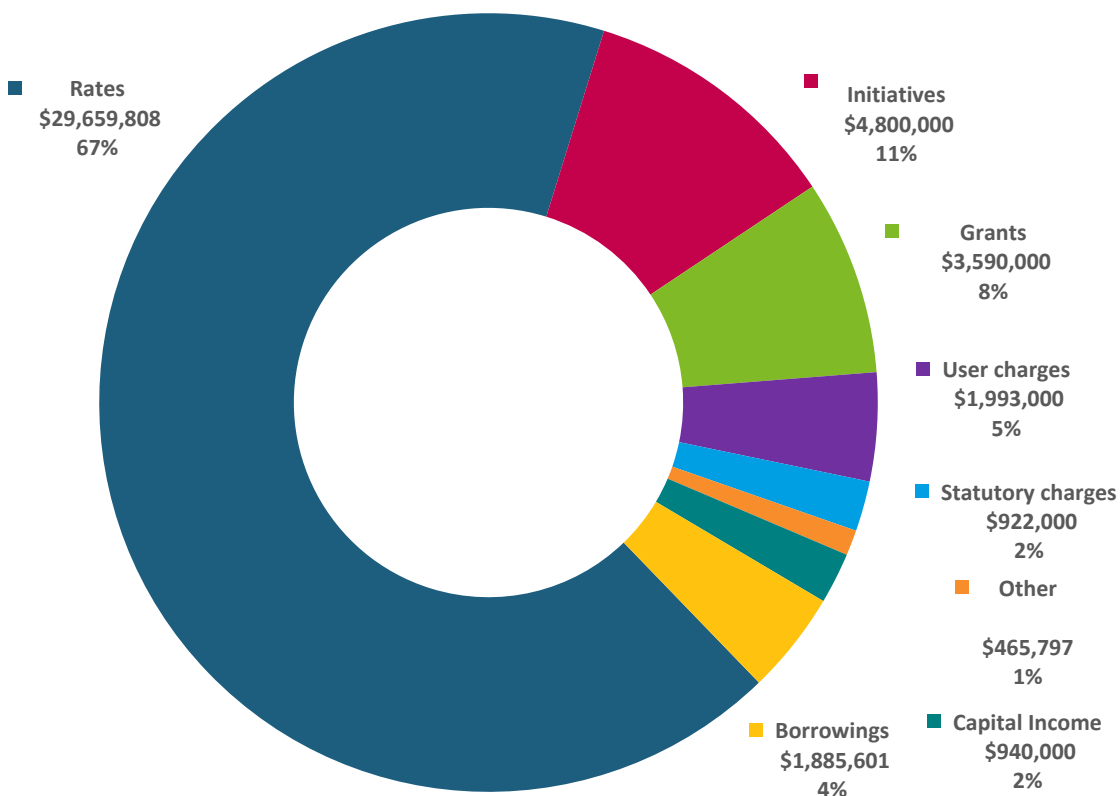
40 Services and 54 Projects & Initiatives

Income and Funding

Outside of General Rate revenue, Local Government has limited other recurrent revenue streams available to it. Subsequently, there is a significant reliance on General rates (approximately 67% for the Town of Gawler) to fund the operations of Council.

Operating Income
Capital Funding

\$41.3 million
\$2.9 million



Expenditure & Investment

The Annual Business Plan shapes the projects, services and events delivered each year. The funds collected will be spent on the following Council functions and activities.



Appendix 1: Projects & Initiatives

Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
Community Events, Arts, & Culture						
●	Pioneer Park Heritage Wall Restoration	◆ Restoration of Pioneer Park Heritage Wall. Total project cost is \$400,000, with works to commence in 2022-2023 and delivered over two (2) financial years	200,000	-	-	200,000
● ●	Christmas Decorations for Murray Street	◆ Refresh of Christmas Decorations which are displayed along Murray Street	20,000	-	-	20,000
● ●	Willaston Cemetery Headstone project	◆ Concept plan and detailed design for the installation of the Pioneer Park headstones, including an entrance statement, at the Willaston Cemetery	39,000	-	-	39,000
● ●	Willaston Cemetery Conservation and Management Plan	★ Development of the Draft Willaston Cemetery Conservation and Management Plan. Project cost includes community engagement on proposed plan	49,000	-	49,000	
Sub-total			308,000		49,000	259,000
Community Health, Youth & Aged Services						
● ● ●	Regional Public Health Project Working Group Plan Coordinator	★ The Regional Public Health Advisory Group Plan Coordinator will project manage the development, review and reporting for the Regional Public Health plan. The co-contribution for each of the four (4) Councils is \$26,250 per year	26,250	-	26,250	-
● ● ●	Review of the Disability Access & Inclusion Plan (2018 - 2022)	★ The passing of the Disability Inclusion Act 2018 requires all State authorities (including Local Government Authorities) to publish a Disability Action and Inclusion Plan (DAIP) that aligns with State Government Plan (Inclusive SA: State Disability Inclusion Plan). The Town of Gawler's DAIP expired in 2022, and therefore due to be reviewed and updated	20,000	-	20,000	-
● ● ●	Immunisation Program and Development Administration Officer	★ To increase current part-time position to a full-time position to meet the increase in the School Immunisation Program due to the inclusion of Year 7's in the School Immunisation Program	55,000	40,000	15,000	-
Sub-total			101,250	40,000	61,250	

★ Assets ◆ Initiative

● A uniquely Identifiable Township ● Managed and Sustainable Growth ● A healthy, Active, Safe, engaged community ● To respect, protect and nurture the environment ● A strong, vibrant community

Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
Infrastructure Management						
● ●	Springwood Development - Council Contribution to Calton Road Infrastructure upgrades	◆ Council Contributions as set out in the Development Deeds are anticipated to be reached during 2023-2024, therefore requiring Council to contribute to the infrastructure upgrades	397,000	-	-	397,000
● ●	Seal Rural Road Intersection Aprons Program	◆ Sealing rural intersections to improve road safety outcomes at intersections of sealed and unsealed roadways. Intersections identified are: 1. Milne Road - Gordon Road Intersection 2. Stebonheath Road - Clover Glen Road Intersection 3. Stebonheath Road - Clarence Road Intersection 4. Griffith Road - Clover Glen Road Intersection 5. Griffiths Road - Clarence Road Intersection 6. Griffiths Road - Ormsby Road Intersection 7. Piggott Road - Wattle Road Intersection	129,000	-	-	129,000
● ●	Seal Urban unsealed road - Glenelg Lane, Gawler South	◆ As part of the Seal Urban Unsealed Roads Program, improve stormwater drainage, construct road pavement and seal with asphalt concrete at Glenelg Lane Gawler South. Total Project cost is \$474,000, with stormwater works to be undertaken in 2023-2024, with the balance of required works to the value of \$325,000 to be undertaken in 2024-2025	149,000	-	-	149,000
● ● ●	Seal Access Roads to Mirnu Waadlakatha Bridge	◆ Apply sprayed seal to access road to prevent erosion of roads running steep slopes underneath of Mirnu Waadlakatha Bridge over South Para River (off Schomburgk Drive)	59,000	-	-	59,000
● ●	Patch and repair roads Program	◆ Rehabilitate failed localised road pavement sections and resurface at various locations along High Street Gawler East, Barnet Road and Tiver Road	50,000	-	50,000	-
● ● ●	Disability Access program	◆ Improve Disability Access at road intersections and community facilities, with the installation of pram ramps across the Town. <i>Calton Road - Northern Side</i> <i>Julian Terrace opposite Salvation Army store (DDA Carpark Compliance Upgrade)</i> <i>Murray Street opposite Civic Centre (DDA Carpark Installation)</i> <i>Calton Road Roundabout DDA upgrade (Design and Construct)</i>	117,000	-	-	117,000

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Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
● ● ●	New Footpaths Program	◆ Provision for construction of new footpaths across the Township. Identified locations (subject to cost) are: <i>Alexander Avenue - Sunnyside Dr to Bentley Rd (Rubble Path)</i> <i>Main North Road - Bacton St to Gawler Park Homemaker Centre</i> <i>Ayling Street - Redbanks Rd to Drury St</i> <i>Ayling Street - Drury St to Princess St</i> <i>Nixon Terrace - School crossing to Thomas Terrace</i> <i>Panter Street - Paxton St to Weaver Dr</i> <i>Thomas Terrace - Porter Street to Nixon Terrace</i> <i>Murray Road - Clonlea Reserve Entrance to Barber St</i> <i>Murray Road - Barber St to Princess St</i>	349,000	-	-	349,000
● ● ●	New Kerb and Gutter Program	◆ Construct new Kerb and Gutter throughout the Township <i>Western side of Main North Road from Gawler Park Homemaker Centre to Bacton St Evanston</i> <i>Northern side of Sunnyside Dr Missing section at the opposite side of Trinity College</i> <i>South side of Two Wells Road - Gawler River Rd to Kelly Rd</i>	174,000	-	-	174,000
● ● ●	Improve Stormwater Drainage Network Program	◆ Improve Stormwater Drainage network to mitigate localised flooding; works include: <i>Sunnyside Drive, Evanston Park verge works, near intersection with Mitchell Ave to mitigate property inundation at Simpson Pl</i> <i>Turner Street Stormwater rectification, to capture stormwater on Council land</i>	399,000	-	-	399,000
● ● ●	Erosion Control Program	◆ Erosion control through significant tributaries and significant long-lived trees, including Dead Mans Pass Reserve and Gawler River	99,000	-	-	99,000
● ● ●	Reconstruct High Street Willaston	◆ Change Roads crossfall for stormwater drainage, pavement construction, reseal, construct kerb and gutter and build-up road reserve on south side of High Street	149,000	-	-	149,000
● ● ●	Improve Bus Stop Facilities Program	◆ Balance of work for compliance upgrades in accordance with the Disability Standards for Accessible Public Transport (2002) with mandatory 100% compliance by December 2022	99,000	-	-	99,000
● ● ● ●	Capital Works Engineering Design Program	◆ Prepare engineering designs for 2024-2025 Whole-of-Life Infrastructure works program	199,000	-	199,000	-

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Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
● ● ●	New Street Lighting Program	◆ Install new streetlights across the Township in line with the Street Lighting Program	49,000	-	-	49,000
● ● ●	Deliver the 2023-2024 Transport Asset Renewal program as per the Transport Asset Management Plan	◆ Transport asset renewal program as per the Transport Asset Management Plan includes Road re-seal program; Re-sheet Rural Roads Program; Footpath renewal program, Kerb and Gutter renewal program	2,544,000	-	2,544,000	-
● ● ●	Renew Bridges Program	◆ Repairs and safety improvements to bridge and culvert structures recommended by the condition audit in 2017. Program includes: <i>Clonlea reserve Vehicle Access Bridge, Goose Island Foot Bridge design completion, Murray Rd ford design completion, Hillier Rd Bridge safety barrier; and Repair two culverts in Dead Mans pass</i>	225,000	-	225,000	-
● ●	Renew Stormwater Pits, Pit lids and Pipes Program	◆ Renew stormwater drainage pits and pipes under reactive work programs to eliminate local flooding and nuisance issues. Includes adding two double side entry pits on Hutchinson Road and Queen Street and replacement of damaged defect and unserviceable Side Entry Pits and Lids in High Impact Areas	107,000	-	107,000	-
●	● Heavy Fleet 10-year replacement program	◆ Replace 2 Tractors: Case Farmall 75c \$95k, (\$20k)	190,000	-	150,000	40,000
● ● ●	Willaston Cemetery Stormwater and associated works	◆ Installation of northwest stormwater drainage in Block 3. Installation of compacted rubble to aisles located within Block 3 and new paving to be installed within Block 3	169,000	-	-	169,000
●	● Bridge and Culvert Structures Condition Audit	★ Undertake asset condition audit to inform an update of the Asset Management Plan and development of future work plans	49,000	-	49,000	-
●	● Civil Trainee	★ Engage a Trainee, undertaking a Certificate III in Civil Construction and Plant Operations for a period of three (3) years. with a view to provide succession planning for the Civil Infrastructure Team.	40,000	28,000	12,000	-
Sub-total			5,742,000	28,000	3,336,000	2,378,000

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Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
Libraries & Community Facilities						
● ●	● Civic Centre Access Toilet upgrade	◆ Upgrade access toilets located at the Civic Centre (Lower Ground, Ground, Mezzanine and First Floor) with automatic Swing Doors to improve accessibility	22,000	-	-	22,000
●	Elderly Centre external signage update	◆ Home Assist signage is still prominent on building, signage is required to be replaced with 'Elderly Centre'. User groups have also requested 'user group' board out the front to enable the community to find the activities/group they are looking for more easily	12,000	-	12,000	-
● ●	● Deliver the 2023-2024 Building Asset Renewal program as per the Building Asset Management Plan	◆ Undertake renewal works to Council Owned Buildings	150,000	-	150,000	-
● ●	Sports Stadium Evaporative Cooler replacement	◆ Replacement of five (5) Evaporative Cooling units and Three (3) Ducting Systems within the Sport and Community Centre Sports Stadium	119,000	-	119,000	-
Sub-total			303,000	-	281,000	22,000
Planning, Regulatory & Environment						
● ●	● Finniss Street - Cameron Street wall restoration	◆ Landscape and heritage wall remediation design and community engagement for the closed section of Cameron Street between Finniss Street and Jacob Street in Church Hill area	20,000	-	-	20,000
●	● Finniss Street Multi-storey carpark improvements	◆ Undertake detailed design for the new roof for the multi-storey carpark to manage stormwater and consideration of future solar installation if feasible	49,000	-	-	49,000
● ●	● Works Depot improvements	◆ Undertake site improvements for employee safety (entry/exit and silica) and management of local environmental issues. Improvements include utilisation of land behind transfer station, including fencing and improved, safe entry/exit into depot site, relocation of rubble storage compound to manage localised environmental issues/complaints	89,000	-	-	89,000
●	● Gawler Parking Deck Study	◆ Based on parking strategy 2023-2028, the parking deck study will identify a preferred location, indicative design, cost, and other relevant advice to support detailed design and budget prioritisation	64,000	-	-	64,000

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Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
● ●	Construct Erosion Control Structure at river outfalls	◆ Construct erosion control structures along the South Para River for embankment stabilisation and to protect the downstream environment from further erosion. 1. Pile Street 2. Goose Island	59,000	-	-	59,000
●	Dog Pound Upgrade	◆ Upgrade to dog pound required. Improvement required due to ageing infrastructure, such as new entrance point to allow dangerous dog access and appropriate pens; improved exercise yard with grass; sliding doors between pens; drain adjustment (leg extension to make more secure; office and storage facilities	7,500		7,500	
● ● ●	Waterproofing Gawler	◆ Undertake investigation for development of recycled water supply to key areas of Gawler	60,000	-		60,000
● ● ●	Boundary Realignment Inquiry	★ The Boundary Realignment Inquiry cost is to be funded by Council at an estimated cost of \$379,500. A commencement payment of \$125,000 budgeted for in FY2022-2023. The balance of payments will be required in FY2023-2024 of \$254,500	254,500	-	254,500	-
● ● ●	Rural Zone Code Amendment	★ In the Southern area, within the Rural Zone, a code amendment to identify an agreed vision, zones, overlay controls and agreed density and use outcomes, within an area that comprises a river corridor and floodplain, existing agricultural industry, some fragmented rural holdings, and a highway/train corridor. A key outcome is to balance local expectations and define a pathway for future use and development in each of these local communities, to better retain the Gawler identify, maximises economic value, protect and allow orderly investment in existing agricultural businesses and recognise that residential, recreational, and other opportunities need to be carefully considered as part of this planning project. The delivery of the code amendment will be undertaken over two years, commencing 2023-2024	49,000	-	49,000	-
● ● ●	Gawler Infrastructure Growth Framework 2046	★ Development of an integrated land use strategy and infrastructure framework to model growth pressures to 2046 to address what is important to us as a community e.g., heritage, environment/landscape as well as ongoing local jobs and opportunities. Strategy to identify all growth fronts within and adjoining the current boundaries of the Town, examining infrastructure pre-conditions for future growth to be delivered in orderly fashion.	55,000	-	55,000	-

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Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
● ●	● Integrated Traffic and Transport Growth Strategy	★ To plan, integrate and build upon the current Gawler Traffic and Transport Management Plan. The Strategy seeks to identify existing shortcomings and opportunities within the Town of Gawler and provide pragmatic solutions that addresses these matters. The strategy seeks to guide key traffic and transportation opportunities for the future which align with the planned growth objectives	139,000	-	139,000	-
●	● ● Implement Biodiversity Management Plan	★ Continue implementation of Biodiversity Management Plan 2017-2027 with woody weed removal and biodiversity plantings in the Gawler River corridor and Hillier Fire Ground area	25,000	-	25,000	-
	● ● Electric Vehicle Transition and Charging Plan	★ The development of a costed plan for the transition of Council's fleet (light and heavy) to EV's as outlined within the adopted Climate Emergency Action Plan	15,000	-	15,000	-
Sub-total			886,000		545,000	341,000
Trees, Reserves, Sport & Recreation						
	● ● ● Aquatic Centre Filtration improvements	◆ Works include the replacement of existing filtration system with new pressurised system to be delivered across 2023 and 2024 Aquatic Centre off seasons. Total project cost is \$605,000. Project commenced in 2022-2023, with the project to be completed in 2023-2024	200,000	-	-	200,000
● ● ● ●	Reid Reserve Play space	◆ Construction of an adventure themed play space located at Reid Reserve - funded by State Government	540,000	540,000	-	-
● ● ●	Elliott Goodger Memorial Park Master Plan	◆ Development of a Master Plan for Elliott Goodger Memorial Park to address the current and future needs for existing site lease holders - Gawler BMX Club, Gawler Dog Training Club, Gawler Scouts, Willaston Football Club (cricket, football, netball)	50,000	-	-	50,000
● ● ●	Ayling and Dwyer Lime Kiln Park - Playground and irrigation design	◆ Stage 1 - Design Playground with all-inclusive play space and irrigation system for Ayling and Dwyer Lime Kiln Park, Redbank Road, Willaston for the purpose of renewal of the playground and irrigation system. Total project estimate is \$350,000 with design developed in 2023-2024, construct in 2024-2025	39,000	-	39,000	-
	● Shade Sail over playground	◆ Allowance for a shade sail on a council playground	50,000	-	-	50,000

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Community Plan Goal	Project Name	Project Description	Project Expenditure \$	Grant Funding \$	Rate Revenue \$	Borrowings & Other Funding \$
● ●	Renew Hardscaping Asset Program	◆ Renew Street and Open Space furniture fittings and equipment which are unserviceable	49,000	-	49,000	-
● ●	Renew Fencing Program	◆ Renew Clonlea entrance and roadway fences in poor condition which are unserviceable and at end of life.	89,000	-	89,000	-
● ●	Gawler and Districts Netball Court Redevelopment	★ Redevelopment of netball court surfaces, stormwater, lights, and improvements to carpark as funded through State Government	4,800,000	4,800,000	-	-
● ● ●	Tree Management Strategy	★ Development of a Tree Management Strategy to formalises Council's position in relation to increasing canopy cover through the effective management of Council's street trees, through advocacy for, and regulation and facilitation of the Town's urban forest	35,000	-	35,000	-
● ●	Gawler Oval changeroom - project delivery	◆ Council contribution for external funding application for the construction of modular change room at Gawler Oval - note project is being planned (to an investment ready level) in 2022/23	800,000	400,000	-	400,000
Sub-total			6,652,000	5,740,000	212,000	700,000
		◆ Participatory Budgeting Initiative	60,000			60,000
Total			14,038,250	5,740,000	4,538,250	3,760,000

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2023-2024 Civil Infrastructure Renewal Program

Reseal Roads Program	Road	From	To
	Paternoster Road	Two Wells Road	Richardson Avenue
	Powell Drive	Lyndoch Road	End
	Fifteenth Street	Twelfth Street	Eighteenth Street
	Stebonheath Road	Angle Vale Road	Dalkeith Road
	Potts Road	420m from GELR	Boundary
	Alexander Avenue	Sunnyside Drive	Council Boundary
	Kelly Road	Two Wells Road	End
	Paxton Street	Council Depot	Kelly Road
	Holmes Street	40m from Jarvis Street Intersection	
	Jarvis Street	Gawler River Road	Paxton Street
	Elizabeth Street	Barnet Street	Railway Terrace
	Ey Grove	Barnet Street	End
	Pearson Road	Angle Vale Road	Hiller Road
	Porter Street	Finniss Street	Parnell Street
	Dieckmann Drive	Calton Road	Cullan Avenue
	Cullan Avenue	Holness Avenue	Dieckmann Drive
	Redbanks Road	DIT Redbanks Road	Paxton Street
	East Terrace	Deland Avenue	End of Morgan Court parking area

Re-sheet Rural Roads program	Road	From	To
	Hayles Road	Nathan Road	Bentley Road
	Adams Road	Hayles Road	240m South
	Bentley Road	Alexander Avenue	206m North

Footpath Renewal Program	Road	From	To
	Porter Street	Finniss Street	Cowan Street
	Porter Street	School Road	Parnell Street
	School Lane	East Terrace	End
	Lawrence Avenue	Lawrence Avenue Pram Ramp	River Path entrance shared Path from McGahan Crescent to Clonlea Reserve
	Fourth Street	Seventh Street	Sixth Street
	Fourth Street	Sixth Street	Fifth Street
	Fourth Street	Fifth Street	Adelaide Road
	Evanston Linear Park Walking Trail	Sunnyside Drive	Tingara Road
	Evanston Linear Park Walking Trail	Tingara Road	Palamountain Drive
	Evanston Linear Park Walking Trail	Tingara Road	Potts Road
	Moore Street	Reid Street	Dundas Street L
	Moore Street	Reid Street	Dundas Street R
	Cameron Street	Finniss Street	Orleana Square L
	Cameron Street	Finniss Street	Orleana Square R
	Dundas Street	Finniss Street	Moore Street L
	Dundas Street	Finniss Street	Moore Street R

Kerb & Gutter renewal program	Road	From	To
	Fifteenth Street	Twelfth Street	Eighteenth Street
	Kelly Road	Two Wells Road	End
	Paxton Street	Council Depot	Kelly Road
	Holmes Street	40m from Jarvis Street Intersection	
	Elizabeth Street	Barnet Street	Railway Terrace
	Ey Grove	Barnet Street	End
	Redbanks Road	DIT Redbanks Road	End of Morgan Court parking area
	Dieckmann Drive	Calton Road	Cullan Avenue
	Cullan Avenue	Holness Avenue	Dieckmann Drive
	East Terrace	Deland Ave	Mahoney Street
	Porter Street	Finniss Street	Parnell Street
	Moore Street	Reid Street	Dundas Street
	Cameron Street	Finniss Street	Orleana Square
	Dundas Street	Finniss Street	Moore Street
	Whitaker Street	14th Street	Rice Avenue
	Duncan Crescent	Rice Avenue	End
	Richards Avenue	Crosby Avenue	Lawrence Avenue
	March Avenue	Lawrence Avenue	Crosby Avenue
	Lawrence Avenue	14th Street	Marsh Avenue

Appendix 2: Measuring Our Performance

Council's success is driven by the delivery and achievement of our Goals and objectives set out in our Community Plan 2030+.

Monitoring and measuring the performance of Council (both financial and non-financial performance) is important to ensure our objectives are achieved.

Non-Financial Measures

Council has developed a Community Scorecard which is used both internally within Council and externally to the community to communicate what Council is achieving and to what levels.

The Community Scorecard can be viewed at <https://www.gawler.sa.gov.au/community-scorecard>

The Community Scorecard discloses performance against Council activities aligned to the five pillars encapsulated within the Community Plan 2030+.

Our performance is also reported in our Annual Report.

Financial Measures

Council currently monitors both financial and non-financial performance through the presentation of Quarterly Budget Reviews, monthly Financial Reports and Annual Financial Statements.

A series of financial indicators have been developed by Local Government to assist in determining if a Council is financially sustainable or moving towards financial sustainability. Council's Long Term Financial Plan and Annual Budget are measured against these indicators.

Operating Ratio

The operating ratio is a financial performance metric that measures the efficiency of operations by comparing its operating expenses to its revenue. The operating ratio is calculated by dividing the operating result by the operating revenue for the period.

Council's target result is for the ratio to be between 0-10% over any five (5) year rolling period.

For 2023-2024, the operating result is a deficit of \$1.026 million, which results in an operating ratio of minus 2.5%. The rolling five-year average operating ratio for Council is minus 0.4%.

Net Financial Liabilities Ratio

This ratio measures Council's Net Financial Liabilities (i.e. total liabilities less financial assets) as a percentage of total operating revenue.

It is Council policy, and a widely accepted benchmark within the Local Government industry, that the Net Financial Liabilities Ratio not exceed 100%.

Periodic fluctuations (either upwards or downwards) in the Net Financial Liabilities are to be expected, dependent on the timing and value of major asset investment. Further, in a growth Council such as the Town of Gawler, there will be a continual demand for new and/or increased services and facilities, as the population of Council continues to escalate.

For 2023-2024, it is anticipated that the Net Financial Liabilities Ratio will be 72.1%.

Asset Renewal Funding Ratio

This ratio measures net capital expenditure on the replacement and renewal of fixed assets, as a percentage of identified expenditure for such as disclosed in Council's Infrastructure and Asset Management Plans.

Consequently, this indicator aims to determine if assets are being renewed and replaced in an optimum way. Council can accelerate or reduce asset renewal to compensate for past events, coincide asset renewals with planned asset upgrades or bring forward future asset renewals to reduce maintenance costs. As such, Council's target range for this indicator is 90 to 100% on a rolling three-year average.

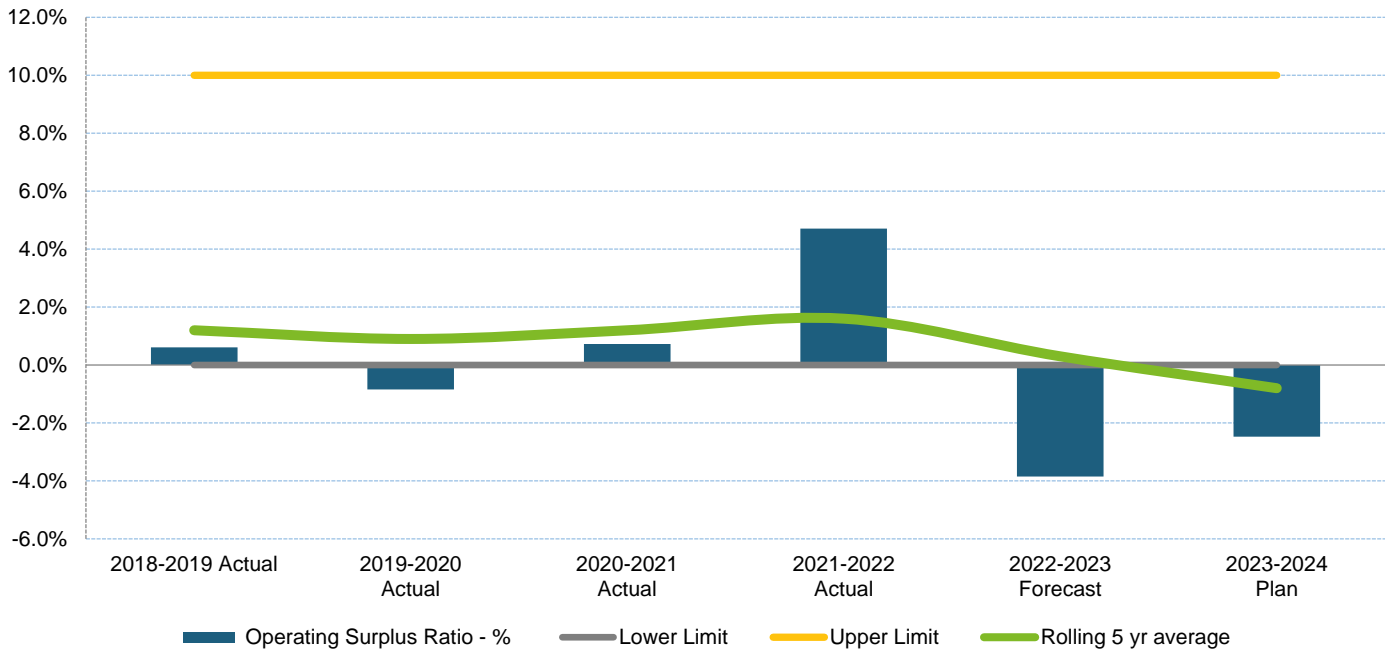
For 2023-2024, Council has planned to spend \$4.431 million on asset renewal spend compared to the Asset Management Plan spend of \$6,063 million. On the three-year rolling average, the Asset Renewal Funding Ratio is 99.0%.

Financial Ratios

Responsible Budget

Our Services and programs are fully funded, and costs shared equitably between current and future ratepayers, with consistent underlying operating surpluses.

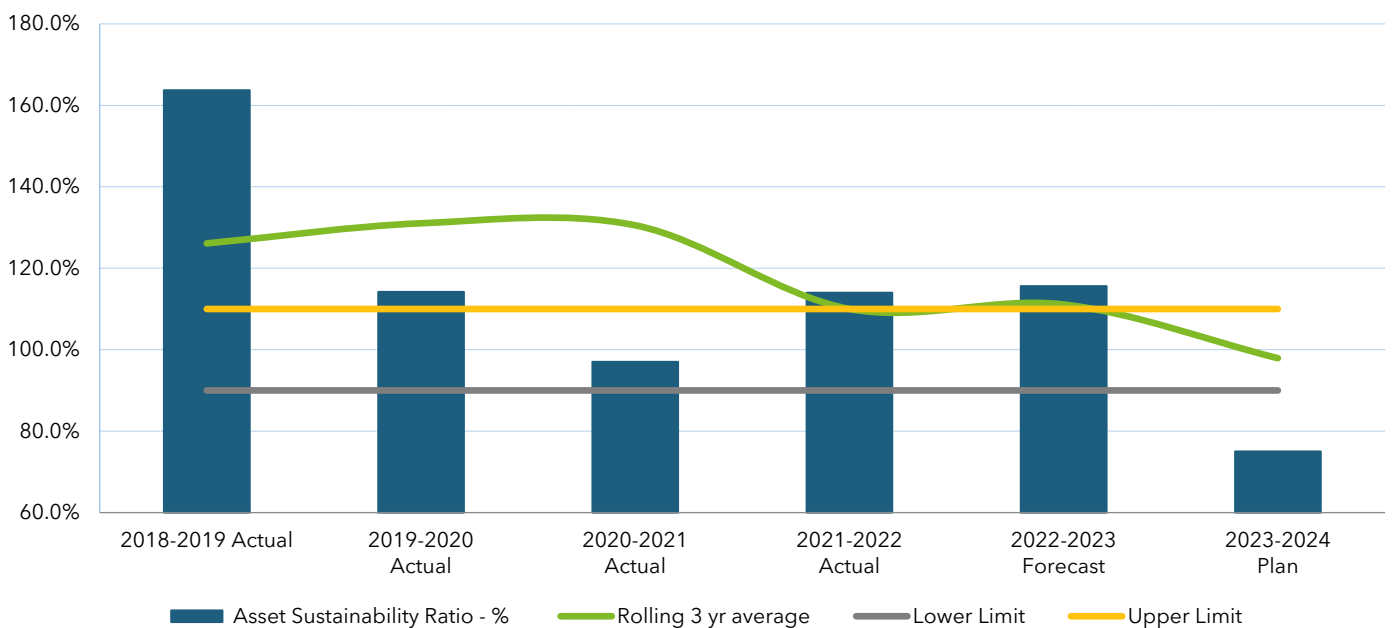
Operating Surplus Ratio



Asset Management

We are committed to responsible and sustainable stewardship of our assets by maintaining community infrastructure and assets in line with our Infrastructure and Asset Management Plans.

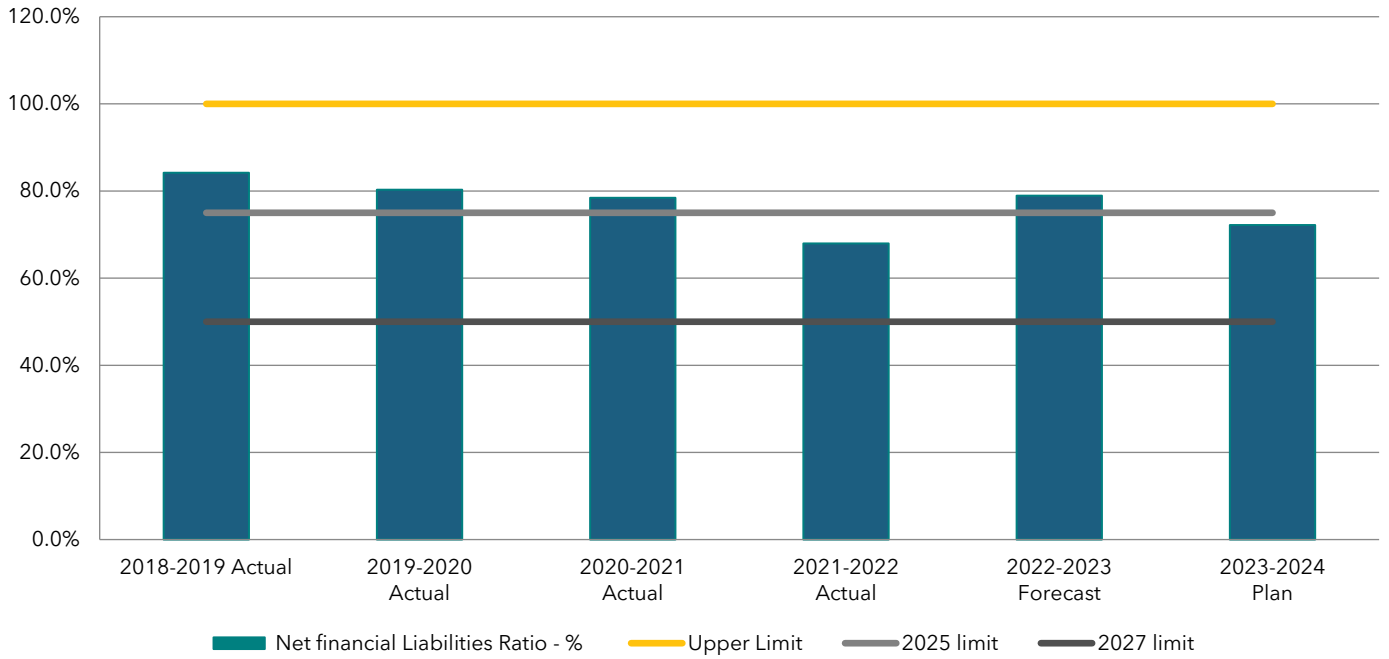
Asset Renewal Ratio



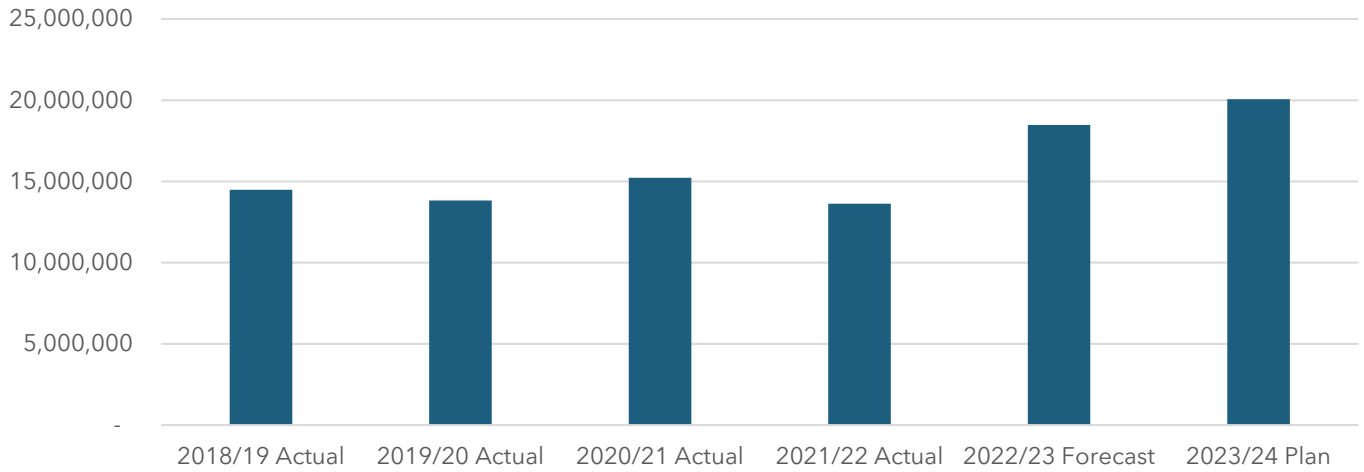
Debt Management

We will use debt wisely to invest in new long-term assets that meet community expectations and ensure intergenerational equity between current and future users.

Net Financial Liabilities Ratio



Cash Advance facility - Outstanding balance



Appendix 3: Financial Statements

Statement of Comprehensive Income for the year ended 30 June 2024

	Proposed 2023-2024	Forecast 2022-2023	Actual 2021-2022	Actual 2020-2021	Actual 2019-2020
	\$	\$	\$	\$	\$
INCOME					
Rates	29,660	27,151	25,783	24,095	23,450
Statutory charges	922	886	960	982	745
User charges	1,993	1,832	1,820	1,599	1,388
Grants, subsidies and contributions	8,390	5,071	5,546	4,530	3,688
Investment income	271	278	28	24	29
Other income	195	227	643	738	893
Net loss joint ventures & associates	-	-	222	187	-
Total Income	41,431	35,445	35,002	32,155	30,193
EXPENSES					
Employee costs	13,976	13,121	11,483	11,281	10,960
Materials, contracts and other expenses	19,516	15,539	14,549	13,541	12,670
Finance costs	7,931	7,400	540	618	741
Depreciation, amortisation and impairment	905	702	6,739	6,434	5,901
Net loss Joint Ventures and Associates	129	47	43	48	176
Total Expenses	42,457	36,808	33,354	31,922	30,448
OPERATING SURPLUS / (DEFICIT)	(1,026)	(1,364)	1,648	233	(255)
Net gain (loss) on disposal or revaluation of assets	100	9	(691)	(1,086)	(311)
Amounts specifically for new or upgraded assets	940	2,041	1,874	1,100	2,025
Physical resources received free of charge	5,588	6,025	13,058	36,174	4,020
NET SURPLUS (DEFICIT)	5,602	6,712	15,889	36,421	5,479
Other Comprehensive Income					
Changes in revaluation Surplus- infrastructure, property, plant and equipment	2,000	2,000	46,169	2,084	4,369
Share of Other comprehensive Income - joint ventures and associates	-	-	-	-	150
Other equity adjustments- joint ventures and associates	-	-	(51)	(22)	17
TOTAL OTHER COMPREHENSIVE INCOME	2,000	2,000	46,118	2,062	4,536
TOTAL COMPREHENSIVE INCOME	7,602	8,712	62,007	38,483	10,015

Pursuant to S123 (10)(b) of the *Local Government Act 1999* and Clause 7 of the *Local Government (Financial Management) Regulations 2011*, as detailed in the Statement of Comprehensive Income, the projected Operating Income (\$41.431m) is insufficient to meet the projected Operating Expenditure (\$42.457m) for the 2023-2024 Financial Year.

Balance sheet as at 30 June 2024

	Proposed 2023-2024	Forecast 2022-2023	Actual 2021-2022	Actual 2020-2021	Actual 2019-2020
	\$	\$	\$	\$	\$
ASSETS					
Current Assets					
Cash and cash equivalents	50	100	954	89	254
Trade and other receivables	2,142	1,923	2,379	2,101	1,914
Inventories	31	25	19	17	23
Total Current Assets	2,224	2,048	3,352	2,207	2,191
Non-current Assets					
Financial Assets	134	133	153	164	183
Equity accounted investments in Council businesses	4,589	4,718	4,765	4,637	4,520
Infrastructure, Property, Plant and Equipment	398,661	389,159	372,939	306,713	267,737
Other Non-current Assets	-	-	3,093	8,873	8,504
Total Non-current Assets	403,384	394,009	380,950	320,387	280,944
Total Assets	405,607	396,057	384,302	322,594	283,135
LIABILITIES					
Current Liabilities					
Trade and Other Payables	7,336	6,255	7,356	5,101	4,662
Borrowings	675	924	1,209	2,820	1,046
Short-term Provisions	3,463	3,179	2,875	2,996	2,911
Total Current Liabilities	11,474	10,358	11,440	10,917	8,619
Non-current Liabilities					
Long-term Borrowings	20,492	19,579	15,656	16,425	17,786
Long-term Provisions	240	220	198	251	212
Total Non-current Liabilities	20,732	19,799	15,854	16,676	17,998
Total Liabilities	32,205	30,157	27,294	27,593	26,617
NET ASSETS	371,402	365,900	357,008	295,001	256,518
EQUITY					
Accumulated Surplus	134,174	128,672	121,623	106,407	70,751
Asset Revaluation Reserve	235,883	233,883	231,883	185,714	183,630
Other reserves	3,345	3,345	3,502	2,880	2,137
TOTAL EQUITY	373,402	365,900	357,008	295,001	256,518

Statement of Changes in Equity for the year ended 30 June 2024

	Proposed 2023-2024	Forecast 2022-2023	Actual 2021-2022	Actual 2020-2021	Actual 2019-2020
	\$	\$	\$	\$	\$
ACCUMULATED SURPLUS					
Balance at end of previous reporting period	128,672	121,623	106,407	70,751	65,202
Net Surplus/ (Deficit) for year	5,602	6,712	15,889	36,421	5,479
<i>Other comprehensive Income</i>					
Share of other Comprehensive Income-joint venture and associates	-	-	(51)	(22)	167
Transfers between Reserves	-	-	(622)	(743)	(97)
Balance at end of period	134,174	128,672	121,623	106,407	70,751
ASSET REVALUATION RESERVE					
Balance at end of previous reporting period	233,883	231,883	185,714	183,630	179,261
Gain on revaluation of infrastructure, property, plant and equipment	2,000	2,000	46,169	2,084	4,369
Balance at end of period	235,883	233,883	231,883	185,714	183,630
OTHER RESERVES					
Balance at end of previous reporting period	3,345	3,502	2,880	2,137	2,040
Transfers from Accumulated Surplus	-	865	622	743	97
Transfers to Accumulated Surplus	-	(1,022)			
Balance at end of period	3,345	3,345	3,502	2,880	2,137
TOTAL EQUITY AT END OF REPORTING PERIOD	373,402	365,900	357,008	295,001	256,518

Statement of Cashflow for the period ended 30 June 2024

	Proposed 2023-2024	Forecast 2022-2023	Actual 2021-2022	Actual 2020-2021	Actual 2019-2020
	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES					
<u>Receipts</u>					
Operating Receipts	41,148	34,052	34,439	31,465	29,660
Investment receipts	271	271	28	24	29
<u>Payments</u>					
Operating Payments	(32,303)	(27,783)	(26,176)	(23,957)	(23,254)
Finance payments	(943)	(575)	(557)	(635)	(818)
Net Cash provided by (or used in) Operating Activities	8,174	5,965	7,734	6,897	5,617
CASH FLOWS FROM INVESTING ACTIVITIES					
<u>Receipts</u>					
Amounts specifically for new or upgraded assets	940	2,041	4,103	1,066	2,419
Sale of replaced/surplus assets	100	108	192	106	1,332
Repayments of loans by community groups	18	13	28	10	4
<u>Payments</u>					
Expenditure on renewal/replacement of assets	(4,431)	(4,697)	(4,599)	(2,270)	(3,874)
Expenditure on new/upgraded assets	(5,515)	(7,922)	(3,886)	(6,320)	(3,706)
Loans made to community groups	-	(20)	-	-	-
Net Cash provided by (or used in) Investing Activities	(8,888)	(10,477)	(4,162)	(7,408)	(3,825)
CASH FLOWS FROM FINANCING ACTIVITIES					
<u>Receipts</u>					
Proceeds from Borrowings	1,587	4,866	-	438	-
Proceeds from Bonds and Deposits			46	-	-
<u>Payments</u>					
Repayments of Borrowings	(924)	(1,208)	(2,604)	-	(1,566)
Repayment of Finance Lease Liabilities			(149)	(92)	(85)
Net Cash provided by (or used in) Financing Activities	664	3,658	(2,707)	346	(1,651)
Net Increase (Decrease) in cash held	(50)	(855)	865	(165)	141
Cash and cash equivalents at beginning of period	100	954	89	254	113
Cash and cash equivalents at end of period	50	100	954	89	254

Uniform Presentation of Finances for year ended 30 June 2024

	Proposed 2023-2024	Forecast 2022-2023	Actual 2021-2022	Actual 2020-2021	Actual 2019-2020
	\$	\$	\$	\$	\$
Income	41,431	35,445	35,002	32,155	30,193
<i>less Expenses</i>	(42,457)	(36,808)	(33,354)	(31,922)	(30,448)
Operating Surplus / (Deficit)	(1,026)	(1,364)	1,648	233	(255)
<i>less Net Outlays on Existing Assets</i>					
Capital Expenditure on renewal and replacement of Existing Assets	4,431	4,697	4,599	2,270	3,874
<i>less Depreciation, Amortisation and Impairment</i>	(7,938)	(7,400)	(6,739)	(6,434)	(5,901)
<i>less Proceeds from Sale of Replaced/Surplus Assets</i>	(100)	(108)	(192)	(106)	(1,332)
	(3,600)	(2,811)	(2,333)	(4,271)	(3,359)
<i>less Net Outlays on New and Upgraded Assets</i>					
Capital Expenditure on New and Upgraded Assets	5,515	7,922	3,886	6,320	3,706
<i>less Amounts received specifically for New and Upgraded Assets</i>	(940)	(2,041)	(4,103)	(1,066)	(2,419)
	4,575	5,881	(217)	5,254	1,287
Net Lending / (Borrowing) for Financial Year	(2,001)	(4,235)	4,198	(750)	1,817

Financial Indicators

	Proposed 2023-24	Proposed 2023-24	Forecast 2022-23	Actual 2021-22	Actual 2020-21	Actual 2019-20
	\$'000					
Operating Surplus Ratio						
<i>Operating Surplus/(Deficit)</i>	(1,026)	(2.5%)	(3.8%)	4.7%	0.7%	(0.8%)
Total Operating Revenue <i>5 year rolling average</i>	41,431	(0.4%)	0.3%	1.6%	1.2%	0.9%
Net Financial Liabilities Ratio						
<i>Net Financial Liabilities</i>	29,880	72.1%	79.0%	68.0%	78.4%	80.3%
Total Operating Revenue	41,431					
Asset Sustainability Ratio						
<i>Net Asset Renewals</i>	4,431	73.0%	115.6%	114.0%	97.0%	114.2%
Asset Management Plan <i>3 year rolling average</i>	6,063	99.0%	111.1%	110.0%	131%	131%

Appendix 4: Rating Strategy

Council rates are a form of property taxation, and property values determine how much each property contributes towards funding the services, programs and activities undertaken by Council.

Method of Valuing Land

Council uses capital values as the basis for valuing land within the Town of Gawler council area, as it is considered that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth.
- property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property, and provides the best indicator of overall property value.

Property values are set by the Valuer General. Information received from the Valuer General indicates that property values across the Town have increased by 14.7%. 0.93% of the increase can be attributed to growth related to new development within the Town to date.

Differential Rates

Rates payable for each ratepayer is determined by the capital valuation multiplied by the rate-in-the-dollar set by the Council.

The *Local Government Act 1999* (the Act) allows Councils to apply differential rates based on the use of the land, the locality of the land or the use and locality of the land. The Town of Gawler applies differential rates on the basis of land use.

Definitions of land use are prescribed by regulation and are categorised as follows for rating purposes:

- | | |
|---------------------|--------------------|
| Residential | Industrial - Light |
| Commercial - Shops | Industrial - Other |
| Commercial - Office | Primary Production |
| Commercial - Other | Vacant Land |
| | Other |

In accordance with Section 3.2.1.1 of the Strategic Rating Policy, Council will determine a base general rate. Percentage loadings (on the base general rate) will then apply on commercial and industrial land use categories (146%) and vacant land use category (60%).

The percentage loadings are applied in recognition of the following factors:

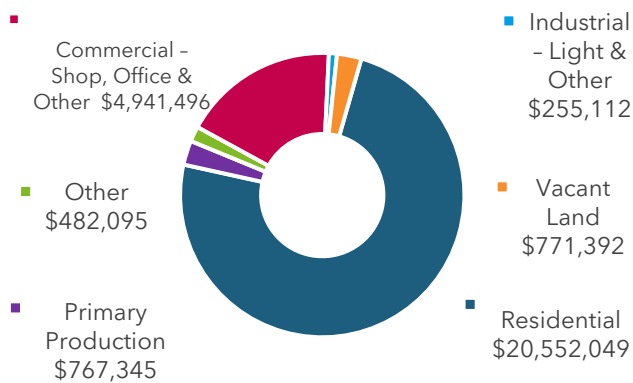
- (a) A differential rate of 60% above the base general rate will apply on all vacant land properties as a disincentive towards land banking.
- (b) A differential rate loading of 146% above the base general rate will apply on all Commercial and Industrial properties in consideration of the following factors:
 - i. Valuation methods involved within capital compared to site value
 - ii. Overall service levels related to infrastructure maintenance and Council services
 - iii. Tax deductibility
 - iv. Relative rates in neighbouring Councils
 - v. Other relevant factors.

Pursuant to Section 158 of the Act, in recognition of enhanced economies of scale and capacity to pay for large high-valued businesses and to act as an economic stimulus in support of small low valued businesses, the differential rate loadings for Commercial and Industrial properties will be applied on a progressive taxation basis, based on various valuation ranges determined by Council.

The general base rate is levied against residential, primary production and other land uses.

Based on information provided by the Valuer General to date, the payment of rates will be distributed across the difference land use categories as detailed in Graph 2 below:

Graph 2: Rate Revenue by Land Use



Minimum Rate

Pursuant to section 158 the Act, Council may impose a minimum amount which is payable by way of rates. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate will be payable by the ratepayer. The minimum rate must not apply to more than 35% of properties in the Council area.

In applying a minimum rate, Council is ensuring that all rateable properties make a base level contribution to the costs of delivering services to our community.

Council has set a minimum rate of \$1,161. The minimum rate will be applied to 1,512 (11.9%) of all rateable properties.

Separate Rates

In accordance with Section 154 of the Act, Council may levy a separate rate for a particular activity provided to specific properties within the community. Council has determined to raise the following separate rates.

Business Development and Marketing Separate Rates

The Business Development and Marketing separate rate is levied against commercial and industrial properties for the purpose of developing and promoting business. Funds generated are used to cover the costs of operations of the Gawler Business Development Group, which acts as an advocate for the business

community within Gawler. In recognition of additional services provided to commercial and industrial properties in the Town Centre zone, a higher contribution is sourced from properties within the Town Centre zone. For 2023-2024, a separate rate of tbc will be levied on properties within the Town Centre zone. A separate rate of tbc will be levied on commercial and industrial properties in the non-Town Centre zone.

Regional Landscape Levy

The Regional Landscape Levy is a State Government charge which, pursuant to the *Landscape South Australia Act 2019*, is collected by Council. In this capacity, Council is operating as a revenue collector for the State Government and does not retain the revenue nor determine how monies collected is spent.

For 2023-2024, Council will collect \$608,000, via a separate rate of tbc cents in the dollar, applicable to all rateable properties.

Gawler East Development Area Separate Rates

In accordance with Clause 3.3.5 of the Strategic Rating Policy, Council levies separate rates to secure the provision of developer contributions towards various infrastructure within the Gawler East development area. Funds collected from the Gawler East Development Area Separate Rates are applied towards the provision of various road and community infrastructure that will specifically benefit the occupiers of the land and visitors within Gawler East development area.

Whilst the Gawler East Development Area Separate Rates are a charge on the land, Council will postpone such Rates, in accordance with Section 182 of the *Local Government Act 1999*, until a trigger event occurs, which will be when land is developed and more particularly when a Section 51 Clearance is sought for a land division.

For 2023-2024, Council will levy a Gawler East Development Area Separate Rates to the value of \$tbc, with \$tbc to be postponed until a trigger event occurs.

Gawler East Development - Infrastructure Funding Policy, provides policy guidance relative to the application of the Gawler East Development Area Separate Rates. This policy can be downloaded from Council's website at www.gawler.sa.gov.au

Service Rates and Charges

Pursuant to Section 155 of the Act, Council may levy a service charge for various prescribed services provided to the community. Council can only recover by way of a service charge the actual cost of providing the related service.

Waste Management Service Charge

The Town of Gawler provides a kerbside waste management collection and disposal service for general household waste, green waste, and recyclable materials and applies a Waste Management Service Charge, to recover the cost of this service.

The Waste Management Service Charge is applied against all ratepayers (excluding vacant land properties and Primary Production properties with no (or minimal) built form) who can access the service, regardless of whether they use the service.

The Waste Management Service Charge for 2023-2024 is \$tbc.

Withholding of Discretionary Rate Remissions for Commercial properties in a state of neglect

Introduced in the 2015-2016 financial year, Council may continue to withhold rate adjustments made pursuant to Section 158 of the Act for Commercial properties in the Town Centre determined to be in a state of neglect and detracting significantly from the amenity of the locality.

In making any such determination Council will have regard to the following considerations:

- a) The features which establish the amenity of the locality in which the property is situated
- b) The aspects of the amenity of the locality which Council seeks to preserve or encourage

- c) The reasons why the particular property significantly detracts from the amenity of the locality
- d) Any other matters Council considers relevant, including comment from affected property owners if provided.

The value of discretionary rate rebates withheld are retained in a Property Improvement Reserve Fund. The money in the Fund will be made available to property owners or businesses (including those contributing rebates) in the Town Centre for improving the appearance of their premises.

Strategic Rating Policy

Council has a Strategic Rating Policy, reviewed annually, which provides policy guidance relating to Council's annual rating methodology.

Council has completed its review of the Policy and has adopted it (without material change).

A copy of the policy can be downloaded from Council's website at www.gawler.sa.gov.au

Proposed Rate increase for 2023-2024

Consistent with most other councils, the Town of Gawler on general rate revenue to fund the activities proposed in the Annual Business Plan.

To continue to provide the services required and expected by the community, Council estimates an additional \$2.175 million or 8.5% in general income, with \$357,000 being derived from new development will be required.

This includes a 0.25% increase towards the future major upgrade of the Gawler Aquatic Centre (this is proposed to continue until the 2026-2027 financial year, pending the proposed upgrade of the facility across the 2027-2028 and 2028-2029 financial years).

Whilst the movement in General rates for individual properties may fluctuate based on movements in individual property valuations, the average residential increase in General rates is estimated at approximately \$92 per annum (i.e., approximately \$1.77 per week).

In accordance with Council's Strategic Rating Policy, Council will continue to apply differential rate loadings on a progressive taxation basis for all Commercial and Industrial properties, based on a different net rate-in-the-dollar being applied against various property valuation ranges.

Property Valuation	S 158 Adjustment
0-\$499,999	45.0%
\$500,000-\$749,999	40.0%
\$750,000-\$999,999	35.0%
\$1 million - \$1.499 million	30.0%
\$1.5 million - \$1.999 million	25.0%
\$2 million - \$4.999 million	15.0%
>\$ 5 million	Nil

Rate Rebates

The *Local Government Act 1999* 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.

Discretionary rebates may be applied by Council on land used for community purposes under Section 166 of the Act. A copy of Council's Rate Rebates Policy, which outlines the criteria under which Council may consider a Rate rebate, is available for inspection on Council's website www.gawler.sa.gov.au

Application forms, giving full criteria, are available from Council.

Rate Remissions

Section 182 of the *Local Government Act 1999* permits Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Ratepayers suffering hardship are invited to contact Council on (08) 8522 9211 to discuss the matter. All inquiries are treated confidentially.

Postponement of Rates (Seniors)

In accordance with provisions of the *Local Government Act 1999*, persons who hold a current Seniors Card may apply to postpone any amount in excess of \$500 (\$125 per quarter) less any concession entitlement for their principal place of residence. Interest will accrue on postponed balances, with the accrued debt being payable on the disposal or sale of the property.

Residential Rate Capping

In accordance with Section 153(3) of the *Local Government Act 1999*, Council will, upon application, cap rates for residential properties. Subject to eligibility, the annual increase in rates payable is capped at:

- 10% for self-funded retirees, or those ratepayers whose primary income source is fixed Government benefits, and
- 20% for all other residential ratepayers.

Alternative Payment Arrangements

Ratepayers who may, or is likely to, experience difficulty with meeting the standard rate payment cycle are encouraged to contact Council on (08) 8522 9211 to discuss options for alternative payment arrangements. Such enquiries are treated confidentially.

Appendix 5: Long Term Financial Plan Financial Forecast

Statement of Comprehensive Income

10 Year Financial Plan for the Years ending 30 June 2033

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income											
Rates	27,150,514	29,659,808	31,799,490	34,007,414	36,093,679	38,161,579	40,048,219	41,914,974	43,868,916	45,910,379	48,047,168
Statutory Charges	886,221	922,180	949,845	978,340	1,007,690	1,037,921	1,069,059	1,101,131	1,134,165	1,168,191	1,203,237
User Charges	1,832,153	1,992,782	2,062,529	2,134,717	2,209,432	2,286,762	2,366,798	2,449,636	2,535,374	2,624,112	2,715,956
Grants, Subsidies and Contributions	5,070,609	8,390,399	3,724,342	3,863,353	4,007,624	4,157,359	4,312,767	4,474,063	4,641,476	4,815,238	4,995,595
Investment Income	278,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000
Reimbursements	199,934	173,677	150,047	154,548	159,184	163,960	168,878	173,944	179,162	184,537	190,073
Other Income	27,283	21,120	21,754	22,407	23,079	23,771	24,484	25,219	25,976	26,755	27,558
Total Income	35,444,714	41,430,966	38,979,007	41,431,779	43,771,688	46,102,352	48,261,205	50,409,967	52,656,069	55,000,212	57,450,587
Expenses											
Employee Costs	13,121,090	3,975,509	14,799,252	15,651,825	16,455,980	17,284,259	17,970,087	18,676,490	19,404,084	20,153,507	20,925,413
Materials, Contracts and Other Expenses	15,538,531	19,516,313	15,127,135	15,505,473	16,245,273	16,878,877	17,593,599	18,253,605	18,952,676	19,653,289	20,369,184
Depreciation, Amortisation and Impairment	7,400,000	7,930,634	8,101,822	8,396,908	8,672,442	8,866,171	9,066,997	9,277,786	9,430,816	9,622,731	9,766,445
Finance Costs	701,647	905,388	1,092,019	1,331,142	1,426,990	1,429,116	1,316,076	1,267,457	1,029,957	860,067	588,260
Net loss - Equity Accounted Council Businesses	47,193	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000
Total Expenses	36,808,461	42,456,844	39,249,228	41,014,348	42,929,685	44,587,423	46,075,759	47,604,337	48,946,533	50,418,595	51,778,302
Operating Surplus / (Deficit)	(1,363,747)	(1,025,878)	(270,221)	417,431	842,003	1,514,929	2,185,446	2,805,630	3,709,536	4,581,617	5,672,285
Net gain (loss) on disposal or revaluation of assets	9,000	40,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Amounts Received Specifically for New or Upgraded Assets	2,041,286	940,000	-	-	-	-	-	-	-	-	-
Physical Resources Received Free of Charge	6,025,000	5,587,500	9,625,000	8,825,000	6,925,000	6,225,000	5,750,000	4,575,000	4,450,000	4,800,000	4,725,000
Net Surplus / (Deficit)	6,702,335	5,541,622	9,454,779	9,342,431	7,867,003	7,839,929	8,035,446	7,480,630	8,259,536	9,481,617	10,497,285
Other Comprehensive Income											
Changes in Revaluation Surplus - I,PP&E	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Other Comprehensive Income	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Comprehensive Income	8,702,335	7,541,622	11,454,779	11,342,431	9,867,003	9,839,929	10,035,446	9,480,630	10,259,536	11,481,617	12,497,285

STATEMENT OF FINANCIAL POSITION

10 Year Financial Plan for the Years ending 30 June 2033

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash and Cash Equivalents	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Trade and Other Receivables	1,922,799	2,142,092	2,036,404	2,159,722	2,280,273	2,399,558	2,511,044	2,621,617	2,737,253	2,857,700	2,983,463
Inventories	25,047	31,458	24,384	24,993	26,186	27,207	28,359	29,423	30,550	31,679	32,833
Total Current Assets	2,047,845	2,223,550	2,110,788	2,234,715	2,356,458	2,476,765	2,589,404	2,701,040	2,817,803	2,939,379	3,066,296
Non-Current Assets											
Financial Assets	132,539	133,701	132,419	132,529	132,746	132,931	133,139	133,332	133,536	133,741	133,950
Equity Accounted Investments in Council Businesses	4,717,807	4,588,807	4,459,807	4,330,807	4,201,807	4,072,807	3,943,807	3,814,807	3,685,807	3,556,807	3,427,807
Infrastructure, Property, Plant and Equipment	389,159,005	398,661,371	416,950,423	433,423,010	444,366,858	454,851,145	466,963,190	474,153,486	483,230,295	489,321,276	495,248,226
Total Non-Current Assets	394,009,351	403,383,879	421,542,649	437,886,347	448,701,411	459,056,883	471,040,136	478,101,625	487,049,638	493,011,825	498,809,983
TOTAL ASSETS	396,057,196	405,607,429	423,653,437	440,121,062	451,057,869	461,533,648	473,629,540	480,802,665	489,867,441	495,951,203	501,876,280
LIABILITIES											
Current Liabilities											
Trade and Other Payables	6,254,880	7,335,681	6,477,828	6,748,304	7,105,830	7,437,906	7,770,592	8,089,586	8,425,059	8,768,323	9,123,204
Borrowings	923,835	674,834	387,120	40,993	-	-	-	-	-	-	-
Provisions	3,178,819	3,463,396	3,757,932	4,062,777	4,376,768	4,700,177	5,033,290	5,376,396	5,729,795	6,093,796	6,468,717
Total Current Liabilities	10,357,534	11,473,910	10,622,880	10,852,074	11,482,597	12,138,084	12,803,882	13,465,982	14,154,853	14,862,119	15,591,921
Non-Current Liabilities											
Cash Advance Debenture	4,603,485	5,074,885	7,125,625	8,457,769	8,671,398	8,776,575	9,239,833	8,618,501	8,272,344	6,877,354	5,190,021
Borrowings	19,579,066	20,491,582	28,013,433	32,988,310	33,505,835	33,563,789	35,035,355	32,141,977	30,333,858	24,303,516	17,075,527
Provisions	220,262	239,980	260,389	281,512	303,268	325,678	348,759	372,533	397,020	422,242	448,221
Total Non-Current Liabilities	19,799,327	20,731,563	28,273,822	33,269,822	33,809,103	33,889,467	35,384,114	32,514,510	30,730,878	24,725,758	17,523,747
TOTAL LIABILITIES	30,156,862	32,205,473	38,896,702	44,121,896	45,291,701	46,027,550	48,187,996	45,980,492	44,885,732	39,587,877	33,115,668
Net Assets	365,900,335	373,401,956	384,756,735	395,999,166	405,766,169	415,506,097	425,441,543	434,822,173	444,981,709	456,363,326	468,760,611
EQUITY											
Accumulated Surplus	128,672,335	134,173,956	143,528,735	152,771,166	160,538,169	168,278,097	176,213,543	183,594,173	191,753,709	201,135,326	211,532,611
Asset Revaluation Reserves	233,883,000	235,883,000	237,883,000	239,883,000	241,883,000	243,883,000	245,883,000	247,883,000	249,883,000	251,883,000	253,883,000
Other Reserves	3,345,000	3,345,000	3,345,000	3,345,000	3,345,000	3,345,000	3,345,000	3,345,000	3,345,000	3,345,000	3,345,000
Total Equity	365,900,335	373,401,956	384,756,735	395,999,166	405,766,169	415,506,097	425,441,543	434,822,173	444,981,709	456,363,326	468,760,611

CASHFLOW STATEMENT

10 Year Financial Plan for the Years ending 30 June 2033

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates Receipts	25,346,314	29,732,152	31,861,178	34,071,069	36,153,827	38,221,197	40,102,612	41,968,793	43,925,249	45,969,235	48,108,773
Statutory Charges	1,006,879	919,548	947,820	976,254	1,005,542	1,035,708	1,066,780	1,098,783	1,131,747	1,165,700	1,200,672
User Charges	2,049,772	1,981,024	2,057,423	2,129,433	2,203,963	2,281,101	2,360,939	2,443,572	2,529,098	2,617,616	2,709,233
Grants, Subsidies and Contributions	5,314,249	8,318,218	3,906,740	3,858,830	4,002,930	4,152,487	4,307,711	4,468,815	4,636,029	4,809,585	4,989,727
Investment Receipts	271,353	271,228	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000
Reimbursements	233,034	175,599	151,777	154,219	158,845	163,610	168,518	173,573	178,780	184,144	189,668
Payments:											
Payments for Materials, Contracts and Other Expenses	(15,152,208)	(18,628,697)	(16,106,552)	(15,421,049)	(16,080,191)	(16,737,492)	(17,434,113)	(18,106,329)	(18,796,683)	(19,496,952)	(20,209,437)
Finance Payments	(575,029)	(942,635)	(1,118,621)	(1,344,911)	(1,426,990)	(1,429,116)	(1,316,076)	(1,267,457)	(1,029,957)	(860,067)	(588,260)
Cash provided (used in) Operating Activities	5,965,023	8,173,984	7,531,738	9,415,745	10,214,758	11,067,504	11,957,475	12,786,460	13,865,744	14,944,056	16,196,384
Cash Flows from Investing Activities											
Receipts:											
Amounts Received Specifically for New/Upgraded Assets	2,041,286	940,000	-	-	-	-	-	-	-	-	-
Sale of Replaced Assets	108,000	100,000	160,000	70,000	74,000	157,000	86,000	280,000	280,000	110,000	110,000
Repayments of Loans by Community Groups	13,000	18,000	-	-	-	-	-	-	-	-	-
Payments:											
Expenditure on Renewal/Replacement of Assets	(4,697,018)	(4,430,500)	(5,412,950)	(5,069,598)	(5,125,916)	(4,482,783)	(5,594,216)	(4,823,232)	(4,340,849)	(4,503,084)	(4,524,957)
Expenditure on New/Upgraded Assets	(7,922,191)	(5,515,000)	(9,512,925)	(9,044,897)	(5,639,374)	(6,799,675)	(7,920,825)	(5,349,850)	(7,996,776)	(4,520,629)	(4,553,438)
Cash provided (used in) Investing Activities	(10,456,923)	(8,887,500)	(14,765,875)	(14,044,495)	(10,691,290)	(11,125,458)	(13,429,041)	(9,893,082)	(12,057,625)	(8,913,713)	(8,968,395)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings	4,846,119	1,587,350	7,908,970	5,015,870	517,525	57,954	1,471,566	-	-	-	-
Payments:											
Repayments of Borrowings	(1,106,707)	(831,283)	(593,717)	(307,294)	-	-	-	(2,893,378)	(1,808,119)	(6,030,343)	(7,227,989)
Cash Flow provided (used in) Financing Activities	3,637,900	663,516	7,234,137	4,628,750	476,532	57,954	1,471,566	(2,893,378)	(1,808,119)	(6,030,343)	(7,227,989)
Increase/(Decrease) in Cash	(854,000)	(50,000)	-	-	-	-	-	-	-	-	-
Opening Cash	954,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Closing Cash	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

STATEMENT OF CHANGES IN EQUITY

10 Year Financial Plan for the Years ending 30 June 2033

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	357,008,000	363,701,335	369,202,956	378,557,735	387,800,166	395,567,169	403,307,097	411,242,543	418,623,173	426,782,709	436,164,326
Net Surplus / (Deficit) for Year	6,702,335	5,541,622	9,454,779	9,342,431	7,867,003	7,839,929	8,035,446	7,480,630	8,259,536	9,481,617	10,497,285
Other Comprehensive Income											
Changes in Revaluation Surplus	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Comprehensive Income	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Comprehensive Income	8,702,335	7,541,622	11,454,779	11,342,431	9,867,003	9,839,929	10,035,446	9,480,630	10,259,536	11,481,617	12,497,285
Balance at end of the reporting period	365,900,335	373,401,956	384,756,735	395,999,166	405,766,169	415,506,097	425,441,543	434,822,173	444,981,709	456,363,326	468,760,611

FINANCIAL RATIOS

10 Year Financial Plan for the Years ending 30 June 2033

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Operating Surplus Ratio											
<u>Operating Surplus/(Deficit)</u>	(3.8%)	(2.5%)	(0.7%)	1.0%	1.9%	3.3%	4.5%	5.6%	7.0%	8.3%	9.9%
Total Operating Revenue											
<i>5 year rolling average</i>	0.3%	(0.4%)	(0.5%)	(0.5%)	(0.7%)	(0.3%)	1.0%	2.1%	3.3%	4.5%	5.8%
Net Financial Liabilities Ratio											
<u>Net Financial Liabilities</u>	79.0%	72.1%	94.10%	100.84%	97.85%	94.24%	94.27%	85.7%	79.7%	66.5	52.1%
Total Operating Revenue											
Asset Sustainability Ratio											
<u>Net Asset Renewals</u>	122.6%	73.0%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Asset Management Plan											
<i>3 year rolling average</i>	113%	99.0%	95%	90%	100%	100%	100%	100%	100%	100%	100%

UNIFORM PRESENTATION OF FINANCES

10 Year Financial Plan for the Years ending 30 June 2033

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Activities											
Income	35,444,714	41,430,966	38,979,007	41,431,779	43,771,688	46,102,352	48,261,205	50,409,967	52,656,069	55,000,212	57,450,587
less Expenses	36,808,461	42,456,844	39,249,228	41,014,348	42,929,685	44,587,423	46,075,759	47,604,337	48,946,533	50,418,595	51,778,302
Operating Surplus / (Deficit)	(1,363,747)	(1,025,878)	(270,221)	417,431	842,003	1,514,929	2,185,446	2,805,630	3,709,536	4,581,617	5,672,285
Capital Activities											
less (Net Outlays) on Existing Assets											
Capital Expenditure on Renewal and Replacement of Existing Assets	(4,697,018)	(4,470,000)	(5,412,950)	(5,069,598)	(5,125,916)	(4,482,783)	(5,594,216)	(4,823,232)	(4,340,849)	(4,503,084)	(4,524,957)
<i>add back</i> Depreciation, Amortisation and Impairment	7,400,000	7,930,634	8,101,822	8,396,908	8,672,442	8,866,171	9,066,997	9,277,786	9,430,816	9,622,731	9,766,445
<i>add back</i> Proceeds from Sale of Replaced Assets	9,000	40,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
(Net Outlays) on Existing Assets	2,522,600	3,567,815	2,856,670	3,405,107	3,628,323	4,548,185	3,566,578	4,742,351	5,377,764	5,237,445	5,359,286
less (Net Outlays) on New and Upgraded Assets											
Capital Expenditure on New and Upgraded Assets	(7,922,191)	(5,515,000)	(9,512,925)	(9,044,897)	(5,639,374)	(6,799,675)	(7,920,825)	(5,349,850)	(7,996,776)	(4,520,629)	(4,553,438)
<i>add back</i> Amounts Received Specifically for New and Upgraded Assets	2,041,286	940,000	-	-	-	-	-	-	-	-	-
(Net Outlays) on New and Upgraded Assets	(5,880,905)	(4,575,000)	(9,512,925)	(9,044,897)	(5,639,374)	(6,799,675)	(7,920,825)	(5,349,850)	(7,996,776)	(4,520,629)	(4,553,438)
Net Lending / (Borrowing) for Financial Year	(4,433,670)	(2,000,744)	(6,934,274)	(5,230,156)	(1,176,845)	(744,358)	(2,176,598)	2,190,333	1,082,727	5,290,636	6,470,335

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