

Town of Gawler

2021/22 Budget Business Plan

(Incorporating annual review of Long Term Financial Plan)



TOWN OF GAWLER

2021/22 BUDGET / BUSINESS PLAN

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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.

Kadlitiyarlu tampinhi yalaka ngadlu Kurna yartangka inparrinhi. Ngadludlu tampinhi, parnaku tuwila yartangka. Kurna Miyurna yaiya yarta-mathanya Wama Tarntanyaku, parnaku yailtya, parnaku tapa puru purruna. Kurna Miyurna ithu yailtya purruna, yarta kuma puru martinhi, puru warri-apinhi, puru tangka martulayinhi.



Message from the Mayor

The Annual Budget / Business Plan illustrates the Council's proposed services, programs and projects for the 2021/22 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.

The development of the Annual Budget / Business Plan is an important part of our planning, and has been guided by the various aspirational goals and strategies encapsulated within our Community Plan 2030+.

The current 2020/21 financial year period has been heavily punctuated and influenced by the worldwide COVID-19 pandemic, and I am proud of how Council and our local community has responded through the difficult and challenging times.



In response to the COVID-19 pandemic, Council provided sector-leading General rates relief to all ratepayers (including specifically targeted General rates relief of 25% to ratepayers directly financially impacted by the pandemic, and a \$40 rebate to all other ratepayers) and established a \$2m Economic Stimulus Package which incorporated a series of initiatives to stimulate local employment and support local community events.

Fortunately, our State (and Nation more broadly) has escaped the worst of the COVID-19 pandemic, and it is hoped that this will continue now that a broad vaccine roll-out program has been established.

In light of such factors, the 2021/22 Budget effectively represents Council and our community returning to its normal operations, albeit Council will naturally again consider what financial / economic support measures it can implement should a major outbreak of COVID-19 eventuate within the State.

Despite the considerable challenges of the last 12 months, Council has delivered on a number of major projects – ranging from the completion of the much anticipated Gawler East Link Road, further major upgrades of Murray Street in the town centre, the redevelopment and transformation of the Walker Place precinct, and a major upgrade of facilities at our much loved Gawler Aquatic Centre.

Council will be further delivering major initiatives in the 2021/22 financial year. Key projects include Stage 1 of the redevelopment of Karbeethan Reserve, Town beautification initiatives, completing the construction of the Greater Adelaide Cycleway (connecting Stuart O'Grady Bikepath to the Barossa Trail), Stage 1 of the Essex Park & Gawler Showgrounds Regional Sporting Precinct Master Plan implementation, and the replacement / upgrade of the Gawler West playground. Council will continue to seek Federal / State Government grant funding, wherever possible, to minimise the upfront investment cost to the Council of such initiatives.

Council is also planning to further progress its Boundary Reform proposal, which incorporates uniting communities of interest within the Town of Gawler boundary. In this regard, the primary communities include Hewett and Gawler Belt (which currently reside within the Light Regional Council) and Kalbeeba and Concordia (which currently reside within The Barossa Council). The

2021/22 Budget provides funding of \$250,000 for the Local Government Boundaries Commission to undertake an extensive investigation of Council's Stage 2 Local Government Boundary reform proposal.

The 2021/22 Budget is based on a modest 2.5% increase in General Rate revenue from existing ratepayers, which equates to an increase of approximately \$41 (\$0.79 per week) for the average residential ratepayer.

Karen Redman

MAYOR

Message from the CEO

The 2020/21 financial year has been a particularly challenging year for all organisations due to the COVID-19 pandemic. With low infection numbers in the State and the roll-out of the COVID-19 vaccination program, it is hoped that we have seen the worst of the crisis and that Council can now return its planned operations to a normal setting.

I have greatly appreciated how the Council and staff have risen to the challenges and 'curve balls' thrown by the pandemic over the last 12 months, and I look forward to leading the organisation over the new challenges of the coming 12 month period.

Being one of the fastest growing Council's in the State continues to pose significant challenges, but also potential opportunities, for the Council. The 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 the Council, but with prudent and sound financial strategies applied the Council is well placed to ensure the financial sustainability of its operations and Balance sheet.

The Administration continues to explore opportunities to deliver cost savings and efficiencies in the delivery of the myriad services that the Council provides. In this vein, a recently commenced review of our major procurement practices is already delivering material efficiencies and cost savings for the Council.

The 2021/22 financial year will realise the roll-out of our 'Community Scorecard', which will enhance the reporting and accountability of our performance relative to the implementation of our Community Plan.

It is envisaged that the State Government's Local Government reform Bill, which has recently been legislated, will have financial and staff resource implications for the Council.

The Administration looks forward to meeting the challenges of another busy year ahead.

Henry Inat

CHIEF EXECUTIVE OFFICER

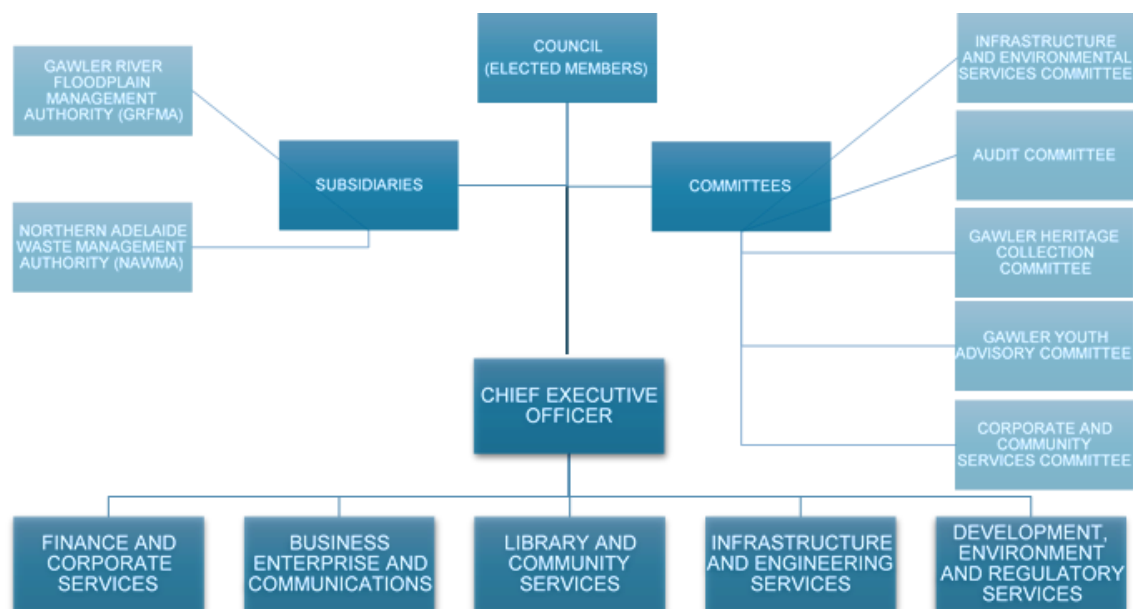


Our Council

Our Vision

A Liveable, cohesive, active, innovative, and sustainable community

Our Structure



Our Community at a Glance



Population:
24,018 as at 2016 Census



Major Industries:
Retail trade, Health & Community Services and Education



Council Staff:
FTE - 130



Area: 42Km²
Open Space: 474 Hectares



Elected Members:
Mayor & 10 Councillors



Road Lengths:
191Kms Sealed roads
19Kms Unsealed roads



Ratable Properties:
12,081



Assets Managed:
Over \$320.5M

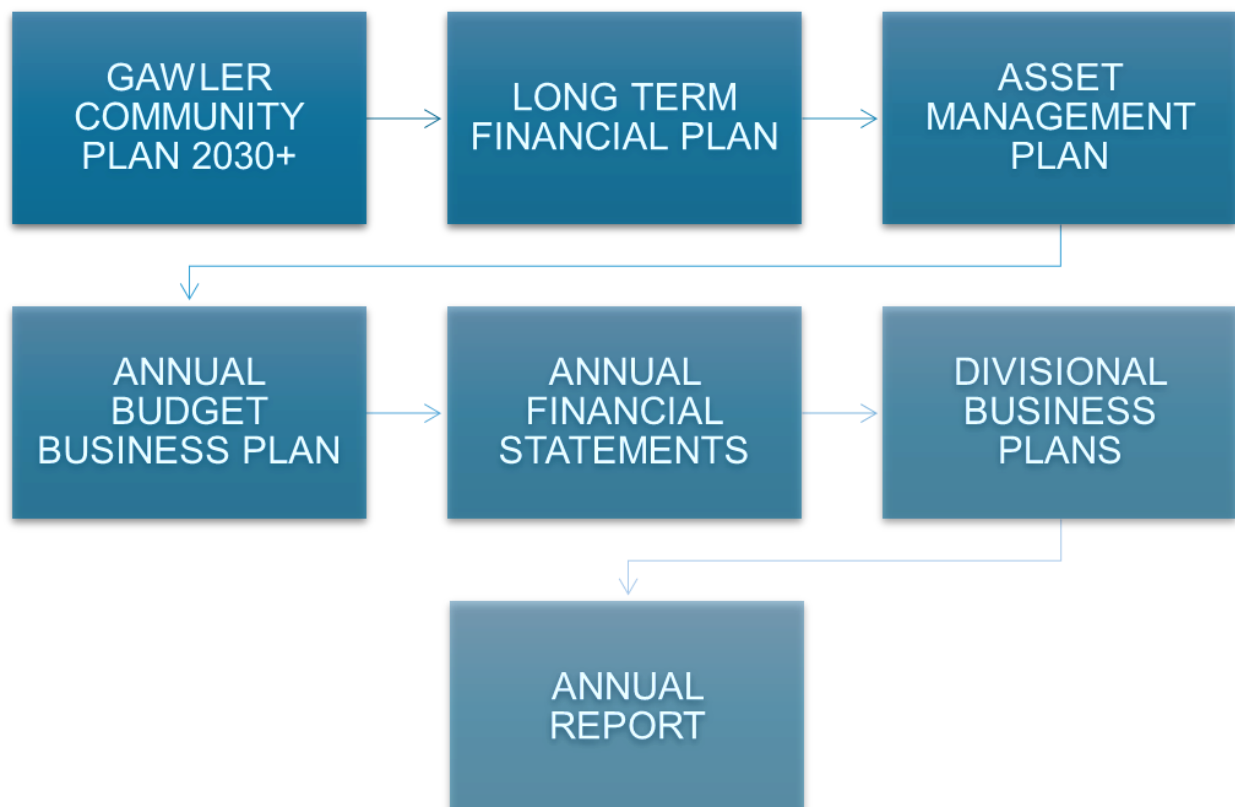


Recurrent Budget:
\$33.7M

Strategic Management Plans

In accordance with Section 122 Strategic Management Plans of the Local Government Act 1999, the Council must develop and adopt plans for the management of its area, to be collectively called the Strategic Management Plans.

Councils overarching document in this regard is its Community Plan, which then informs various other key strategic documents as outlined below.



1. Budget and Business Plan Overview

Financial Performance (Operating Result)

The key principle driving the preparation of the 2021/22 recurrent 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. Council's measure of a financially sustainable operating position continues to be the achievement of a recurring operating surplus, or as near a position to a balanced budget as possible.

The 2021/22 Budget reflects a minor **operating surplus of \$292,000**, which has been significantly informed by the following key factors.

Key factors influencing the 2021/22 Budget

1. COVID-19 Pandemic

In the 2020/21 financial year, Council provided major financial and economic stimulus measures to support our community through the height of the COVID-19 pandemic.

These measures incorporated 'one-off' General Rate remissions (totalling \$530,000) and various economic stimulus projects and initiatives of \$2m.

The Council's sector-leading General Rate remissions approach incorporated a 25% General Rate remission (provided upon application and subject to certain eligibility criteria being met) to those ratepayers directly financially impacted by the pandemic. The application take-up of the 25% General Rate remissions was considerably less than initially envisaged (88 applications, amounting to remissions provided of approximately \$80,000), such that there was unallocated General Rate remissions funding of approximately \$450,000 from the funding pool of \$530,000.

In November 2020, Council resolved to distribute the unallocated General Rate remissions funding of \$450,000 via a 'one-off' \$40 discretionary General Rate rebate to all ratepayers (excluding the 88 ratepayers who had already received a 25% General rate remission, SA Housing Trust properties (noting SA Housing Trust pays the Rates for such properties), and properties which already benefited from material Mandatory or Discretionary General Rate rebates).

The allocation of the \$40 'one-off' rebates meant that the average residential ratepayer incurred a net \$0 increase in their 2020/21 General Rates bill.

Given the financial impact of the COVID-19 pandemic within South Australia (and more broadly across the nation) has materially subsided, in conjunction with the roll-out of the COVID-19 vaccination program, the 2021/22 Budget effectively provides for a return to 'business as normal' operations of the Council.

Naturally, should a major outbreak of the virus eventuate, with associated activity restrictions imposed, then the Council will again need to consider potential financial and/or economic stimulus measures to be provided in support of the local community.

2. Growth Management

The Town of Gawler continues to be one of the fastest growing Council's in the State, which subsequently presents considerable challenges (and opportunities) for the Council. The growth rate has consistently been in the order of 2% p.a. for an extended period, and is currently estimated at 2.3% for the 2021/22 financial year.

In recent years, the development growth within the town has been reflected by ongoing staged residential land developments (predominantly in the suburbs of Gawler East, Evanston Gardens, and Evanston South).

The rapid growth of new residential development poses considerable challenges for the Council, most notably reflected by the extensive infrastructure that is received from developers and must then subsequently be maintained by Council. Such infrastructure includes roads, footpaths, kerbs, stormwater drainage systems, playgrounds, parks and reserves.

There are invariably no immediate new maintenance costs incurred for roads, footpaths, and kerbs acquired from developers within these developments (outside of depreciation, programmed street sweeping, stormwater system cleaning, and responsive maintenance to damage and vandalism, etc.). However, Open space management (i.e. playgrounds, parks and reserves) does immediately present new costs for Council as a result of the regular maintenance activities incurred – ranging from water consumption and infrastructure maintenance costs emanating from irrigated turf and landscaped gardens, water body management, playground inspections, tree inspection and maintenance, lawn mowing, garden bed maintenance, etc.

Up to 4 hectares of new additional Open Space is currently expected to transition to Council's management and maintenance across the 2020/21 and 2021/22 financial years.

Such growth in Open Space has been the catalyst for a new contracted staffing position being proposed within the 2021/22 Budget for Council's Horticultural Services Team.

Rapid population and development growth can also invariably lead to challenges and cost pressures within other areas of Council including, but not limited to, the following activities:

- Increased volume of residential streets to be periodically swept. Council's existing service standard is for urban streets to be swept five times per annum
- Potential increase in home support services provided via the Community Home Support Program (this program is predominantly funded by Government subsidy, with Council providing in-kind administrative support)
- Increased patronage of various recreational facilities (e.g. Gawler Aquatic Centre, Gawler Sport & Community Centre) and Library facilities
- Increased parking and traffic management considerations
- Increased number of dogs registered, leading to increase in associated dog management activities
- Increased number of development applications to be assessed
- Increased volume of household waste collected
- Increased number of rateable properties, leading to increased volume of property searches to be processed and increased volume of rate debtors to be managed

- Increased volume of side entry pits to be cleaned and maintained

3. Local Government Boundary Reform

The 2021/22 Budget provides funding of \$250,000 for the progression of Council's Local Government Boundary Reform proposal. The key elements underpinning the proposal is for the Town of Gawler to unite adjoining communities of interest within its local government boundary – the primary communities of interest being Hewett and Gawler Belt (which currently reside within Light Regional Council) and Kalbeeba and Concordia (which currently reside within The Barossa Council).

The budget provision of \$250,000 provides for the Local Government Boundaries Commission to undertake an extensive investigation of Council's Stage 2 Local Government Boundary reform proposal, following which they will provide a report to the relevant State Government Minister.

4. Waste Management (Northern Adelaide Waste Management Authority)



Photo 1: NAWMA provides an efficient 3-Bin waste collection and disposal service to the Town of Gawler

The Northern Adelaide Waste Management Authority (NAWMA) is a subsidiary of the Town of Gawler, City of Playford, and City of Salisbury.

NAWMA provides an extensive array of Waste Management Services to not only its constituent Councils' but also other metropolitan and regional 'client' Councils.

NAWMA operates one of only two Material Recovery Facilities (MRF) in the State, and processes over 150,000 tonnes of landfill / green / recyclable waste per annum.

The estimated cost of the kerbside waste collection / disposal provided to Town of Gawler by NAWMA for the 2021/22 financial year is \$2.6m (inclusive of \$120,000 for the continuation of a Hard Waste service), which is recovered via the application of a Service Charge levied against properties that utilise the service.

Council will continue to work with NAWMA to implement strategies to divert the amount of waste going to landfill, noting their aspirational target of 70% of kerbside waste being diverted from landfill (for the 2020/21 financial year, 43% of Gawler's kerbside waste collected was diverted from landfill). In this regard, it is important to note that waste going to landfill currently attracts a State Government Solid Waste levy of \$146 per tonne – meaning that there are both financial and environmental benefits in minimising the amount of waste going to landfill.

Council's equity share in NAWMA (approximately 10%) is reflected in the net gain/loss in Equity Accounted Council Businesses in the Statement of Comprehensive Income.

Given the material recent improvement in NAWMA's financial operations, as reflected by their financial transition from a 2020/21 adopted budget of a \$1.5m deficit to a nominal estimated \$97,000 surplus in 2021/22, there has been a transition from a \$152,000 equity share deficit (2020/21) to an estimated equity share surplus (\$10,000) for 2021/22, which has had a material favourable impact on Council's estimated Statement of Comprehensive Income across the two financial years.

5. Treasury Management

Council continues to derive material financial benefits from the daily application of treasury management practices as informed by Council's Treasury Management Policy.

The Policy prescribes that any cash funds surplus to working requirements are immediately utilised towards debt reduction, thereby effectively minimising Council's net interest costs.

The Policy also prescribes that Council maintains an appropriate loan portfolio mix between fixed interest and variable interest rate loans. Given the interest rate on variable interest rate loans have been consistently lower than fixed interest rate loans, in addition to the key fact that variable interest loans can be repaid as cashflow permits (whereas fixed interest rate loans cannot), the only loan borrowings that Council has instigated since 2010/11 have been variable interest rate loans.

6. Conversion of Streetlights to LED

The 2021/22 Budget provides \$1.3m for Council to invest in converting streetlights within the Council area to LED.

The major benefits from this investment are threefold:

- 1) Council will save recurrent electricity costs of approximately \$210,000 p.a.;
- 2) There will be environmental benefits from reduced carbon use;
- 3) There will be an improvement in the quality of streetlighting.

Council will be seeking a State Government subsidy of \$500,000 from the Building Better Regions Fund program to offset part of its capital investment in this initiative.



Photo 2: Before and after photo of LED streetlighting installation, Keswick, Adelaide. Source: SA Power Networks

7. Employee Enterprise Agreements / Superannuation Guarantee increase

The 2021/22 Budget provides for an adjustment to staff salary/wage rates, to be informed by associated Enterprise Agreements.

The required superannuation contribution payments from Council will increase from 9.5% to 10% from 1 July 2021, in accordance with the Superannuation Guarantee. The percentage rise will increase Council's superannuation expense by approximately \$60,000.

The percentage contribution will then increase by 0.5% each year, until a 12% contribution rate is achieved from 1 July 2025.

8. Federal Government grant funding – Local Roads & Community Infrastructure Program

This program supports local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

Funding of \$2.129m, to be received across the 2020/21 (\$659k), 2021/22 (\$1.064m), and 2022/23 (\$406k) financial years, is welcomed and will facilitate Council being able to deliver on a number of capital works initiatives. The Program guidelines stipulate that the grant funding must be used towards projects not already provided for in the Council budget.

To date, \$1.3m of the grant funding has been directed to the upgrades of footpaths, provision of shade sails in Council reserves, the installation of a lift within the Visitor Information Centre, a half-court basketball court at Gawler West playground, Martins Place toilets, road resealing, and the upgrade of play space facilities at Hemaform Grove Reserve.

As the grant funding is 'untied' (i.e. it is up to Council to determine what projects the funding is allocated to), the funding is deemed as 'Operating' (not capital) income in accordance with Australian Accounting Standards.

Without this 'one-off' grant funding the revised Operating result estimates are a \$1.38m deficit (2020/21), a \$772k deficit (2021/22) and a \$304k deficit (2022/23, based on Long Term Financial Plan forecast).

The 2021/22 Statement of Comprehensive Income is disclosed in Section 9 *Financial Statements*.

Financial Position (Balance Sheet)

The Balance Sheet reflects an increase of approximately \$11m in the net worth of the Council (from \$282m to \$293m). This increase is predominantly attributable to an estimated \$7.2m of physical assets (i.e. land dedicated to parks/gardens, new road / footpath / stormwater drainage infrastructure, etc.) to be received from developers as part of new residential land developments (i.e. Springwood Highfield development (Stages 2A & 2B), Orleana Waters development (Stage 15) and Aspire development (Stages 5-7)).

The 2021/22 Balance Sheet is disclosed in Section 9 *Financial Statements*.

Treasury Management (Statement of Cash Flows)

The Cashflow statement reflects the estimated 2021/22 net cost of capital investment of \$12,482m (per *Net Cash used in Investing Activities*) being predominantly funded by recurrent revenue (primarily General Rates revenue) of \$6.843m (per *Net Cash provided by Operating Activities*, after allowing for the \$1.037m principal repayment of fixed interest rate loans) and new borrowings of \$5.639m (per *Proceeds from Borrowings*).

The value of '*Net Cash provided by Operating Activities*' is effectively the net cash available from operating activities after deducting non-cash items such as depreciation expense.

New loan borrowings will continue to be accessed via the Local Government Finance Authority (LGFA), given its prevailing borrowing interest rates are cheaper than other traditional financial institutions (currently 2.05% for Cash Advance Debenture facilities), in addition to the fact that Council receives an annual dividend from the LGFA based on its level of borrowings and investments with the LGFA (the dividend received in 2020/21 was \$19,000).

The '*Repayment of Borrowings*' (\$971,000 in 2020/21 and \$1.037m in 2021/22) provides for the ongoing principal repayments of historic long-term fixed-interest loans, which will progressively be repaid in full by February 2026.

New loan borrowings of \$5.639m in 2021/22 is particularly informed by deferred capital projects from the 2020/21 budget of \$3.7m. This has been a key contributory factor behind the new loan borrowings in 2020/21 reducing from \$7.348m (per the 2020/21 adopted budget) to \$2.598m.

The 2021/22 Cash Flow Statement is disclosed in Section 9 *Financial Statements*.

Council Debt

Table 1 – Council debt as at 30 June 2021

| Loan No. | Maturity Date | Amount Borrowed / Available | Interest Rate | Balance Outstanding | Loan purpose |
|---|---------------|-----------------------------|---------------|---------------------|--|
| <i>Fixed Interest Rate Loans: *</i> | | | | | |
| 97 | 15/5/2023 | \$3,000,000 | 7.88% | \$626,025 | 2007/8 Capital Works program |
| 99 | 16/3/2024 | \$3,000,000 | 4.99% | \$789,102 | 2008/9 Capital Works program |
| 100 | 15/1/2025 | \$3,000,000 | 6.80% | \$1,111,870 | 2009/10 Capital Works program |
| 102 | 15/2/2026 | \$3,000,000 | 6.85% | \$1,348,932 | 2010/11 Capital Works program |
| TOTAL FIXED INTEREST RATE LOANS | | | | \$3,875,961 | 20% (Policy position not less than 25%) |
| <i>Variable Interest Rate Loans (overdraft facilities) **</i> | | | | | |
| 96 | 15/06/2022 | \$1,687,754 | 2.05% | \$1,687,754 | Capital works program |
| 101 | 28/04/2025 | \$2,000,000 | 2.05% | \$2,000,000 | Capital works program |
| 103 | 15/09/2026 | \$100,000 | 2.05% | \$5,000 | Gawler Bowling Club |
| 104 | 17/10/2026 | \$5,600,000 | 2.05% | \$0 | Capital works program |
| 105 | 17/10/2026 | \$4,400,000 | 2.05% | \$3,649,000 | Capital works program |
| 106 | 17/09/2029 | \$3,000,000 | 2.05% | \$3,000,000 | Capital works program |
| 107 | 15/08/2029 | \$5,000,000 | 2.05% | \$1,080,000 | Capital works program |
| 108*** | 17/08/2030 | \$2,100,000 | 1.30% | \$900,000 | Capital works program |
| 109*** | 17/08/2023 | \$2,900,000 | 1.30% | \$2,900,000 | Capital works program |
| TOTAL VARIABLE INTEREST RATE LOANS | | | | \$15,221,754 | 80% (Policy position not less than 30%) |
| TOTAL DEBT | | | | \$19,097,715 | |

*Loans repaid via fixed half-yearly Principal/Interest repayments. Loan terms of 15 years

**Repayments off loan principal can be made at any time as cashflow permits

***As part of its COVID-19 support package to the sector, the Local Government Finance Authority is providing Councils' with a 0.75% interest rate reduction (off the market interest rate) for a period of 3 years. The maximum value of borrowings able to attract the lower interest rate under this initiative is \$3.8m.

Council's debt is split between fixed interest rate loans and variable interest rate loans. The fixed interest rate loans relate to loans taken out during the 2007/08 to 2010/11 financial years. These loans are long-term loans over 15 years with fixed half yearly repayment amounts of

principal and interest over the life of the loan. The fixed interest rates applicable to these loans range from 4.99% to 7.88%.

Conversely, the variable interest rate loans affectively act as a bank overdraft, and can be drawn down and re-paid at any time as cash flow permits. Importantly, this means during periods of peak cash inflows (e.g. quarterly Rate payment cycles) Council can immediately reduce debt, thereby minimising its net interest costs. The interest rate that currently applies against the bank overdraft is a historically low 2.05% - indeed, part of Council's variable interest rate debt (\$3.8m) currently attracts an interest rate of only 1.3% as the LGFA's financial support package to the Local Government sector. Any loan borrowings that Council has required since the 2010/11 financial year has been utilised via the overdraft facility.

This change in Treasury management practices has delivered extensive savings to Council and has effectively minimised its net interest costs.

Whilst the interest rate applicable to the bank overdraft facility does fluctuate with market conditions, should interest rates materially increase in the future, then Council could elect to convert part of its bank overdraft debt into a fixed interest rate loan, thereby securing the interest rate for the life of the long-term loan. It is noted, however, that the interest rate currently applicable to fixed interest rate loans is actually slightly higher than the interest rate currently applicable to the bank overdraft facility.

In light of the above, Council's forward estimates provided for in the Long Term Financial Plan assume that Council will continue to access loan borrowings, when required, by the bank overdraft facility, as this is the most cost-effective option for Council and one that is now being significantly utilised by the local government industry across the board.

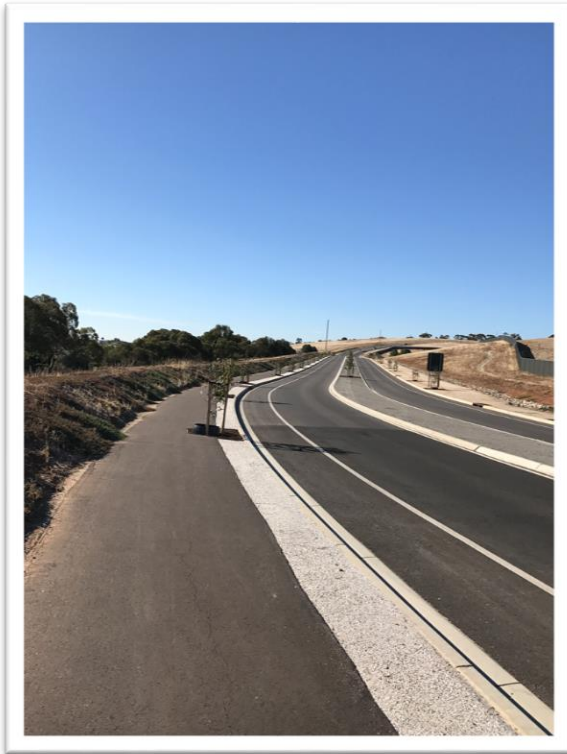


Photo 3: The recently completed \$68m Gawler East Link Road, which was officially opened in October 2020.

The construction of the road was funded by the State Government, but became a Council owned and maintained asset upon practical completion.

New annual depreciation expense relating to the various road infrastructure elements is estimated at \$500,000 p.a.

Photo 4: The recently completed Walker Place redevelopment, in the heart of the Gawler CBD.



Federal / State Government relations

Federal Government

Council acknowledges and welcomes the considerable financial support provided by the Federal Government to the Local Government sector – most notably via the recurrent funding provided via the Financial Assistance Grant, Local Roads Grant, and ‘Roads to Recovery’ Grant.

Historically, the Federal Government has provided advance payments of the Local Government Financial Assistance grant and Local Roads grants, with up to 50% of the annual funding being received as an advance payment towards the end of the preceding financial year (Council received an advance 2021/22 payment of \$995,000 in early June 2021). The continuation of the advance grant payment arrangements is subject to annual confirmation via the Federal Budget process.

As part of its COVID-19 economic stimulus measures, the Federal Government is providing a \$1.5 billion Local Road and Community Infrastructure program, to support jobs, businesses and the resilience of local economies. Council’s share of the program funding amounts to \$2.129m, to be received across the 2020/21 – 2022/23 financial years. To date, funding has been allocated towards the following initiatives:

- \$569,970 - Installation of *Disability Discrimination Act* (DDA) compliant lift in the Visitor Information Centre, to enable access to the first floor for the proposed Gawler Community Gallery;
- \$250,000 – Bicycle and walking trails construction;
- \$155,562 – installation of four shade sails over four playgrounds: Fifth Street, Hemaform Grove, Willaston Nature, and Apex Park;
- \$122,224 – towards Council’s road resealing program;
- \$100,000 – as a contribution to the construction of public toilets at Martins Place; and
- \$95,000 - for additional scope at the Hemaform Grove Playspace Renewal Project (aligned to community consultation outcomes but excluding a half-court basketball facility) and delivery of a half-court basketball facility at reserve bordered by Brigalo, Britton and Myall Streets, Gawler West (Gawler West Playground).

The Federal Government’s ‘Roads to Recovery’ funding program is specifically allocated towards local roads projects, with Council’s allocation for the 2021/22 financial year estimated at \$323,000.

State Government

Local Government Reform

One of the key 2018 election platforms of the State Liberal Government was the introduction of Rates capping of Local Government rates.

Their first attempt at introducing the Rates capping legislation, represented by the *Local Government (Rate Oversight) Amendment Bill 2018*, was thwarted by the State Labor party and independent members. The State Labor party then, however, drafted their own legislation

in response to the State Government's proposed Rates capping legislation. The *Local Government (Ratepayer Protection and Related Measures) Amendment Bill of 2018*, as proposed by the State Labor party, did not progress to legislation due to not being supported by the State Government.

The State Government has since drafted the *Statutes Amendment (Local Government) Review Bill 2020* which is currently before the Legislative Council and anticipated to become legislation in May 2021.

Whilst the Bill no longer references Local Government Rate capping, it does nonetheless incorporate a wide variety of administrative provisions which will impact on the Local Government sector. For example, the Bill prescribes that on a 3-year cycle a Council must provide information to a designated authority (expected to be Essential Services Commission of SA) relative to its Long Term Financial Plan and Infrastructure and Asset Management Plan. The designated authority will then provide advice to the Council on the appropriateness of the relevant matters in the context of the Council's Long Term Financial Plan and Infrastructure and Asset Management Plan. The Bill then prescribes that the advice received from the designated authority is published in its Annual Budget / Business Plan. The cost of the designated authority undertaking its investigations and analysis in this regard is likely to then be recovered from the Council, thereby creating an additional financial impost to the Council.

The legislation has recently been enacted, and the Council will need to carefully consider the financial and staff resource implications that the legislation presents.

State Government Cost shifting

Cost shifting occurs when Councils have to fund an activity previously funded by State or Federal governments, or are required to take responsibility for new functions or policies that should be funded by another sphere of government. Some examples of cost shifting are:

- Transferring responsibility for a function to Councils without transferring an adequate funding source
- Requiring (usually by law) Councils to deliver services or collect taxes for another sphere of government without being provided with enough funds to cover the costs
- Stopping or reducing funding for a service or program when communities expect that Councils will continue to provide it
- Requiring Councils to forego revenue by providing mandatory rebates for activities that should be better supported by the State Government

Cost shifting is inconsistent with open, responsive and accountable government. When costs are shifted, responsibility and blame are also shifted. Many ratepayers are not aware of the State government costs that are being passed on to them through their Council rates including, but not limited to, the following:

- **Solid Waste Levy** – In recent times there have been large increases in the levy rate as outlined in Table 2 below:

| Table 2 –State Government Solid Waste Levy (per tonne) 2014/15 – 2021/22 | | |
|---|----------------------------|---------------------------------------|
| Financial Year | Levy rate per tonne | % Increases from previous year |
| 2014/15 | \$52 | |
| 2015/16 | \$57 | 9.62% |
| 2016/17 (1 July to 31 August) | \$62 | 8.77% |
| 2016/17 (1 September to 30 June) | \$76 | 22.58% |
| 2017/18 | \$87 | 14.47% |
| 2018/19 | \$100 | 14.97% |
| 2019/20 | \$140 | 40% |
| 2020/21 | \$143 | 2% |
| 2021/22 | \$146 | 2.09% |

The impact of the above increases on Council's budget has been considerable, culminating in annual increases in the Waste Management Service Charge applied to ratepayers being substantially higher than otherwise required.

- **State Government Regional Landscape Levy** - Since 2004, Councils' have been required by the State Parliament to collect the levy on behalf of the State Government. There are hidden administrative costs to Councils in collecting the levy on behalf of the state, particularly in relation to non-payment and rebates. Consequently, the small amount that Councils' are legally able to charge the State Government for providing the collection service do not cover the true costs incurred in collecting the levy on their behalf.
- **Community Housing rebates** – The State Government is transferring public housing properties to Community Housing Providers (CHPs) to facilitate their upgrade and renewal. This transfer makes properties eligible for a mandatory 75% rebate on Council rates, whereas the State Government previously paid full rates on these properties.
- **State Government regulated fees & charges** - Cost shifting also occurs when Councils' are required by legislation or an agreement with the State government to provide a service, but the regulated fee for providing that service falls well below costs.

Community Support

The Council provides extensive financial and 'in-kind' support to numerous activities in support of various community groups/events.

Such support for 2021/22 includes:

- Discretionary Rate rebates of approximately \$64,000 (including over \$30,000 for both Starplex and the Gawler & Barossa Jockey Club);
- Gawler Show (\$55,000)
- Christmas Festival (\$28,000) event in Pioneer Park;
- Community Grants Scheme (\$15,000);
- Heritage walls restoration grants;
- Gawler Community House (\$15,000);
- Australia Day breakfast and awards ceremony (\$7,000);

- Community Loans (based on various loan application criteria) to local community/sporting clubs. In recent years, Council has approved community loans as follows:
 - South Gawler Cricket Club (\$20,000 interest-free) (towards the installation of a turf wickets at Gawler South Oval)
 - Gawler Central Sporting Club (\$30,000 interest-free) (towards new and improved lighting at the Gawler Oval)
 - Gawler Central Sporting Club (\$20,000 interest-free) (towards the renovation and extension of the Club's Administration Centre redevelopment)
 - Gawler Bowling Club (\$100,000) (towards the replacement of two synthetic bowling greens at the club)
 - Gawler Community House (\$150,000 interest-free) (towards the major redevelopment of Gawler Community House)

(Note: Council has previously agreed to defer Community Loan repayments for a period of 12 months for the South Gawler Cricket Club, Gawler Central Sporting Club, and the Karbeethan Sporting Association, as a financial relief measure in response to the financial impact on the clubs as a result of the sporting participation restrictions applied during 2020 due to the COVID-19 pandemic).

- Fee discounts for hire of Council facilities (approximately \$200,000)

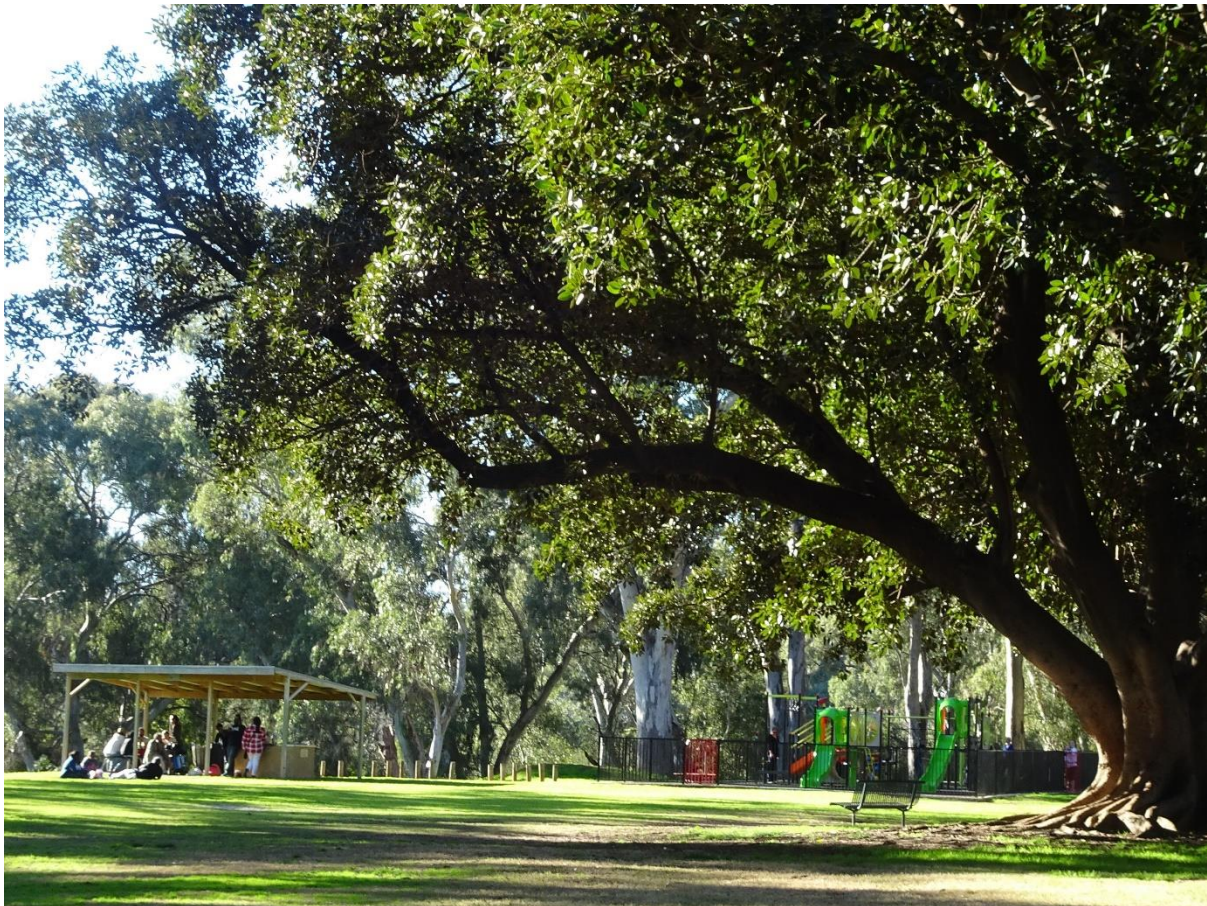


Photo 5: Apex Park in the heart of Gawler

2. Community Plan 2030+

Council's 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.

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



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 key strategic directions and outcomes included in the Gawler Community Plan are outlined below.

GOAL 1- OUR IDENTITY

A Uniquely Identifiable Township

OBJECTIVES

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

GOAL 2 - OUR GROWTH

Managed and Sustainable Growth

OBJECTIVES

- 2.1 Physical and social infrastructure to service our growing population and economy
- 2.2 Growth to be sustainable and respectful of cultural and built heritage

- 2.3 Manage growth through the real connection of people and places
- 2.4 Local economic activity to create local job opportunities and generate increased local wealth

GOAL 3 - OUR COMMUNITY

A Healthy, Active, Safe, Engaged Community

OBJECTIVES

- 3.1 Gawler to be an inclusive community with quality health and social wellbeing services to meet the needs of our growing community
- 3.2 Provide sporting and recreational facilities to meet local and regional community needs
- 3.3 Recognise, respect, support and advocate on behalf of volunteers
- 3.4 Encourage the development of the Arts and creative sector

GOAL 4 - OUR ENVIRONMENT

To Respect, Protect and Nurture the Environment

OBJECTIVES

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

GOAL 5 - OUR LEADERSHIP

A Strong, Vibrant Community

OBJECTIVES

- 5.1 Be recognised as a best practice organisation delivering effective services and collaborating regionally
- 5.2 Foster and encourage community teamwork
- 5.3 Continue to deliver effective services and refine management processes

3. Key Projects

Capital Works and New Initiatives

The proposed capital works and new initiatives for the 2021/22 financial year are outlined in Table 3 below.

Table 3 – Proposed Capital Works & New Initiatives 2021/22

| Asset Type | Asset Investment Proposals (Capital) | | New Initiative \$ | TOTAL \$ |
|-------------------------------|---|------------------------|-------------------------|-------------------|
| | Replacement/ Renewal \$ | New / Upgrade \$ | | |
| Bridges | 286,110 | 30,000 | | 316,110 |
| Buildings & property | 551,923 | 1,298,398 | | 1,850,321 |
| Community Services | | | 95,000 | 95,000 |
| Corporate & Finance | | | 101,000 | 101,000 |
| Fleet & Equipment | 956,000 | 56,250 | | 1,012,250 |
| Footpaths | 560,242 | 1,235,422 | | 1,795,664 |
| Kerb and Gutter | 280,000 | 262,262 | | 542,262 |
| Growth Policies & Initiatives | | 535,000 | 305,000 | 840,000 |
| Information Technology | 20,000 | 18,070 | 40,596 | 68,666 |
| Land Use Policy | | | 80,000 | 80,000 |
| New Staff | | | 221,554 | 221,554 |
| Open Spaces | 1,215,813 | 539,039 | 42,000 | 1,796,852 |
| Recreation and Sport | 466,000 | 2,531,879 | | 2,997,879 |
| Roads | 1,508,450 | 1,782,138 | | 3,290,588 |
| Stormwater | 83,122 | 34,000 | | 117,122 |
| Street Assets | 67,601 | 1,473,800 | | 1,541,401 |
| TOTAL | 5,995,261 | 9,796,258 | 885,150 | 16,676,669 |

Key Capital investment projects include:

- \$1,800,000 – Stage 1 of Karbeethan Reserve redevelopment (50% grant funding has been secured)
- \$900,000 – Road resealing (5.6kms)
- \$839,000 – to complete construction of the Greater Adelaide Cycleway (connecting Stuart O'Grady Bikepath to Barossa Trail)
- \$644,970 – Installation of *Disability Discrimination Act* (DDA) compliant lift in the Visitor Information Centre, to enable access to the first floor for the proposed Gawler Community Gallery (100% external grant funded)
- \$363,500 – Stage 1 of Essex Park & Gawler Showgrounds Regional Sporting Precinct Master Plan implementation (incl. community basketball courts and passive recreation infrastructure at Princes Park)
- \$224,000 – Gawler West Playground replacement
- \$230,000 – Jane Street, Willaston Road pavement reconstruction
- \$127,100 – Unsealed roads resheeting (1.9 Kms)
- \$140,000 – for the construction of a roundabout at the intersection of Dalkeith Road and Stebonheath Road (subject to funding from State Government Blackspot Program)

Key new initiatives include:

- \$250,000 – to provide for the LG Boundaries Commission to undertake an extensive investigation of Council's Stage 2 Local Government Boundary reform proposal
- \$86,000 – to implement new WHS / Risk Management / Internal Audit function model
- \$80,000 – for Rural Areas Planning and Design Code Amendment Investigations
- \$30,000 – to implement the Gawler Economic Development Strategy
- \$25,000 – to implement the Tourism Plan Action Plan
- \$15,000 – to implement Council's 'Community Scorecard'
- \$15,000 – to create an all of organisation Community Engagement Framework, which will include investigating contemporary engagement measures

Further details regarding the proposed capital works program and new initiatives for 2021/22 are outlined in Appendix 1 and 2. The proposed capital works program of \$15.792M is to be funded as per Graph 1 below.

Graph 1 – Source funding: 2021/22 Capital Works Program (\$15.792m)

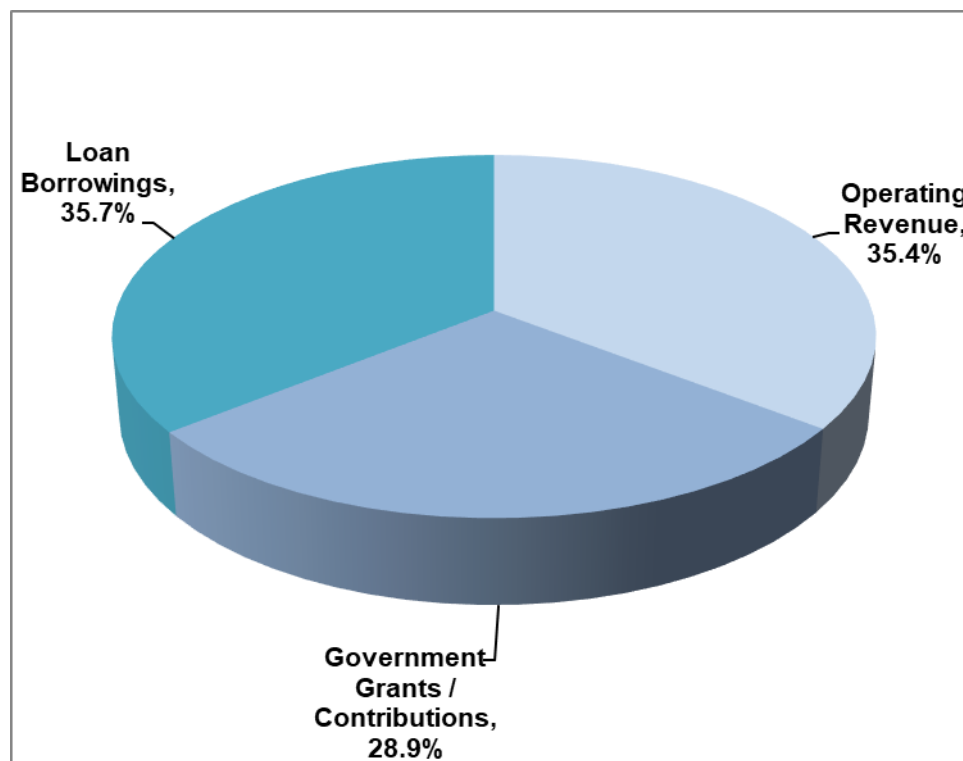




Photo 6: Using funding provided under the Federal Government's Local Roads & Community Infrastructure Program, Council will be installing a Disability Discrimination Act (DDA) compliant lift at the Visitor Information Centre. In conjunction with an internal fit-out, this will enable access to the first floor for the proposed Gawler Community Gallery.



Photo 7: Council will be commencing Stage 1 of implementation of the Karbeethan Reserve Redevelopment Master Plan. Stage 1 incorporates redevelopment of existing baseball diamond, upgrade to existing soccer pitches, and installation of LED sports lighting.

4. Measuring Our Performance

Monitoring and measuring the performance of the Council (both financial and non-financial performance) is important to ensure our objectives are achieved. Council currently monitors both financial and non-financial performance through the presentation of Quarterly Budget Reviews, Monthly Financial Reports and Annual Financial Statements.

Council is in the process of determining how data can be better utilised within daily and strategic business decisions, through the development of a Community Scorecard. This Community Scorecard will be used both internally within Council and externally to the community to communicate what Council is achieving and to what levels.

It is anticipated that the Community Scorecard will be in place by the end of the first quarter within the 2021/22 financial year.

The Community Scorecard will disclose performance against myriad activities aligned to the five pillars encapsulated within the Community Plan 2030+.

Financial Measures

Council has a number of financial indicators to measure the impact of the annual budget on Council's financial performance/position.

Each of the indicators, with associated comments, is outlined below.

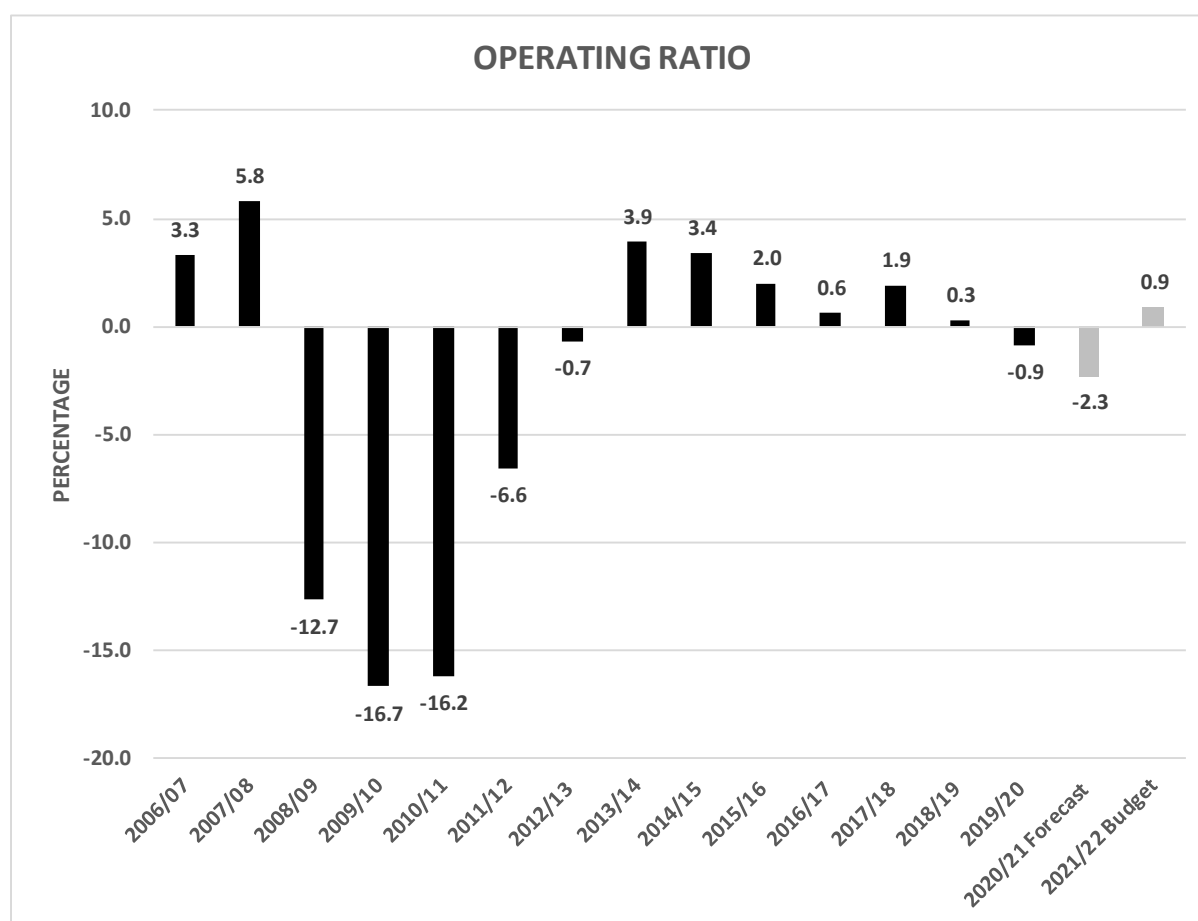
Operating Ratio

This ratio measures the operating result (surplus or deficit) as a percentage of operating revenue. Council's current Treasury Management Policy prescribes that the target result is for the ratio to be between 0-10% (i.e. operating breakeven or surplus) over any five year rolling period.

Graph 2 below indicates that Council is forecasting an operating ratio of -2.3% for the 2020/21 financial year, which is informed by 'one-off' COVID-19 financial responses of \$1.345m, including \$815k as the 'non-capital' component of Council's Economic Stimulus Package and \$530k as targeted Rate remissions. Without the above factors, the estimated Operating Ratio for 2020/21 would be +1.9%.

For 2021/22, the Ratio result is estimated at 0.87%.

Graph 2 – Operating Ratio 2006/07 – 2021/22



Net Financial Liabilities Ratio

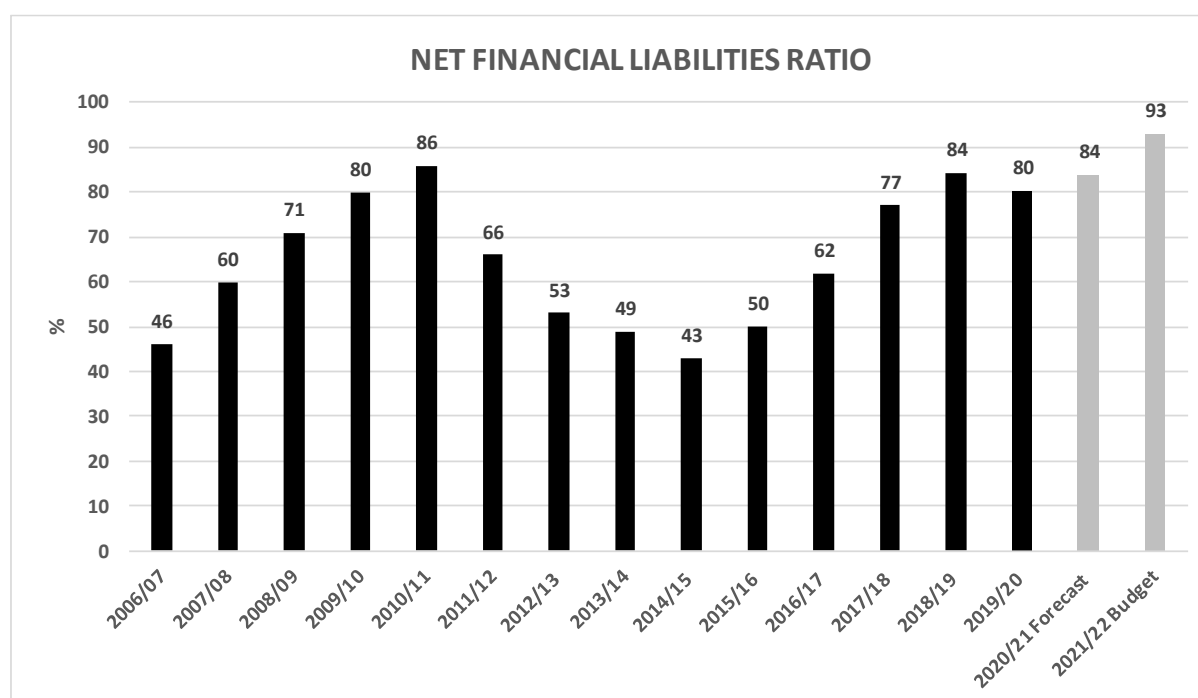
This ratio measures Council's net financial liabilities (i.e. total liabilities less financial assets) as a percentage of total operating revenue.

It is Council policy, and a widely accepted benchmark within the Local Government industry, that the net financial liabilities ratio not exceed 100% (effectively meaning that net financial liabilities not exceed the value of annual operating revenue).

Periodic fluctuations (either upwards or downwards) in the Net Financial Liabilities is to be expected, dependent on the timing/value of capital works programs outlined in Council's Long Term Infrastructure & Asset Management Plan. This is particularly relevant to the replacement and renewal of existing fixed assets, noting that at any point in time different assets will be at different stages of their useful life. Further, in a growth Council such as Gawler, there will be a continual expected demand for new and/or increased services/facilities, as the population of the Council continues to escalate.

Graph 3 below indicates that Council is forecasting a Net Financial Liabilities Ratio of 93.2% as at 30 June 2022, which represents an increase from the 2020/21 forecast of 83.6%, but is nonetheless only marginally within Council's policy threshold of 100%. The Ratio result for 2020/21 is distorted by deferred expenditure of \$3.838m to the 2021/22 financial year – without which the Ratio result for 2020/21 would be 95.7%.

Graph 3 - Net Financial Liabilities Ratio 2006/07 – 2021/22



As part of its long-term financial planning approach, pre the onset of the COVID-19 pandemic in early 2020, Council had intended to place a priority focus towards fast tracking debt reduction. This planned approach was so that Council could incrementally rebuild external borrowing capacity towards its next major iconic asset investment in the next 3 to 5 years, thereby effectively replicating the ratio reduction approach that occurred from the 2011/12 to 2014/15 financial years (as demonstrated in Graph 3 above).

With the onset of the COVID-19 pandemic, Council's financial focus then immediately transitioned towards implementing financial measures and strategies to mitigate the financial impact of the pandemic on our community.

The financial measures implemented incorporated the provision of targeted General Rates remissions (\$530k) in the 2020/21 financial year, in addition to the establishment of a \$2 million Economic Stimulus package designed towards providing local employment/local supplier engagement outcomes.

The immediate flow on effect of this previously unplanned expenditure is that there will be an increase in the Net Financial Liabilities ratio, to the extent that the ratio outcome as at 30 June 2022 is anticipated to be only marginally under Council's maximum policy threshold of 100%.

Fortuitously, external borrowing rates are at historic lows, such that the financial impact from increased interest expense, as a direct consequence of recent increases in borrowings, is minimised as much as possible.

Further information relating to Council's long-term financial planning is contained within the Long Term Financial plan section of this paper (refer Section 10).

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.

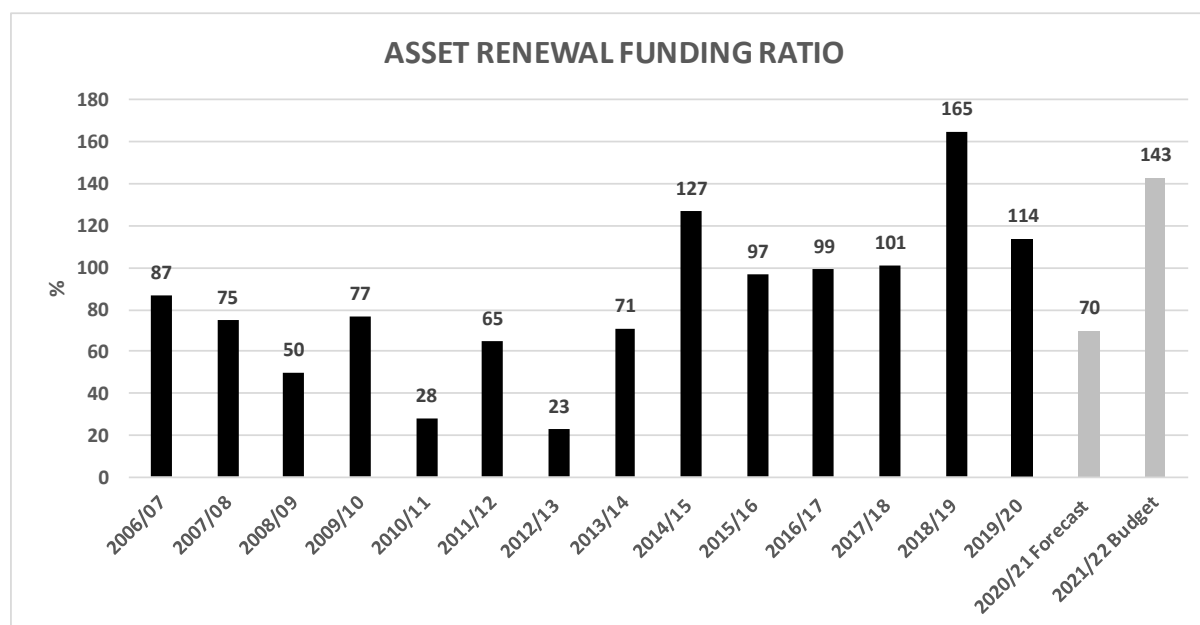
Consequently, this indicator aims to determine if assets are being renewed and replaced in an optimum way. Council's target range for this indicator is 90-100%.

Graph 4 below includes the actual ratio result for the 2006/07 to 2019/20 financial years and the forecast/budget estimate for the 2020/21 and 2021/22 financial years. Prior to the 2013/14 financial year the ratio was determined based on the value of depreciation expense, pending the completion of the Infrastructure and Asset Management plans.

The estimated Ratio results for the 2020/21 and 2021/22 financial years are skewed due to the deferral of \$3.686m capital from 2020/21 to 2021/22, without which the Ratio results would be within Council's policy target.

The spike in the 2018/19 ratio result is simply due to the fact that during the 2018/19 financial year Council elected to transfer \$767,000 from the Walker Place redevelopment project (New/Upgraded asset project) to the Murray Street Stage 6 project (Asset Replacement/Renewal project).

Graph 4 - Asset Renewal Funding Ratio 2006/07 – 2021/22



Non-Financial Measures

Council has various non-financial indicators upon which it measures performance and activity levels for various services provided. These indicators are currently reported to Council on a quarterly basis as part of Quarterly Budget reviews presented.

Section 11 outlines indicative service level measures (where appropriate), for the various services provided by Council. Not all services have non-financial KPI's, and in many

instances the measures applied are workload indicators for historic trend data analysis. In such instances, future KPI budgets are not necessarily appropriate or required.

5. Funding the Business Plan

Operating Revenue

Outside of General Rate revenue, Local Government has limited other recurrent revenue streams available to it. Subsequently, there is a significant industry reliance on General rates (approximately 70% for the Town of Gawler) to fund the recurrent operations of the Council.

The recurrent revenue streams of Council are:

- **Rates and Service Charges (\$25.8m)** – including General Rates, various Other Rates (i.e. Regional Landscape Levy collected on behalf of the State Government, Business Development & Marketing Separate Rate (collected on behalf of the Gawler Business Development Group) and the Waste Management Service Charge (levied as a service charge for the provision of the kerbside waste collection and disposal service and the provision of a Hard waste collection service).

For the 2021/22 financial year, Council is adopting a 2.5% increase in General Rate revenue from existing ratepayers.

Details regarding Council's Rating Strategy and the expected impact on ratepayers from the 2021/22 Budget are outlined in Sections 6 and 7.

- **User pay charges set by Council (\$1.7m)** – these comprise charges for the Council's fee-based facilities and services such as the Gawler Aquatic Centre, Gawler Sport and Community Centre, and Willaston Cemetery, and also includes lease / rent fees for the utilisation of various Council buildings.
- **Statutory charges set by State Government (\$687,000)** – these are fees and charges, generally set by State Government regulation, received by the Council for regulatory functions undertaken such as assessment of development and building applications, dog control management, and parking control.
- **Grants, Subsidies & Contributions (\$5.1m)** – the Council seeks to attract as much grant funding from other tiers of government, thereby reducing the reliance on other revenue streams. The key funding to be received includes:
 - Federal Government Financial Assistance Grant (estimated at \$1.5m);
 - Federal Government Local Roads Grant (\$359,000);
 - Federal Government 'Roads to Recovery' Grant (\$323,000);
 - Joint funding towards Council's Community Home Assistance Scheme (\$689,000);
 - Developer Contributions (\$870,000) – of which \$819,000 specifically relates to estimated contributions towards road and community infrastructure relating to development within Gawler East. \$500,000 of this amount relates to a lump sum payment due from Springwood development towards the construction of the recently completed Gawler East Link Road (the payment being due no later than 12 months following completion of the road). This amount will then need to be on-forwarded in full to the State Government as part of Council's \$8.167m

reimbursement due to the State Government for bankrolling the \$68m Gawler East Link Road;

- The Federal Government has confirmed funding of \$2.129m under its new 'Local Roads and Community Infrastructure Program' initiative, being a funding program established in response to the COVID-19 pandemic (\$659,000 of this funding will be received in 2020/21 and \$1.064m will be received in 2021/22);
 - Federal Government Supplementary Local Roads funding – two year funding estimated at \$160,000 for the 2021/22 and 2022/23 financial years.
- **Investment Income (\$25,000)** – provides for interest received on Council's bank account and an annual distribution payment from the Local Government Finance Authority. Also includes an internal rate of interest applied to various internal Equity Reserves.

Council's prudent Treasury Management approach dictates that any surplus funds received are immediately applied towards debt reduction, thereby minimising Council's net interest costs. As a result of this approach, only nominal investment income is received each year.

- **Reimbursements & Other Income (\$334,000)** – provides for various reimbursements and other sundry income received.

Operating Expenditure

The recurrent expenditures incurred by Council are:

- **Employee Costs (\$12.4m)** – includes all labour related expenses such as wages and salaries, and on-costs such as Workers compensation insurance premium, leave entitlements and employer superannuation for Council's 130 FTE staff. The Superannuation Guarantee contribution rate is scheduled to increase on 1 July 2021 from 9.5% to 10%, which will result in additional superannuation expense of \$60,000.
- **Contractual Services (\$8.6m)** – includes payments for the external provision of services, such as kerbside waste collection and disposal, computer software/hardware lease/licence fees, utilisation of external employment agency staff (e.g. at the Gawler Aquatic Centre and Gawler Sport & Community Centre), building cleaning costs, periodic street sweeping, external plant hire, bank fees and charges, linemarking of roads, property valuations provided for rating purposes, and external audit fees.
- **Materials (\$2.5m)** – includes payments for physical goods and services such as water, energy, road materials, fuel, gas, office consumables and stationery, and pool chemicals.
- **Finance Costs (\$672,000)** – includes the interest costs of financing the Council's activities through borrowings or other types of financial accommodation. This includes interest on historic fixed-interest loans and interest on Council's Cash Advance Debenture facilities. A summary of Council's debt as at 30 June 2021 is disclosed in Table 1 above.

- **Depreciation (\$6.6m)** – represents the annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings, etc.). The written-down value of Council's fixed assets as at 30 June 2020 is \$268m, of which the majority relates to various road infrastructure (\$133m) and stormwater drainage assets (\$54m). All assets are depreciated on a straight-line basis over their useful lives.
- **Other Expenses (\$2.7m)** – includes expenses not separately classified above, such as insurances, postage, communications costs, government levies (such as Fringe Benefits tax, Emergency Services levy), and various contributions and donations (including on-forwarding of Regional Landscape Levy funds collected on behalf of the State Government, funds collected on behalf of the Gawler Business Development Group, and contributions to the Dog & Cat Management Board and Regional Development Aust. Barossa Inc.



*Photo 8: Australian Rules football is one of our community's favourite winter pastimes...Council spends approximately \$700,000 per annum in maintaining fit for purpose sporting surfaces across the Council area.
Photo Source: SANFL*

6. Rating Strategy

Strategic Rating Policy

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

The 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.

The key rating elements comprised within the Strategic Rating Policy are outlined below.

Property Valuations

Council rates are a form of property taxation, and property values determine how much each property contributes towards funding the activities outlined in the annual budget / business plan. The Council uses capital values as the basis for valuing land within the Council area.

The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- the 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, provides the best indicator of overall property value.

General Rates

General rates payable for each ratepayer is determined by the capital valuation multiplied by the rate-in-the-dollar set by the Council, and Council also applies differential general rates based on the land use of the property. The land uses used for rating purposes are as follows:

- (a) Residential
- (b) Commercial
- (c) Industry
- (d) Primary Production
- (e) Vacant Land
- (f) Other

In accordance with Section 3.2.1.1 of the Strategic Rating Policy, Council will determine a base general rate (for properties contained within Residential, Primary Production and Other land use codes). Percentage loadings (on the base general rate) will then apply on all other land use categories.

The percentage loadings applied will be in recognition of the following factors:

- (a) A differential rate loading (above the base general rate) will apply on all Vacant land properties as a disincentive towards land banking;
- (b) A differential rate loading (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; and
 - v. Other relevant factors

However, in recognition of enhanced economies of scale and capacity to pay for large high-valued businesses (such as major national supermarket/retail chains), 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 the Council pursuant to Section 158 of the Local Government Act 1999.

As part of the General rates, Council also applies a minimum rate, so that all ratepayers make an appropriate base level contribution towards the cost of service delivery to our community.

Separate Rates

In accordance with Section 154 of the Local Government Act 1999, Council may levy a separate rate for a particular activity provided to specific properties within the community.

The current separate rates applied are outlined below.

(a) **Business Development & Marketing Separate Rates**

This separate rate is levied against commercial and industrial properties for the purpose of developing and promoting business. The funds generated are to cover the costs of operations of the Gawler Business Development Group, which acts as an advocate for the business community within Gawler. The separate rate is raised and collected at no cost to the Gawler Business Development Group. A higher contribution is sourced from properties within the Town Centre zone, in recognition of additional services provided by the Gawler Business Development in support of such properties.

(b) **Regional Landscape Levy**

The Council collects this levy on behalf of the Department of Environment, Water and Natural Resources. In this capacity, the Council is operating as a revenue collector for the State Government and does not retain the revenue nor determine how it is spent. Further information regarding the levy can be obtained from (Ph: (08) 8841 3400).

(c) **Gawler East Development area Separate Rates**

In accordance with Clause 3.3.5 of the Strategic Rating Policy, Council has Separate Rates to secure the provision of developer contributions towards various infrastructure within the Gawler East development area. The Separate Rates are applied towards the provision of various road and community infrastructure that will

specifically benefit the occupiers of the land within that part of the area and visitors to that part of the area.

Service Rates & Charges

In accordance with Section 155 of the Local Government Act 1999, Council may levy a service charge for various prescribed services provided to the community.

The current service charge applied is outlined below.

(a) Waste Management Service Charge

The Council provides a kerbside waste management collection and disposal service, for general household waste, greenwaste, and recyclable materials. In 2019/20, the Council extended waste management services to include the provision of an annual Hard Waste collection service, with customers wishing to access the service having the option to either have the waste collected from out the front of their property or, alternatively, redeem a voucher to deposit the waste at either the Northern Adelaide Waste Management Authority site or, more locally, with EcoWaste at Willaston.

A service charge, to recover the cost of the service, is applied against all ratepayers (excluding vacant land properties and Primary Production properties with no (or minimal) built form) who are able to access the service, regardless of whether they use the service.

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

Introduced in the 2015/16 financial year, Council may continue to withhold discretionary rate adjustments 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 the 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 the Council seeks to preserve or encourage;
- c) The reasons why the particular property significantly detracts from the amenity of the locality; and
- d) Any other matters the Council considers relevant, including comment from affected property owners if provided

In its inception in 2015/16, three (3) properties had General rate adjustments withheld as they were deemed to be in a state of neglect which detracted from the amenity of their locations.

As evidence that this initiative has worked as originally intended, the owners of each of the three properties have since undertaken major restoration works on their buildings, resulting in none of these properties having their rate adjustment withheld since the 2017/18 financial year.

An assessment of properties to be considered under this initiative for the 2021/22 financial year has been completed, with no commercial properties identified to be included.

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.



Photo 9: The recently restored Hope Chapel, 8 Cowan Street, Gawler. Prior to its restoration, Council withheld Discretionary Rate rebates as an incentive towards its restoration. The Rates previously withheld have since been returned to the owner following the restoration works.

7. Expected Impact on Ratepayers

General Rates

Differential General Rates

Consistent with most other Councils, the Town of Gawler significantly relies on General rate revenue to fund the activities proposed in the Annual Budget / Business plan.

The budget provides for a gross 2.5% increase (\$573k) in General rate revenue from existing ratepayers.

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 \$41 (i.e. approximately \$0.80 per week).**

In accordance with Council's Strategic Rating Policy, the 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-\$ being applied against various property valuation ranges.

An increase of 2.5% in the Minimum Rate (from \$1,023 to \$1,049) has been provided for, the percentage increase being consistent with the overall percentage increase in General Rate revenue required to fund the budget (the average metropolitan Minimum Rate in 2020/21 was \$1,036).

Separate Rates

(a) Business Development & Marketing Separate Rate

The revenue to be collected from the separate rate will be determined by the value of funds required to fund the activities of the Gawler Business Development Group. The budget estimate of \$183k is a nominal increase from \$179k for the 2020/21 financial year.

(b) Residential (Gawler East) & Residential Hills Zones Separate Rates

In accordance with Clause 3.3.5 of Council's Strategic Rating Policy, in 2017/18 Council introduced a funding model related to the construction of the Gawler East Link Road and other infrastructure (i.e. deferred infrastructure relative to the Gawler East Link Road, traffic interventions, and social/community infrastructure) to be provided within the Gawler East development area.

The funding model is predicated on the basis that such infrastructure to be provided in the Gawler East Development Area will be of benefit to the Gawler East Development Area as well as occupiers of and visitors to the Gawler East Development Area. Therefore those persons intending to develop the land are the expected beneficiaries of the infrastructure to be provided.

It is intended that contributions towards the infrastructure required for the Gawler East Development Area will be made pursuant to deeds of agreement between the Council and those intending to develop the land. The declaration of Separate rates by the Council is for

the purpose of ensuring the provision and delivery of the infrastructure that is required for the Gawler East Development Area. Traditionally bank guarantees have been sought from developers to secure developer contributions. The declaration of a Separate rate has the benefit of constituting a statutory charge on the relevant land and also saving the developer the costs of establishing and maintaining bank guarantees.

Whilst the 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 138 Clearance pursuant to the *Planning, Development and Infrastructure Act 2016* is sought for a land division. A Separate rate declared and payable in respect of a particular piece of land for a particular year will (unless the Council resolves otherwise) be remitted in whole or in part (as appropriate) immediately upon the declaration by the Council of a further Separate rate in the following year in respect of the same land provided:

- the principal ratepayer of the land or any other person has not sought to have a certificate under Section 138 of the *Planning, Development and Infrastructure Act 2016* issued for any division of the land involving the creation of one or more allotments intended for residential or commercial use; or
- development approval in relation to the land involving multiple dwellings or any commercial development on the land has not been granted; or
- payment has already been made to the Council (or security provided to the Council's satisfaction) in accordance with another mechanism (including under a deed) for an amount equivalent to the amount of the separate rate declared and payable in respect of the land; or
- in-kind capital works have been undertaken which the Council is satisfied in its absolute discretion are equivalent to the amount of the Separate rate declared and payable in respect of the land.

A Separate rate that is not subject to postponement or remission will be a liability of the principal ratepayer of the land, amongst others in accordance with the Act, and will be payable in accordance with Council's determination for payment in accordance with the Act and set out in the rate notices issued by the Council, or as otherwise agreed between the Council and the principal ratepayer.

Separate rates for the Gawler East Development Area are considered and declared on an annual basis over the life of the development of the Gawler East Development Area, based on a number of factors including completed construction costs and revised estimates. The declaration of a Separate rate creates a charge against the respective land. The amount of the Separate rates for the Gawler East Development Area will change over time based on a number of factors including developer contributions received over the life of the development of the Gawler East Development Area. The Gawler East Link Road (including deferred infrastructure) and the Traffic Interventions Separate Rate are indexed by the Australian Bureau of Statistics Roads and Bridges Construction Index (ABS 6427.0 Table 17), whereas the Community Infrastructure Separate Rate is indexed by the Local Government Price Index.

For the 2020/21 financial year, Separate Rates of \$20,733,754 were applied and then automatically postponed. In the 2020/21 financial year, \$865,214 in contributions were received from developers relating to the provision of various infrastructure within the Gawler East development area.

Separate Rates are declared on a proportional basis (with the proportional basis for 2021/22 continuing to be the area of land).

The different per area hectare rates applied for Springwood Communities and Other Future Developers is based on the different identified funding contributions required from each based on the overarching funding model established, deeds of agreement in place, and the actual location of future infrastructure to which the Separate Rates relate.

The Gawler East Link Road (now formally known as Mullomar Way and Schomburgk Drive) is a fundamental piece of infrastructure informing the Gawler East Separate Rates, was officially opened in October 2020. Due to State Government budget constraints relative to the road's construction (noting that the State Government bankrolled the construction cost of the road), the purchase, installation and initial maintenance of 230 mature trees recently planted along the road between Potts Road and the Springwood development boundary could not be absorbed within the road construction cost budget. As a consequence of this, Council is currently recovering approximately \$535,000 of the associated \$588,000 cost from 'Other Future Developers' over time as development occurs in this area – the difference of \$53,000 being Council's contribution on behalf of the existing developed community within the Woodvale Estate.

However, as a result of savings achieved in the procurement process relative to the purchase and installation costs of the mature trees, savings of approximately \$176,000 have been realised against the associated budget provision and will now be credited against the Separate Rate applied for the 2021/22 financial year.

Council has previously sought 50% State Government funding towards the cost and installation of the trees, however its applications have proved unsuccessful.

Final cost estimates for deferred infrastructure (i.e. lighting, carparking bays, and installation of the second footpath outside of the Springwood development) have now been finalised at \$1.39m. Council has recently resolved to absorb such costs within the existing Transport Separate Rates applied, such that the proposed adjustment in the Transport Separate rate for 'Other Future Developers' in 2021/22 is informed by a credit of \$176,000 (relating to budgeted savings in the mature street tree purchase costs and installation) and the annual indexation factor applied.

The current annual readings of the indexation factors is 0.57% for the ABS Road & Bridge Construction Index and 0.4% for the Local Government Price Index (both as at March 2021).

Based on the current (March 2021) reading of the ABS Road & Bridge Construction Index, the net indicative result is a 5% reduction in the Transport Separate Rate component for Other Future Developers.

Map 1 (refer Appendix 6) outlines the delineation between Springwood Communities and Other Future Developers.

Council has recently reviewed its Gawler East Development – Infrastructure Funding Policy, which provides policy guidance relative to the application of the Gawler East development area Separate Rates.

Copies of this policy can be downloaded from Council's website at www.gawler.sa.gov.au.

Service Rates & Charges

(a) Waste Management Service Charge

The kerbside waste collection and disposal service, upon which the service charge applied is based, is provided by the Northern Adelaide Waste Management Authority (NAWMA).

The Waste Management Service Charge in 2020/21 was \$229, and is being marginally increased to approximately \$232 (1.3% increase).

The Waste Management Service Charge continues to be adversely impacted by recent large increases in the State Government Solid Waste levy. The per-tonne levy fee has increased from \$52 (2014/15) to \$146 (2021/22), which represents a massive 181% increase in the space of only 7 years. The estimated Solid Waste Levy payable in 2020/21 is \$841k.

In accordance with Section 155 of the Local Government Act 1999, Council can only recover by way of a service charge the actual cost of providing the related service.

8. Assistance Available

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 the 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.

Table 4 below outlines the indicative Discretionary Rate rebates to be provided in the 2021/22 financial year.

Table 4 – 2021/22 Indicative Discretionary Rate Rebates provided

| Property No. | Location | General Rate rebate \$ | Notes | Motion No. (If applicable) |
|--------------|--|------------------------|--|----------------------------------|
| Various | Various Commercial and Industrial properties | \$932,483 | Rebates provided as part of Council's 'tiered' rating structure for commercial and industrial properties | As part of annual rates adoption |
| 112227 | Uniting Church 'Op Shop', Tod Street, Gawler | \$246 | 100% recurrent rebate | 2012:12:397 |
| 112219 | Uniting Church 'U Care' Office, Tod Street, Gawler | \$1,394 | | |
| 14593 | CWA, 29 Tod Street, Gawler | \$1,243 | 100% recurrent rebate | 2010:01:020 |
| 16998 | Gawler Apex Club, Gawler River Rd, Willaston | \$1,084 | 100% rebate whilst Apex Club leases the property | 2015:07:293 |
| 122618 | Gawler & Barossa Jockey Club | \$32,032 | Recurrent rebate such that the properties are rated under the 'Other' and not 'Commercial' land use category | 2013:04:041 |
| 88247 | Starplex, Alexander Ave, Evanston Park | \$31,907 | | |
| TOTAL | | \$1,000,389 | | |

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

Rate Remissions

Section 182 of the Local Government Act 1999 permits the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship.

Where a ratepayer is suffering hardship in paying rates he/she is invited to telephone (08) 85229 211 to discuss the matter. Such inquiries are treated confidentially by Council.

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 continue to provide the application of a rates cap for Residential properties. The increase has been traditionally capped at 10% for self-funded retirees, or those ratepayers whose primary income source is fixed Government benefits, and 20% for all other ratepayers. Application forms (including eligibility criteria) are available from Council's Principal Office at 43 High Street, Gawler East or can be downloaded from Council's website at www.gawler.sa.gov.au.

Rate Payment Options

Council provides for quarterly payments of rates in September, December, March and June each year.

Payments can be made via

- B-Pay – Biller Code 36129 and Customer Reference (Assessment) Number
- Direct Debit – monthly or quarterly option available
- Council's website – secure payment facility at www.gawler.sa.gov.au
- Post Billpay - in person at any Post Office, by phone 13 18 16 or www.postbillpay.com.au
- Centrepay – deductions from Centrelink payments (Town of Gawler CRN 555-066-349-C)
- Mail – Cheque or Money Orders to PO Box 130, Gawler SA 5118
- In person - cash/cheque/EFTPOS at the Town of Gawler Administration Centre (43 High Street, Gawler East), 9am-5pm Mondays - Fridays

Alternative Payment Arrangements

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

9. Financial Statements

| TOWN OF GAWLER DRAFT 2021/22 BUDGET STATEMENT OF COMPREHENSIVE INCOME for the year ending 30 June 2022 | | | |
|---|---------------------|--|-------------------|
| 2020/21 Adopted Budget | 2020/21 Forecast | | 2021/22 Budget |
| \$'000 | \$'000 | | \$'000 |
| INCOME | | | |
| 24,092 | 24,092 | Rates | 25,788 |
| 682 | 942 | Statutory charges | 687 |
| 1,695 | 1,561 | User charges | 1,720 |
| 3,662 | 4,366 | Grants, subsidies and contributions | 5,149 |
| 28 | 28 | Investment income | 25 |
| 343 | 398 | Reimbursements | 290 |
| 38 | 27 | Other income | 44 |
| | 62 | Net gain - Equity accounted Council businesses | 10 |
| 30,540 | 31,476 | Total Income | 33,713 |
| EXPENSES | | | |
| 11,777 | 11,319 | Employee costs | 12,357 |
| 13,186 | 13,821 | Materials, contracts & other expenses | 13,778 |
| 756 | 621 | Finance costs | 622 |
| 6,318 | 6,396 | Depreciation, amortisation & impairment | 6,608 |
| 192 | 40 | Net loss - Equity accounted Council businesses | 56 |
| 32,229 | 32,197 | Total Expenses | 33,421 |
| (1,689) | (721) | OPERATING SURPLUS / (DEFICIT) | 292 |
| OTHER COMPREHENSIVE INCOME | | | |
| 0 | 6 | Asset disposal & fair value adjustments | 46 |
| 1,568 | 1,509 | Amounts specifically for new or upgraded assets | 3,712 |
| 25,000 | 25,000 | Physical resources received free of charge | 7,200 |
| 24,879 | 25,794 | NET SURPLUS / (DEFICIT) TRANSFERRED TO EQUITY STATEMENT | 11,250 |
| | | Other Comprehensive Income | |
| 24,879 | 25,794 | TOTAL COMPREHENSIVE INCOME | 11,250 |
| ADJUSTED OPERATING RESULT with distortion from advance Federal Government grant payments removed - SURPLUS / (DEFICIT) | | | |
| (1,689) | (721) | | 292 |

| TOWN OF GAWLER DRAFT 2021/22 BUDGET BUDGETED BALANCE SHEET for the year ending 30 June 2022 | | | |
|--|-------------------------------|---|-----------------------------|
| 2020/21 \$'000 Adopted Budget | 2020/21 \$'000 Forecast | | 2021/22 \$'000 Budget |
| | | ASSETS | |
| | | Current Assets | |
| 100 | 100 | Cash and cash equivalents | 100 |
| 1,656 | 1,714 | Trade & Other Receivables | 1,514 |
| 24 | 23 | Inventories | 23 |
| 1,780 | 1,837 | Total Current Assets | 1,637 |
| | | Non-current Assets | |
| 133 | 163 | Financial Assets | 147 |
| 4,529 | 4,582 | Equity accounted investments in Council | 4,592 |
| 300,142 | 303,734 | Infrastructure, Property, Plant & | 320,478 |
| - | 342 | Work-in-Progress | 0 |
| 304,804 | 308,821 | Total Non-current Assets | 325,217 |
| 306,584 | 310,658 | TOTAL ASSETS | 326,854 |
| | | LIABILITIES | |
| | | Current Liabilities | |
| 3,555 | 4,381 | Trade & Other Payables | 4,388 |
| 1,037 | 1,046 | Borrowings | 1,107 |
| 2,856 | 2,911 | Provisions | 2,911 |
| 7,448 | 8,338 | Total Current Liabilities | 8,406 |
| | | Non-current Liabilities | |
| 22,695 | 19,413 | Borrowings | 23,954 |
| 745 | 555 | Provisions | 836 |
| 226 | 40 | Liability - Equity accounted Council | 96 |
| 23,666 | 20,008 | Total Non-current Liabilities | 24,886 |
| 31,114 | 28,346 | TOTAL LIABILITIES | 33,292 |
| 275,470 | 282,312 | NET ASSETS | 293,562 |
| | | EQUITY | |
| 93,837 | 95,914 | Accumulated Surplus | 107,782 |
| 179,261 | 183,630 | Asset Revaluation Reserve | 183,630 |
| 2,372 | 2,768 | Other Reserves | 2,150 |
| 275,470 | 282,312 | TOTAL EQUITY | 293,562 |

TOWN OF GAWLER
DRAFT 2021/22 BUDGET
BUDGETED STATEMENT OF CHANGES IN EQUITY
for the year ending 30 June 2022

| 2020/21 Adopted Budget | 2020/21 Forecast | | 2021/22 Budget |
|---------------------------------------|-----------------------------|--|---------------------------|
| \$'000 | \$'000 | | \$'000 |
| ACCUMULATED SURPLUS | | | |
| 69,068 | 70,751 | Balance at end of previous reporting period | 95,914 |
| 24,879 | 25,794 | Net Result for Year | 11,250 |
| (375) | (864) | Transfers to Other Reserves | (282) |
| 265 | 233 | Transfers from Other Reserves | 900 |
| 93,837 | 95,914 | Balance at end of period | 107,782 |
| ASSET REVALUATION RESERVE | | | |
| 179,261 | 183,630 | Balance at end of previous reporting period | 183,630 |
| 179,261 | 183,630 | Balance at end of period | 183,630 |
| OTHER RESERVES | | | |
| 2,262 | 2,137 | Balance at end of previous reporting period | 2,768 |
| 375 | 864 | Transfers from Accumulated Surplus | 282 |
| (265) | (233) | Transfers to Accumulated Surplus | (900) |
| 2,372 | 2,768 | Balance at end of period | 2,150 |
| 275,470 | 282,312 | TOTAL EQUITY AT END OF REPORTING PERIOD | 293,562 |

| TOWN OF GAWLER DRAFT 2021/22 BUDGET BUDGETED CASH FLOW STATEMENT for the year ending 30 June 2022 | | | |
|--|----------------------------------|---|-------------------|
| 2020/21 Adopted Budget \$(000's) | 2020/21 Forecast \$(000's) | | 2021/22 Budget |
| | | | \$(000's) |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| <u>Receipts</u> | | | |
| 30,712 | 31,686 | Operating receipts | 33,878 |
| 28 | 28 | Investment receipts | 25 |
| <u>Payments</u> | | | |
| (24,642) | (24,655) | Operating payments to suppliers and employees | (25,401) |
| (736) | (621) | Finance payments | (622) |
| 5,362 | 6,438 | Net Cash provided by (or used in) Operating Activities | 7,880 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| <u>Receipts</u> | | | |
| 360 | 986 | Amounts specifically for new or upgraded assets | 3,266 |
| 0 | 0 | Sale of replaced assets | 223 |
| 0 | 106 | Sale of surplus assets | 0 |
| 30 | 20 | Repayments of loans by community groups | 16 |
| <u>Payments</u> | | | |
| (2,852) | (1,551) | Expenditure on renewal/replacement of assets | (5,995) |
| (9,277) | (7,780) | Expenditure on new/upgraded assets | (9,992) |
| 0 | 0 | Loans made to Community groups | 0 |
| (11,739) | (8,219) | Net Cash provided by (or used in) Investing Activities | (12,482) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| <u>Receipts</u> | | | |
| 7,348 | 2,598 | Proceeds from Borrowings | 5,639 |
| <u>Payments</u> | | | |
| (971) | (971) | Repayment of Borrowings | (1,037) |
| 6,377 | 1,627 | Net Cash provided by (or used in) Financing Activities | 4,602 |
| 0 | (154) | NET INCREASE/(DECREASE) IN CASH HELD | 0 |
| 100 | 254 | CASH & CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD | 100 |
| 100 | 100 | CASH & CASH EQUIVALENTS AT END OF REPORTING PERIOD | 100 |

| TOWN OF GAWLER DRAFT 2021/22 BUDGET BUDGETED UNIFORM PRESENTATION OF FINANCES for the year ending 30 June 2022 | | | |
|--|---------------------|---|-------------------|
| 2020/21 Adopted Budget | 2020/21 Forecast | | 2021/22 Budget |
| \$'000 | | | \$'000 |
| 30,540 | 31,476 | Income | 33,713 |
| (32,229) | (32,197) | less Expenses | (33,421) |
| (1,689) | (721) | Operating Surplus / (Deficit) | 292 |
| | | less Net Outlays on Existing Assets | |
| (2,852) | (1,551) | Capital Expenditure on renewal and replacement of Existing Assets | (5,995) |
| 6,318 | 6,396 | less Depreciation, Amortisation and Impairment | 6,608 |
| 0 | 0 | less Proceeds from Sale of Replaced Assets | 223 |
| 3,466 | 4,845 | | 836 |
| | | less Net Outlays on New and Upgraded Assets | |
| (9,277) | (7,780) | Capital Expenditure on New and Upgraded Assets | (9,992) |
| 360 | 986 | less Amounts received specifically for New and Upgraded Assets | 3,266 |
| 0 | 106 | less Proceeds from Sale of Surplus Assets | 0 |
| (8,917) | (6,688) | | (6,726) |
| (7,140) | (2,564) | Net Lending / (Borrowing) for Financial Year | (5,598) |
| <p><i>Net Lending / (Borrowing) equals Operating Surplus / (Deficit), less Net Outlays on non-financial assets. The Net Lending / (Borrowing) result is a measure of the Council's overall (i.e. Operating and Capital) budget on an accrual accounting basis. The Net Lending / (Borrowing) result can be expected to fluctuate from year to year, given the lumpy nature of some capital expenditure. Achieving a zero result on the Net Lending / (Borrowing) measure in any one year essentially means that the Council has met all of its expenditure (both operating and capital) from the current year's revenues. The amount of Net Lending in any one year decreases the level of Net Financial Liabilities in the year by that amount. Conversely, the amount of Net Borrowing increases the level of Net Financial Liabilities.</i></p> | | | |

| TOWN OF GAWLER DRAFT 2021/22 BUDGET FINANCIAL INDICATORS | | | | | |
|--|--|------------------------------|---------------------|-------------------|----------------------------|
| | | 2020/21 Adopted Budget | 2020/21 Forecast | 2021/22 Budget | Policy Target result |
| | | \$'000 | \$'000 | \$'000 | \$'000 |
| Operating Result - Surplus/(Deficit) | | -1,689 | -721 | 292 | >0 |
| <i>Being the operating surplus (deficit) before capital amounts.</i> | | | | | |
| Adjusted Operating Result - Surplus/(Deficit) | | -1,689 | -721 | 292 | >0 |
| <i>Being the underlying operating result with distortion from advance Federal Government grant payments removed</i> | | | | | |
| Operating Ratio | | | | | |
| <u>Operating Surplus</u> | | -5.5% | -2.3% | 0.87% | 0-10% |
| Total Operating Revenue | | | | | |
| <i>This ratio expresses the operating surplus as a percentage of total Operating revenue.</i> | | | | | |
| Adjusted Operating Surplus Ratio | | | | | |
| <u>Adjusted Operating Surplus</u> | | -5.5% | -2.3% | 0.87% | 0-10% |
| Total Operating Revenue | | | | | |
| <i>The Federal Government made an advance grant payment of \$965k for 2020/21 in the 2019/20 financial year. The 2021 Federal Budget, announced in April 2021, indicated that a 50% advance payment of the 2021/22 grant would be received in June 2021. This has been estimated at \$995k. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the operating result for each year.</i> | | | | | |
| Net Financial Liabilities | | 28,999 | 26,329 | 31,435 | |
| <i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses).</i> | | | | | |
| Net Financial Liabilities Ratio | | | | | |
| <u>Net Financial Liabilities</u> | | 95.0% | 83.6% | 93.2% | 0-100% |
| Total Operating Revenue | | | | | |
| Asset Renewal Funding Ratio | | | | | |
| <u>Net Asset Renewals</u> | | 128% | 70% | 143% | 90-100% |
| Infrastructure & Asset Management Plan required expenditure | | | | | |
| <i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i> | | | | | |

TOWN OF GAWLER
DRAFT 2021/22 BUDGET
BUDGETED MOVEMENT IN EQUITY RESERVES
for the year ending 30 June 2022

| | Forecast Balance 1/7/21 \$'000 | 2021/22 Transfers to Reserve \$'000 | 2021/22 Transfers from Reserve \$'000 | Projected Closing Balance 30/6/22 \$'000 | Note |
|----------------------------------|---|--|--|---|-------------|
| Asset Revaluation Reserve | 183,630 | | | 183,630 | |
| Other Reserves: | | | | | |
| Carparking | 652 | 5 | | 657 | 1 |
| Property | 938 | 9 | (900) | 47 | 2 |
| Willaston Cemetery Reserve | 2 | | | 2 | |
| Urban Tree Fund | 12 | | | 12 | |
| Gawler East Development | 1,080 | 268 | | 1,348 | 3 |
| Historic Walls Scheme | 84 | | | 84 | |
| Total Other Reserves | 2,768 | 282 | (900) | 2,150 | |

Notes:

The designated Equity Reserves are not necessarily 'cached-back', as Council utilises any surplus funds not immediately required for cashflow purposes towards debt reduction, in accordance with its Treasury Management Policy, thereby minimising its net interest costs. Consequently, Council's approach is to consider and manage its overall finances in a holistic manner. Where required, an internal rate of interest is applied against the Internal Equity Reserves, to recognise interest that would otherwise be earned on the Equity Reserve balance.

1. Transfer to Reserve represents estimated value of internal interest on Reserve balance

2. Transfer to Reserve represents estimated value of internal interest on Reserve balance; Transfer from Reserve towards Karbeethan Reserve Stage 1 redevelopment

3. Transfer to Reserve represents estimated developer contributions received towards Gawler East Community infrastructure and traffic interventions to be constructed within the Gawler East development zones.

10. Long Term Financial Plan

Overview

The LTFP is the primary financial management tool which aligns the Council's Community Plan, Asset Management Plans, and the Annual Business Plan/Budget.

Developed with a 10 year forward horizon, the financial projections incorporated within the LTFP provide an indication of the Council's direction and financial capacity rather than predicting the future financial performance and position of the Council. Consequently, the LTFP should be considered as a guide to future actions or opportunities which encourages the Council to think about the future impact of decisions made today on the Council's long term financial sustainability.

Many of Council's services are asset based. Consistent with other Local Government authorities, the Council is responsible for managing a very large stock of assets (approximately \$320m) relative to its annual income level (approximately \$33.7m). These assets are typically long-lived, and at a particular point in time it is necessary and cost effective that they be replaced.

One of the key principles of the LTFP is that it incorporates financial projections for future asset maintenance and renewal consistent with the optimum level identified within the Council's Asset Management Plans (AMPs) (noting it is a legislative requirement under the Local Government Act 1999 for the LTFP and the AMPs to be consistent in this regard).

Comments on the key assumptions and data informing this update of the LTFP are discussed below.

The LTFP projections are based on nominal values (i.e. adjusted for inflation).

Key influences in updating of the Long Term Financial Plan

External Influences (factors outside of Council's control)

- Unforeseen economic changes or circumstances such as:
 - Financial and economic impacts of the COVID-19 pandemic;
 - Interest rates fluctuations;
 - Localised economic growth – rate of residential development and new business;
 - Movements in the Consumer Price Index and Local Government Price Index (2.0% provision provided for in the LTFP).
- Unforeseen political changes or circumstances such as:
 - Changes to the restrictions of the COVID-19 pandemic;
 - Changes to Government levies and their conditions (e.g. State Government Solid Waste Levy);
 - Cost of natural resources such as fuel and water;
 - Cost of electricity;

- A change in the level of legislative compliance (noting the *Statutes Amendment (Local Government Review) Bill 2020* is expected to become State legislation in coming months);
- Further cost shifting from other tiers of Government.
- Variable climatic conditions such as:
 - Climate Change;
 - Storm or flooding events;
 - Bushfires;
 - Drought.

Internal Influences (factors that Council can control)

- Infrastructure asset management;
- General Rate increases and other financial influences;
- Performance management;
- Salaries & Wages;
- Service level review outcomes.

Key Assumptions

Rates Revenue

- 2.5% p.a. future increase in General Rates from existing ratepayers;
- 0.5% - 3.3% p.a. 'new' General rate revenue from growth – as informed by the indicative number of new rateable allotments to be created each year, which is based on comprehensive data analysis (such as various residential development area Master Plans) and discussions with key developers operating within the area (previously the LTFP has been predicated on a generic 2% new General Rates growth factor each year);
- 2% p.a. increase in revenue from Separate Rates (i.e. State Government Landscapes levy and Gawler Business Development Group);
- 4% p.a. increase in revenue from the Waste Management Service Charge, which includes 'new' revenue each year from new waste bins serviced in new residential land divisions. The Waste Management Charge applied recovers the kerbside waste management services provided by the Northern Adelaide Waste Management Authority (NAWMA).

Statutory Charges Revenue

- 3% p.a. increase in dog registrations revenue (including provision for annual increase in the number of dogs registered);
- 2% p.a. increase in all other revenue streams, including development application fees, property search fees, and parking expiations;

In many instances, the actual fee levied is determined by State Government legislation. Further to this, in some instances the amount of revenue actually received is outside of Council's immediate control (e.g. where revenue is based on number of development applications received or property search requests).

User Charges Revenue

- 2% p.a. increase in all revenue streams, including property leases and rentals (most of which are aligned to annual movements in the Consumer Price index).

Grants, Subsidies & Contributions

- 2% p.a. increase in operating grants (e.g. Financial Assistance / Local Roads Grant, Library operating grant, Home Assistance Scheme grant and developer contributions towards Open Space, Stormwater Drainage, Carparking, etc.);
- Per new allotment developer contributions towards Gawler East development being received based on indicative allotment yields (partly offset by associated annual repayments to State Government towards the Gawler East Link Road).

Investment Income

As Council has utilised its own internal cash reserves for previous capital works (in accordance with prudent treasury management principles within Council's Treasury Management Policy), the Council will continue to have an ongoing reliance on the variable-interest rate Cash Advance Debenture (overdraft) facility with the Local Government Finance Authority (LGFA) to fund a component of its annual new / upgraded asset capital works programs (noting the annual investment in the replacement/renewal of existing assets is earmarked to continue to be funded from recurrent revenue).

Consequently, it is estimated that only nominal interest will be received over the life of the LTFP, comprising modest interest on Council's working account with the National Australia Bank, the annual bonus received from the LGFA, and internal interest on various internal equity reserves.

Reimbursements / Other Income

- 2% p.a. increase in reimbursements / other revenue streams.

Employee Costs

- Required Superannuation Guarantee contribution rates increasing by 0.5% p.a. from the 2021/22 financial year, until 12% contribution rate is achieved from 1 July 2025 (current contribution rate is 9.5%);
- Employee Costs increases (for existing staff) in accordance with Enterprise Bargaining Agreements movements;
- Annual provision of 2.0 new FTE, in recognition of ongoing major growth occurring in the Council area, which will invariably trigger the demand for additional staff at various intervals. The need or otherwise for new staff is determined on a yearly basis relative to business needs. In addition to which funding is allocated in the 2021/22 year budget to address the significant increase in open space and reserve management requirements given the rate of development occurring. The allocation of these funds will in the first instance be aligned to engaging increase contracted services to meet the immediate demand. The Council depot operations is currently proceeding to undertake a work force planning review which will quantify longer term work force requirements and start to inform whether there is merit in investigating alternate options relative to insourcing or outsourcing differing functions of Council's medium to long term open space maintenance demands. Service level reviews in this regard will

also be critical to determine the best 'fit for purpose model' to be applied over the next 10 year period.

Materials, Contracts & Other Expenses

- Increase in Waste Management costs of 4% p.a. (including growth due to ongoing expansion of service to new development areas), offset by matching increase in Waste Management Service Charge revenue;
- Increase in existing Water consumption costs of 3%, plus provision for the consumption of water on new reserves to be acquired within various residential land developments;
- Increase in Fuel costs of 2% p.a. Opportunities to introduce electric vehicles to the Council fleet are progressing and will in the coming years see a shift in associated fuel costs. Associated infrastructure implications of converting the fleet in this manner are currently being investigated including the installation of charging stations which is a critical component of this change program;
- Decrease in streetlighting costs of \$200k p.a., following the completion of the \$1.3m investment in the conversion of existing streetlights to LED during the 2021/22 financial year.
- Other electricity costs increase of 2% p.a., noting that various solar panel installations will aim to reduce Council's power consumption / costs.
- Increase in Open Space Management costs informed by indicative new Open Space assets from new residential developments to be acquired and maintained – the respective new indicative costs for each year then compounded annually over the life of the Plan;
- Cyclic cost of periodic Council elections (the next election will be held in November 2022);
- Reimbursements to the State Government towards the cost of the Gawler East Link Road, in accordance with the associated Deed signed (including \$500k lump sum payment from Springwood in 2021/22; remaining contributions equal to value of associated developer contributions received each year);
- New Initiatives funding of \$200k in 2021/22 (excl. new staff FTE), then indexed by 2.0% p.a.;
- \$250k provision for Local Government Boundary Reform Costs in 2021/22 (to fund independent investigation undertaken by the SA Local Government Boundaries Commission relative to the Council's proposal of acquiring adjoining communities of interest within its Council boundary);
- Increase in other Contracts & Materials of 2% p.a.

Finance Costs

- The plan provides for loan funding continuing to be sourced from the short-term variable interest rate overdraft facility with the LGFA – i.e. no fixed interest rate, long-term loans provided for. The key benefit of this approach continues to be that overdraft debt can be repaid at any time as cashflow permits, thereby minimising net interest costs;
- However, Council may wish to consider 'locking-in' some of the overdraft should interest rates materially increase at any stage;

- Amount of Finance costs will naturally be influenced by level of borrowings over the life of the Plan – i.e. reduced debt = reduced Finance costs, which then facilitates, all else being equal, an improved operating performance;
- Indicative interest rate applied from 2021/22 is 2.2%, which is marginally above the current rate of 2.05%, to mitigate exposure to interest rate risk. A \$22,000 reduction off this calculated amount has been provided for in the 2020/21 – 2022/23 financial years, as a result of the Local Government Finance Authority COVID-19 response to reduce the variable interest rate by 0.75% for three years on \$3.8m of Council's debt.

Depreciation

- Estimated new depreciation of \$500k p.a., from the 2020/21 financial year, for the recently completed Gawler East Link Road (which has now become a Council owned/managed asset on its completion);
- An increase of 2% p.a. in the depreciation of buildings, equipment, and other assets;
- Increase in infrastructure assets provides for depreciation of new assets received each year as part of new residential land developments (e.g. roads, footpaths, stormwater drainage, etc.) in addition to new depreciation from new and/or upgraded assets.

Net Gain/Loss – Equity Accounted Council Businesses (NAWMA)

The estimated net gains disclosed in the forward estimates is based on the long term financial plan estimates provided by the Northern Adelaide Waste Management Authority (NAWMA). Council's equity share in NAWMA is estimated at 9.9%.

Capital Expenditure

Investment in the replacement/renewal of existing assets (deemed as 'non-discretionary' capital expenditure, to ensure current service levels remain) continues to be informed by the optimum investment outlined in Council's Asset Management Plans. On average, this amounts to approximately \$3.4m p.a. asset replacement/renewal investment over the life of the LTFP.

Investment in new and upgraded assets (deemed as 'discretionary' capital expenditure) will directly lead to new maintenance and depreciation costs being incurred, which will consequently impact on Council's operating result. Thus, it is important that any proposal to invest in a new and/or upgraded asset is done so in recognition of 'whole of life costs' that will emanate from such investment.

Based on Council having created sufficient future borrowing capacity at that time (via incremental debt reduction across the intervening years), the LTFP provides for indicative \$40m gross funding (\$20m net funding after Capital grants) towards the Council's next major iconic asset investment project (i.e. Karbeethan Reserve redevelopment or Gawler Aquatic Centre or other parts of the Essex Park Master plan which is currently proceeding through final stages) across the 2027/28 and 2028/29 financial years, which would trigger the increase in the Net Financial Liabilities Ratio.

Outside of these years, indexed discretionary funding of \$3m has been provided for, the allocation of which will be determined by Council on an annual basis as part of its annual budget deliberations. On average, each \$1m of discretionary investment in New/Upgraded assets will trigger new depreciation and finance costs of approximately \$44,000 p.a. (this

excludes any new maintenance costs that will be a direct consequence of the asset investment – e.g. maintenance costs of maintaining a new additional playground).

Capital Revenue

Capital Grants

Outside of capital grant funding currently being sought towards various strategic initiatives over the next two years, the LTFP provides for \$300k p.a. of capital grants (excluding the 2027/28 and 2028/29 financial years which provides for a combined indicative \$20m grant funding being sought towards the investment in Council's next iconic asset reinvestment project).

The LTFP also provides for per new allotment developer contributions of approximately \$300k p.a. being received from developers within the Gawler East Development area, towards the provision of future traffic interventions and community infrastructure within the associated area. These funds are then specifically internally managed via allocations to/from internal Equity Reserves established for such purpose

Proceeds from Sale of Assets

The LTFP provides for the sale of replaced heavy/light fleet vehicles at the time of estimated replacement.

No provision in the LTFP, however, has been made for the sale of property deemed surplus to requirements (excluding sales provided for in the 2020/21 budget).

Whilst the sale of property deemed surplus to operational and community requirements should continue to be pursued where appropriate, there is a substantial risk in relying on such sale proceeds to inform Council's future cashflow forecasts, particularly in the event that certain property sales do not eventuate.

It is also important to note, depending on the nature of the property identified to be sold, that there can be various legislative compliance matters that must be addressed before Council can consider sale of land. For example, if a parcel of land earmarked for possible sale by the Council due to being deemed to be surplus to community / operational requirements is recorded as '*Community Land*' (pursuant to Section 193 of the *Local Government Act 1999*), then there currently is an extensive revocation process that must be undertaken before Council can sell the land (per Section 194 of the *Local Government Act 1999*) – this includes preparing a report for public consultation (outlining the reasons for the proposal) and, after the public consultation, then preparing a submission to the Minister for approval. In many instances, this process can be a minimum of a 12 month period.

Should any proceeds be realised from the sale of surplus property assets they will be utilised towards an immediate reduction in Council's variable-interest rate debt (preferred option) and/or reinvested towards various strategic capital initiatives.

The sale of surplus property assets has the threefold benefit to Council of reducing debt; increasing General Rate revenue (given the property would previously have been deemed 'non-rateable' as a Council owned asset); and eliminating maintenance costs previously associated with the sold asset.



Photo 10: Gawler West Playground - replacement and upgrade of the playground is planned to occur during 2021/22. New feature to include a half-court basketball court.

Long Term Financial Plan – Statement of Comprehensive Income

| | 2020/21 \$'000s Forecast | 2021/22 \$'000s Forecast | 2022/23 \$'000s Forecast | 2023/24 \$'000s Forecast | 2024/25 \$'000s Forecast | 2025/26 \$'000s Forecast | 2026/27 \$'000s Forecast | 2027/28 \$'000s Forecast | 2028/29 \$'000s Forecast | 2029/30 \$'000s Forecast |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| INCOME | | | | | | | | | | |
| Rates | 24,092 | 25,787 | 27,189 | 28,159 | 29,716 | 30,860 | 32,624 | 33,849 | 35,562 | 36,664 |
| Statutory Charges | 941 | 689 | 706 | 723 | 741 | 759 | 778 | 796 | 816 | 836 |
| User Charges | 1,561 | 1,720 | 1,755 | 1,790 | 1,827 | 1,864 | 1,901 | 1,940 | 1,979 | 2,019 |
| Grants, subsidies and contributions | 4,366 | 5,146 | 4,378 | 3,599 | 3,998 | 4,115 | 4,236 | 4,361 | 4,490 | 4,624 |
| Investment Income | 28 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Reimbursements | 398 | 290 | 293 | 297 | 301 | 305 | 309 | 313 | 318 | 322 |
| Other Revenues | 27 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 |
| Net gain - Equity Accounted Council Businesses | 62 | 10 | 0 | 0 | 8 | 35 | 52 | 108 | 100 | 113 |
| TOTAL INCOME | 31,475 | 33,711 | 34,391 | 34,640 | 36,663 | 38,011 | 39,973 | 41,442 | 43,340 | 44,655 |
| EXPENSES | | | | | | | | | | |
| Employee Costs | 11,319 | 12,357 | 12,874 | 13,410 | 13,969 | 14,548 | 15,075 | 15,619 | 16,178 | 16,750 |
| Materials, Contracts & Other Expenses | 13,821 | 13,778 | 13,695 | 13,982 | 14,434 | 14,863 | 15,670 | 16,015 | 16,581 | 17,311 |
| Finance Costs | 621 | 623 | 614 | 581 | 517 | 450 | 382 | 303 | 444 | 584 |
| Depreciation, Amortisation & Impairment | 6,396 | 6,608 | 7,050 | 7,263 | 7,302 | 7,492 | 7,547 | 7,741 | 8,242 | 8,844 |
| Net loss - Equity Accounted Council Businesses | 40 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 |
| TOTAL EXPENSES | 32,197 | 33,422 | 34,290 | 35,292 | 36,278 | 37,410 | 38,730 | 39,733 | 41,501 | 43,545 |
| OPERATING SURPLUS / (DEFICIT) | (722) | 289 | 102 | (652) | 385 | 601 | 1,243 | 1,709 | 1,839 | 1,110 |
| Asset Disposal & Fair Value Adjustments | 6 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amounts received specifically for new or upgraded assets | 1,508 | 3,711 | 780 | 608 | 614 | 620 | 627 | 10,633 | 10,640 | 647 |
| Physical resources received free of charge | 25,000 | 7,200 | 9,300 | 3,100 | 9,700 | 4,000 | 10,200 | 3,800 | 8,200 | 1,700 |
| NET SURPLUS / (DEFICIT) | 25,792 | 11,246 | 10,182 | 3,056 | 10,699 | 5,221 | 12,070 | 16,142 | 20,679 | 3,456 |
| OTHER COMPREHENSIVE INCOME | | | | | | | | | | |
| Changes in Revaluation Surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Share of Other Comprehensive Income - Equity Accounted Council Businesses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COMPREHENSIVE INCOME | 25,792 | 11,246 | 10,182 | 3,056 | 10,699 | 5,221 | 12,070 | 16,142 | 20,679 | 3,456 |
| ADJUSTED OPERATING SURPLUS / (DEFICIT) * | (722) | 289 | 102 | (652) | 385 | 601 | 1,243 | 1,709 | 1,839 | 1,110 |

Long Term Financial Plan – Balance Sheet

| | 2020/21 \$'000s Forecast | 2021/22 \$'000s Forecast | 2022/23 \$'000s Forecast | 2023/24 \$'000s Forecast | 2024/25 \$'000s Forecast | 2025/26 \$'000s Forecast | 2026/27 \$'000s Forecast | 2027/28 \$'000s Forecast | 2028/29 \$'000s Forecast | 2029/30 \$'000s Forecast |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | | | | | |
| Current Assets | | | | | | | | | | |
| Cash and cash equivalents | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Trade & other receivables | 1,698 | 1,517 | 1,548 | 1,559 | 1,650 | 1,710 | 1,799 | 1,865 | 1,950 | 2,009 |
| Loans to Community Groups | 16 | 6 | 6 | 3 | 3 | 3 | 1 | 1 | 1 | 0 |
| Inventories | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Total Current Assets | 1,837 | 1,646 | 1,676 | 1,685 | 1,776 | 1,837 | 1,923 | 1,989 | 2,075 | 2,133 |
| Non-Current Assets | | | | | | | | | | |
| Loans to Community Groups | 153 | 147 | 141 | 138 | 135 | 132 | 131 | 130 | 129 | 129 |
| Investments in subsidiaries | 4,582 | 4,592 | 4,536 | 4,480 | 4,432 | 4,411 | 4,407 | 4,459 | 4,503 | 4,560 |
| Infrastructure, Property, Plant & Equipment | 304,076 | 320,468 | 330,133 | 331,925 | 340,562 | 343,063 | 351,856 | 374,657 | 401,995 | 401,831 |
| Total Non-Current Assets | 308,811 | 325,207 | 334,810 | 336,543 | 345,129 | 347,606 | 356,394 | 379,246 | 406,627 | 406,520 |
| TOTAL ASSETS | 310,648 | 326,853 | 336,486 | 338,228 | 346,905 | 349,443 | 358,317 | 381,235 | 408,702 | 408,653 |
| LIABILITIES | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | |
| Trade & Other Payables | 4,381 | 4,388 | 4,095 | 4,103 | 4,112 | 4,120 | 4,129 | 4,138 | 4,147 | 4,156 |
| Borrowings - Fixed Term Debentures | 1,046 | 1,107 | 831 | 594 | 307 | 0 | 0 | 0 | 0 | 0 |
| Provisions / Lease Liabilities | 2,911 | 2,911 | 2,911 | 2,911 | 2,911 | 2,911 | 2,911 | 2,911 | 2,911 | 2,911 |
| Total Current Liabilities | 8,338 | 8,406 | 7,837 | 7,608 | 7,330 | 7,031 | 7,040 | 7,049 | 7,058 | 7,067 |
| Non-Current Liabilities | | | | | | | | | | |
| Trade & Other Payables | | | | | | | | | | |
| Borrowings - Fixed Term Debentures | 2,831 | 1,733 | 902 | 308 | 0 | 0 | 0 | 0 | 0 | 0 |
| Borrowings - Cash Advance Facility | 16,582 | 22,232 | 22,744 | 21,905 | 20,112 | 17,362 | 13,785 | 20,172 | 26,563 | 22,653 |
| Provisions | 555 | 836 | 1,175 | 1,523 | 1,880 | 2,245 | 2,618 | 2,998 | 3,386 | 3,782 |
| Other Non-Current Liabilities | 40 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 |
| Total Non-Current Liabilities | 20,008 | 24,897 | 24,917 | 23,832 | 22,088 | 19,703 | 16,499 | 23,266 | 30,045 | 26,531 |
| TOTAL LIABILITIES | 28,346 | 33,303 | 32,755 | 31,441 | 29,417 | 26,734 | 23,539 | 30,315 | 37,103 | 33,597 |
| NET ASSETS | 282,302 | 293,550 | 303,731 | 306,787 | 317,487 | 322,708 | 334,778 | 350,920 | 371,599 | 375,056 |
| EQUITY | | | | | | | | | | |
| Accumulated Surplus | 96,310 | 108,158 | 117,766 | 120,225 | 130,305 | 134,883 | 146,285 | 161,734 | 181,694 | 184,405 |
| Asset Revaluation Reserve | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 |
| Other Reserves | 2,362 | 1,761 | 2,335 | 2,932 | 3,552 | 4,195 | 4,863 | 5,556 | 6,275 | 7,021 |
| TOTAL EQUITY | 282,302 | 293,550 | 303,731 | 306,787 | 317,487 | 322,708 | 334,778 | 350,920 | 371,599 | 375,056 |

Long Term Financial Plan – Statement of Changes in Equity

| | 2020/21 \$'000s Forecast | 2021/22 \$'000s Forecast | 2022/23 \$'000s Forecast | 2023/24 \$'000s Forecast | 2024/25 \$'000s Forecast | 2025/26 \$'000s Forecast | 2026/27 \$'000s Forecast | 2027/28 \$'000s Forecast | 2028/29 \$'000s Forecast | 2029/30 \$'000s Forecast |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| ACCUMULATED SURPLUS | | | | | | | | | | |
| Balance at end of previous reporting period | 70,751 | 96,310 | 108,158 | 117,766 | 120,225 | 130,305 | 134,883 | 146,285 | 161,734 | 181,694 |
| Net Surplus/(Deficit) for year | 25,792 | 11,246 | 10,182 | 3,056 | 10,699 | 5,221 | 12,070 | 16,142 | 20,679 | 3,456 |
| Transfers to Other Reserves | (375) | (299) | (574) | (597) | (620) | (643) | (668) | (693) | (719) | (746) |
| Transfers from Other Reserves | 150 | 900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at end of period | 96,318 | 108,157 | 117,766 | 120,225 | 130,304 | 134,883 | 146,285 | 161,734 | 181,694 | 184,405 |
| ASSET REVALUATION RESERVE | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 | 183,630 |
| OTHER RESERVES | | | | | | | | | | |
| Car Parks | | | | | | | | | | |
| Balance at end of previous reporting period | 495 | 500 | 505 | 510 | 515 | 520 | 525 | 531 | 536 | 541 |
| Transfers from Accumulated Surplus | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Transfers to Accumulated Surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at end of period | 500 | 505 | 510 | 515 | 520 | 525 | 531 | 536 | 541 | 547 |
| Open Space | | | | | | | | | | |
| Balance at end of previous reporting period | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers from Accumulated Surplus | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers to Accumulated Surplus | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at end of period | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | | | | | | | | | | |
| Balance at end of previous reporting period | 1,028 | 938 | 48 | 48 | 49 | 49 | 50 | 50 | 51 | 51 |
| Transfers from Accumulated Surplus | 10 | 9 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Transfers to Accumulated Surplus | (100) | (900) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at end of period | 938 | 48 | 48 | 49 | 49 | 50 | 50 | 51 | 51 | 52 |
| Gawler East Development | | | | | | | | | | |
| Balance at end of previous reporting period | 510 | 820 | 1,104 | 1,673 | 2,264 | 2,878 | 3,516 | 4,178 | 4,866 | 5,579 |
| Transfers from Accumulated Surplus | 310 | 284 | 569 | 591 | 614 | 638 | 662 | 687 | 713 | 740 |
| Transfers to Accumulated Surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at end of period | 820 | 1,104 | 1,673 | 2,264 | 2,878 | 3,516 | 4,178 | 4,866 | 5,579 | 6,318 |
| Other Reserves | | | | | | | | | | |
| Balance at end of previous reporting period | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 |
| Transfers from Accumulated Surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers to Accumulated Surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance at end of period | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 | 104 |
| TOTAL OTHER RESERVES AT END OF PERIOD | 2,362 | 1,761 | 2,335 | 2,932 | 3,552 | 4,195 | 4,863 | 5,556 | 6,275 | 7,021 |
| TOTAL EQUITY AT END OF PERIOD | 282,310 | 293,548 | 303,731 | 306,787 | 317,486 | 322,708 | 334,778 | 350,920 | 371,599 | 375,056 |

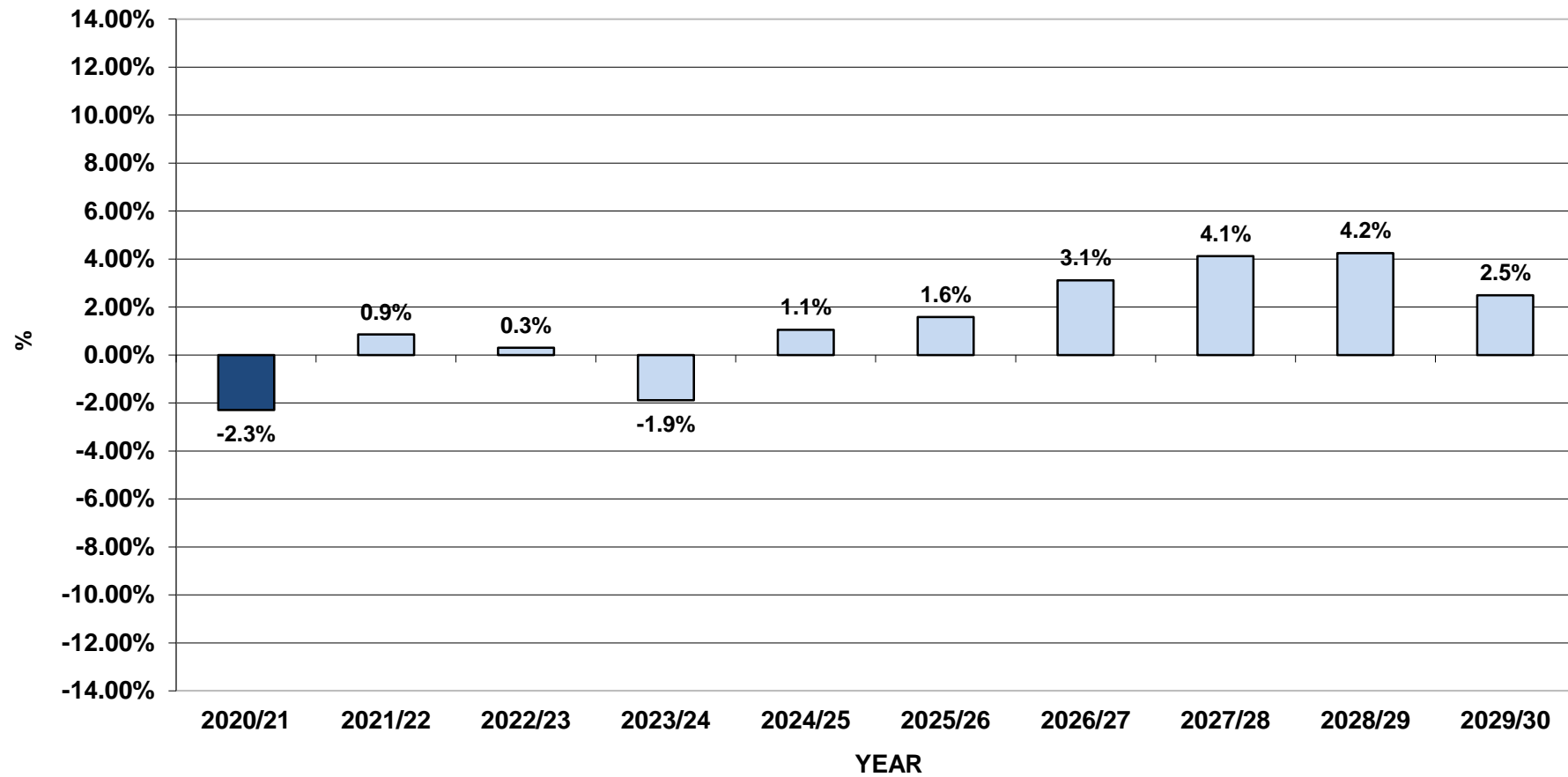
Long Term Financial Plan – Cash Flow Statement

| | 2020/21 \$'000s Forecast | 2021/22 \$'000s Forecast | 2022/23 \$'000s Forecast | 2023/24 \$'000s Forecast | 2024/25 \$'000s Forecast | 2025/26 \$'000s Forecast | 2026/27 \$'000s Forecast | 2027/28 \$'000s Forecast | 2028/29 \$'000s Forecast | 2029/30 \$'000s Forecast |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | | | | | |
| <i>Receipts:</i> | | | | | | | | | | |
| Investment receipts | 28 | 25 | 25 | 25 | 25 | 25 | 25 | 5 | 5 | 5 |
| Operating receipts | 31,686 | 33,857 | 34,336 | 34,603 | 36,539 | 37,890 | 39,808 | 41,263 | 43,150 | 44,478 |
| <i>Payments:</i> | | | | | | | | | | |
| Finance payments | (621) | (623) | (614) | (581) | (517) | (450) | (382) | (303) | (444) | (584) |
| Operating payments to suppliers & employees | (24,655) | (25,401) | (26,523) | (27,036) | (28,038) | (29,037) | (30,364) | (31,244) | (32,362) | (33,656) |
| Net cash provided by (or used in) Operating Activities | 6,438 | 7,859 | 7,224 | 7,012 | 8,009 | 8,428 | 9,087 | 9,720 | 10,349 | 10,242 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | | | | | | | |
| <i>Receipts:</i> | | | | | | | | | | |
| Amounts specifically for new or upgraded assets | 986 | 3,266 | 780 | 608 | 614 | 620 | 627 | 10,633 | 10,640 | 647 |
| Sale of assets | 106 | 223 | 263 | 110 | 160 | 70 | 74 | 157 | 86 | 280 |
| Repayment of loans by community groups | 20 | 16 | 6 | 6 | 3 | 3 | 3 | 1 | 1 | 1 |
| <i>Payments:</i> | | | | | | | | | | |
| Expenditure on renewal/replacement of assets | (1,551) | (5,995) | (4,321) | (3,005) | (3,278) | (2,880) | (2,967) | (3,587) | (4,088) | (3,814) |
| Expenditure on new/upgraded assets | (7,780) | (9,982) | (3,357) | (3,060) | (3,121) | (3,184) | (3,247) | (23,312) | (23,378) | (3,446) |
| Loans made to community groups | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (or used in) Investment Activities | (8,219) | (12,472) | (6,629) | (5,341) | (5,622) | (5,370) | (5,511) | (16,108) | (16,740) | (6,332) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| <i>Receipts:</i> | | | | | | | | | | |
| Proceeds from external borrowings (Fixed interest) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from external borrowings (Variable interest) | 2,598 | 5,650 | 512 | 0 | 0 | 0 | 0 | 6,387 | 6,391 | 0 |
| Proceeds from Bonds & Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Payments:</i> | | | | | | | | | | |
| Repayment of external borrowings (Fixed interest) | (971) | (1,037) | (1,107) | (831) | (594) | (307) | 0 | 0 | 0 | 0 |
| Repayment of external borrowings (Variable interest) | 0 | 0 | 0 | (839) | (1,793) | (2,750) | (3,577) | 0 | 0 | (3,910) |
| Repayment of Bonds & Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (or used in) Financing Activities | 1,627 | 4,613 | (595) | (1,670) | (2,387) | (3,057) | (3,577) | 6,387 | 6,391 | (3,910) |
| Net Increase/(Decrease) in Cash held | (154) | (0) | 0 | 0 | 0 | 0 | (0) | (1) | 1 | (0) |
| Cash at beginning of period | 254 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| CASH AT END OF PERIOD | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

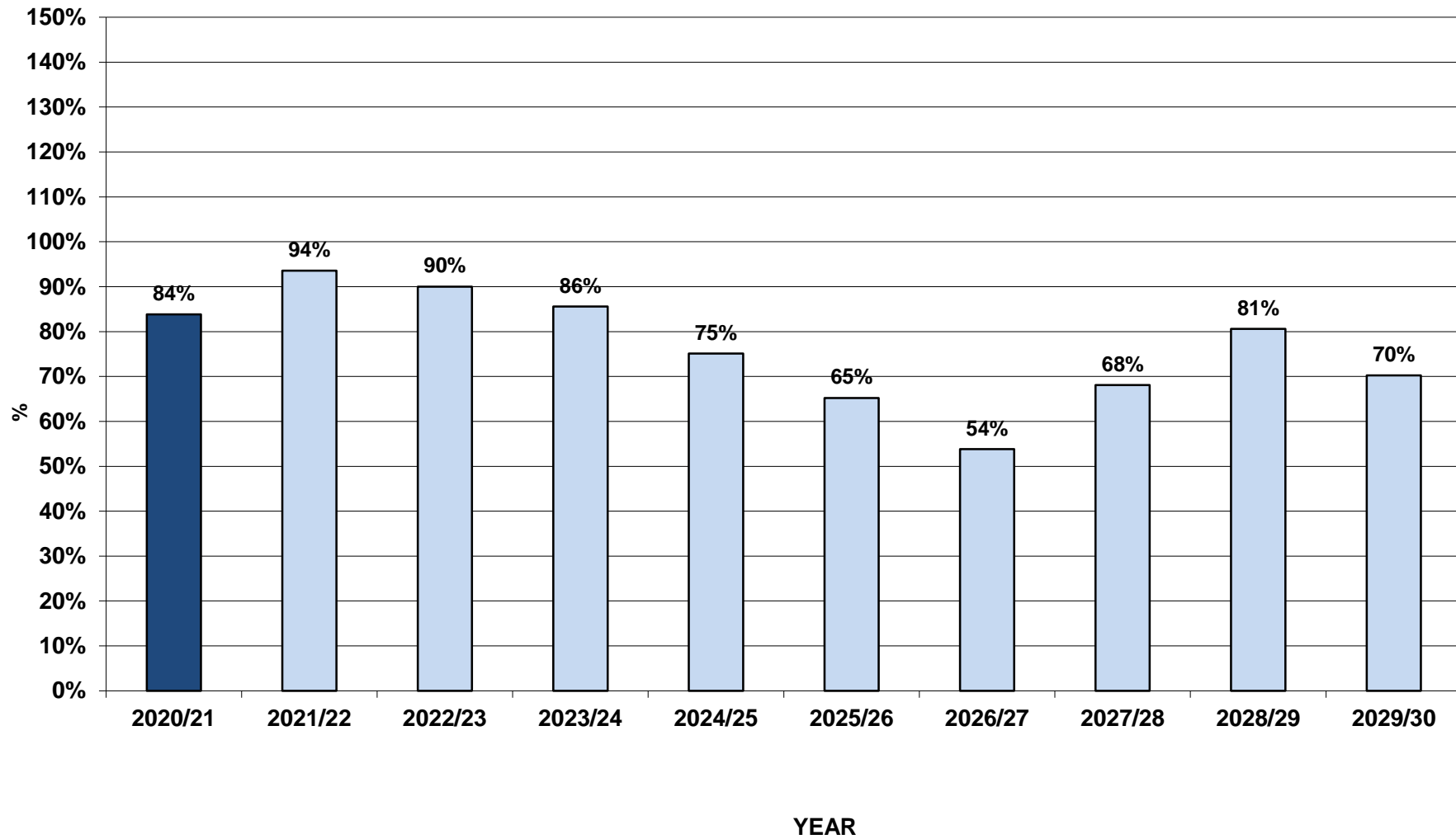
Long Term Financial Plan - Uniform Presentation of Finances

| | 2020/21 \$'000s Forecast | 2021/22 \$'000s Forecast | 2022/23 \$'000s Forecast | 2023/24 \$'000s Forecast | 2024/25 \$'000s Forecast | 2025/26 \$'000s Forecast | 2026/27 \$'000s Forecast | 2027/28 \$'000s Forecast | 2028/29 \$'000s Forecast | 2029/30 \$'000s Forecast |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Operating Revenues | 31,475 | 33,711 | 34,391 | 34,640 | 36,663 | 38,011 | 39,973 | 41,442 | 43,340 | 44,655 |
| less Operating Expenses | (32,197) | (33,422) | (34,290) | (35,292) | (36,278) | (37,410) | (38,730) | (39,733) | (41,501) | (43,545) |
| Operating Surplus / (Deficit) | (722) | 289 | 102 | (652) | 385 | 601 | 1,243 | 1,709 | 1,839 | 1,110 |
| less Net outlays on existing Assets | | | | | | | | | | |
| Capital expenditure on renewal and replacement of existing assets | (1,551) | (5,995) | (4,321) | (3,005) | (3,278) | (2,880) | (2,967) | (3,587) | (4,088) | (3,814) |
| less Depreciation, Amortisation and Impairment | 6,396 | 6,608 | 7,050 | 7,263 | 7,302 | 7,492 | 7,547 | 7,741 | 8,242 | 8,844 |
| less Proceeds from Sale of Replaced Assets | 106 | 223 | 263 | 110 | 160 | 70 | 74 | 157 | 86 | 280 |
| | 4,951 | 836 | 2,992 | 4,368 | 4,184 | 4,682 | 4,654 | 4,311 | 4,240 | 5,310 |
| less Net outlays on New and Upgraded Assets | | | | | | | | | | |
| Capital expenditure on New and Upgraded Assets | (7,780) | (9,982) | (3,357) | (3,060) | (3,121) | (3,184) | (3,247) | (23,312) | (23,378) | (3,446) |
| less Amounts received specifically for New and Upgraded Assets | 986 | 3,266 | 780 | 608 | 614 | 620 | 627 | 10,633 | 10,640 | 647 |
| less Proceeds from Sale of Surplus Assets | (106) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (6,900) | (6,716) | (2,577) | (2,452) | (2,507) | (2,563) | (2,621) | (12,679) | (12,739) | (2,799) |
| Net Lending / (Borrowing) for Financial Year | (2,671) | (5,591) | 517 | 1,264 | 2,062 | 2,720 | 3,277 | (6,660) | (6,659) | 3,620 |

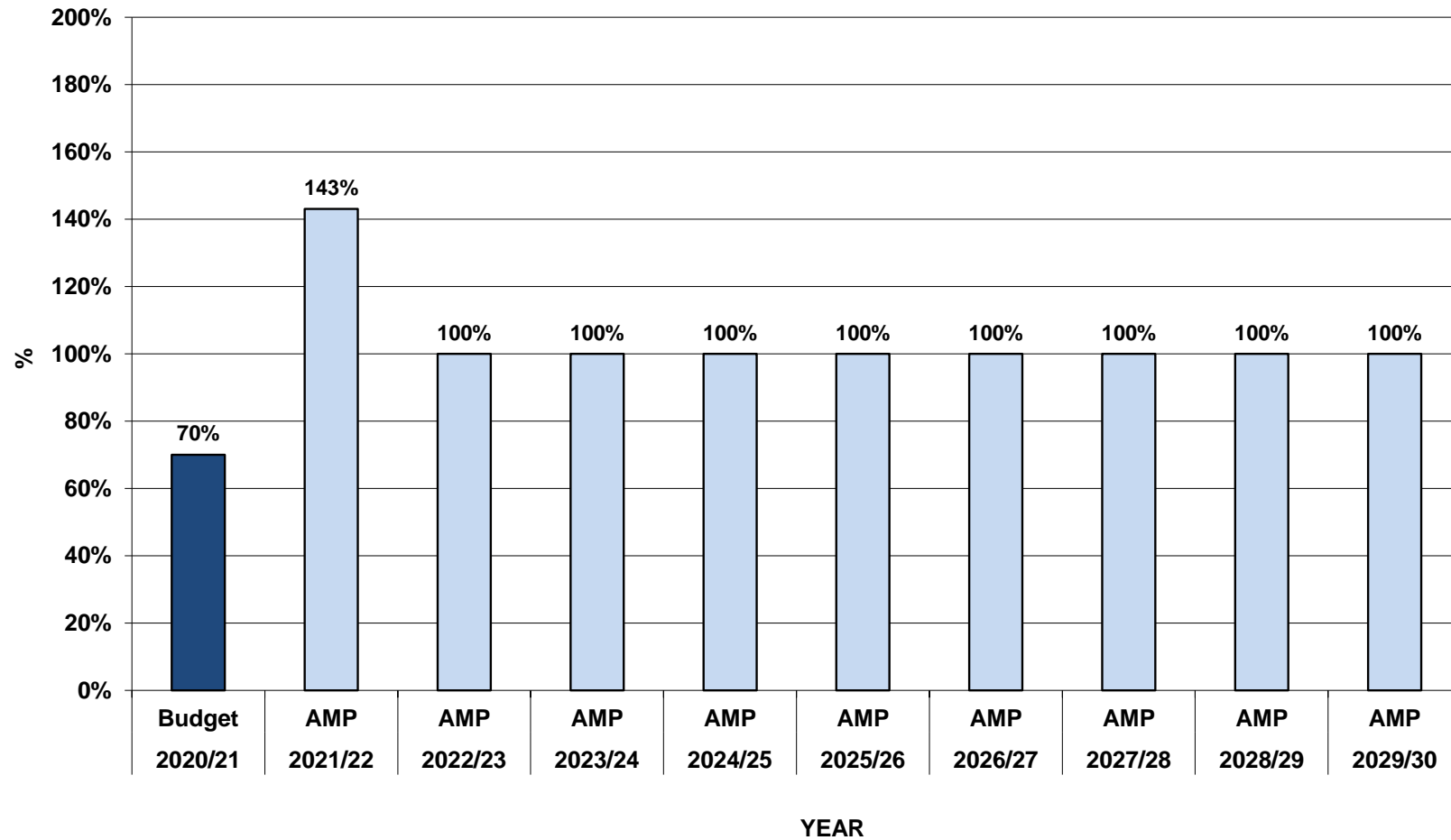
Long Term Financial Plan – Operating Ratio



Long Term Financial Plan – Net Financial Liabilities Ratio



Long Term Financial Plan – Asset Renewal Funding Ratio



11. Council Services

Goal 1 – Our Identity

A uniquely identifiable township

| SERVICES | ACTIVITIES UNDERTAKEN |
|---|---|
| Street cleaning & beautification | <ul style="list-style-type: none">• Periodic cleaning of streets (Murray Street 3 x per week, Urban Streets 5 x per annum, Heavy leaf fall streets 7 x per annum)• Maintenance of street furniture• Maintenance of street trees |
| Public Conveniences | <ul style="list-style-type: none">• 7 sites cleaned daily |
| Town Maintenance services | <ul style="list-style-type: none">• Dumped rubbish removal• Rapid Response Team• Cleaning of Council BBQs'• Road linemarking• Sign maintenance |
| Litter Control | <ul style="list-style-type: none">• Murray Street bins emptied daily• Other bins emptied less regularly |
| Council Buildings and property management | <ul style="list-style-type: none">• Programmed maintenance of Council buildings• Asset Divestment Strategy• Building Asset Management Plans• Administer building leases and rentals |
| Civic Centre | <ul style="list-style-type: none">• Facilities include: Business Innovation Hub, Multi-Functional Space, Youth Space, Meeting Rooms, Digital Library, Heritage Collection Display |
| Heritage | <ul style="list-style-type: none">• Heritage grants• Digitisation of Cultural Heritage collection |

Goal 2 – Our Growth

Managed and Sustainable growth

| SERVICES | ACTIVITIES UNDERTAKEN |
|---|--|
| Engineering Services | <ul style="list-style-type: none"> • Annual review of Infrastructure & Asset Management Plans • Asset valuations and condition assessments • Projects management • New Land Division Open Space guidelines |
| Town Infrastructure <i>Includes roads, kerb & gutter, footpaths, bridges, and roundabouts</i> | <ul style="list-style-type: none"> • Sealed roads maintenance and periodic resealing • Unsealed roads maintenance and periodic resheeting • Other road infrastructure maintenance in accordance with service standards |
| Traffic Management | <ul style="list-style-type: none"> • Traffic control signs maintenance and repairs • Collection and analysis of Road Traffic Counters data |
| Car Parks | <ul style="list-style-type: none"> • Maintenance of carparks (including Multi-Level carpark) |

Goal 3 – Our Community

A healthy, active, safe, engaged community

| SERVICE | ACTIVITIES UNDERTAKEN |
|---------------------------------------|---|
| Parks & Gardens | <ul style="list-style-type: none"> Maintenance of parks and gardens in accordance with service standards Programmed maintenance and inspection of playground equipment |
| Outdoor Sports Facilities | <ul style="list-style-type: none"> Maintenance of sporting surfaces and facilities to appropriate 'fit for purpose' standards |
| Street Lighting | <ul style="list-style-type: none"> Facilitate community safety through the provision of appropriate streetlighting |
| Willaston Cemetery | <ul style="list-style-type: none"> Maintain Willaston Cemetery to an appropriate standard Administration of burials and burial plot leases |
| Crime Prevention | <ul style="list-style-type: none"> Usage of CCTV systems to facilitate reduction in anti-social behaviours |
| Community Services Management | <ul style="list-style-type: none"> Administration of Community Services activities |
| Community Home Support Program | <ul style="list-style-type: none"> Support services to assist aged/disabled to live independently in their homes Social support services (in conjunction with Gawler Health Service) Host and facilitate 'Ageing in Style' Expo Number of clients – >600 Number of service hours – approx. 10,000 Jobs Completed – over 7,000 p.a. |
| Elderly Centre | <ul style="list-style-type: none"> Maintenance of Elderly Centre to an appropriate standard Administer and promote usage of Centre Support the operations of the Elderly Centre Advisory Group Elderly Centre Facility Utilisation Rate approx. 28.0% p.a. |
| Community Support | <ul style="list-style-type: none"> Development and implementation of key Community Development Strategic documents (Disability Access and Inclusion Plan, Reconciliation Action Plan, Gawler Arts & Culture Strategy and Public Arts Framework) Community Engagement – 'Your Voice' Gawler Support operations of the Gawler Community House - \$15k contribution |

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| | <ul style="list-style-type: none"> • Delivery of Council Community Grants program - \$15k • Delivery and/or Support of key local activities and events (e.g. Gawler Fringe, Outdoor Cinemas, National Reconciliation Week, NAIDOC Week, Gawler Carols, ANZAC Day, Australia Day breakfast) |
| Gawler Sport & Community Centre | <ul style="list-style-type: none"> • Provision of community recreation facility - key programs include skating, fitness programs, facility hire • Actively promote and encourage community use of the facility • Management and booking for other Council facilities (e.g. Elderly Centre, Princes Park, Willaston Oval, Gawler South Oval, Karbeethan Reserve, Gawler Oval) • Event Management and/or Event Liaison for events held at Gawler Showgrounds including Gawler Show and Swap Meets |
| Library | <ul style="list-style-type: none"> • Provide a welcoming, relevant, accessible, and inclusive library service that supports the recreational and lifelong learning needs of the community • Provide a socially inclusive place to interact and access services, collections, programs and events that enhance the life and lifestyle of the community • This includes programming with a focus on STREAM (Science, Technology, Reading, Engineering, Arts and Maths) including early literacy story-time sessions, after-school craft programs, coding clubs, early childhood science clubs, book groups, author events and information sessions, and a home visits service for community members who are unable to travel to the library • Number of active borrowers – approx. 5,000 • Number of Loans – over 90,000 p.a. • Library users as % of population – approx. 20% • Library Events Held – over 250 held • Attendees at Library Events – approx. 1,800 p.a. • Opening Hours: Evanston Gardens Library 15hrs per week across Monday-Friday; Gawler Civic Centre 9am-5pm Monday-Wednesday, Friday; Thursday 10am-6pm; Saturday 9am-1pm |
| Youth Services | <ul style="list-style-type: none"> • Support operations and activities of the Gawler Youth Advisory Committee (GYAC) (monthly meetings held) |

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| | <ul style="list-style-type: none"> • Development and implementation of a robust Youth Leadership Program that feeds into the GYAC • Implementation of the Gawler Youth Development Plan • Recognise and celebrate South Australian Youth Week (April) • Activate the Gawler Youth Precinct and Skate Park • Provide an engaging Urban Arts Program • Deliver and support Youth Development School Holiday Programs |
| Volunteer Services | <ul style="list-style-type: none"> • Recognise and celebrate National Volunteer Week • Co-ordinate Council volunteer programs (Visitor Information Centre, Library, Youth, Gawler Sport & Community Centre, Clock Tower, Graffiti Removal Program) • Graffiti Hits Removed (over 420 volunteer hours each year) • National Volunteer Week celebrated annually (in May each year) |
| Gawler Business Development Group | <ul style="list-style-type: none"> • Support the operations of the Gawler Business Development Group Inc. via administration and collection of associated Separate Rate levied |
| Visitor Information Centre | <ul style="list-style-type: none"> • Support the operations and activities of the Gawler Visitor Information Centre • Number of visitors (over 10,000 p.a.) • Volunteer hrs. (approx. 5,000 p.a.) • Opening hrs. Mon-Fri 9am-5pm, Weekends & Pub. Holidays 10am-4pm. Closed Xmas/Good Friday |
| Parking Control | <ul style="list-style-type: none"> • Monitor parking control for time zones, permit zones and disabled bays • Monitoring private parking areas • Impounding of abandoned vehicles (as required) • No. of expiations issued (approx. 1,800 p.a.) |
| Gawler Aquatic Centre | <ul style="list-style-type: none"> • Manage and maintain the Gawler Aquatic Centre as a community aquatic facility in accordance with legislated health standards • Deliver key programs - Learn to Swim, Lap Swimming, Recreational Swimming, Facility Hire • Actively promote and encourage community use of the facility • Number of visitors (over 55,000 p.a.) • Swim School Enrolments (approx. 1,200 p.a.) |

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|---|--|
| Animal & Pest Control | <ul style="list-style-type: none"> • Facilitate the effective control and regulation of companion animals • Compliance with Dog & Cat Management Act 1995 • Provision of effective pest/vermin control services and eradication programs • Destruction of European wasp nests • Birds of abundance management program • Number of registered dogs (approx. 5,600) • Dog expiations issued • Responding to dog attacks |
| Health Control Services | <ul style="list-style-type: none"> • Provision of technical advice and monitoring services of a broad range of public and environmental health services in accordance with legislative requirements • Register and inspect food premises, and respond to requests from the Department of Health to investigate outbreaks of food poisoning and communicable disease • Risk based food premises inspections • Public Health Inspections • Supported Residential Facilities inspections • Number of Food inspections (>170 p.a.) • Food audits |
| Immunisation Program | <ul style="list-style-type: none"> • Delivery of immunisation programs for the community, schools and specialised vaccines such as the flu vax • Number of immunisations provided (approx. 1,500 p.a.) • Immunisation clinics - 3 times per month • Immunisation program for two local schools |
| Inflammable Undergrowth management | <ul style="list-style-type: none"> • Minimise inflammable undergrowth through monitoring and enforcement of fire safety regulations • Issuing of fire prevention notices and expiations relating to inflammable undergrowth |

Goal 4 – Our Environment

To respect, protect and nurture the environment

| SERVICE | ACTIVITIES UNDERTAKEN |
|---|--|
| Stormwater Drainage | <ul style="list-style-type: none"> • Maintenance of stormwater drainage infrastructure • Cleaning of side-entry pits • Upgrade/replace stormwater infrastructure in accordance with Asset Management Plan • Support the provision of flood monitoring systems |
| Town Planning Services | <ul style="list-style-type: none"> • Deliver efficient and effective development assessment / compliance processes • Support Council's Development Assessment Planning decisions • Number of development applications (approx. 650 p.a.) |
| Building Control Services | <ul style="list-style-type: none"> • Assess building applications and administer compliance with Building Rules • Support the operations of the Building Fire Safety Committee • Assess Council Assets for Disability Discrimination Act and Fire Safety • Building applications lodged (currently approx. 432 p.a.) • Building notifications (approx. 900 p.a.) • Building inspections (approx. 180 p.a.) |
| Development & Regulatory Services Administration | <ul style="list-style-type: none"> • Management of Development & Regulatory Services teams |
| Waste Management | <ul style="list-style-type: none"> • Provide an effective kerbside domestic/green waste and recycling collection and disposal service • Administer joint-owner responsibilities of Northern Adelaide Waste Management Authority (NAWMA) • Waste collected – Recycled (approx. 1,800 tonnes p.a.) • Waste collected - Green Waste (approx. 2,000 tonnes p.a.) • General Waste collected (approx. 5,000 tonnes p.a.) |
| Other Environmental and Regulatory Services | <ul style="list-style-type: none"> • Administer collection/payment of State Government Natural Resource Management levy |

| | |
|--|---|
| | <ul style="list-style-type: none"> • Promote and participate in environmental initiatives (including Clean-up Australia Day) • Provide advice on environmental queries • Monitor compliance with associated Acts and Regulations and by-laws |
|--|---|

Goal 5 – Our Leadership

A strong, vibrant community

| SERVICE | ACTIVITIES UNDERTAKEN |
|--|--|
| Council Member Services | <ul style="list-style-type: none"> • 1 Mayor and 10 Councillors • Provision of facilities and support to the Council Members • Mayor's Christmas Card competition • Citizenship ceremonies • Periodic Council elections (next four-year election due in November 2022) |
| Financial Services | <ul style="list-style-type: none"> • Development of Annual Budget • Annual Financial Statements • Monthly Finance Reports • Quarterly Budget Reviews • Comparative Data reports • Support the operations of the Audit Committee • GST/FBT administration • Accounting support services (Accounts payable, Accounts Receivable processing) • Review Internal Financial Controls • SA Local Government Grants Commission statistical reporting |
| Finance & Corporate Services Management | <ul style="list-style-type: none"> • Annual review of Long Term Financial Plan • Finance policy development and review • Management of Finance & Corporate Services Division |
| Governance | <ul style="list-style-type: none"> • Minute taking of Council / Committee meetings • Co-ordinate review of Council policies • Provision of Governance advice across the organisation • Oversee and co-ordinate preparation of Council / Committee meeting agenda papers |
| Information Technology | <ul style="list-style-type: none"> • Deliver the objectives of the Smart Community, Cloud and ICT Strategies • Maintain, develop and update existing information technology systems and infrastructure • Manage IT security systems to ensure the integrity of the data and systems operated by the Council • Visits to Council website (over 200,000 p.a.) |
| Records Management | <ul style="list-style-type: none"> • Registering of incoming correspondence into Electronic Data Records Management System (over 100,000 records p.a.) • Storage of historical records in accordance with legislative and regulatory requirements |

| | |
|---|--|
| | <ul style="list-style-type: none"> • Retrieval of records from State Records as required • Administer Freedom of Information (FOI) requests |
| Human Resources | <ul style="list-style-type: none"> • Fortnightly payroll processing (130 FTE) • Staff recruitment processes • Facilitate annual performance development reviews of all staff • Facilitate and co-ordinate staff training and development program • Co-ordinate random drug and alcohol testing of staff • Administer WHS activities • Oversee traineeship and work experience programs • Facilitate Council's participation in Human Synergistics program |
| Rates Administration | <ul style="list-style-type: none"> • Accurate and timely update of property / rating database (e.g. new allotments advices, weekly valuation updates, property ownership transfers, etc.) • Process Property Search requests • Preparation of rate modelling scenarios for Council • Distribution of quarterly rate notices (approx. 11,700 properties) • Annual Review of Strategic Rating Policy • Administer collection of outstanding rate debtors (policy target of <4% outstanding as at 30 June each year) • Completion of various LGA rating surveys |
| Depot Operations | <ul style="list-style-type: none"> • Manage and administer activities of Council's outdoor staff • Provide appropriate training and development of staff • Provide appropriate protective clothing and safety equipment to staff to minimise personal injury exposure |
| Plant Operations | <ul style="list-style-type: none"> • Maintain an appropriate fleet of road plant and machinery to facilitate effective service delivery • Programmed servicing regime • Annual review of internal hire rates |
| Economic Development, Marketing & Communications | <ul style="list-style-type: none"> • Management of Council's media channels • Co-ordinate responses to media enquiries • Implementation of Murray Street banners schedule (cross street and portrait banners) • Co-ordinate and administer Grant funding applications |

| | |
|-------------------------------|---|
| | |
| Customer Services | <ul style="list-style-type: none"> • Provision of high quality customer service, in person and via telephone, in accordance with the Customer Service Charter • Processing of Property Search requests (over 700 p.a.) • Lodgement of customer requests via the Customer Request Management (CRM) system (> 5,000 p.a.) • Receipting/banking of revenue received, including quarterly rates payments and dog registrations |
| General Administration | <ul style="list-style-type: none"> • Facilitate minimisation of Council's exposure to risk via effective Risk Management programs • Administer effective purchasing & procurement practices • Preparation and distribution of Council / Committee agendas / minutes • Preparation of Annual Report • Effective management of Council's Administration and associated legislative obligations |

Appendix 1 - Capital Expenditure – Replacement / Renewal

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|--|---|---------------------|--|-----------------------|-----------------------|-------------------------|------------------------|-------------------|-------------------|-------------------------------|------------------------|-------------------|-------------------|--------------------|
| P210437 | Renew Bridges Program | Interim repairs to Clonlea Park Vehicle Access Bridge as recommended in the Bridge audit report 2017. 1. Removal of existing timber structures, 2. Supply & install new timber planks 3. Supply & install new timber kerbs & 4. Shotcrete to abutment embankments. 5. Install a 3T load limit sign | Manager IES | 2 Managed and Sustainable Growth | 2019-02:26:COU052 | \$ 10,000 | \$ - | \$ - | \$ 60,000 | \$ 70,000 | \$ - | \$ - | \$ - | \$ 70,000 | |
| P200223 | Renew Murray St South Culvert and Erosion Control | Renew Murray St South Culvert in accordance with Councils Transport Asset Management Plan and upgrade erosion control structures to increase resilience of the ford during times of flooding. Council Motion 2019:02:26:COU 051. <i>(Completion of Project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | 2019-02:26:COU 051 | \$ 15,000 | \$ - | \$ - | \$ 201,110 | \$ 216,110 | \$ - | \$ - | \$ - | \$ 216,110 | |
| | Total | Bridges | | | | \$ 25,000 | \$ - | \$ - | \$ 261,110 | \$ 286,110 | \$ - | \$ - | \$ - | \$ 286,110 | \$ - |
| P210429 | Building Asset Management Plan Implementation | Implementation of priority replacement/renewal works, as informed and identified in Building Asset Management Plan (updated Plan in progress). | Manager FCS | 2 Managed and Sustainable Growth | | \$ 10,000 | \$ - | \$ - | \$ 200,000 | \$ 210,000 | \$ - | \$ - | \$ - | \$ 210,000 | \$ - |
| P200274 | Gawler Administration Centre - Portico Ceiling Replacement | The Gawler Administration Centre portico and verandah ceiling is showing evidence of water damage and cracking and requires replacement. <i>(Completion of Project from 2020/21)</i> | Manager FCS | 2 Managed and Sustainable Growth | | \$ 2,500 | \$ - | \$ - | \$ 25,000 | \$ 27,500 | \$ - | \$ - | \$ - | \$ 27,500 | \$ - |
| P200276 | Multi-Level Car Park - High Priority Items | Forensic engineering report provides recommended actions to prolong the structure. Includes concrete grinding, addressing water ingress and monitoring of movement. <i>(Completion of Project from 2020/21)</i> | Manager FCS | 2 Managed and Sustainable Growth | | \$ 2,500 | \$ - | \$ - | \$ 29,000 | \$ 31,500 | \$ - | \$ - | \$ - | \$ 31,500 | \$ - |
| P200369 | Depot Shed Replacement | Rollover. Replacement of the Concrete Shed at the Depot, currently planned for 18/19 but awaiting results of landfill investigations. Current shed un-stable and not in usable condition. <i>(Completion of Project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | | \$ 2,800 | \$ 5,000 | \$ 1,200 | \$ 53,000 | \$ 62,000 | \$ - | \$ - | \$ - | \$ 62,000 | \$ - |
| P200345 | Implement Willaston Cemetery Action Plan - Stage 6 of 7 | Installation of concrete paving including associated earthworks & compacted rubble to aisles located in Block 2. <i>(Completion of Project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | | \$ 2,800 | \$ 12,000 | \$ 4,400 | \$ 32,000 | \$ 51,200 | \$ - | \$ - | \$ - | \$ 51,200 | \$ - |
| P200526 | Baker Reserve Shelter Replacement | Replacement shelter to be constructed at the Baker Reserve on Reid Street <i>(Completion of Project from 2020/21)</i> | Manager IES | 1 A Uniquely Identifiable Township | | \$ 3,000 | \$ - | \$ - | \$ 33,723 | \$ 36,723 | \$ - | \$ - | \$ - | \$ 36,723 | \$ - |
| P200532 | Economic Stimulus LED - Building Light Conversion | Conversion of Gawler Administration Centre building lights to LED efficient lighting <i>(Completion of Project from 2020/21)</i> | Manager IES | 4 To Respect and Nurture the Environment | 2020:09:COU397 | \$ 7,000 | \$ - | \$ - | \$ 85,000 | \$ 92,000 | \$ - | \$ - | \$ - | \$ 92,000 | \$ - |
| P190040 | Gawler Caravan Park Office Structural Repairs | The Building Condition Audit has highlighted repairs required to the Gawler Caravan Park office. The current roof and gutter design is resulting in water breaching the building resulting in internal building damage. <i>(Completion of Project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | 2020:09:COU397 | \$ 1,000 | \$ - | \$ - | \$ 40,000 | \$ 41,000 | \$ - | \$ - | \$ - | \$ 41,000 | \$ - |
| | Total | Buildings and Property | | | | \$ 31,600 | \$ 17,000 | \$ 5,600 | \$ 497,723 | \$ 551,923 | \$ - | \$ - | \$ - | \$ 551,923 | \$ - |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|--------------|--|---|---------------------|----------------------------------|---------------------------------------|-----------------------|-------------------------|------------------------|-------------------|------------|-------------------------------|------------------------|-------------------|------------|--------------------|
| P210406 | Replace Major Plant Program - 2 Backhoes | Backhoes (x2) EGR 4BL classification Unit No. P380 & P381 Replacement of two (2) 9 ton tipper trucks- Replacement as per IPWEA Plant and Vehicle Management Manual recommendations that factors age, condition Kms and increasing maintenance costs and down time | Manager IES | 2 Managed and Sustainable Growth | | \$ - | \$ - | \$ - | \$ 350,000 | \$ 350,000 | \$ - | \$ - | \$ (68,000) | \$ 282,000 | \$ - |
| P210408 | Replace Major Plant Program | Replacement of two (2) 9 ton tipper trucks- Replacement as per IPWEA Plant and Vehicle Management Manual recommendations that factors age, condition Kms and increasing maintenance costs and down time | Manager IES | 2 Managed and Sustainable Growth | | \$ - | \$ - | \$ - | \$ 310,000 | \$ 310,000 | \$ - | \$ - | \$ (64,000) | \$ 246,000 | \$ - |
| P210413 | Replacement Light Fleet Program | Vehicle Light Fleet Renewal Program- Replacement policy criteria 5 years or 120,000km Toyota Kluger Mitsubishi Pajero 2x Mitsubishi Outlander VW Caddy Holden Colorado Ute with K9 dog unit Mitsubishi Triton Ute | Manager IES | 2 Managed and Sustainable Growth | | \$ - | \$ - | \$ - | \$ 296,000 | \$ 296,000 | \$ - | \$ - | \$ (91,000) | \$ 205,000 | \$ - |
| Total | | Fleet and Equipment | | | | \$ - | \$ - | \$ - | \$ 956,000 | \$ 956,000 | \$ - | \$ - | \$ (223,000) | \$ 733,000 | \$ - |
| P210398 | Renew Footpaths Program | Renewal of footpaths which are below the current level of service standards for the Town Centre and serviceable life has expired. List of footpath renewals in priority order as follows: 1. Tod Street from Murray St to roundabout (both sides) 2. Whitelaw Terrace - East side 3. Julian Terrace - East side 4. Reid St - Tod St to Finnis St -west side 5. Cowan St north side (including bluestone kerbing upgrade) 6. Williams St (Sunnyside Drv to Crace Crt) 7. Crace Crt (Williams St to end) 8. Addis St (Williams St to end) 9. Gerlach Gr (Angus Ave to Angus Ave) 10. Minor footpath access improvement works to Sunnyside Drv and Creedon Close | Manager IES | 2 Managed and Sustainable Growth | 2019-02-26:COU051 ; 2021-05:COU160 | \$ 35,242 | \$ 154,000 | \$ 64,000 | \$ 307,000 | \$ 560,242 | \$ - | \$ - | \$ - | \$ 560,242 | \$ - |
| Total | | Footpaths | | | | \$ 35,242 | \$ 154,000 | \$ 64,000 | \$ 307,000 | \$ 560,242 | \$ - | \$ - | \$ - | \$ 560,242 | \$ - |
| P210458 | SharePoint Online Migration | SharePoint Online is a hosted solution that comes with the Office365 environment that the organisation is moving to. The central benefits include a streamlined flow of information and cloud storage that can be accessed by mobile devices allowing staff to easily access information outside of the office without having to use the remote network. This solution keeps staff more informed to make better decisions, meet deadlines, have access to shared business tools, and strengthens collaboration. | Manager BEC | 5 A Strong Vibrant Community | | \$ 2,000 | \$ - | \$ - | \$ 18,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | \$ - |
| Total | | Information Technology | | | | \$ 2,000 | \$ - | \$ - | \$ 18,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | \$ - |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|---|--|---------------------|--|-----------------------|-----------------------|-------------------------|------------------------|---------------------|---------------------|-------------------------------|------------------------|-------------------|-------------------|--------------------|
| P210390 | Renew Kerb & Gutter Program | Repair kerb & gutter on the roads listed for resealing ; Hillier Road Hindmarsh Boulevard Crown Street Mary Street Athens Terrace Bishop Street Myall Street Britton Street Gum Crescent Kendale Avenue Congdon Street Jane Street | Manager IES | 2 Managed and Sustainable Growth | 2019:02:26:COU051 | \$ 30,000 | | \$ - | \$ 250,000 | \$ 280,000 | \$ - | \$ - | \$ - | \$ 280,000 | |
| | Total | Kerb and Gutter | | | | \$ 30,000 | \$ - | \$ - | \$ 250,000 | \$ 280,000 | \$ - | \$ - | \$ - | \$ 280,000 | \$ - |
| P210400 | Irrigation designs | New designs for future irrigation renewal project implementation | Manager IES | 1 A Uniquely Identifiable Township | | \$ 4,801 | \$ - | \$ - | \$ 15,000 | \$ 19,801 | \$ - | \$ - | \$ - | \$ 19,801 | \$ - |
| P210431 | Renew Playgrounds Program | Replace Gawler West Playground to comply with current standards. Design includes basketball court with external funding from the Local Roads and Community Infrastructure Program. | Manager IES | 2 Managed and Sustainable Growth | 2018:12:COU496 | \$ 45,000 | \$ 1,000 | \$ - | \$ 178,000 | \$ 224,000 | \$ - | \$ (25,000) | \$ - | \$ 199,000 | |
| P210490 | Rehabilitate Hillier Fireground | Contribution towards State Government Gawler River funding allocated to rehabilitate Hillier fireground following December 2019 fire, removal of debris/woody weeds and revegetation of area | Manager IES | 4 To Respect and Nurture the Environment | | \$ 13,801 | \$ 1,000 | \$ - | \$ 530,000 | \$ 544,801 | \$ - | \$ (440,000) | \$ - | \$ 104,801 | |
| P200346 | Dead Mans Pass Staircase Renewal | Renewal of 2 non-compliant and end of life staircases within Dead Man's Pass Reserve. Project includes removal of third staircase currently closed to the public due to safety concerns. (Completion of project from 2020/21) | Manager IES | 2 Managed and Sustainable Growth | | \$ 3,300 | \$ 1,800 | \$ 750 | \$ 36,000 | \$ 41,850 | \$ - | \$ - | \$ - | \$ 41,850 | \$ - |
| P200238 | Gum Tree Plaza Tree Paving adaptations | Design and Delivery of recommended paving adaptations to preserve and improve the soil conditions of a large remnant significant tree (Completion of project from 2020/21) | Manager IES | 4 To Respect and Nurture the Environment | | \$ 7,000 | \$ 1,000 | | \$ 80,666 | \$ 88,666 | | | | \$ 88,666 | |
| P200224 | Renew Playground Hemafor Grove | Renewal of the playground at Hemafor Grove reserve that has reached end of service life in accordance with Councils Open Space Asset Management Plan including playground elements and associated landscape integration works. (Completion of project from 2020/21) | Manager IES | 2 Managed and Sustainable Growth | | \$ 35,000 | \$ 1,000 | | \$ 260,695 | \$ 296,695 | | | | \$ 296,695 | |
| | Total | Open Spaces | | | | \$ 108,902 | \$ 5,800 | \$ 750 | \$ 1,100,361 | \$ 1,215,813 | \$ - | \$ (465,000) | \$ - | \$ 750,813 | \$ - |
| P200533 | Irrigation Efficiency Upgrade - 3 Systems | Irrigation Efficiency Upgrade - 3 Systems (Completion of project from 2020/21) | Manager IES | 4 To Respect and Nurture the | | \$ 10,000 | \$ 2,000 | | \$ 227,000 | \$ 239,000 | \$ - | \$ - | \$ - | \$ 239,000 | \$ - |
| P210461 | Rehabilitate Gawler Aquatic Centre | Effect repairs, renewals and upgrades to maintain GAC operation. Priority works being refined based on further investigations occurring in 20/21 | Manager IES | 2 Managed and Sustainable Growth | | \$ 27,000 | \$ - | \$ - | \$ 200,000 | \$ 227,000 | \$ - | \$ - | \$ - | \$ 227,000 | \$ - |
| | Total | Recreation and Sport | | | | \$ 37,000 | \$ 2,000 | \$ - | \$ 427,000 | \$ 466,000 | \$ - | \$ - | \$ - | \$ 466,000 | \$ - |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance | |
|-----------|--|---|---------------------|----------------------------------|-----------------------|-----------------------|-------------------------|------------------------|-------------------|------------|-------------------------------|------------------------|-------------------|------------|--------------------|--|
| | | Resealing roads which have reached end of economical life and to maintain the integrity of road pavement structure. Roads in the list are in priority order as follows. Jane Street (resealing only) - Redbanks Road to Chamberlain Road Hillier Road - Para Road to Farrow Rd Hindmarsh Boulevard - Angle Vale Rd to Young St Oliphant Court - Hindmarsh Boulevard to End Kendall Street - Bacton St to Rau Ave Scheibener Terrace - Fourteenth St to Reid St Congdon Street - Mary Street to Carmelo Close Wintulich Avenue - Congdon Street to End Graetz Street - Wintulich Avenue to Balton Rd Walter Grove - Congdon Street to End Bishop Street - 116m from Lyndoch Rd to End Hutchins Street - Bishop St to Crown Street Rusby Drive - East Tce to Bishop St Pope Court - Bishop St to End Churchman Court - Bishop St to End Mary Street - Bright Tce to Congdon St Athens Terrace - Mary St to Crown St Crown Street - Athens Tce to Bright Tce Ellis Street - Lyndoch Rd to Bright Tce Myall Street - Brigalo St to Britton St | | | | | | | | | | | | | | |
| P210385 | Reseal Roads Program | Gum Crescent - Britton St to Mulga St Mulga Street - Brigalo St to End Britton Street - Myall St to Brigalo St Jarvis Street - Paxton St to Holmes St | Manager IES | 2 Managed and Sustainable Growth | 2019-02:26:COU051 | \$ 68,000 | \$ - | \$ - | \$ 900,000 | \$ 968,000 | \$ - | \$ - | \$ - | \$ 968,000 | | |
| P210394 | Re-sheet Unsealed Roads Program | Re-sheet rural unsealed roads at the end of useful life. List of roads in priority order as follows. 1. Ormsby Road 2. Salem Road 3. Panes Road and 4. Coles Road | Manager IES | 2 Managed and Sustainable Growth | 2019-02:26:COU051 | \$ 7,100 | \$ 18,600 | \$ 10,000 | \$ 91,400 | \$ 127,100 | \$ - | \$ - | \$ - | \$ 127,100 | | |
| P210412 | Jane Street Road Pavement Reconstruction | Reconstruct the road pavement of Jane Street in accordance with Council's Transport Asset Management Plan. This budget bid is for pavement reconstruction only; reseal component not included. | Manager IES | 2 Managed and Sustainable Growth | | \$ 30,000 | \$ - | \$ - | \$ 200,000 | \$ 230,000 | \$ - | \$ - | \$ - | \$ 230,000 | | |
| P210421 | Patch and Repair Roads Program | Rehabilitate failed road pavement sections and resurface on various roads (in priority order - extent to be refined pending procurement) 1. Dawson Road roundabout 2. Trinity Drive - Alexander Avenue Roundabout 3. Jacob Lane 4. Tiver Road at various locations | Manager IES | 2 Managed and Sustainable Growth | | \$ 5,000 | \$ - | \$ - | \$ 51,000 | \$ 56,000 | \$ - | \$ - | \$ - | \$ 56,000 | \$ - | |
| P210425 | Crack Seal Roads and Shared Paths Program | Crack sealing roads to protect pavement from further deterioration. Fifty (50) road segments have been identified for crack sealing treatment (\$40,000) as well as 16 km of shared path network around the river corridors (\$20,000). | Manager IES | 2 Managed and Sustainable Growth | | \$ 10,000 | \$ - | \$ - | \$ 60,000 | \$ 70,000 | \$ - | \$ - | \$ - | \$ 70,000 | \$ - | |
| P210508 | Fourteenth Street Guard Rail (W-Beam) Repair / Upgrade | Supply and install, (including traffic management) New Section of W-Beam Guard Railing to Fourteenth Street Ford. | Manager IES | 2 Managed and Sustainable Growth | | \$ 2,000 | \$ - | \$ - | \$ 20,000 | \$ 22,000 | \$ - | \$ - | \$ - | \$ 22,000 | \$ - | |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|--|--|---------------------|------------------------------------|-----------------------|-----------------------|-------------------------|------------------------|---------------------|---------------------|-------------------------------|------------------------|---------------------|---------------------|--------------------|
| P200183 | Depot - Dust Control for Operations | Improve depot operations on adjoining residential properties - Irrigation system and Recycle Asphalt Product (RAP) on access road to control the dust during operations (<i>Completion of project from 2019-20</i>) | Manager IES | 2 Managed and Sustainable Growth | | \$ 2,800 | \$ 11,600 | \$ 3,950 | \$ 17,000 | \$ 35,350 | \$ - | \$ - | \$ - | \$ 35,350 | |
| | Total | Roads | | | | \$ 124,900 | \$ 30,200 | \$ 13,950 | \$ 1,339,400 | \$ 1,508,450 | \$ - | \$ - | \$ - | \$ 1,508,450 | \$ - |
| P210404 | Replace standard Side Entry Pits and Lids in high impact areas | Replace Standard Side Entry Pits that are impacted by vehicular traffic ongoing. This will fund the replacement of 12 regularly damaged units | Manager IES | 1 A Uniquely Identifiable Township | | \$ 3,622 | \$ 6,200 | \$ 3,200 | \$ 20,800 | \$ 33,822 | \$ - | \$ - | \$ - | \$ 33,822 | \$ - |
| P210444 | Improve Miscellaneous Stormwater Drainage Program | Improvements to stormwater drainage infrastructure to reduce ponding and in response to customer requests throughout the year. Also 1. Headwalls replacement at outfalls to South Para River near Goose Island; 2. Headwalls & trash bags at Highfield Reserve Basin Springwood. | Manager IES | 2 Managed and Sustainable Growth | | \$ 4,800 | \$ 3,500 | \$ 1,000 | \$ 40,000 | \$ 49,300 | \$ - | \$ - | \$ - | \$ 49,300 | |
| | Total | Stormwater | | | | \$ 8,422 | \$ 9,700 | \$ 4,200 | \$ 60,800 | \$ 83,122 | \$ - | \$ - | \$ - | \$ 83,122 | \$ - |
| P210417 | Renew Hardscaping Program | Renewal of hardscaping assets that have reached the end of their service life including statues, structures, shelters, bbq facilities, park furniture and park lighting. | Manager IES | 2 Managed and Sustainable Growth | | \$ 9,300 | \$ 6,000 | \$ 1,000 | \$ 18,000 | \$ 34,300 | \$ - | \$ - | \$ - | \$ 34,300 | \$ - |
| P210439 | Renew Street Signs Program | Renew Street signs around the Town of Gawler that have reached the end of their service life | Manager IES | 2 Managed and Sustainable Growth | 2018:12: xxxxxxxx | \$ 3,301 | \$ - | \$ - | \$ 30,000 | \$ 33,301 | \$ - | \$ - | \$ - | \$ 33,301 | \$ - |
| | Total | Street Assets | | | | \$ 12,601 | \$ 6,000 | \$ 1,000 | \$ 48,000 | \$ 67,601 | \$ - | \$ - | \$ - | \$ 67,601 | \$ - |
| | Total | Renew / Replace Budget Bids 2021/22 | | | | \$ 415,667 | \$ 224,700 | \$ 89,500 | \$ 5,265,394 | \$ 5,995,261 | \$ - | \$ (465,000) | \$ (223,000) | \$ 5,307,261 | \$ - |

Appendix 2 - Capital Expenditure – New / Upgraded Assets

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|--|--|---------------------|--|------------------------------------|-----------------------|-------------------------|------------------------|-------------------|--------------|-------------------------------|------------------------|-------------------|------------|--------------------|
| P210436 | Improve Safety at Murray Road Ford | Prepare an engineering design for upgrading Murray Road Ford for safety improvements for vehicular users and pedestrians in accordance with road safety audit report. | Manager IES | 2 Managed and Sustainable Growth | 2019-02:26:COU052 ; 2021-05:COU161 | \$ 5,000 | \$ - | \$ - | \$ 25,000 | \$ 30,000 | \$ - | \$ - | \$ - | \$ 30,000 | \$ 1,000 |
| | Total | Bridges | | | | \$ 5,000 | \$ - | \$ - | \$ 25,000 | \$ 30,000 | \$ - | \$ - | \$ - | \$ 30,000 | \$ 1,000 |
| P210513 | Gawler Caravan Park Entrance Works | Town of Gawler's contribution to the upgrade of the Gawler Caravan Park entrance way | Manager IES | 1 A Uniquely Identifiable Township | 2020-07:COU263 | \$ 10,000 | \$ - | \$ - | \$ 58,400 | \$ 68,400 | \$ - | \$ - | \$ - | \$ 68,400 | \$ - |
| P200284 | Visitor Information Centre Upgrade & Co-location of Community Art Gallery | This project is to accommodate the inclusion of an exhibition space for Community Arts to support the proposal for an interim co-location of the Gawler Community Gallery within the ground floor of the Visitor Information Centre. The gallery would use the exhibit space to hold exhibitions, the VIC would manage all sales of the artwork and the Gallery group would have an office space in the Elderly Centre. <i>(Completion of project from 2020-21)</i> | Manager IES | | 2018-12:COU483 | \$ - | \$ - | \$ - | \$ 41,190 | \$ 41,190 | \$ - | \$ - | \$ - | \$ 41,190 | \$ 1 |
| P210491 | Installation of DDA compliant lift into the Visitor Information Centre (VIC) to enable access to the first floor for the proposed Gawler Community Gallery | Installation of DDA compliant lift into the Visitor Information Centre (VIC) to enable access to the first floor for the proposed Gawler Community Gallery, and internal fit-out upgrades to incorporate ground floor art gallery space and, first floor layout suitable for the Community Gallery activities. Fully funded from Federal Government Phase 2 Local Roads & Community Infrastructure Program | Manager IES | 1 A Uniquely Identifiable Township | | \$ 75,000 | \$ - | \$ - | \$ 569,970 | \$ 644,970 | \$ - | \$ (569,970) | \$ - | \$ 75,000 | \$ 10,000 |
| P200364 | Apex Park Toilets | Apex Park Toilets Design & Construction <i>(Completion of project from 2020-21)</i> | Manager IES | 2 Managed and Sustainable Growth | | \$ 20,000 | | | \$ 250,747 | \$ 270,747 | | | | \$ 270,747 | |
| P200525 | Martin's Place Changing Places Toilet | Construction of new public toilet block in Martin's Place in keeping with the Gawler Central Urban Design Framework and to meet the Changing places grant specification. <i>(Completion of project from 2020-21)</i> | Manager IES | 3 A Healthy, Active, Safe, Engaged Community | 2020-11:COU488 | \$ 24,000 | | | \$ 249,091 | \$ 273,091 | \$ (100,000) | | | \$ 173,091 | |
| | Total | Buildings and Property | | | | \$ 129,000 | \$ - | \$ - | \$ 1,169,398 | \$ 1,298,398 | \$ - | \$ (669,970) | \$ - | \$ 628,428 | \$ 10,001 |
| P200360 | Construct kerb & gutter on Main North Road | Construct kerb & gutter on Main North Road <i>(completion of project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | | \$ 3,000 | | | \$ 58,262 | \$ 61,262 | | | | \$ 61,262 | |
| P200529 | Economic Stimulus Council and Community Facility Upgrades | Council delivered upgrades to various Council facilities focused on Elderly Centre, Sport and Community Centre and Evanston Garden Community Centre <i>(Completion of project from 2020/21)</i> | Manager FCS | 3 A Healthy, Active, Safe, Engaged Community | 2020-12:COU563 | \$ 11,000 | | | \$ 190,000 | \$ 201,000 | | | | | |
| | Total | Kerb & Gutter | | | | \$ 14,000 | \$ - | \$ - | \$ 248,262 | \$ 262,262 | \$ - | \$ - | \$ - | \$ 61,262 | \$ - |
| P200234 | Upgrade Stormwater Drainage Network | Implement improved stormwater drainage systems to address network flooding and failures in response to customer requests and Council drainage investigations including drainage easement pipes, blind pit lifting, drainage pit and pipe upgrades. <i>(completion of project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | | \$ 1,000 | | | \$ 33,000 | \$ 34,000 | | | | \$ 34,000 | |
| | Total | Stormwater | | | | \$ 1,000 | \$ - | \$ - | \$ 33,000 | \$ 34,000 | \$ - | \$ - | \$ - | \$ 34,000 | \$ - |
| P210445 | New Mower and Trailer | Additional mower to be able to provide the level of service for the oncoming donated assets from new developments and the Gawler East Link Road | Manager IES | 1 A Uniquely Identifiable Township | | \$ - | \$ - | \$ - | \$ 47,750 | \$ 47,750 | \$ - | \$ - | \$ - | \$ 47,750 | \$ - |
| P200361 | New Horticulture Truck (Water Cart only) | Rollover. Truck has been bought. Rollover of funds for purchase of New Water cart - Tree watering boom only <i>(completion of project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | | | | | \$ 8,500 | \$ 8,500 | | | | \$ 8,500 | |
| | Total | Fleet & Equipment | | | | \$ - | \$ - | \$ - | \$ 56,250 | \$ 56,250 | \$ - | \$ - | \$ - | \$ 56,250 | \$ - |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|--|---|---------------------|--|-----------------------|-----------------------|-------------------------|------------------------|-------------------|---------------------|-------------------------------|------------------------|-------------------|-------------------|--------------------|
| P210399 | Construct New Footpaths Program | Provision for construction of new footpaths (including pram ramps) across the Township: 1. Trevu Ave (Barossa Ave to Deland Ave); 2. Deland Ave East Tce to Popham Ave (Subject to tree removal approval) 3. Deuter St (Deland Ave to End); 4. Quarton St (Cheek Ave to Deuter St); 5. Quarton Ct (Deuter St to End); 6. Charles St (East Tce to Bishop St); 7. Main North Rd (Davies St to Chamberlain Rd) (asphalt); 8. Chamberlain Rd (existing to Main North Rd); 9. Sunnyside Drv (Tingara Rd to Sunnyside Dr cil-de-sac) | Manager IES | 2 Managed and Sustainable Growth | | \$ 11,422 | \$ 120,000 | \$ 26,500 | \$ 52,500 | \$ 210,422 | \$ - | \$ - | \$ - | \$ 210,422 | |
| P210480 | Implement Walking and Cycling Plan - Pedestrian Crossing at intersection of Redbanks Road and Princes Street | Construction of a new pedestrian crossing at the intersection of Redbanks Road and Princes Street for improved pedestrian connectivity in the local area. | Manager IES | 2 Managed and Sustainable Growth | 2021:05:COU163 | \$ 5,000 | \$ - | \$ - | \$ 40,000 | \$ 45,000 | \$ - | \$ - | \$ - | \$ 45,000 | \$ 1,500 |
| P210448 | Construct Greater Adelaide Cycleway (Connection from Stuart O'Grady to Barossa Trail) - Stage 2 | Construction of the Stuart O'Grady Bike Track to the Barossa Trail to be assisted by grant funding. Highest priority in Gawler Walking and Cycling Plan 2018-2028 and provides a regional connection for walking and cycling across Gawler and for access to the Town Centre Precinct. Stage 2 - includes the construction of the bike path network, associated signage, lighting, rest nodes and pedestrian connectivity improvements. | Manager IES | 3 A Healthy, Active, Safe, Engaged Community | | \$ 66,000 | \$ - | \$ - | \$ 773,000 | \$ 839,000 | \$ - | \$ (342,005) | \$ - | \$ 496,995 | \$ - |
| P200206 | Greater Adelaide Cycleway (Connection from Stuart O'Grady to Barossa Trail) - Stage 1 | Design, development & stakeholder engagement for the construction of the Stuart O'Grady Bike Track to the Barossa Trail. Stage 1 - Design, development and approvals. Stage 2 - Construction in 2021/22. (Completion of project from 2020/21) | Manager IES | 2 Managed and Sustainable Growth | | \$ 7,000 | | | \$ 65,000 | \$ 72,000 | | | | \$ 72,000 | |
| P200241 | Implement road safety improvement Program | Implement road safety improvements to respond to customer requests, road safety audits and from Councils local traffic investigations. Road safety improvements include planning and implementation of new regulatory signage, linemarking, parking controls, concrete protuberances and road safety audits around the Town of Gawler. (Completion of project from 2020/21) | Manager IES | 2 Managed and Sustainable Growth | | \$ 5,000 | | | \$ 33,000 | \$ 38,000 | | | | \$ 38,000 | |
| P200301 | Gawler Sport and Community Centre - Patron Seating and Barrier Solution | To provide a bench seating options for the new refurbished Stadium floor. Currently the bench options act as barriers for General Skating Sessions, these are heavy, bulky and difficult to move around the stadium. (Completion of project from 2020/21) | Manager LCS | 3 A Healthy, Active, Safe, Engaged Community | | \$ - | | | \$ 31,000 | \$ 31,000 | | | | \$ 31,000 | |
| | Total | Footpaths | | | | \$ 94,422 | \$ 120,000 | \$ 26,500 | \$ 994,500 | \$ 1,235,422 | \$ - | \$ (342,005) | \$ - | \$ 893,417 | \$ 1,500 |
| P210433 | Gawler Rail Electrification Project Integration Works | 100% funding contribution from State Government toward offsetting loss of vegetation along rail corridor and for landscape reinstatement works. Works include revegetation of streets impacted by the Gawler Rail Electrification Project and local rail surrounds. | Manager IES | 4 To Respect and Nurture the Environment | 2020:11:COU467 | \$ 48,000 | \$ 1,000 | \$ - | \$ 203,000 | \$ 252,000 | \$ - | \$ (203,000) | \$ - | \$ 49,000 | \$ 10,000 |
| P200354 | Develop existing bore at Karbeethan Reserve | Professional advice, additional bore testing, concept designs, etc. (Completion of project from 2020/21) | Manager IES | 4 To Respect and Nurture the Environment | | \$ 4,000 | | | \$ 33,600 | \$ 37,600 | | | | \$ 37,600 | |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|--|--|---------------------|---|-----------------------------------|-----------------------|-------------------------|------------------------|---------------------|---------------------|-------------------------------|------------------------|-------------------|-------------------|--------------------|
| P200374 | Musgrave Reserve (Hindmarsh Boulevard) amenity upgrade | Musgrave Reserve amenity upgrade <i>(Completion of project from 2020/21)</i> | Manager IES | 3. A Healthy, Active, Safe, Engaged Community | 2019:02:26:COU033 | \$ 1,000 | | | \$ 15,000 | \$ 16,000 | | | | \$ 16,000 | |
| P200365 | Whitelaw Terrace Mural Pocket Park | Whitelaw Terrace Toilet Block Demolition & Mural Retention <i>(Completion of project from 2020/21)</i> | Manager IES | 2 Managed and Sustainable Growth | | \$ 5,000 | \$ 1,000 | | \$ 200,000 | \$ 206,000 | | | | \$ 206,000 | |
| P190057 | CCTV Extension and Improved Public Lighting | An extension of the new CCTV system and improved pedestrian safety <i>(Completion of project from 2020/21)</i> | Manager BEC | 5 A Strong Vibrant Community | 2018:08:310 | \$ 2,500 | | | \$ 24,939 | \$ 27,439 | | | | \$ 27,439 | |
| | Total | Open Spaces | | | | \$ 60,500 | \$ 2,000 | \$ - | \$ 476,539 | \$ 539,039 | \$ - | \$ (203,000) | \$ - | \$ 336,039 | \$ 10,000 |
| P200527 | Install shade sails to playgrounds | Install shade sails to playgrounds <i>(Completion of project from 2020/21)</i> | Manager IES | 4 To Respect and Nurture the Environment | | \$ 5,000 | \$ 500 | | \$ 61,000 | \$ 66,500 | \$ - | \$ - | \$ - | \$ 66,500 | \$ - |
| P210487 | Karbeethan Reserve Redevelopment Stage 1 | The Karbeethan Reserve Redevelopment Stage 1 project includes Stage 1B (redevelopment of the existing baseball diamond, bringing the diamond to a standard commensurate with that required of Baseball SA Division 1) and elements of Stage 2 (development of a feature softball diamond and upgrade to existing soccer and shared turf areas – includes installation of LED sports lighting and associated infrastructure) from the Karbeethan Reserve Master Plan. | Manager LCS | 3 A Healthy, Active, Safe, Engaged Community | 2020:12:COU566 | \$ 54,579 | \$ 2,000 | \$ - | \$ 1,800,000 | \$ 1,856,579 | \$ (900,000) | \$ (900,000) | \$ - | \$ 56,579 | \$ 90,000 |
| P210497 | Princes Park Community Recreation Hub Stage 1 | Commence the implementation of the Essex Park & Gawler Showgrounds Regional Sporting Precinct Master Plan with the development of community basketball courts and passive recreation infrastructure (BBQ, Seating and Shade Structure) and improved path connections into, and within Princes Park precinct. | Manager LCS | 3 A Healthy, Active, Safe, Engaged Community | 2021:01:COU012 | \$ 7,000 | \$ - | \$ - | \$ 356,500 | \$ 363,500 | \$ - | \$ (178,250) | \$ - | \$ 185,250 | \$ 10,000 |
| P210516 | Aspire Estate Playspaces Improvement project | Allowance for improvements to the Aspire Estate Playspaces, the final scope to be informed by consultation and further consideration by the Council. | Cr Shanks | 3. A Healthy, Active, Safe, Engaged Community | 2021:05:COU165 | \$ 14,300 | \$ 500 | | \$ 40,000 | \$ 54,800 | | | | \$ 40,000 | |
| P210523 | Half Basketball/Netball court | Construction of a half court basketball court at Humphrey George Reserve. | Mayor Redman | 3. A Healthy, Active, Safe, Engaged Community | 2021:03:COU078; 2021:05:COU164 | \$ 4,000 | \$ 1,000 | | \$ 25,000 | \$ 30,000 | | | | \$ 25,000 | |
| P210515 | Beautification Plan implementation | Implementation of prioritised strategies contained with the Town of Gawler Beautification Plan | Cr Goldstone | 1. A uniquely identifiable township | 2021:05:COU157 | \$ 10,500 | | | \$ 150,000 | \$ 160,500 | | | | \$ 150,000 | |
| | Total | Recreation and Sport | | | | \$ 95,379 | \$ 4,000 | \$ - | \$ 2,432,500 | \$ 2,531,879 | \$ (900,000) | \$ (1,078,250) | \$ - | \$ 523,329 | \$ 100,000 |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|--|---|---------------------|--|-----------------------|-----------------------|-------------------------|------------------------|---------------------|---------------------|-------------------------------|------------------------|-------------------|-------------------|---------------------|
| P210430 | Capital Works Engineering Design Program | Prepare engineering designs for capital infrastructure works as follows. 1. Footpath and Kerb & gutter designs for Tod St, Whitelaw Tce, Julian Tce, MNR (up to Bacton St) and Alexander Ave north side (Sunnyside Dr to Bentley Rd) 2. Kerb Design for Two Wells Rd (Gawler River Rd to Kelly Rd), High St Willaston 3. Pavement rehabilitation design for Dalkeith Rd (Angle Vale Rd to Coventry Rd), 4. Tod St car park upgrade, 5. Main North Road streetscape design, Willaston 6. Design for Sealing Wright St 7. Pioneer Park stone wall restoration design 8. Stormwater Outlets Erosion Control Upgrades (Gawler River corridor) | Manager IES | 2 Managed and Sustainable Growth | | \$ 25,000 | \$ - | \$ - | \$ 150,000 | \$ 175,000 | \$ - | \$ - | \$ - | \$ 175,000 | \$ - |
| P210484 | Blackspot Project - Upgrade Intersection of Dalkeith Road and Stebonheath Road | Construction of new roundabout at the intersection of Dalkeith Road and Stebonheath Road. Blackspot application lodged with the State Government in a jointly funded project with the City of Playford - Potentially 100% funded pending grant outcomes | Manager IES | 2 Managed and Sustainable Growth | 2020:09:COU358 | \$ 20,000 | \$ - | \$ - | \$ 120,000 | \$ 140,000 | \$ - | \$ (120,000) | \$ - | \$ 20,000 | \$ 3,000 |
| P200247 | Murray Street Upgrade Stage 7 | Upgrade Murray Street from the Mill Inn Bridge to Tenth Street. Granted funds totalling \$854,000 have been approved. Council Motion 2019:03:COU088. (Completion of project from 2020/21) | Manager IES | 2 Managed and Sustainable Growth | | \$ 30,000 | \$ 1,000 | | \$ 880,000 | \$ 911,000 | | \$ (630,410) | | \$ 280,590 | |
| P200356 | Murray Street upgrade stage 6 / Gawler Bridge | Murray Street upgrade stage 6 / Gawler Bridge (Completion of project from 2020/21) | Manager IES | 2 Managed and Sustainable Growth | | \$ 10,000 | | | \$ 200,680 | \$ 210,680 | | | | \$ 210,680 | |
| P200349 | Gawler East Link Road - Purchase and installation of street trees from Potts Rd end to Springwood boundary | Purchase and installation of 270 mature trees along the Gawler East Link Road (Completion of project from 2020/21) | Manager IES | 4 To Respect and Nurture the Environment | | \$ 8,000 | | | \$ 90,453 | \$ 98,453 | | | | \$ 98,453 | |
| P190092 | Walker Place Redevelopment | The major works has been completed. The carried forward portion is for Digital wayfinding sign and money held for defects period (Completion of project from 19/20 & 2020/21) | Manager IES | 2 Managed and Sustainable Growth | 2017:10:350 | \$ 3,000 | | | \$ 79,005 | \$ 82,005 | | | | \$ 82,005 | |
| P210530 | Tambelin Train Station Accessibility Upgrade | Accessibility improvement for Tambelin Train Station to local roadway surrounds | Manager IES | 3 A Healthy, Active, Safe, Engaged Community | | \$ 15,000 | | | \$ 150,000 | \$ 165,000 | | \$ (150,000) | | \$ 15,000 | |
| | Total | Roads | | | | \$ 111,000 | \$ 1,000 | \$ - | \$ 1,670,138 | \$ 1,782,138 | \$ - | \$ (900,410) | \$ - | \$ 881,728 | \$ 3,000 |
| P210443 | Improve Bus Stop facilities Program | Compliance upgrades in accordance with the Disability Standards for Accessible Public Transport (2002) with mandatory 100% compliance by December 2022. | Manager IES | 2 Managed and Sustainable Growth | | \$ 15,000 | \$ - | \$ - | \$ 129,000 | \$ 144,000 | \$ - | \$ - | \$ - | \$ 144,000 | \$ 1,000 |
| P210416 | Install New Street Furniture | Installation of new street furniture to various locations around the Town of Gawler in response to customer requests and to provide additional seating along footpaths, in parklands, and provision of new bins. | Manager IES | 2 Managed and Sustainable Growth | 2021:05:COU162 | \$ 7,800 | \$ 6,000 | \$ 1,000 | \$ 15,000 | \$ 29,800 | \$ - | \$ - | \$ - | \$ 29,800 | \$ - |
| P210524 | Conversion of Streetlights to LED | Converting streetlights within the Council area to LED, thereby significantly reducing greenhouse emissions, saving \$210,000 in electricity costs, and improving quality of lighting. <i>Government grant funding of \$500,000 to be sought which, if successful, will reduce Council's up-front investment by this amount</i> | Manager DERS | 4 To Respect and Nurture the Environment | 2021:02:COU067 | | | | \$ 1,300,000 | \$ 1,300,000 | \$ - | \$ (500,000) | \$ - | \$ 800,000 | \$ (127,000) |
| | Total | Street Assets | | | | \$ 22,800 | \$ 6,000 | \$ 1,000 | \$ 1,444,000 | \$ 1,473,800 | \$ - | \$ (500,000) | \$ - | \$ 973,800 | \$ (126,000) |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Total PM Salary Costs | Total Staff Wages Costs | Total Plant Hire Costs | Total Other Costs | Gross Cost | Total Internal Equity Reserve | Total External Funding | Total Asset Sales | Net Cost | Annual Maintenance |
|-----------|---|---|---------------------|------------------------------|-----------------------|-----------------------|-------------------------|------------------------|-------------------|--------------|-------------------------------|------------------------|-------------------|--------------|--------------------|
| P190005 | Recreation Services Booking and Point of Sales System | Review and upgrade/replacement of current booking and point of sales system for Council facilities (excluding Gawler Civic Centre) Completion of project from 2020/21) | Manager LCS | 5 A Strong Vibrant Community | | | | | \$ 8,070 | \$ 8,070 | \$ - | \$ - | \$ - | \$ 8,070 | \$ - |
| P210534 | Additional Conference Microphones | Purchase Purchase of additional conference microphones, system integration, programming and commissioning | Manager BEC | 6 A Strong Vibrant Community | 2021:07:COU251 | | | | \$ 10,000 | \$ 10,000 | \$ - | \$ - | \$ - | \$ 10,000 | \$ - |
| | Total | Information Technology | | | | \$ - | \$ - | \$ - | \$ 18,070 | \$ 18,070 | \$ - | \$ - | \$ - | \$ 18,070 | \$ - |
| | Fed Govt LRCIP Funding - Phase 3 funding recently confirmed | Projects to be determined once guidelines released - \$811k funding to be spent over two years (Year 1 of 2) | Manager IES | | | | | | \$ 405,000 | \$ 405,000 | \$ - | \$ (405,000) | \$ - | \$ - | \$ - |
| P210530 | Strategic Infrastructure Project Management | Funding for Project management oversight for progressing Gawler Recycled Water, Gawler River Flood Management Works and interfaces, Management of Gawler East and Southern Urban Areas Infrastructure Schemes and various other strategic projects. | Manager IES | | | \$ 130,000 | \$ - | \$ - | \$ - | \$ 130,000 | | | | \$ 130,000 | |
| | Total | New / Upgrade Budget Bids 2021/22 | | | | \$ 663,101 | \$ 133,000 | \$ 27,500 | \$ 8,972,657 | \$ 9,796,258 | \$ (900,000) | \$ (4,098,635) | \$ - | \$ 4,566,323 | \$ (499) |

Appendix 3 - New Operating Initiatives

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Gross Cost | Total Internal Equity Reserve | Total External Funding | Net Cost | Annual Maintenance |
|-----------|--|--|---------------------|--|-----------------------|-------------------|-------------------------------|------------------------|-------------------|--------------------|
| P210465 | Gawler Age Friendly Community Framework | Support to investigate and develop a framework for an age-friendly community that incorporates initiatives and services that support people to age well. Includes the assessment of potential changes to the external funding model provided by the Commonwealth and its impact on the services that council provides. | Manager LCS | 3 A Healthy, Active, Safe, Engaged Community | 2021:05:COU176 | \$ 50,000 | \$ - | \$ (35,000) | \$ 15,000 | \$ - |
| P210466 | Implementation of Disability Access and Inclusion Plan | This Plan is now legislated by State Government and needs to be reported annually. Funding is needed to progress parts of the Plan including training for staff. | Manager LCS | 3 A Healthy, Active, Safe, Engaged Community | | \$ 10,000 | \$ - | \$ - | \$ 10,000 | \$ - |
| P210470 | Walker Place Activation for Community Groups | Provide a budget for community groups to access and close off Walker Place for events. This includes traffic management costs. | Manager BEC | 1 A Uniquely Identifiable Township | | \$ 10,000 | \$ - | \$ - | \$ 10,000 | \$ - |
| P210472 | Cultural Learning Training | To provide ongoing Cultural Learning for staff, volunteers and Council members as per the RAP | Manager LCS | 1 A Uniquely Identifiable Township | | \$ 5,000 | \$ - | \$ - | \$ 5,000 | \$ - |
| P210469 | Community Engagement Framework | Provide support to create an all of Organisation Community Engagement Framework. This would include investigating contemporary engagement measures and review of current practices aswell as training. | Manager LCS | 5 A Strong Vibrant Community | | \$ 15,000 | \$ - | \$ - | \$ 15,000 | \$ - |
| P210502 | Library events | Increase the library's recurrent events budget by \$5,000 to allow for larger events - such as well known authors or special workshops with more hands-on learning and entertainment. | Manager LCS | 3 A Healthy, Active, Safe, Engaged Community | | \$ 5,000 | \$ - | \$ - | \$ 5,000 | \$ - |
| | Total | Community Services | | | | \$ 95,000 | \$ - | \$ (35,000) | \$ 60,000 | \$ - |
| P210455 | Community Scorecard - maintenance and support | Ongoing support and maintenance of the Community scorecard for 2021/22, including the potential for further refinements as additional data sets are captured. | CEO | 5 A Strong Vibrant Community | | \$ 15,000 | \$ - | \$ - | \$ 15,000 | \$ - |
| P210473 | Implementation of new WHS / Risk Management / Internal Audit Structure | Transition to new 'outsourced' structure in accordance with Council resolution 22/6/21 | Manager FCS | 5 A Strong Vibrant Community | 2021:06:COU233 | \$ 86,000 | \$ - | \$ - | \$ 86,000 | \$ 86,000 |
| | Total | Corporate and Finance | | | | \$ 101,000 | \$ - | \$ - | \$ 101,000 | \$ 86,000 |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Gross Cost | Total Internal Equity Reserve | Total External Funding | Net Cost | Annual Maintenance |
|-----------|---|--|---------------------|------------------------------------|-----------------------|-------------------|-------------------------------|------------------------|-------------------|--------------------|
| P210474 | Boundary Reform - Stage 3 Investigation | Stage 3 Investigation of Council's General Proposal for Boundary Change to be conducted by the Boundaries Commission | CEO | 1 A Uniquely Identifiable Township | | \$ 250,000 | \$ - | \$ - | \$ 250,000 | \$ - |
| P210506 | Tourism Plan | Implementation of the Tourism Plan Action Plan, via the delivery of various actions within the Actions Plan | Manager BEC | 2 Managed and Sustainable Growth | 2019:10:COU390 | \$ 25,000 | \$ - | \$ - | \$ 25,000 | \$ - |
| P210507 | Economic Development Strategy | Implementation of the Gawler Economic Development Strategy | Manager BEC | 2 Managed and Sustainable Growth | Yet to be adopted | \$ 30,000 | \$ - | \$ - | \$ 30,000 | \$ - |
| | Total | Growth Policy and Initiative Investigations | | | | \$ 305,000 | \$ - | \$ - | \$ 305,000 | \$ - |
| P210376 | Folder Template Creator | The auto folder generator tool in Content Manager is no longer supported by FYB and has been replaced with a new tool, very similar but much easier for system admins to roll out amongst staff. The purchase of this new tool will allow for the continued efficiency of creating multiple containers at the click of a button. | Manager BEC | 5 A Strong Vibrant Community | | \$ 4,764 | \$ - | \$ - | \$ 4,764 | \$ - |
| P210457 | Organisational Mobility | In light of the Covid-19 pandemic, coupled with increased staff mobility, there is an increased need for staff to have the ability to work from home or at an alternative location. We currently have laptops/surfaces deployed and require approximately 40 more to enable mobility across the organisation. The total cost for this project is \$80000 over a period of 3 years, with the net cost of \$28000 in the first year and \$26000 in the subsequent following 2 years. | Manager BEC | 5 A Strong Vibrant Community | | \$ 28,004 | \$ - | \$ - | \$ 28,004 | \$ 26,000 |
| P210414 | PageFreezer Software Procurement | Procurement of PageFreezer for monitoring, capturing, and archiving of data from ToG's 15 online social media sites. This is currently done manually and takes a considerable amount of staff time. Procurement of PageFreezer will provide a more efficient process to address business challenges such as staff time spent, retention scheduling and legal hold, online data security, governance of online data, industry compliance and the prevention of data loss. | Manager BEC | 5 A Strong Vibrant Community | | \$ 5,800 | \$ - | \$ - | \$ 5,800 | \$ 5,800 |

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Gross Cost | Total Internal Equity Reserve | Total External Funding | Net Cost | Annual Maintenance |
|-----------|---|---|---------------------|--|-----------------------|-------------------|-------------------------------|------------------------|-------------------|--------------------|
| P210452 | Hootsuite Social Media Management Tool | HootSuite is a social media management tool that allows users to schedule and post updates to Facebook, Twitter, LinkedIn, Instagram, WordPress and other platforms from a dashboard with tabs organizing all the social profiles you connect. | Manager BEC | 5 A Strong Vibrant Community | | \$ 2,028 | \$ - | \$ - | \$ 2,028 | \$ 2,500 |
| | Total | Information Technology | | | | \$ 40,596 | \$ - | \$ - | \$ 40,596 | \$ 34,300 |
| P210514 | Rural Areas Planning and Design Code Amendment Investigations | Infrastructure and Land Use Investigations required to support possible future State Government Planning and Design Code Amendment <i>(including \$50,000 c'fwd from 2020/21)</i> | Manager DERS | 1 A Uniquely Identifiable Township | 2019:08:IES039 | \$ 80,000 | \$ - | \$ - | \$ 80,000 | \$ - |
| | Total | Land Use Policy | | | | \$ 80,000 | \$ - | \$ - | \$ 80,000 | \$ - |
| P210427 | Kaurna Cultural Heritage Management Plan for River Corridor | Archaeological and anthropological survey of the North Para River, South Para River and Gawler River corridor areas within the Town of Gawler LGA to ascertain cultural heritage sites as defined by the Aboriginal Heritage Act 1972. Includes Kaurna fees, reporting, project management, administration geographical information systems, etc. | Manager BEC | 4 To Respect and Nurture the Environment | | \$ 42,000 | \$ - | \$ (20,000) | \$ 22,000 | \$ - |
| | Total | Open Spaces | | | | \$ 42,000 | \$ - | \$ (20,000) | \$ 22,000 | \$ - |
| | Total | New Operating Initiatives Budget Bids 2021/22 | | | | \$ 663,596 | \$ - | \$ (55,000) | \$ 608,596 | \$ 120,300 |
| | | 2021/22 Budget Provision | | | | \$ 663,596 | \$ - | \$ (55,000) | \$ 608,596 | |

Appendix 4 - New Staffing Positions

| ProjectID | Project/Activity Title | Description/Scope | Responsible Manager | Goal | Council Motion Number | Gross Cost | Total External Funding | Net Cost |
|-----------|-------------------------------|--|---------------------|----------------------------------|---------------------------------------|-------------------|------------------------|-------------------|
| P210475 | Digital Marketing Officer | Full time resource to deliver the Digital Marketing Strategy, manage Council's digital media channels and provide assistance within the Marketing and Communications Team | Manager BEC | 5 A Strong Vibrant Community | | \$ 93,150 | \$ - | \$ 93,150 |
| P210377-1 | Horticulture Team Officer | 1 FTE to part deliver current Horticulture Year by Fortnight Plan - The new growth and assets donated to Council of 10 Ha of open space requires the level of service to increase Council's resourcing to maintain the new assets and open space. | Manager IES | 2 Managed and Sustainable Growth | 2021:05:COU167 | \$ 78,404 | \$ - | \$ 78,404 |
| P210442 | Youth Space Based Traineeship | Create a unique opportunity for a young person aged 16 to 24 years of age in the Town of Gawler to complete a Certificate III in Business with exposure and practical training in youth operations. A business case has been developed by the Gawler Youth Advisory Committee and presented to council detailing the benefits to both a trainee and council for a traineeship. At the completion of the traineeship, the trainee will have developed a range of skills supporting the individuals to thrive in both Government and non-government working environments while achieving a qualification that will support their future employment opportunities. The amount of the budget bid includes training, remuneration including superannuation, clearances and the cost of the Certificate III in Business. | Manager LCS | 2 Managed and Sustainable Growth | GYAC2021:02:GYAC09; 2021:05:COU159 | \$ 50,000 | \$ - | \$ 50,000 |
| | Total | New FTEs | | | | \$ 221,554 | \$ - | \$ 221,554 |
| | | 2021/22 Budget Provision (3.0FTE) | | | | \$ 221,554 | \$ - | \$ 221,554 |

Appendix 6 – Gawler East Development Area Map

