

# TOWN OF GAWLER



## BUDGET / BUSINESS PLAN

**2011/2012**

*Adopted 26 July 2011*



# CONTENTS

	Page
1. Introduction	2
2. Significant Influences & Priorities	4
3. Capital Works Program	5
4. New Initiatives	6
5. Infrastructure & Asset Management Plan	7
6. Long Term Financial Plan	8
7. Measuring Our Performance	14
8. Revenue	19
9. Expenditure	20
10. Rating Strategy	
10.1 Overview of Council's Rating Structure	21
10.2 Expected Impact on Ratepayers	24
10.3 Assistance available	30
11. Financial Reports	
Budgeted Statement of Comprehensive Income	33
Budgeted Balance Sheet	34
Budgeted Cash Flow Statement	35
Budgeted Statement of Changes in Equity	36
Budgeted Movement in Equity Reserves	37
Uniform Presentation of Finances	38
Budgeted Cash Surplus / (Deficit) Reconciliation	39
12. Appendices	
Appendix 1 Detailed Capital Works Program	40
Appendix 2 Detailed New Initiatives	46
Appendix 3 Operating Revenue analysis	49
Appendix 4 Operating Expenditure analysis	52
Appendix 5 Area captured by Car Park Separate Rate	58

# 1. INTRODUCTION

The Town of Gawler plays a pivotal role in the community, providing and maintaining essential infrastructure and a myriad of community services.

The Annual Business Plan / Budget illustrates the Council's proposed services, programs and projects for 2011/2012 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.

On this basis, the 2011/2012 budget has been prepared to facilitate movement towards the Council's key financial sustainability target of a break-even operating position by 2016/2017 (as projected in the Long Term Financial Plan – refer Section 6), as the current operating deficit of approximately \$3M is not sustainable in the longer term. It is important to note that with an operating deficit, the full cost of Council's recurrent activities (including depreciation expense reflecting the annual consumption of fixed assets) is not being met by existing ratepayers, therefore a component of the annual budget is effectively being funded from future ratepayers.

Addressing our financial performance is essential and it remains as one of the key goals of Council. Whilst Council's Long Term Financial Plan forecasts a break-even operating position by 2016/2017, Council Management have been challenged with the task of exploring options to fast-track such a position to 2014/2015. Although staff are continually exploring opportunities for operational efficiencies, initial investigation indicates that the achievement of such a target would only be realistically achievable with cuts to existing service levels, which is often not a palatable option given the continual demand for services from the community.

Due to an advance quarterly payment of \$320,974 for the Council's 2011/2012 Federal Government Financial Assistance / Local Roads grant funds being received in late June 2011, the projected operating deficit for the 2010/2011 financial year (as per the March 2011 Quarterly Budget Review) has been reduced by this amount to \$2.816M. Conversely, the projected operating deficit has been subsequently increased by this amount.

The revised estimated operating deficit for the 2011/2012 financial year is \$3.325M. Excluding the timing variation of the Federal Government grant funding above, significant *new* operating costs will commence from the 2011/2012 financial year as a result of the construction of two major assets during the 2010/2011 financial year; namely the new Evanston Gardens Community Centre and the construction of a sealed linear footpath/bikeway along the Gawler River corridor.

Albeit the construction of both of these projects were predominantly funded from Federal Government grants, Council must now accommodate maintenance costs for both assets within its budget to ensure they are appropriately maintained and their useful economic lives are maximised. The new operating and maintenance costs to be

incurred following the construction of these important assets is approximately \$120,000 (including new depreciation expense of \$77,000).

With imminent major development / population growth to be experienced within the Town of Gawler, most notably within the Gawler East and Gawler South precincts, Council is also being challenged to ensure that such growth is appropriately planned for and managed on behalf of the community.

In this context, whilst it is readily noted that major new residential development will bring with it new rate revenue to the Council, what is often not as readily recognised is the new maintenance costs incurred by Council as a result; such as increased streetlighting costs, expansion of waste collection services, and the maintenance of new assets inherited by the Council such as parks/gardens and infrastructure assets such as roads and stormwater drains.

It is critical that Council appropriately invests in forward planning for such growth, towards ensuring that such growth is environmentally and financially sustainable.

To this end, the 2011/2012 budget provides new funding of \$280,000, as part of the Infrastructure and Community Assets Project, to extensively commence the forward planning for such growth.

Other key priorities of the 2011/2012 budget include:

- The delivery of a programmed asset replacement and renewal program in line with Council's Long Term Infrastructure and Asset Management Plan (\$3.325M – refer Section 3 and Appendix 1);
- \$279,000 for funding of new operating initiatives (refer Appendix 2);
- A continuation of existing service levels to our community, whilst also continually ensuring such services are delivered in an efficient and effective manner via on-going service reviews.

The impact of activities disclosed in this Budget / Business Plan will have on general rate revenue, and the subsequent implications for our ratepayers, is outlined in Section 10.

## **2. SIGNIFICANT INFLUENCES & PRIORITIES**

A number of significant factors have influenced the preparation of Council's 2011/2012 Budget / Business Plan. These include:

- Provision of \$280,000 for the Infrastructure & Community Assets Project, to appropriately manage the projected major growth in such assets as a result of new property developments;
- A 35% increase in the State Government Waste Levy, which will culminate in increased waste collection and disposal costs;
- Increased Employee costs as a result of Enterprise Bargaining Agreements;
- New recurrent operating and maintenance costs following construction of the Evanston Gardens Community Centre and community infrastructure assets constructed as part of the Gawler Urban Rivers project;
- A major increase in State Government water supply and per kilolitre consumption costs, to be partly offset by reduced consumption following the implementation of more efficient irrigation practices;
- Increased finance costs associated with long term loan borrowings;
- Reduced short-term overdraft interest costs and increased investment income due to the continual reduction in Council's cash deficit position;
- The consolidation of the projected reduction in value of Council's equity share within the Gawler River Floodplain Management Authority.

Given such cost pressures, combined with Council's current financial position, the 2011/2012 Budget has been developed in the context of maintaining existing service levels provided to the community.

The primary financial goal of Council continues to be the attainment of long term financial sustainability (as represented by the current Long Term Financial Plan target of an operating break-even position by 2016/17) and the elimination of the existing cash deficit (projected at \$1.46M as at 30 June 2012).

### 3. CAPITAL WORKS PROGRAM

The proposed capital works program for 2011/2012 comprises the following:

	\$'000s
Buildings	
New	40
Upgrade	149
Replacement / Renewal	429
Infrastructure	
New	2,045
Upgrade	770
Replacement / Renewal	2,020
Equipment	
New	100
Replacement / Renewal	735
Other Assets	
New	300
Replacement / Renewal	<u>140</u>
<b>TOTAL CAPITAL WORKS PROGRAM</b>	<b><u>6,730</u></b>

Further details regarding the proposed capital works program for 2011/2012 is outlined in Appendix 1.



## 4. NEW INITIATIVES

The long term financial plan makes an allowance for new operating initiatives of the order of \$180,000 pa.

For this budget that has been adjusted to \$291,725 to balance some critical strategic investigations with essential operational matters.

The new initiatives proposed can be categorised as follows:

• Major repairs to Public Conveniences	\$22,000
• Other priority building maintenance work identified within Buildings Maintenance Audit Report	\$30,000
• Increased funding for Environmental Management programs	\$40,000
• Support towards improved Governance & Risk Management	\$20,000
• Microsoft software licence upgrades	\$25,000
• Internal Financial Controls review	\$15,000
• Town-wide Street Tree Strategy	\$10,000
• Town Centre Shop fronts refurbishment grants	\$10,000
• Other new initiatives	<u>\$106,590</u>
Total	\$278,590

A full list of new initiatives proposed are set out in Appendix 2.

## 5. INFRASTRUCTURE & ASSET MANAGEMENT PLAN

Council's initial Infrastructure and Asset Management Plan was adopted by Council in September 2009.

The key objectives of the Infrastructure and Asset Management Plan are to:

- Apply the Asset Management Framework to the Council's asset portfolio;
- Effectively manage the Council's financial investment in assets;
- Ensure community requirements and expectations are translated into services through the application of appropriate service levels;
- Demonstrate and facilitate the implementation of whole of life strategies;
- Effectively manage the risks associated with the portfolio;
- Use a set of specific goals and objectives to guide the development and implementation of strategies for management of Council's assets.

The inaugural Plan is still very much in its infancy and it is proposed that it will be improved and enhanced over coming years as part of an ethos of continuous improvement.

As the Plan evolves over time it may indicate that additional capital expenditure is required relative to the replacement / renewal of community infrastructure - this may particularly be the case as more data is collected regarding the current condition-rating of such assets.

Such condition rating data, in conjunction with supplementary data such as traffic volumes, may also determine that an adjustment is appropriate for the value of depreciation expense recorded.

Given Council's current financial operating position, and the fact that the purchase or construction of new assets brings with it new maintenance and depreciation expenses, the preference of capital expenditure for Council consideration has centred on the replacement/renewal of existing assets, rather than the purchase or construction of new assets. New urban growth will result in Council increasing its asset base, i.e. new roads and footpaths, etc.



## 6. LONG TERM FINANCIAL PLAN

The preparation of the 2011/2012 budget has been formulated on the financial parameters and principles outlined in Council's 2010/2011 – 2019/2020 Long Term Financial Plan.

The Long Term Financial Plan effectively acts as a 'roadmap' to chart Council's financial operations in the longer term, and subsequently outlines future funding needs and requirements within an ever-changing economic environment.

Reviewed and updated on an annual basis prior to formulation of the annual budget, it is imperative that the Long Term Financial Plan is aligned with Council's other key forward planning documents – most notably the Strategic Plan 2010-2018 and the Long Term Infrastructure and Asset Management Plan which importantly outlines indicative funding required towards the on-going maintenance and replacement / renewal of Council's significant stock of infrastructure assets.

The primary financial aspiration of the Council is to achieve and secure the long term financial sustainability of its operations (as reflected by the achievement of an operating surplus). To this end, the Long Term Financial Plan currently projects that Council's existing recurrent operating deficit can be extinguished by 2016/17.

Council's financial position also continues to be constrained by its cash position (as reflected by a projected cash deficit as at 30 June 2011 of \$3.91M). The heavy reliance on overdraft facilities to manage the day-to-day operations of the Council subsequently incurs considerable interest expense which, in turn, adds additional cost pressures to Council's recurrent operating position.

Whilst the delay of capital revenue from the 2010/2011 financial year will temporarily increase Council's cash deficit, prudent treasury management practices will continue to result in a further reduction of the cash deficit during the 2011/2012 financial year.

The budget provides for a cash deficit position of \$1.460M as at 30 June 2012, which is a 63% reduction from the projected deficit of \$3.91M as at 30 June 2011.

The key financial projections incorporated within the Long Term Financial Plan are included in the following pages

# LONG TERM FINANCIAL PLAN – ESTIMATED INCOME STATEMENT

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
	Actual	Actual										
<b>REVENUES</b>												
Rates	11,264	12,949	13,876	14,876	16,644	18,598	20,832	23,302	25,983	28,117	30,124	32,226
Statutory Charges	531	510	515	569	606	646	689	729	771	817	865	917
User Charges	1,292	1,291	1,376	1,436	1,498	1,563	1,631	1,702	1,776	1,854	1,934	2,018
Grants, subsidies and contributions	2,712	2,183	2,066	1,974	2,027	2,082	1,930	1,968	2,048	2,109	2,173	2,238
Investment Income	43	55	44	58	1	17	9	77	78	67	80	80
Reimbursements	591	459	238	245	252	260	268	276	284	293	301	311
Other Revenues	38	90	90	93	95	98	101	104	107	111	114	117
Net gain - joint ventures & associates	39	0	22	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>16,510</b>	<b>17,537</b>	<b>18,227</b>	<b>19,251</b>	<b>21,125</b>	<b>23,257</b>	<b>25,524</b>	<b>28,179</b>	<b>31,048</b>	<b>33,367</b>	<b>35,592</b>	<b>37,907</b>
<b>EXPENSES</b>												
Employee Costs	7,219	7,790	7,868	8,172	8,499	8,797	9,105	9,423	9,753	10,094	10,448	10,813
Materials, Contracts & Other Expenses	7,373	7,238	8,323	8,364	8,989	9,630	10,412	11,051	11,781	12,582	13,503	14,246
New Initiatives Funding (One-off)		273	145	90	93	95	98	101	104	107	111	114
New Initiatives Funding (Recurrent)			93	186	284	388	486	614	737	867	1,003	1,196
Finance Costs	696	777	925	1,028	1,171	1,439	1,686	1,912	1,735	1,702	1,682	1,549
Depreciation, Amortisation & Impairment	2,960	4,361	4,315	4,469	4,666	4,911	5,231	5,961	6,480	6,895	7,094	7,094
Net loss - joint ventures & associates	33	13	76	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>18,281</b>	<b>20,452</b>	<b>21,735</b>	<b>22,309</b>	<b>23,692</b>	<b>25,261</b>	<b>27,030</b>	<b>29,063</b>	<b>30,590</b>	<b>32,047</b>	<b>33,642</b>	<b>35,013</b>
<b>OPERATING SURPLUS / (DEFICIT) BEFORE CAPITAL AMOUNTS</b>	<b>(1,771)</b>	<b>(2,915)</b>	<b>(3,508)</b>	<b>(3,058)</b>	<b>(2,566)</b>	<b>(2,005)</b>	<b>(1,505)</b>	<b>(884)</b>	<b>458</b>	<b>1,320</b>	<b>1,950</b>	<b>2,893</b>
Net gain (loss) on disposal or revaluation of assets	(491)	-258	0	0	0	0	0	0	0	0	0	0
Amounts specifically for new or upgraded assets	1,056	769	7,752	100	403	406	409	413	416	119	123	127
Physical resources received free of charge	0	671	14	6,863	8,579	12,288	27,025	23,185	8,013	8,158	7,834	10,439
<b>NET SURPLUS / (DEFICIT)</b>	<b>(1,206)</b>	<b>(1,733)</b>	<b>4,258</b>	<b>3,905</b>	<b>6,415</b>	<b>10,689</b>	<b>25,929</b>	<b>22,713</b>	<b>8,887</b>	<b>9,597</b>	<b>9,907</b>	<b>13,459</b>

# LONG TERM FINANCIAL PLAN – ESTIMATED BALANCE SHEET

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
	Actual	Actual										
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash and cash equivalents	523	1,494	1,449	26	213	1,810	1,928	1,945	1,677	2,010	2,003	2,060
Trade & other receivables	2,323	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042	2,042
Loans to Community Groups	16	12	17	18	17	18	19	18	16	0	0	0
Inventories												
<b>Total Current Assets</b>	<b>2,862</b>	<b>3,548</b>	<b>3,508</b>	<b>2,086</b>	<b>2,272</b>	<b>3,870</b>	<b>3,990</b>	<b>4,005</b>	<b>3,735</b>	<b>4,052</b>	<b>4,045</b>	<b>4,102</b>
<b>Non-Current Assets</b>												
Loans to Community Groups	134	125	108	90	73	55	36	18	2	2	2	2
Financial Assets	0	0	0	0	0	0	0	0	0	0	0	0
Investments in subsidiaries	2,900	2,886	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842	2,842
Infrastructure, Property, Plant & Equipment	111,554	173,173	178,741	186,231	196,438	209,224	236,424	259,184	267,783	275,789	283,763	295,093
<b>Total Non-Current Assets</b>	<b>114,588</b>	<b>176,194</b>	<b>181,691</b>	<b>189,163</b>	<b>199,353</b>	<b>212,121</b>	<b>241,302</b>	<b>262,044</b>	<b>270,627</b>	<b>278,632</b>	<b>286,607</b>	<b>297,937</b>
<b>TOTAL ASSETS</b>	<b>117,450</b>	<b>179,742</b>	<b>185,199</b>	<b>191,249</b>	<b>201,625</b>	<b>215,991</b>	<b>245,292</b>	<b>266,049</b>	<b>274,362</b>	<b>282,684</b>	<b>290,652</b>	<b>302,038</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Trade & Other Payables	2,438	4,071	3,021	3,021	3,021	3,021	3,021	3,021	3,021	3,021	3,021	3,021
Borrowings - Fixed Term Debentures	726	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Borrowings - Cash Advance Facility	1,129	0										
Provisions	548	752	752	752	752	752	752	752	752	752	752	752
<b>Total Current Liabilities</b>	<b>4,841</b>	<b>6,573</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>	<b>5,523</b>
<b>Non-Current Liabilities</b>												
Borrowings	9,419	10,670	12,919	15,064	19,024	22,702	26,073	24,117	23,543	22,269	20,329	18,257
Provisions	169	200	200	200	200	200	200	200	200	200	200	200
Other Non-Current Liabilities	187	15	15	15	15	15	15	15	15	15	15	15
<b>Total Non-Current Liabilities</b>	<b>9,775</b>	<b>10,885</b>	<b>13,134</b>	<b>15,279</b>	<b>19,239</b>	<b>22,917</b>	<b>26,288</b>	<b>24,332</b>	<b>23,758</b>	<b>22,484</b>	<b>20,544</b>	<b>18,472</b>
<b>TOTAL LIABILITIES</b>	<b>14,616</b>	<b>17,458</b>	<b>18,657</b>	<b>20,802</b>	<b>24,762</b>	<b>28,440</b>	<b>31,811</b>	<b>29,855</b>	<b>29,281</b>	<b>28,007</b>	<b>26,067</b>	<b>23,995</b>
<b>NET ASSETS</b>	<b>102,834</b>	<b>162,284</b>	<b>166,542</b>	<b>170,447</b>	<b>176,862</b>	<b>187,551</b>	<b>213,480</b>	<b>236,194</b>	<b>245,081</b>	<b>254,678</b>	<b>264,585</b>	<b>278,043</b>
<b>EQUITY</b>												
Accumulated Surplus	16,648	14,395	19,291	25,167	32,057	42,721	68,625	91,314	100,376	109,948	119,830	133,263
Asset Revaluation Reserve	83,283	144,466	144,466	144,466	144,466	144,466	144,466	144,466	144,466	144,466	144,466	144,466
Funded Reserves	2,903	3,423	2,785	814	339	364	389	414	239	264	289	314
<b>TOTAL EQUITY</b>	<b>102,834</b>	<b>162,284</b>	<b>166,542</b>	<b>170,447</b>	<b>176,862</b>	<b>187,551</b>	<b>213,480</b>	<b>236,194</b>	<b>245,081</b>	<b>254,678</b>	<b>264,585</b>	<b>278,043</b>

# LONG TERM FINANCIAL PLAN – ESTIMATED STATEMENT OF CHANGES IN EQUITY

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
<b>ACCUMULATED SURPLUS</b>												
Balance at end of previous reporting period	17,154	16,648	14,395	19,291	25,167	32,057	42,721	68,625	91,314	100,376	109,948	119,830
Net Surplus/(Deficit) for year	(1,206)	(1,733)	4,268	3,905	6,415	10,889	25,929	22,713	8,887	9,597	9,907	13,459
Transfers to Other Reserves	(1,401)	(2,435)	(1,534)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
Transfers from Other Reserves	2,633	1,915	2,172	1,996	500				200			
Balance at end of period	<b>17,190</b>	<b>14,395</b>	<b>19,291</b>	<b>25,167</b>	<b>32,057</b>	<b>42,721</b>	<b>68,625</b>	<b>91,314</b>	<b>100,376</b>	<b>109,948</b>	<b>119,830</b>	<b>133,263</b>
<b>ASSET REVALUATION RESERVE</b>												
	<b>83,283</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>	<b>144,466</b>
<b>OTHER RESERVES</b>												
<b>Car Parks</b>												
Balance at end of previous reporting period	595	570	540	549	574	99	124	149	174	(1)	24	49
Transfers from Accumulated Surplus	60	25	9	25	25	25	25	25	25	25	25	25
Transfers to Accumulated Surplus	(65)	(55)	0	0	(500)	0	0	0	(200)	0	0	0
Balance at end of period	<b>570</b>	<b>540</b>	<b>549</b>	<b>574</b>	<b>99</b>	<b>124</b>	<b>149</b>	<b>174</b>	<b>(1)</b>	<b>24</b>	<b>49</b>	<b>74</b>
<b>Open Space</b>												
Balance at end of previous reporting period	312	289	189	59	0	0	0	0	0	0	0	0
Transfers from Accumulated Surplus	4	0	0	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(27)	(100)	(130)	(59)	0	0	0	0	0	0	0	0
Balance at end of period	<b>289</b>	<b>189</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant &amp; Equipment Replacement Reserves</b>												
Balance at end of previous reporting period	141	233	776	310	0	0	0	0	0	0	0	0
Transfers from Accumulated Surplus	192	649	0	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(100)	(105)	(465)	(310)	0	0	0	0	0	0	0	0
Balance at end of period	<b>233</b>	<b>776</b>	<b>310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Works</b>												
Balance at end of previous reporting period	1,196	1,111	1,499	240	240	240	240	240	240	240	240	240
Transfers from Accumulated Surplus	1,111	1,499	0	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(1,196)	(1,111)	(1,259)	0	0	0	0	0	0	0	0	0
Balance at end of period	<b>1,111</b>	<b>1,499</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
<b>Property</b>												
Balance at end of previous reporting period	1,133	543	0	1,486	0	0	0	0	0	0	0	0
Transfers from Accumulated Surplus	0	0	1,486	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(590)	(543)	0	(1,486)	0	0	0	0	0	0	0	0
Balance at end of period	<b>543</b>	<b>0</b>	<b>1,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Stormwater Drainage</b>												
Balance at end of previous reporting period	830	123	211	21	0	0	0	0	0	0	0	0
Transfers from Accumulated Surplus	0	88	17	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(707)	0	(207)	(21)	0	0	0	0	0	0	0	0
Balance at end of period	<b>123</b>	<b>211</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Reserves</b>												
Balance at end of previous reporting period	635	34	208	120	0	0	0	0	0	0	0	0
Transfers from Accumulated Surplus	34	174	22	0	0	0	0	0	0	0	0	0
Transfers to Accumulated Surplus	(635)	0	(110)	(120)	0	0	0	0	0	0	0	0
Balance at end of period	<b>34</b>	<b>208</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER RESERVES AT END OF PERIOD</b>	<b>2,903</b>	<b>3,423</b>	<b>2,785</b>	<b>814</b>	<b>339</b>	<b>364</b>	<b>389</b>	<b>414</b>	<b>239</b>	<b>264</b>	<b>289</b>	<b>314</b>
<b>TOTAL EQUITY AT END OF PERIOD</b>	<b>103,253</b>	<b>162,073</b>	<b>166,521</b>	<b>170,447</b>	<b>176,862</b>	<b>187,551</b>	<b>213,480</b>	<b>236,194</b>	<b>245,081</b>	<b>254,678</b>	<b>264,585</b>	<b>278,043</b>

# LONG TERM FINANCIAL PLAN – ESTIMATED CASHFLOW STATEMENT

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>												
<i>Receipts:</i>												
Investment receipts	43	43	44	58	1	9	72	77	78	67	80	80
Operating receipts	16,519	17,699	18,161	19,193	21,124	23,248	25,452	28,102	30,970	33,300	35,511	37,826
<i>Payments:</i>												
Finance payments	(696)	(700)	(925)	(1,028)	(1,171)	(1,439)	(1,686)	(1,912)	(1,735)	(1,702)	(1,682)	(1,549)
Operating payments to suppliers & employees	(14,543)	(14,669)	(16,419)	(16,812)	(17,865)	(18,911)	(20,113)	(21,190)	(22,375)	(23,650)	(25,065)	(26,370)
<b>Net cash provided by (or used in) Operating Activities</b>	<b>1,323</b>	<b>2,373</b>	<b>861</b>	<b>1,411</b>	<b>2,089</b>	<b>2,906</b>	<b>3,725</b>	<b>5,077</b>	<b>6,937</b>	<b>8,014</b>	<b>8,844</b>	<b>9,988</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>												
<i>Receipts:</i>												
Amounts specifically for new or upgraded asset	66	2,004	6,702	100	403	406	409	413	416	119	123	127
Sale of replaced assets	37	61	1,002	0	0	0	0	4,000	0	0	0	0
Repayment of loans by community groups	27	13	12	17	18	17	18	19	18	16	0	0
<i>Payments:</i>												
Expenditure on renewal/replacement of assets	(1,505)	(3,417)	(3,365)	(2,660)	(2,767)	(2,727)	(2,756)	(4,397)	(3,308)	(4,641)	(5,181)	(7,065)
Expenditure on new/upgraded assets	(2,936)	(1,209)	(7,506)	(2,436)	(3,517)	(2,663)	(4,660)	(3,139)	(3,757)	(1,902)	(1,854)	(920)
Loans made to community groups	(30)	0	0	0	0	0	0	0	0	0	0	0
<b>Net cash provided by (or used in) Investment Activities</b>	<b>(4,341)</b>	<b>(2,548)</b>	<b>(3,155)</b>	<b>(4,979)</b>	<b>(5,863)</b>	<b>(4,987)</b>	<b>(6,979)</b>	<b>(3,104)</b>	<b>(6,631)</b>	<b>(6,407)</b>	<b>(6,912)</b>	<b>(7,858)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<i>Receipts:</i>												
Proceeds from external borrowings	3,030	3,000	3,000	3,000	5,000	5,000	5,000	0	1,500	1,500	0	0
<i>Payments:</i>												
Repayment of external borrowings	(1,076)	(725)	(751)	(655)	(1,040)	(1,323)	(1,628)	(1,956)	(2,074)	(2,775)	(1,939)	(2,073)
<b>Net cash provided by (or used in) Financing Activities</b>	<b>1,954</b>	<b>2,275</b>	<b>2,249</b>	<b>2,145</b>	<b>3,960</b>	<b>3,677</b>	<b>3,372</b>	<b>(1,956)</b>	<b>(574)</b>	<b>(1,275)</b>	<b>(1,939)</b>	<b>(2,073)</b>
<b>Net Increase/(Decrease) in Cash held</b>	<b>(1,064)</b>	<b>2,100</b>	<b>(45)</b>	<b>(1,423)</b>	<b>187</b>	<b>1,597</b>	<b>118</b>	<b>16</b>	<b>(268)</b>	<b>333</b>	<b>(7)</b>	<b>56</b>
<b>Cash at beginning of period</b>	<b>458</b>	<b>(606)</b>	<b>1,494</b>	<b>1,449</b>	<b>26</b>	<b>213</b>	<b>1,810</b>	<b>1,928</b>	<b>1,945</b>	<b>1,677</b>	<b>2,010</b>	<b>2,003</b>
<b>CASH AT END OF PERIOD</b>	<b>(606)</b>	<b>1,494</b>	<b>1,449</b>	<b>26</b>	<b>213</b>	<b>1,810</b>	<b>1,928</b>	<b>1,945</b>	<b>1,677</b>	<b>2,010</b>	<b>2,003</b>	<b>2,060</b>

# LONG TERM FINANCIAL PLAN – UNIFORM PRESENTATION OF FINANCES

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
	Actual	Actual										
Operating Revenues	16,510	17,537	18,227	19,251	21,125	23,257	25,524	28,179	31,048	33,367	35,592	37,907
less Operating Expenses	(18,281)	(20,452)	(21,735)	(22,309)	(23,692)	(25,261)	(27,030)	(29,063)	(30,590)	(32,047)	(33,642)	(35,013)
Operating Surplus / (Deficit)	(1,771)	(2,915)	(3,508)	(3,058)	(2,566)	(2,005)	(1,505)	(884)	458	1,320	1,950	2,893
<b>less Net outlays on existing Assets</b>												
Capital expenditure on renewal and replacement of existing assets	1,505	3,417	3,365	2,660	2,767	2,727	2,756	4,397	3,308	4,641	5,181	7,065
less Depreciation, Amortisation and Impairment	(2,960)	(4,361)	(4,315)	(4,469)	(4,656)	(4,911)	(5,231)	(5,961)	(6,480)	(6,895)	(6,895)	(7,094)
less Proceeds from Sale of Replaced Assets	(37)	(61)	(137)	0	0	0	0	0	0	0	0	0
	(1,492)	(1,005)	(1,087)	(1,809)	(1,889)	(2,184)	(2,475)	(1,564)	(3,172)	(2,054)	(1,713)	(29)
<b>less Net outlays on New and Upgraded Assets</b>												
Capital expenditure on New and Upgraded Assets	2,936	1,209	7,506	2,436	3,517	2,683	4,650	3,139	3,757	1,902	1,854	920
less Amounts received specifically for New and Upgraded Assets	(1,056)	(769)	(7,752)	(100)	(403)	(406)	(409)	(413)	(416)	(119)	(123)	(127)
less Proceeds from Sale of Surplus Assets	0	0	(865)	0	0	0	0	(4,000)	0	0	0	0
	1,880	440	(1,111)	2,336	3,114	2,276	4,241	(1,274)	3,341	1,783	1,731	793
<b>less repayment of loans from Community groups</b>												
	(27)	(13)	(12)	(17)	(18)	(17)	(18)	(19)	(18)	(16)	0	0
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(2,132)</b>	<b>(2,337)</b>	<b>(1,298)</b>	<b>(3,568)</b>	<b>(3,774)</b>	<b>(2,080)</b>	<b>(3,253)</b>	<b>1,973</b>	<b>306</b>	<b>1,608</b>	<b>1,932</b>	<b>2,129</b>
<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>												

## 7. MEASURING OUR PERFORMANCE

Monitoring and measuring performance is important to ensure our objectives are achieved and delivery of services to our community.

Council currently monitors financial performance through the presentation of quarterly budget reviews and annual financial statements. From 2011/2012 this will be expanded to include the presentation of monthly financial reports to Council, thereby enhancing the financial accountability of our operations to our community.

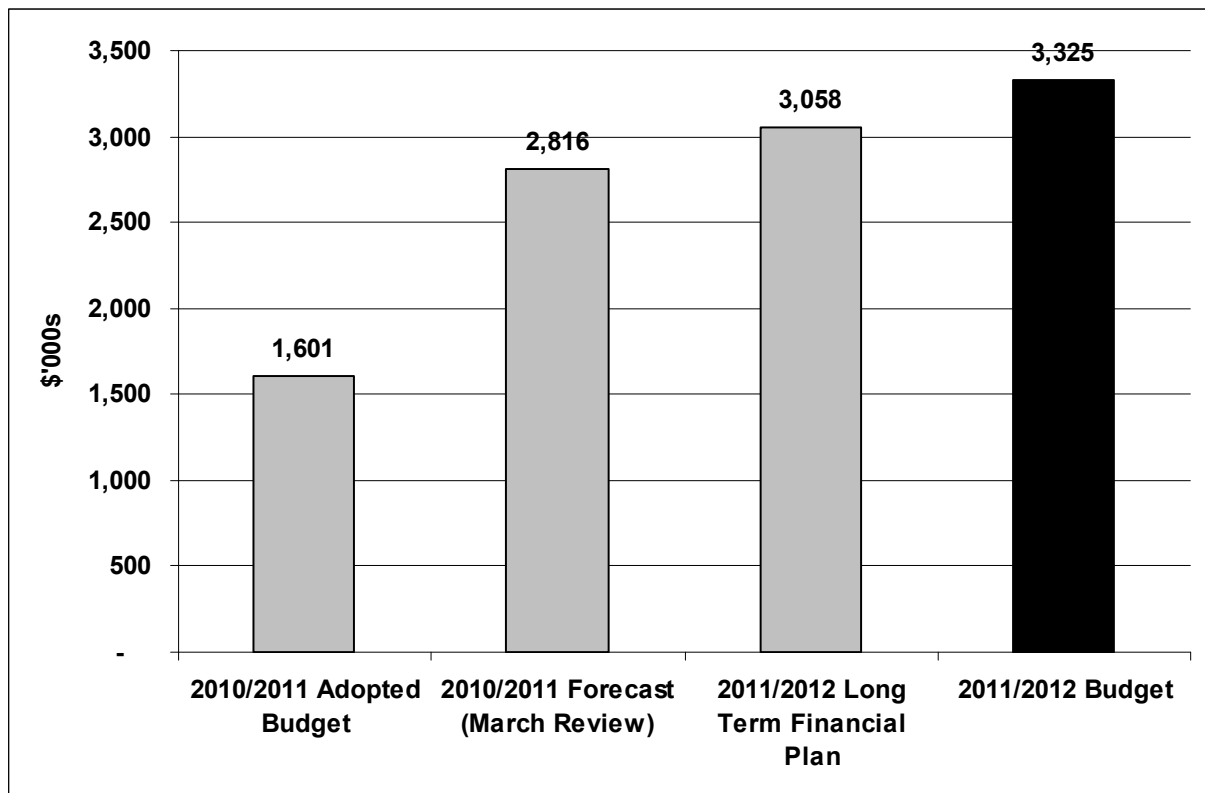
### 7.1 Financial Measures

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

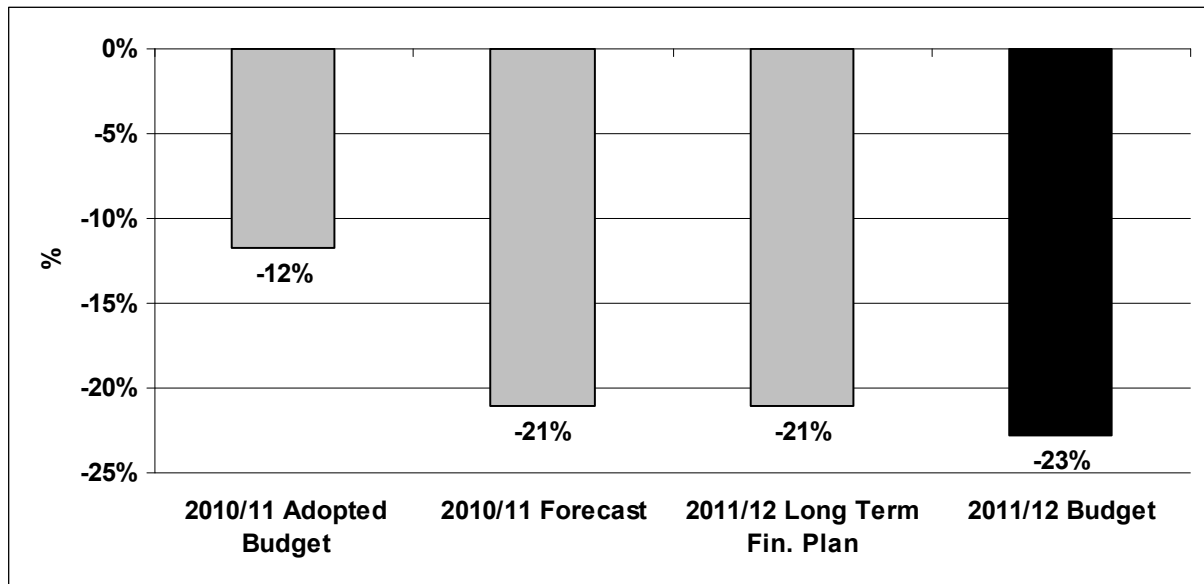
Each of the indicators, with associated comments, are outlined below.

#### **Financial Indicators – Operating Result**

**Graph 1 – Operating Deficit**



**Graph 2 – Operating Surplus / (Deficit) Ratio**



The graph illustrates the projected operating result as a percentage of general rate revenue.

The 2011/2012 Budget reflects an operating deficit of \$3.325M, as compared to \$3.058M foreshadowed in the Long Term Financial Plan – the variance between the two being due to the Federal Government pre-paying the first quarter allocation of the 2011/2012 Financial Assistance / Local Roads Grant (\$320,974) in advance during June 2011.

The 2011/2012 budget provides for a \$223,000 reduction in Council's equity share for the Gawler River Floodplain Management Authority, based on the budget for the Authority.

Albeit this projected equity share reduction has no impact on the cash position of Council, as the Authority is a subsidiary of Council the movement needs to be disclosed in the Statement of Comprehensive Income.

As previously noted, the existing recurrent financial position of the Council is not sustainable in the long term and indicates that existing ratepayers are not sufficiently contributing towards the cost of recurrent service provision (based on existing service levels). As a result, a component of the annual recurrent budget is effectively being funded from future ratepayers.

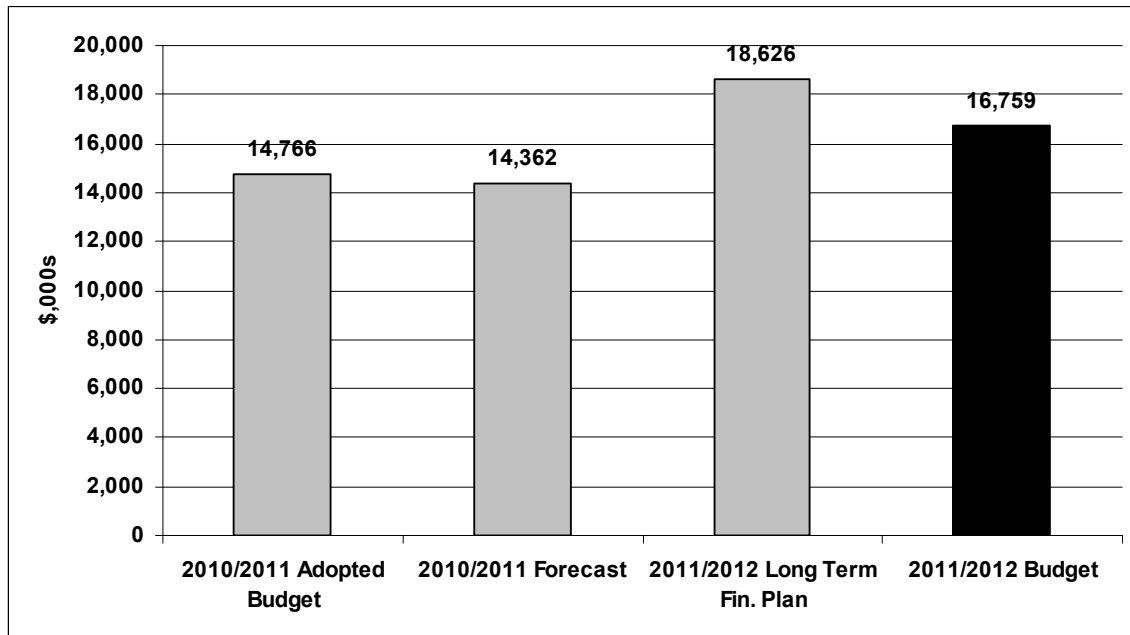
The Long Term Financial Plan currently projects that Council can achieve an operating surplus, and its long term financial sustainability, by 2016/17. However, Council staff have been instructed to explore options to 'fast-track' the operating break-even position to 2014/2015.

Such a target will only be able to be achieved from reduced operating expenditure (as a result of service level reductions) and additional rate revenue.

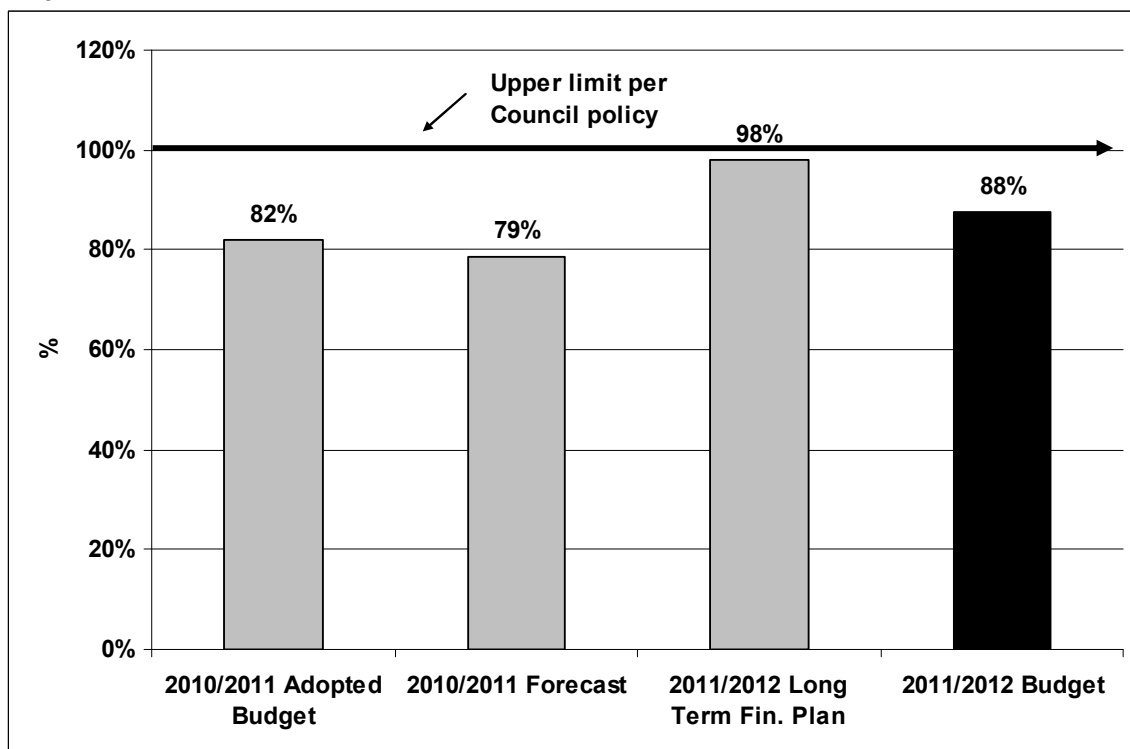


## Financial Indicators – Net Financial Liabilities

**Graph 3 – Net Financial Liabilities**



**Graph 4 – Net Financial Liabilities Ratio**



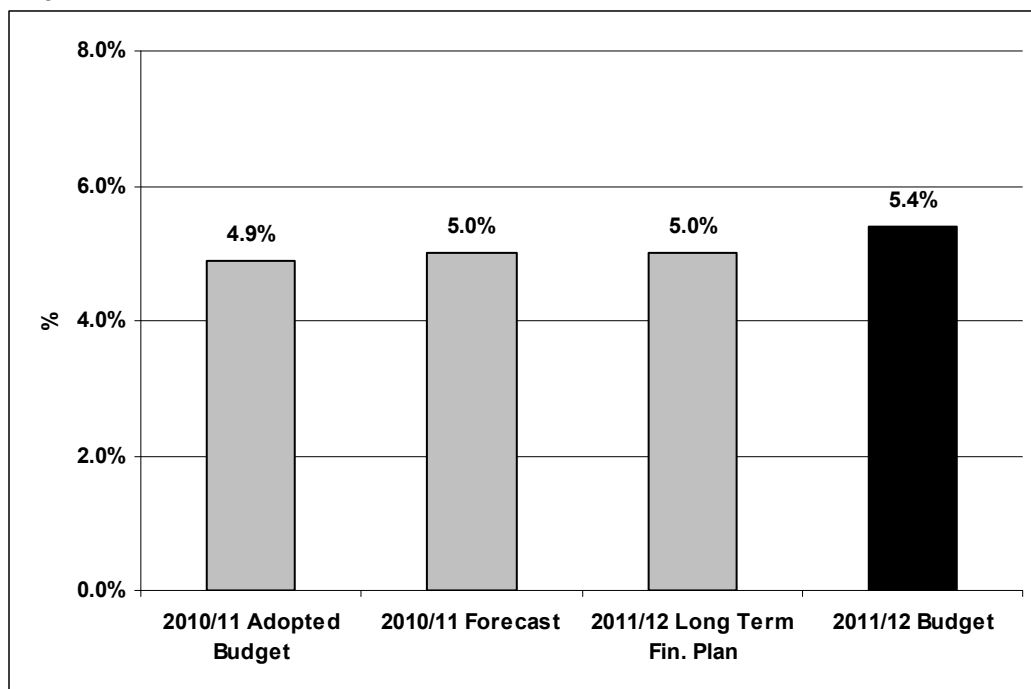
It is Council policy, and a general recommendation within the Local Government industry, that the net financial liabilities ratio not exceed 100% (effectively meaning that net financial liabilities not exceed the value of annual operating revenue).

Facilitated by effective treasury management and overall budget funding practices, the 2011/2012 budget provides for a net financial liabilities ratio of 88% as at 30 June 2012 – which is favourably less than the 98% foreshadowed in the Long Term Financial Plan.

This ratio reduction is supported by a projected 63% reduction in Council's cash deficit position from \$3.91M (as at 30 June 2011) to \$1.46M (as at 30 June 2012). This reduction in the cash deficit will naturally reduce overdraft interest expense incurred and, as a result, assist in reducing the existing operating deficit.

### **Financial Indicators - Other**

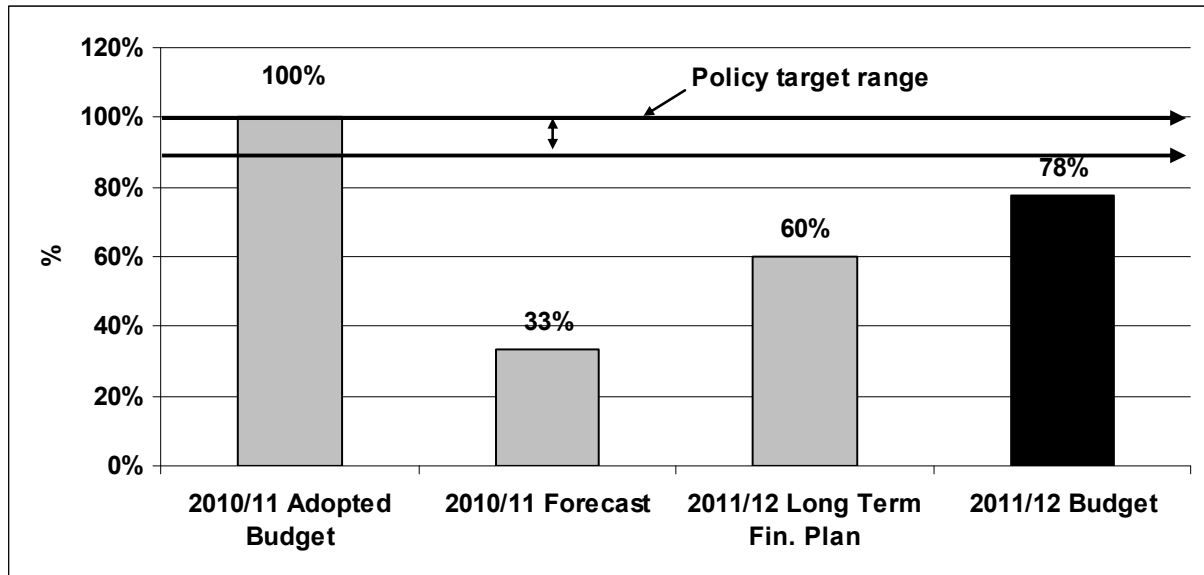
**Graph 5 – Interest Cover Ratio**



Graph 5 above illustrates the *net* interest expense (i.e. interest expense less investment income) as a percentage of total operating revenue.

The ratio levels reflected in the graph are within the Council policy and industry recommended threshold of 10% of total operating revenue.

**Graph 6 – Asset Sustainability Ratio**



Graph 6 above reflects whether existing fixed assets are being replaced at the rate they are wearing out by comparing capital outlays on replacement / renewal of existing assets (net of any proceeds from the sale of replaced assets) to the annual depreciation expense allocated against such assets (i.e. expenditure on new assets is excluded).

Due to the deferral of \$1.78M capital works incorporated within the 2010/2011 financial year to the 2011/2012 financial year and other future years, the projected ratio result for 2010/2011 has reduced from 76% to 33%. This deferral of projects has subsequently increased the projected ratio result for the 2011/2012 financial year to 78% (which is above the Long Term Financial Plan forecast but marginally less than the current Council policy target).

Council policy, and the industry recommendation, is that the percentage outlay should be between 90-110% over a rolling three year period.

Council continues to be constrained by the level of capital works it can sustainably undertake due to its operating and cash deficit positions.

## 8. REVENUE

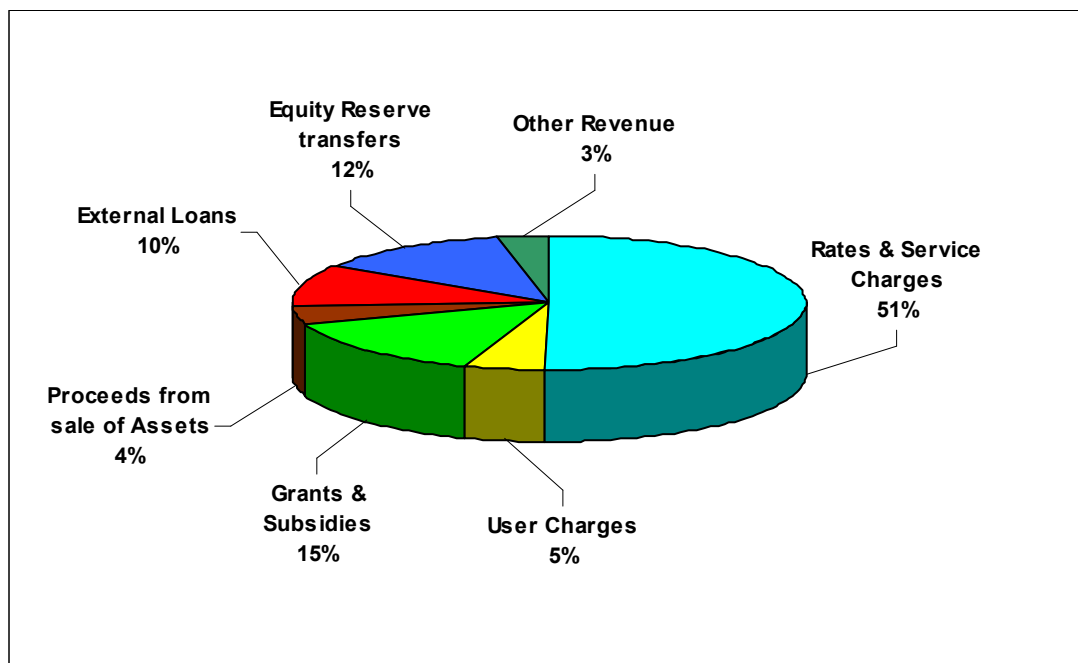
Outside of rate revenue, local government has limited other recurrent revenue streams available to it. Subsequently, there has been a significant industry reliance on the general rates to fund the recurrent operations of the Council.

Outside of general and service rates and charges, the other recurrent revenue streams of Council are:

- **User pay charges set by Council** – these comprise charges for the Council's fee based facilities and services such as the Swimming pool, Sport and Community Centre, Willaston Cemetery, and Waste Transfer Station
- **Statutory charges set by State Government** – these are fees and charges set by State Government regulation and received by the Council for regulatory functions undertaken such as assessment of development and building applications and dog control management
- **Grants & Subsidies** – the Council seeks to attract as much grant funding from other tiers of government, thereby reducing the reliance on other revenue streams
- **Investment Income** – interest received on cash investments held during periods of favourable cashflow

An analysis of how the overall Budget / Business Plan is to be funded (both operating and non-operating activities) is outlined in Graph 7 below.

Graph 7 – 2011/2012 Sources of revenue - \$29.6M



For further information regarding Council's operating revenue, refer Appendix 3.

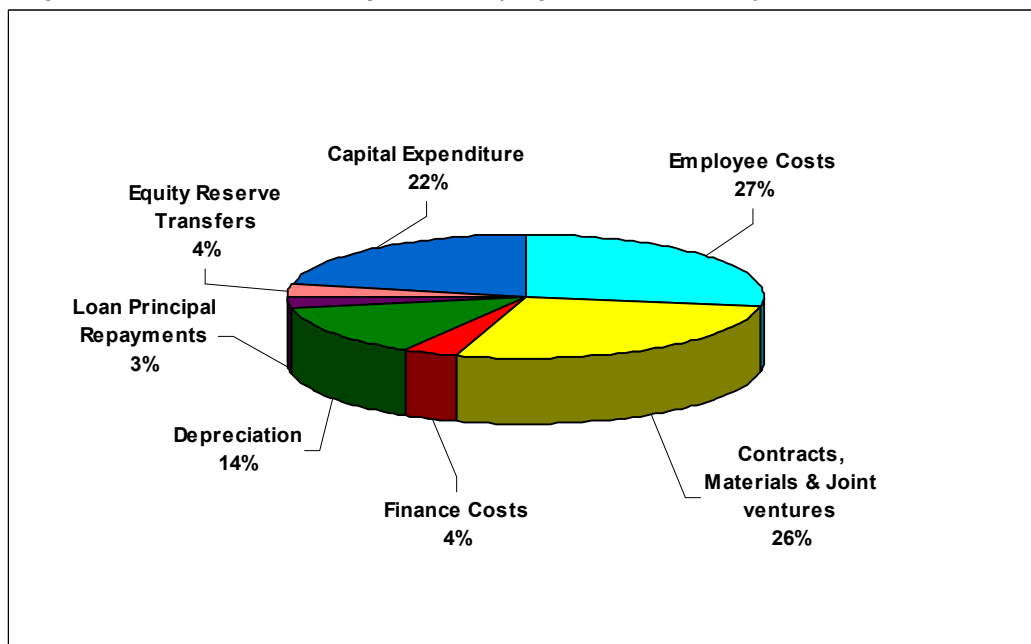
## 9. EXPENDITURE

The budget provides for operating expenditure to increase from \$21.216M (2010/2011 forecast) to \$22.476M – an increase of 5.9%. \$503,000 of this increase (or 2.3% of the 5.9% increase) is due to \$280,000 funding allocated to the Infrastructure & Community Assets Project and \$223,000 provided for the projected reduction in the equity share for the Gawler River Floodplain Management Authority. With these items excluded, the increase in operating expenditure has been restricted to 3.6%.

The recurrent expenditures incurred by Council are:

- **Employee Costs** – includes all labour related expenses such as wages and salaries, and on-costs such as allowances, leave entitlements and employer superannuation
- **Contractual Services** – includes payments for the external provision of services
- **Materials** – includes payments for physical goods such as fuel, water, energy, road materials, office consumables and stationery
- **Finance Costs** – includes the costs of financing the Council's activities through borrowings or other types of financial accommodation
- **Depreciation** – provides for the annual consumption of Council's fixed assets (e.g. infrastructure, equipment, buildings, etc) over their useful lives
- **Other Expenses** – includes expenses not separately classified above, such as insurances, postage, telephone, government levies, and contributions and donations.

Graph 8 – 2011/2012 Total Expenditure (Capital & Recurrent) - \$31.25M



For further information regarding Council's operating expenditure, refer Appendix 4.

# **10. RATING STRATEGY**

## **10.1 OVERVIEW OF COUNCIL'S RATING METHODOLOGY**

### **10.1.1 Differential General Rates**

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 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:

- Residential
- Commercial
- Industry
- Primary Production
- Vacant Land
- Other

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.

### **10.1.2 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.

### (a) Car Park Separate Rate

This separate rate is levied against identified commercial and industrial properties to raise funds towards the provision of car parking facilities within the Town Centre.

Introduced in 2001, the separate rate funds are currently utilised towards partly covering the annual loan repayments incurred as a result of the construction of the Multi-Level carpark in Finnis Street, Gawler.

A financial analysis of the Car Park Separate Rate is provided in Table 1 below.

**Table 1 – Car Park Separate Rate: Financial Analysis**

Financial Year	Separate Rate Revenue \$	Loan Repayments - Multi-Level Car Park \$	Funding Gap \$	% of costs recovered	% increase in revenue
2008/2009	338,863	416,000	77,137	81%	
2009/2010	372,871	428,000	55,129	87%	10%
2010/2011	390,600	440,000	49,400	89%	5%
2011/2012	410,130	453,000	42,870	90%	5%
2012/2013	430,636	466,000	35,364	92%	5%
2013/2014	452,168	479,000	26,832	94%	5%
2014/2015	474,777	493,000	18,223	96%	5%
2015/2016	498,516	508,000	9,484	98%	3%
2016/2017	491,332	491,332	0	100%	-1.4%

Further to this, all ratepayers contribute to the recurrent maintenance costs of the Multi-Level Car Park, estimated at \$200,000 for the 2011/2012 financial year, as per Table 2 below.

**Table 2 – 2011/2012 Budgeted Maintenance costs – Multi-Level Car Park**

Expenditure Item	\$
General Maintenance & Repairs	6,600
Cleaning – Stairwells 5 x per week, Car Park areas 1 x per week, Vacuum clean 2 x per annum	23,600
Security Monitoring	26,000
Electricity	23,296
Water supply charge	460
Depreciation	104,910
Insurance	14,827
Emergency Services Levy	1,279
<b>TOTAL</b>	<b>200,972</b>

Commercial and industrial properties captured by the separate rate are located within the area delineated and marked “A” in Appendix 5.

### **(b) 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 also acts as an advocate for the business community within Gawler.

### **(c) Natural Resources Management Levy**

The Council collects this levy on behalf of the Adelaide & Mount Lofty Ranges Natural Resource Management Board.

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 the Gawler Office of the Adelaide & Mount Lofty Ranges Natural Resource Management Board (Ph: (08) 8523 7700).

## **10.1.3 Service Rates & Charges**

### **(a) Waste Management Service Charge**

The Council provides a kerbside waste management collection and disposal service, for general household waste, greenwaste and recyclable materials.

A service charge, to recover the cost of the service, is applied against all ratepayers who are able to access the service, regardless of whether they use the service.



## 10.2 EXPECTED IMPACT ON RATEPAYERS

### 10.2.1 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.

Consistent with Council's current Long Term Financial Plan goal of achieving financial sustainability by 2016/2017, the 2011/2012 budget reflects a 10% increase in total general rate revenue (including approximately 2% 'new' rate revenue from land divisions, housing development, etc).

Table 1 below illustrates the indicative movement from 2010/2011 to 2011/2012 in the average property valuation and total property numbers for each differential land use code used by the Council.

**Table 1 - Movement in Average Property Valuations and Property Numbers 2010/11 – 2011/12**

Land Use Category	Valuation			Property Nos.		
	Average Valuation 10/11 \$	Average Valuation 11/12 \$	Movement ( + / - )	Property Nos. 10/11	Property Nos. 11/12	Movement ( + / - )
Residential	275,000	295,000	+ 7.3%	8,898	9,058	+ 1.8%
Commercial	515,000	593,000	+ 15.1%	497	473	- 4.8%
Industry	296,000	315,000	+ 6.4%	48	50	+ 4.2%
Primary Production	314,000	286,000	- 8.9%	194	165	- 14.9%
Vacant Land	168,000	* 285,000	+ 69.6%	365	330	- 9.8%
Other	316,000	357,000	+ 12.9%	301	306	+ 1.6%
<b>TOTAL</b>				<b>10,303</b>	<b>10,382</b>	<b>+0.8%</b>

\* Increase in average valuation due to large valuations for properties to be rated as Vacant Land from 2011/2012 and contained within Gawler East Residential Zone

With movements in the rate-in-the-dollar being determined by movements in overall valuations and property numbers for each land use, rates-in-the-dollar for 2011/2012 are outlined in Table 2 below.

**Table 2 - Rates-in-the-dollar 2011/2012**

Land Use Category	Actual Rate in \$ 2009/2010	Actual Rate in \$ 2010/2011	Rate in \$ 2011/2012
Residential	0.003777	0.003974	0.004086
Commercial	0.003972	0.004060	0.004086
Industry	0.003777	0.003900	0.004086
Primary Production	0.003777	0.004012	0.004086
Vacant Land	0.0045324	0.004745	0.0049032
Other	0.003777	0.003600	0.004086

In accordance with the Strategic Rating Policy, Council is proposing to increase the minimum general rate payable from \$728 to \$786 (an 8% increase).

### **10.2.2 Separate Rates**

#### **(a) Car Park Separate Rate**

In accordance with Council's Strategic Rating Policy, the total revenue collected from the separate rate will increase by 5% per annum (including revenue from new developments within the rateable area) until the revenue collected from the separate rate matches the value of loan repayments incurred relative to the Multi-Level car park – thereafter, the revenue collected will match the value of the respective year's loan repayments.

#### **(b) Business Development & Marketing Separate Rate**

The proposed revenue to be collected from the separate rate for 2011/2012 remains unchanged from 2010/2011 at \$137,000.

### **10.2.3 Service Charges**

#### **(a) Waste Management Service Charge**

The budget provides for an increase in the Waste Management Service Charge from \$132 to \$144, which is primarily due to a 35% increase in the State Government Waste Levy.

In accordance with Section 155 of the Local Government Act, Council cannot seek to recover funds from the service charge above the cost of providing the service.

Subsequently, any surplus funds received from the service charge must be refunded or rebated back to those ratepayers who paid the service charge. Accordingly, a

projected accumulated operating surplus of \$98,124 for the service (as at 30 June 2011) will be rebated back to relevant ratepayers during 2011/2012. This rebate has the effect of reducing the service charge payable for the 2011/2012 financial year from \$153 to \$144.

## 10.2.4 Overall Impact – all Council Rates & Charges

Based on the rating methodology contained within Council's Strategic Rating Policy, as outlined above in Section 10.1, examples of indicative rating increases for selected properties are outlined in the tables below (Note: the State Government Natural Resource Management levy has been excluded).

**Table 3 - Rating Impact Example – Urban Residential property**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	28	0.3%	<b>0.3%</b>	< \$40	974	12.1%	<b>12.1%</b>
0-4	957	11.8%	<b>12.2%</b>	\$40-\$60	2,312	28.6%	<b>40.7%</b>
4-6	1,765	21.8%	<b>34.0%</b>	\$60-\$80	1,103	13.6%	<b>54.3%</b>
6-8	2,598	32.1%	<b>66.2%</b>	\$80-\$100	2,265	28.0%	<b>82.3%</b>
8-9	939	11.6%	<b>77.8%</b>	\$100-\$120	570	7.1%	<b>89.4%</b>
9-10	817	10.1%	<b>87.9%</b>	\$120-\$140	293	3.6%	<b>93.0%</b>
10-11	585	7.2%	<b>95.1%</b>	\$140-\$160	254	3.1%	<b>96.2%</b>
11-12	79	1.0%	<b>96.1%</b>	> \$160	311	3.8%	<b>100.0%</b>
12-15	116	1.4%	<b>97.6%</b>				
> 15	198	2.4%	<b>100.0%</b>				
	<b>8,082</b>	<b>100.0%</b>			<b>8,082</b>	<b>100.0%</b>	

Based on Table 3 above, 66% (two-thirds) of urban residential ratepayers will incur an increase of 8% or less, and 82% will incur an increase of less than \$2 per week.

**Table 4 – Rating Impact Example – Rural Residential property**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	1	0.3%	<b>0.3%</b>	< \$40	1	0.3%	<b>0.3%</b>
0-4	13	4.1%	<b>4.4%</b>	\$40-\$60	13	4.1%	<b>4.4%</b>
4-6	21	6.6%	<b>10.9%</b>	\$60-\$80	5	1.6%	<b>5.9%</b>
6-8	32	10.0%	<b>20.9%</b>	\$80-\$100	9	2.8%	<b>8.8%</b>
8-9	14	4.4%	<b>25.3%</b>	\$100-\$120	26	8.1%	<b>16.9%</b>
9-10	37	11.6%	<b>36.9%</b>	\$120-\$140	20	6.3%	<b>23.1%</b>
10-11	65	20.3%	<b>57.2%</b>	\$140-\$160	37	11.6%	<b>34.7%</b>
11-12	62	19.4%	<b>76.6%</b>	> \$160	209	65.3%	<b>100.0%</b>
12-15	68	21.3%	<b>97.8%</b>				
> 15	7	2.2%	<b>100.0%</b>				
	<b>320</b>	<b>100.0%</b>			<b>320</b>	<b>100.0%</b>	

Based on Table 4 above, 80% of rural residential ratepayers will incur an increase of greater than 8% and approximately 66% (two-thirds) will incur an increase greater than \$160 (due to comparably larger increases in individual property valuations).

**Table 5 - Rating Impact Example – Commercial property**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	12	2.7%	<b>2.7%</b>	< \$40	53	11.9%	<b>11.9%</b>
0-4	56	12.5%	<b>15.2%</b>	\$40-\$60	139	31.1%	<b>43.0%</b>
4-6	172	38.5%	<b>53.7%</b>	\$60-\$80	39	8.7%	<b>51.7%</b>
6-8	111	24.8%	<b>78.5%</b>	\$80-\$100	52	11.6%	<b>63.3%</b>
8-9	13	2.9%	<b>81.4%</b>	\$100-\$120	17	3.8%	<b>67.1%</b>
9-10	5	1.1%	<b>82.6%</b>	\$120-\$140	18	4.0%	<b>71.1%</b>
10-11	12	2.7%	<b>85.2%</b>	\$140-\$160	25	5.6%	<b>76.7%</b>
11-12	9	2.0%	<b>87.2%</b>	> \$160	104	23.3%	<b>100.0%</b>
12-15	20	4.5%	<b>91.7%</b>				
> 15	37	8.3%	<b>100.0%</b>				
	<b>447</b>	<b>100.0%</b>			<b>447</b>	<b>100.0%</b>	

Based on Table 5 above, 78% of commercial ratepayers will incur an increase of 8% or less and 63% (approximately two-thirds) will incur an increase of less than \$2 per week.

**Table 6 - Rating Impact Example – Industrial property**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	-	0.0%	<b>0.0%</b>	< \$40	-	0.0%	<b>0.0%</b>
0-4	-	0.0%	<b>0.0%</b>	\$40-\$60	19	39.6%	<b>39.6%</b>
4-6	-	0.0%	<b>0.0%</b>	\$60-\$80	5	10.4%	<b>50.0%</b>
6-8	20	41.7%	<b>41.7%</b>	\$80-\$100	11	22.9%	<b>72.9%</b>
8-9	13	27.1%	<b>68.8%</b>	\$100-\$120	1	2.1%	<b>75.0%</b>
9-10	10	20.8%	<b>89.6%</b>	\$120-\$140	1	2.1%	<b>77.1%</b>
10-11	-	0.0%	<b>89.6%</b>	\$140-\$160	-	0.0%	<b>77.1%</b>
11-12	1	2.1%	<b>91.7%</b>	> \$160	11	22.9%	<b>100.0%</b>
12-15	-	0.0%	<b>91.7%</b>				
> 15	4	8.3%	<b>100.0%</b>				
	<b>48</b>	<b>100.0%</b>			<b>48</b>	<b>100.0%</b>	

Based on Table 6 above, approximately 60% of industrial ratepayers (i.e. 28 of the 48 properties) will incur an increase greater than 8%. Despite this, however, 73% (i.e. 35 of the 48 properties) would incur an increase of less than \$2 per week, consistent with most other land use categories.

**Table 7 - Rating Impact Example – Primary Production**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	2	1.3%	<b>1.3%</b>	< \$40	6	3.9%	<b>3.9%</b>
0-4	7	4.6%	<b>5.9%</b>	\$40-\$60	49	32.2%	<b>36.2%</b>
4-6	9	5.9%	<b>11.8%</b>	\$60-\$80	6	3.9%	<b>40.1%</b>
6-8	48	31.6%	<b>43.4%</b>	\$80-\$100	15	9.9%	<b>50.0%</b>
8-9	6	3.9%	<b>47.4%</b>	\$100-\$120	5	3.3%	<b>53.3%</b>
9-10	11	7.2%	<b>54.6%</b>	\$120-\$140	2	1.3%	<b>54.6%</b>
10-11	7	4.6%	<b>59.2%</b>	\$140-\$160	52	34.2%	<b>88.8%</b>
11-12	25	16.4%	<b>75.7%</b>	> \$160	17	11.2%	<b>100.0%</b>
12-15	35	23.0%	<b>98.7%</b>				
> 15	2	1.3%	<b>100.0%</b>				
	<b>152</b>	<b>100.0%</b>			<b>152</b>	<b>100.0%</b>	

Based on Table 7 above, 43% of primary production ratepayers will incur an increase of 8% or less and 50% will incur an increase of less than \$2 per week.

**Table 8 - Rating Impact Example – Vacant Land**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	1	0.4%	<b>0.4%</b>	< \$40	11	4.8%	<b>4.8%</b>
0-4	15	6.6%	<b>7.0%</b>	\$40-\$60	147	64.8%	<b>69.6%</b>
4-6	5	2.2%	<b>9.3%</b>	\$60-\$80	13	5.7%	<b>75.3%</b>
6-8	147	64.8%	<b>74.0%</b>	\$80-\$100	6	2.6%	<b>78.0%</b>
8-9	12	5.3%	<b>79.3%</b>	\$100-\$120	4	1.8%	<b>79.7%</b>
9-10	3	1.3%	<b>80.6%</b>	\$120-\$140	14	6.2%	<b>85.9%</b>
10-11	5	2.2%	<b>82.8%</b>	\$140-\$160	1	0.4%	<b>86.3%</b>
11-12	1	0.4%	<b>83.3%</b>	> \$160	31	13.7%	<b>100.0%</b>
12-15	24	10.6%	<b>93.8%</b>				
> 15	14	6.2%	<b>100.0%</b>				
	<b>227</b>	<b>100.0%</b>			<b>227</b>	<b>100.0%</b>	

Based on Table 8 above, 74% of vacant land properties will incur an increase of 8% or less and 78% of properties will incur an increase of less than \$2 per week (as the majority of vacant land properties are captured by the minimum rate, most properties will only incur an increase of \$58 in their total rates bill).

**Table 9 – Rating Impact Example – Other**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	-	0.0%	<b>0.0%</b>	< \$40	1	20.0%	<b>20.0%</b>
0-4	-	0.0%	<b>0.0%</b>	\$40-\$60	-	0.0%	<b>20.0%</b>
4-6	-	0.0%	<b>0.0%</b>	\$60-\$80	-	0.0%	<b>20.0%</b>
6-8	1	20.0%	<b>20.0%</b>	\$80-\$100	-	0.0%	<b>20.0%</b>
8-9	-	0.0%	<b>20.0%</b>	\$100-\$120	-	0.0%	<b>20.0%</b>
9-10	-	0.0%	<b>20.0%</b>	\$120-\$140	-	0.0%	<b>20.0%</b>
10-11	-	0.0%	<b>20.0%</b>	\$140-\$160	-	0.0%	<b>20.0%</b>
11-12	-	0.0%	<b>20.0%</b>	> \$160	4	80.0%	<b>100.0%</b>
12-15	1	20.0%	<b>40.0%</b>				
> 15	3	60.0%	<b>100.0%</b>				
	<b>5</b>	<b>100.0%</b>			<b>5</b>	<b>100.0%</b>	

Only five properties currently incur General Rates within this land use classification (four schools and Eldercare), all of which receive a Mandatory Rate Rebate of 75% (the remaining properties within this land use category relate to Council-owned properties and other various properties (e.g. Churches) which are non-rateable).

Based on Table 9 above, 3 properties would incur a General Rates increase of greater than 15%, due to considerable capital improvements that have been recently undertaken within local schools as part of the Federal Government's economic stimulus package.

**Table 10 – Rating Impact Example – All Land Use Categories**

% Increase	No.	%	Accum %	\$ Increase	No.	%	Accum %
Reduction	44	0.5%	<b>0.5%</b>	< \$40	1,046	11.3%	<b>11.3%</b>
0-4	1,048	11.3%	<b>11.8%</b>	\$40-\$60	2,679	28.9%	<b>40.1%</b>
4-6	1,972	21.2%	<b>33.0%</b>	\$60-\$80	1,171	12.6%	<b>52.8%</b>
6-8	2,957	31.9%	<b>64.9%</b>	\$80-\$100	2,358	25.4%	<b>78.2%</b>
8-9	997	10.7%	<b>75.6%</b>	\$100-\$120	623	6.7%	<b>84.9%</b>
9-10	883	9.5%	<b>85.1%</b>	\$120-\$140	348	3.7%	<b>88.6%</b>
10-11	674	7.3%	<b>92.4%</b>	\$140-\$160	369	4.0%	<b>92.6%</b>
11-12	177	1.9%	<b>94.3%</b>	> \$160	687	7.4%	<b>100.0%</b>
12-15	264	2.8%	<b>97.1%</b>				
> 15	265	2.9%	<b>100.0%</b>				
	<b>9,281</b>	<b>100.0%</b>			<b>9,281</b>	<b>100.0%</b>	

Based on Table 10 above, 65% of ratepayers (i.e. two-thirds) will incur a General Rates increase of 8% or less and 78% would incur an increase of less than \$2 per week. Naturally, where major property development has occurred (e.g. completion of a new residential dwelling), or the valuation has markedly increased as a result of a recent property sale, then increases above this amount would be experienced.

## **10.3 ASSISTANCE AVAILABLE**

### **10.3.1 Rebates of Rates**

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

In accordance with Council's Strategic Rating Policy, discretionary rate rebates are now determined in advance of each financial year. Mandatory Rate rebates of 227,000 and Discretionary Rate Rebates of \$30,000 have been provided for in the budget.

### **10.3.2 Remission of Rates**

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.

### **10.3.3 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.

### **10.3.4 Residential Rate Capping**

Council will offer a rebate of General rates to the principal ratepayer where the increase in general rates levied upon a property exceeds the 2010/2011 general rates levied by more than:

- ☐ 10% for ratepayers on fixed government incomes;
- ☐ 20% for other ratepayers

Application forms (including eligibility criteria) are available from Council's Principal Office.

### **10.3.5 Concessions**

#### **10.3.5.1 State Government Concessions**

The State Government funds a range of concessions on Council rates. The concessions are administered by various State agencies that determine eligibility and

pay the concession directly to Council on behalf of the ratepayer. Concessions are available only on the principal place of residence.

### **Pensioner Concession**

If you are an eligible pensioner you may be entitled to a concession on Council rates. Application forms, which include information on the concessions, are available from Council, SA Water Corporation, or the Department for Families and Communities (DFC). Further information can be obtained by telephoning the DFC Concessions Hotline on 1800 307 758.

### **State Seniors Card Ratepayer (self funded retiree)**

This concession is administered by the Department for Families and Communities (DFC). If you are a self-funded retiree and currently hold a State Seniors Card, you may be eligible for a concession toward Council rates. If you believe you are eligible but have not received a concession on your rate notice, or would like further information, please contact the DFC Concessions Hotline on 1800 307 758.

### **Other Concessions**

The Department for Families and Communities (DFC) administers Council rate concessions available to a range of eligible persons who receive State and Commonwealth allowances. This includes, but is not limited to, ratepayers who are in receipt of Austudy, Newstart, Parenting Payment, Partner Allowance, Sickness Allowance, Special Benefit, Widow Allowance, Youth Allowance, Abstudy, CDEP or a New Enterprise Initiative Scheme. All enquiries should be directed to the DFC Concessions Hotline on 1800 307 758.

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

### **10.3.6 Rate Payment Options**

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

Payments can be made via Australia Post Billpay (either in person at any Post Office, or over the phone (Ph: 13 18 16) and internet ([postbillpay.com.au](http://postbillpay.com.au)), via B-Pay, via Council's website ([www.gawler.sa.gov.au](http://www.gawler.sa.gov.au)), by mail, or by cash/cheque/EFTPOS over the counter at the Town Hall.



### **10.3.7 Alternative Payment Arrangements**

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



# 11. FINANCIAL REPORTS

TOWN OF GAWLER 2011/2012 BUDGET STATEMENT OF COMPREHENSIVE INCOME for the year ending 30 June 2012			
2010/2011 Adopted Budget	2010/2011 Forecast		2011/2012 Budget
\$'000	\$'000		\$'000
<b>INCOME</b>			
13,894	13,588	Rates	14,871
515	504	Statutory charges	597
1,366	1,410	User charges	1,508
1,959	2,372	Grants, subsidies and contributions	1,808
44	45	Investment income	64
213	382	Reimbursements	260
73	77	Other income	26
22	22	Net gain - Joint ventures & associates	17
<b>19,086</b>	<b>18,400</b>	<b>Total Income</b>	<b>19,151</b>
<b>EXPENSES</b>			
7,964	7,976	Employee costs	8,607
7,735	8,062	Materials, contracts & other expenses	8,302
925	944	Finance costs	1,097
2,987	4,234	Depreciation, amortisation & impairment	4,247
76	0	Net loss - Joint ventures & associates	223
<b>19,687</b>	<b>21,216</b>	<b>Total Expenses</b>	<b>22,476</b>
<b>(1,601)</b>	<b>(2,816)</b>	<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>(3,325)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
0	(50)	Asset disposal & fair value adjustments	
7,119	5,592	Amounts specifically for new or upgraded assets	2,545
0	14	Physical resources received free of charge	0
<b>5,518</b>	<b>2,740</b>	<b>NET SURPLUS / (DEFICIT) TRANSFERRED TO EQUITY STATEMENT</b>	<b>(780)</b>
Other Comprehensive Income			
<b>5,518</b>	<b>2,740</b>	<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(780)</b>

**TOWN OF GAWLER**  
**2011/2012 BUDGET**  
**BUDGETED BALANCE SHEET**  
for the year ending 30 June 2012

<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Forecast</b>		<b>2011/2012 Budget</b>
<b>\$'000</b>	<b>\$'000</b>	<b>ASSETS</b>	<b>\$'000</b>
		<b>Current Assets</b>	
971	1,978	Cash and cash equivalents	1,962
2,339	2,054	Trade & other receivables	2,054
<b>3,310</b>	<b>4,032</b>	<b>Total Current Assets</b>	<b>4,016</b>
		<b>Non-current Assets</b>	
110	113	Financial Assets	100
2,922	2,918	Equity accounted investments in Council businesses	2,935
120,486	176,468	Infrastructure, Property, Plant & Equipment	178,068
<b>123,518</b>	<b>179,499</b>	<b>Total Non-current Assets</b>	<b>181,103</b>
<b>126,828</b>	<b>183,531</b>	<b>TOTAL ASSETS</b>	<b>185,119</b>
		<b>LIABILITIES</b>	
		<b>Current Liabilities</b>	
2,522	2,871	Trade & Other Payables	2,871
726	1,750	Borrowings	1,750
548	752	Provisions	752
<b>3,796</b>	<b>5,373</b>	<b>Total Current Liabilities</b>	<b>5,373</b>
		<b>Non-current Liabilities</b>	
13,941	12,919	Borrowings	15,064
169	200	Provisions	200
280	15	Liability - Equity accounted Council businesses	238
<b>14,390</b>	<b>13,134</b>	<b>Total Non-current Liabilities</b>	<b>15,502</b>
<b>18,186</b>	<b>18,507</b>	<b>TOTAL LIABILITIES</b>	<b>20,875</b>
<b>108,642</b>	<b>165,024</b>	<b>NET ASSETS</b>	<b>164,244</b>
		<b>EQUITY</b>	
22,599	16,235	Accumulated Surplus	17,925
83,283	144,466	Asset Revaluation Reserve	144,466
2,760	4,323	Other Reserves	1,853
<b>108,642</b>	<b>165,024</b>	<b>TOTAL EQUITY</b>	<b>164,244</b>

TOWN OF GAWLER 2011/2012 BUDGET BUDGETED CASH FLOW STATEMENT for the year ending 30 June 2012			
2010/2011 Adopted Budget \$(000's)	2010/2011 Forecast \$(000's)		2011/2012 Budget \$(000's)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<u><b>Receipts</b></u>			
17,997	18,333	Operating receipts	19,070
44	45	Investment receipts	64
<u><b>Payments</b></u>			
(15,676)	(16,038)	Operating payments to suppliers and employees	(16,909)
(925)	(944)	Finance payments	(1,097)
<b>1,440</b>	<b>1,396</b>	<b>Net Cash provided by (or used in) Operating Activities</b>	<b>1,128</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<u><b>Receipts</b></u>			
8,169	4,392	Amounts specifically for new or upgraded assets	2,545
137	137	Sale of replaced assets	91
850	124	Sale of surplus assets	1,191
12	12	Repayments of loans by community groups	13
<u><b>Payments</b></u>			
(3,113)	(1,540)	Expenditure on renewal/replacement of assets	(3,385)
(6,453)	(6,236)	Expenditure on new/upgraded assets	(3,344)
	(50)	Disposal costs of assets sold	(400)
<b>(398)</b>	<b>(3,161)</b>	<b>Net Cash provided by (or used in) Investing Activities</b>	<b>(3,289)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u><b>Receipts</b></u>			
3,000	3,000	Proceeds from Borrowings	3,000
<u><b>Payments</b></u>			
(751)	(751)	Repayment of Borrowings	(855)
<b>2,249</b>	<b>2,249</b>	<b>Net Cash provided by (or used in) Financing Activities</b>	<b>2,145</b>
<b>3,291</b>	<b>484</b>	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(16)</b>
<b>(2,320)</b>	<b>1,494</b>	<b>CASH &amp; CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD</b>	<b>1,978</b>
<b>971</b>	<b>1,978</b>	<b>CASH &amp; CASH EQUIVALENTS AT END OF REPORTING PERIOD</b>	<b>1,962</b>

**TOWN OF GAWLER**  
**2011/2012 BUDGET**  
**BUDGETED STATEMENT OF CHANGES IN EQUITY**  
**for the year ending 30 June 2012**

<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Forecast</b>		<b>2011/2012 Budget</b>
<b>\$'000</b>	<b>\$'000</b>		<b>\$'000</b>
		<b>ACCUMULATED SURPLUS</b>	
17,729	14,395	Balance at end of previous reporting period	16,235
5,518	2,740	Net Result for Year	(780)
(1,486)	(3,134)	Transfers to Other Reserves	(1,190)
838	2,234	Transfers from Other Reserves	3,660
<b>22,599</b>	<b>16,235</b>	<b>Balance at end of period</b>	<b>17,925</b>
		<b>ASSET REVALUATION RESERVE</b>	
83,283	144,466	Balance at end of previous reporting period	144,466
		Gain on revaluation of infrastructure, property, plant & equipment	
<b>83,283</b>	<b>144,466</b>	<b>Balance at end of period</b>	<b>144,466</b>
		<b>OTHER RESERVES</b>	
2,112	3,423	Balance at end of previous reporting period	4,323
1,486	3,134	Transfers from Accumulated Surplus	1,190
(838)	(2,234)	Transfers to Accumulated Surplus	(3,660)
<b>2,760</b>	<b>4,323</b>	<b>Balance at end of period</b>	<b>1,853</b>
<b>108,642</b>	<b>165,024</b>	<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b>164,244</b>

**TOWN OF GAWLER**  
**2011/2012 BUDGET**  
**BUDGETED MOVEMENT IN EQUITY RESERVES**  
for the year ending 30 June 2012

	Forecast Balance 1/7/11 \$'000	2011/2012 Transfers to Reserve \$'000	2011/2012 Transfers from Reserve \$'000	Projected Closing Balance 30/6/12 \$'000	Note
<b>Asset Revaluation Reserve</b>	144,466			144,466	
<b>Other Reserves:</b>					
Carparking	577			577	
Open Space	59		(59)	-	1
Footpaths	17		(17)	-	2
Stormwater Drainage	59		(20)	39	3
Plant & Machinery Replacement	283		(283)	-	4
Property	-	1,185		1,185	5
Waste Management Service Charge	98		(98)	-	6
Willaston Cemetery Reserve	5	5		10	7
Infrastructure & Community Assets Project Reserve	400		(400)	-	
C'fwd Budgets Reserve	2,825		(2,783)	42	8
<b>Total Other Reserves</b>	<b>4,323</b>	<b>1,190</b>	<b>(3,660)</b>	<b>1,853</b>	

*Notes:*

- \$58,276 transfer from Reserve to part fund Capital expenditure bids 500 (Gawler Skate Park) and 504 (Central Control Irrigation System) - refer Appendix 1 - *Other Assets*
- \$17,250 transfer from Reserve towards new footpaths construction (refer Capital expenditure bid 311 - Appendix 1 - *Infrastructure*)
- \$20,000 transfer from Reserve towards Capital expenditure bid 307 (Cooper Rd, Evanston South, Stormwater design) - refer Appendix 1 - *Infrastructure*
- \$283,437 transfer from Reserve to fund *net* cost of plant changeovers, per associated Capital expenditure bids (401,405) contained within Appendix 1 - *Equipment*
- \$1,185,014 Transfer to Reserve includes unspent developer contributions relating to future development of Gawler South/Evanston Gardens
- \$98,000 transfer from Reserve provides for remaining 50% rebate to ratepayers of accumulated surplus funds relating to Council's kerbside waste collection/disposal program.
- \$5,000 Transfer to Reserve in accordance with Council resolution that 5% of Cemetery Fees & Charges received be allocated to this Reserve for future enhancements at the Cemetery.
- Transfer from Reserve to fund completion of various projects from 2010/2011 financial year.

**TOWN OF GAWLER**  
**2011/2012 BUDGET**  
**BUDGETED UNIFORM PRESENTATION OF FINANCES**  
**for the year ending 30 June 2012**

<b>2010/2011 Adopted Budget</b>	<b>2010/2011 Forecast</b>		<b>2011/2012 Budget</b>
	<b>\$'000</b>		<b>\$'000</b>
18,086	18,400	Income	19,151
<u>(19,687)</u>	<u>(21,216)</u>	less Expenses	<u>(22,476)</u>
(1,601)	(2,816)	Operating Surplus / (Deficit)	(3,325)
		<b>less Net Outlays on Existing Assets</b>	
(3,113)	(1,540)	Capital Expenditure on renewal and replacement of Existing Assets	(3,385)
2,987	4,234	less Depreciation, Amortisation and Impairment	4,247
<u>137</u>	<u>137</u>	less Proceeds from Sale of Replaced Assets	<u>91</u>
11	2,831		953
		<b>less Net Outlays on New and Upgraded Assets</b>	
(6,453)	(6,236)	Capital Expenditure on New and Upgraded Assets	(3,344)
7,119	5,592	less Amounts received specifically for New and Upgraded Assets	2,545
<u>850</u>	<u>124</u>	less Proceeds from Sale of Surplus Assets	<u>1,191</u>
1,516	(520)		392
<b><u>(74)</u></b>	<b><u>(505)</u></b>	<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(1,980)</u></b>

*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.*

**TOWN OF GAWLER  
2011/2012 BUDGET**

**BUDGETED CASH SURPLUS / (DEFICIT) RECONCILIATION**

	<b>2010/2011 Forecast</b>	<b>2011/2012 Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash per Cashflow Statement	1,978	1,962
<i>less Funded Current assets/liabilities:</i>		
Debtors & Other Receivables	2,054	2,054
Creditors & Other Payables	(2,871)	(2,871)
Provisions	(752)	(752)
Reserves	(4,323)	(1,853)
	<u><b>(5,892)</b></u>	<u><b>(3,422)</b></u>
<b>Cash Surplus/(Deficit)</b>	<b>(3,914)</b>	<b>(1,460)</b>



# APPENDIX 1 – DETAILED CAPITAL WORKS PROGRAM (BUILDINGS)

Bid No	Project	Location	Scope of Works	COST ESTIMATE		CUMULATIVE COST ESTIMATE	FUNDING SOURCE				INDICATIVE FUTURE ADDITIONAL OPERATING COSTS P.A.		
				Asset Replacement / Renewal	New / Upgraded Asset		Govt Grant	Asset Sales	Borrowings	General Rates	Internal Equity Reserve	Depreciation	Other
Completion of Projects From 2010/2011 (funded from unspent budget funds)													
	Air-Conditioner Replacement	Library/Town Hall	Replace 2 Air-Conditioner Units	\$ 40,364		\$ 40,364					\$ (40,364)		
	Gawler Institute	Institute	Upgrade Fire Servicing Equipment to Legislative Standard		\$ 114,415	\$ 154,779					\$ (114,415)		
2011/2012 Capital Bids													
	Library Staff Work Area 2000 Refit	Institute Library	The Project Involves Relocating Furniture, Equipment, Work Tables, IT & Electrical Equipment. It involves Floor Cleaning, Carpeting & Associated Carpentry Work.	\$ 10,000		\$ 164,779			\$ (10,000)				
203	Remove Timber Grandstand	Gawler Oval	Remove Timber Grandstand	\$ 52,000		\$ 216,779			\$ (52,000)				
204-A	Air-conditioners Replacement	Sport & Community Centre	Replace 2 of 5 Air-Conditioning Units	\$ 28,000		\$ 244,779			\$ (28,000)				
205	Toilet Upgrade	Sport & Community Centre	Upgrade Toilets in Stone Pavilion, Including Removal of Asbestos	\$ 39,000		\$ 283,779			\$ (39,000)				
207	Air-conditioners Replacement	Gawler Institute	Programmed Replacement of Air-Conditioners	\$ 19,500		\$ 303,279			\$ (19,500)				
210	Air-conditioners Replacement	Town Hall	Programmed Replacement of Air-Conditioning System in General Administration Area	\$ 161,980		\$ 465,259			\$ (161,980)				
213	Flyscreens	Evanston Gardens Community Centre	Put Flyscreens on approx 17 Windows		\$ 10,000	\$ 475,259			\$ (10,000)		\$ 1,162		
214	Bird Proofing & Shelving	Sport & Community Centre	Shelving for Skates in Storeroom (\$10,000) to Ensure OHS&W Requirements are Met, Bird Proofing of Roof & Removal of Associated Excrement (\$15,000)		\$ 25,000	\$ 500,259			\$ (25,000)		\$ 415		
215	Replace Grout Around Fire Doors	Multi Level Car Park	Install and/or replace grout around fire doors as a OHS&W requirement	\$ 15,600		\$ 515,859			\$ (15,600)				
216	Air-Conditioners Replacement	Library	Replace 15 year old air conditioners in library	\$ 18,000		\$ 533,859			\$ (18,000)				
217	Gutters	Institute	Replacement of gutters (\$10,000); A Bid will be made through the Regional Development Australia Fund for Grant Money to Upgrade the Sports Centre. The Grant will not Require Council Contribution.	\$ 10,000		\$ 543,859			\$ (10,000)				
218	Feasibility & Concept Plan	Sport & Community Centre		\$ 25,000		\$ 568,859			\$ (25,000)				

# APPENDIX 1 – DETAILED CAPITAL WORKS PROGRAM (BUILDINGS)

Bid No	Project	Location	Scope of Works	COST ESTIMATE			CUMULATIVE COST ESTIMATE	FUNDING SOURCE					INDICATIVE FUTURE ADDITIONAL OPERATING COSTS P.A.		
				Asset Replacement / Renewal	Upgraded Asset	New / Asset		Govt Grant	Asset Sales	Borrowings	General Rates	Internal Equity Reserve	Depreciation	Other	
	Flyscreens	Institute	Installation of Flyscreens (\$10,000)	\$ 10,000			\$ 578,859			\$ (10,000)					
	219 Disability Access Toilet	Clonlea Reserve	Construction of toilet facility that is Disability Access compliant		\$ 40,000		\$ 618,859			\$ (40,000)					
<b>AVAILABLE FUNDS</b>				<b>\$ 429,444</b>	<b>\$ 189,415</b>	<b>\$ 618,859</b>	<b>\$ 618,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (464,080)</b>	<b>\$ -</b>	<b>\$ (154,779)</b>	<b>\$ 1,577</b>	<b>\$ -</b>	

## APPENDIX 1 – DETAILED CAPITAL WORKS PROGRAM (INFRASTRUCTURE)

# APPENDIX 1 – DETAILED CAPITAL WORKS PROGRAM (INFRASTRUCTURE)

Bid No	Project	Location	Scope of Works	Justification	COST ESTIMATE		CUMULATIVE COST ESTIMATE	FUNDING SOURCE					INDICATIVE FUTURE ADDITIONAL OPERATING COSTS	
					Asset Replacement /	New / Upgraded Asset		Govt Grant	Asset Sales	Borrowings	General Rates	Internal Equity Reserve	Depreciation	Other
310	Road Reseal Program	Various	Programmed resealing of roads (approx. 4kms across various roads) to ensure underlying road pavement is protected	Committed Project within Asset Management Plan	\$ 335,000		\$ 3,865,510			(\$335,000)				
311	New Footpath Program	Various	Construction of new concrete footpaths in recently developed areas	Committed through Developer Contribution Bond		\$ 48,000	\$ 3,917,510			(\$30,750)		(\$17,250)	\$ 3,535	
313	Footpath Renewal Program	Various	Renewal of 1.67kms of footpaths at various locations	Committed through the Asset Management Plan. It is Beyond Whole of Life Serviceability & has Become a Safety Issue	\$ 88,340		\$ 4,005,850			(\$88,340)				
314	Kerb / Gutter Renewal Program	Various	Programmed renewal of kerb/gutter at various locations	Committed through the Asset Management Plan. It is Beyond Whole of Life Serviceability & has Become a Safety Issue	\$ 79,550		\$ 4,085,430			(\$79,550)				
308	Green Gully Stormwater Management Improvement - Stage 2	Rudall St / Ayres St, Gawler East	Install underground drainage along Rudall St and Ayres St, with discharge via a gross pollutant trap into the South Para river	Continuation of Currently Committed Project - Stormwater		\$ 550,000	\$ 4,645,430						\$ 6,225	\$ 1,000
318	Periodic Renewal of Cheek Avenue	Cheek Avenue, Gawler East	To hold Cheek Ave in serviceable condition until major intervention upgrades as a result of Gawler East development	Road Deteriorated Below Acceptable Level. This has become a Safety Issue	\$ 50,000		\$ 4,695,430			(\$50,000)				
317	Public Transport Bus Stop Program	Various	Installation of 122 bus stops for new Public Transport Bus Service Operating from July 2011	Committed Project		\$ 115,000	\$ 4,810,430	(\$40,000)		(\$75,000)			\$ 2,300	\$ 15,000
302	Gawler South Local Area Traffic Management Plan Implementation	Gawler South	Continue with Gawler South Local Area Traffic Management Plan Implementation, including minor traffic management improvements	Council Approved at LATM		\$ 25,000	\$ 4,835,430			(\$25,000)			\$ 830	
<b>AVAILABLE FUNDS</b>					<b>\$ 2,020,420</b>	<b>\$ 2,815,010</b>	<b>\$ 4,835,430</b>	<b>\$ (\$385,000)</b>	<b>\$0</b>	<b>\$ (\$1,789,570)</b>	<b>\$0</b>	<b>\$ (\$2,100,760)</b>	<b>\$23,346</b>	<b>\$15,000</b>

# APPENDIX 1 – DETAILED CAPITAL WORKS PROGRAM (EQUIPMENT)

Bid No	Project	Location	Scope of Works	Justification	COST ESTIMATE		CUMULATIVE COST ESTIMATE	FUNDING SOURCE				INDICATIVE FUTURE ADDITIONAL OPERATING COSTS P.A.			
					Asset Replacement / Renewal	Now / Upgraded Asset		Govt Grant	Asset Sales	Loan Borrowings	General Rates	Internal Equity Reserve	Depreciation	Other	
Completion of Projects From 2010/2011 (funded from unspent budget funds)															
	Playground Replacement	To be Determined	Playground Replacement Program			172,000	172,000					\$ (172,000)			
	Asset Management Equipment	N/A	Acquisition of Asset Management Software to more Effectively Manage Asset Network & facilitate Enhancement of Asset Management Plan			100,000	272,000					\$ (100,000)			
2011/2012 Capital Bids															
			Replacement of Existing Unit with more Efficient Operating Unit that meets the Requirements of SA Water Trade Waste Permit.	This does not meet SA Water permit requirements. Current permit expires on the 01/03/2012 and will not be renewed if it is not up to standards		37,500	309,500								
400	Oil/Water Separator	Transfer Station		Council Policy Stipulates that Light Vehicles be Changed every 4yrs/60,000km for 4cyl & 5yrs/120,000km for 6cyl or 4cyl Utilities. The Light Fleet Proposed have not been met.							(\$37,500)				
	Light Fleet		Replacement of 8 Vehicles in accordance with Plant Replacement Policy criteria			233,109	542,609		(\$91,446)	(\$38,681)		(\$102,982)			
401	Replacment Major Plant	Depot	Replacement of 2 trucks in accordance with Plant Replacement Policy criteria			262,727	805,336		(\$62,272)			(\$180,455)			
405	Replacement	Depot		The 2 Small Pools are having Trouble Maintaining Disinfectant Levels which means that Legal Chlorine Levels cannot be Maintained											
404	Swimming Pool Plant Upgrade	Swimming Pool	Upgrade 2 Small Pools Water Circulation Plant to Remedy Existing Problems Regarding Maintenance of Correct Disinfection Levels & Water Turnover Rates			30,000	835,336			(\$30,000)					
AVAILABLE FUNDS						735,336	100,000	835,336	\$ -	\$ (173,718)	\$ (106,181)	\$ -	\$ (655,437)	\$ -	\$ -

# APPENDIX 1 – DETAILED CAPITAL WORKS PROGRAM (OTHER ASSETS)

Bid No	Project	Location	Scope of Works	COST ESTIMATE		CUMULATIVE COST ESTIMATE	FUNDING SOURCE				INDICATIVE FUTURE ADDITIONAL OPERATING COSTS P.A. \$			
				Asset Replacement/ Renewal	New / Upgraded Asset		Govt Grant	Asset Sales	Borrowings	General Rates	Internal Equity Reserve	Depreciation	Other	
Completion of Projects From 2010/2011 (funded from unspent budget funds)														
	Town Signage Strategy	Various	Design & Staged Replacement and Implementation	\$ 130,000		\$ 130,000					\$ (130,000)			
2011/2012 Capital Bids														
500	Gawler Skate Park	Gawler	Construction of Gawler Skate Park - Stage 1		\$ 150,000	\$ 280,000				(\$20,069)	(\$100,931)	(\$29,000)	\$ 6,000	\$ 15,000
504	Central Control Irrigation System	Town Hall	Implement Centralised / Automated Irrigation System to more Effectively Monitor Irrigation Requirements & Reduce Water Consumption		\$ 150,000	\$ 430,000				(\$60,000)	(\$90,000)		\$ 3,750	Reduced water consumption
502	Signage - Gawler History Walk	Various	Replacement of 8 existing interpretive signs. Present content is ineligible and providing no value to the Gawler community or tourist experience.	\$ 10,000		\$ 440,000				\$0	(\$10,000)			
AVAILABLE FUNDS				\$ 140,000	\$ 300,000	\$ 440,000	\$0	\$0	(\$80,069)	(\$200,931)	(\$159,000)	\$9,750	\$15,000	

## APPENDIX 2 – DETAILED NEW INITIATIVES

Bid No	Project	Bid Originator	Scope of Works	Justification	ESTIMATE \$		CUMULATIVE ESTIMATE \$	INDICATIVE FUTURE ADDITIONAL NET OPERATING COSTS P.A. \$
					Operating Initiative	External Contributions		
1	Financial Internal Control Manual	Manager - Finance	Engage Consultant to Review all of Council's Internal Financial Controls/Risks & Develop a Comprehensive Financial Internal Control Manual using LGA Best-Practice Model Developed by Deloitte's	Councils Internal Controls have not been Adequately Reviewed due to Staff Resource Constraints. Auditors will need to Produce an Audit Comment Regarding Our Controls	\$ 15,000		\$ 15,000	
18	Town Wide Street Tree Strategy	Manager - Depot Operations	Engage a consultant to develop a Street Tree Strategy (incl approved species list, long-term pruning programs, vacant space planting programs, maintenance standards, etc)	There is no Strategic Plan in Place to Guide the Future Management & Provision of Council Tree Assets. Original Bid of \$30K Since Reduced to \$10K	\$ 10,000		\$ 25,000	
22	Software Licences	Manager - Information Technology Services	Purchase of 120 MS Office, MS SharePoint and MS Exchange 2010 licences	This is Councils Core Productivity Suite & it is almost 10 Years Old. It will be more Cost Effective to Purchase these in a Software Assurance Scheme.	\$ 25,000		\$ 50,000	\$ 48,015
25	iPads for Elected Members	Manager - Information Technology Services	Purchase Apple iPads for Elected members for electronic distribution of Agendas, Minutes and other Council related documentation (refer Council Motion 25 January 2011 - No. 2011-01.09)	Allows a Cost effective Way of Distributing Agendas & Minutes to Elected Members.	\$ 20,000	\$ 11,000	\$ 59,000	\$ 6,000
29	Governance & Risk Management Officer	CEO	Engage a Consultant to provide Governance / Policy Advice	To Assist in Achieving Compliance with Statutory Obligations under the LG Act 1999 (funding provides for commencement of duties from October 2011)	\$ 20,000		\$ 79,000	\$ 85,696
30	Staff Development & Retention Strategy	CEO	Implement initiatives to support the development and retention of staff	Working Towards being an Employer of Choice & Promoting a Positive Environment that will Continue to Deliver Services & Meet Legislative Requirements	\$ 5,000		\$ 84,000	\$ 20,000
42	LGA Good Governance Program	CEO	Participate in LGA 'Good Governance Assessment Program' - a Self-Assessment Program Covering a Range of Governance Topics. Results Independently Assessed - Refer Council Report 12.6 to 22 Feb 2011 Meeting	Self Assessment Review Will Demonstrate Areas of Compliance & Areas Needing Improvement	\$ 3,000		\$ 87,000	

## APPENDIX 2 – DETAILED NEW INITIATIVES

Bid No	Project	Bid Originator	Scope of Works	Justification	ESTIMATE \$		CUMULATIVE ESTIMATE \$	INDICATIVE FUTURE ADDITIONAL NET OPERATING COSTS P.A. \$
					Operating Initiative	External Contributions		
45	Casual Finance Staff	Manager - Finance	Engage Short-Term Assistance within the Finance Section.	Facilitate a reduction in extensive out-of-hours work by Finance Manager, ensure appropriate back-up and relief for all positions within the Finance Section, to facilitate completion of various projects that are not being achieved due to lack of staff resources (e.g. procedure manual development, internal processes review, etc) and provide for / invest in appropriate succession planning	\$ 15,000		\$ 102,000	
47	One System Project Implementation	CEO	Implement LGA 'One System' project - involving the review, implementation of 6 OHS&W IM Policies and 27 associated OHS&W procedures	Compliance with Scheme Requirements	\$ 7,000		\$ 109,000	
88	Periodic Bldg Maintenance	Property Officer	Provision of funds to undertake priority Bldg maintenance activities identified as being required within independent Bldg Maintenance Audit Report. Total funding bids = \$465K (per Property Officer bids below), proposed funding available of \$30,000	Imperative that Appropriate Funding is Provided for Programmed Maintenance of Council Buildings	\$ 30,000		\$ 139,000	
33	Network Remote Access	Manager - Information Technology Svcs	Establish remote access facility to Town of Gawler network	Increase in requests from Management to Allow Users to have External Access to all Internal Applications	\$ 10,000		\$ 149,000	\$ 10,000
61	Julian Tce Toilets - Painting	Property Officer	Periodic Painting of Internal Timberwork / Walls	Highlighted in Building Condition Assessment Report undertaken by Kerry Hudson & Associate	\$ 3,250		\$ 152,250	
62	Julian Tce Toilets - Major repairs	Property Officer	Replace Urinals & Replace Toilets with Dual Flush Systems	Highlighted in Building Condition Assessment Report undertaken by Kerry Hudson & Associate	\$ 11,310		\$ 163,560	
63	Gawler Oval Public Toilets - Minor repairs	Property Officer	Tile Repairs, Painting & Hand Basins	Highlighted in Building Condition Assessment Report undertaken by Kerry Hudson & Associate	\$ 1,250		\$ 164,810	
64	Willaston Cemetery Public Toilets - Minor repairs	Property Officer	Internal/External Painting, Toilet Bowl Repairs, Skylights, Flushings Repairs	Highlighted in Building Condition Assessment Report undertaken by Kerry Hudson & Associate	\$ 4,210		\$ 169,020	
65	Town Hall - Public Toilet - Minor Repairs	Property Officer	Toilet bowl Repairs & Wall Repairs	Highlighted in Building Condition Assessment Report Undertaken by Kerry Hudson & Associate	\$ 1,820		\$ 170,840	
3	Gawler Community House	Manager - Business & Community Svcs	Annual Contribution (for 3 years) as Proposed at Council meeting 22 February 2011 (Motion No: 2011-02-045)	Gawler Community House Provides a Safe, Supportive Space where the Community can Share, Grow & Learn	\$ 10,000		\$ 180,840	\$ 10,000
87	Grants Submission Writer	Cr Koch	Engage a Contractor to identify & Research Grant Funding & Prepare, Monitor & Acquit Associated Funding Applications	Cost Neutral Project to have a Grant Writer Professionally Research & Prepare Grant Funding Available	\$ 40,000	\$ 40,000	\$ 180,840	



## APPENDIX 2 – DETAILED NEW INITIATIVES

Bid No	Project	Bid Originator	Scope of Works	Justification	ESTIMATE \$		CUMULATIVE ESTIMATE \$	INDICATIVE FUTURE ADDITIONAL NET OPERATING COSTS P.A. \$
					Operating Initiative	External Contributions		
13	Environmental Portfolio	Cr Shackley	Increase Funding to Engage a full-time Environment Officer to develop and Implement Environment Management System for Council	To Ensure that Council has a Better Environmental Performance & Keeps up to Speed with Environmental Obligations & Opportunities	\$ 40,000		\$ 220,840	\$ 41,500
27	McKinlay Memorial restoration	Deputy Mayor B Thom	Restore McKinlay Monument via Removal of Accumulated Grime & Brake Dust	150 Year Anniversary of John McKinlay Leaving Gawler to Search for Burke & Wills will be held in August. Monument Should be Cleaned for Celebration by the Gawler National Trust	\$ 5,000		\$ 225,840	
35	Pool Signage	Swimming Pool Manager	Install 2m x 2m sign Adjacent Main North Road to Better Promote Pool to Passing Traffic	Opportunity to Advertise Swimming Pool to Large Volumes of Traffic	\$ 600		\$ 226,440	
15	Hosting of BMX 2014 State Championships	Cr Koch	Support bid from the Gawler BMX club to host the 2014 State BMX Championships at Elliot Goodger Memorial Park	Support for Youth Events Within the Community	\$ 6,000		\$ 232,440	\$ 5,000
11	Community Grants	Cr Shackley	Provide Matching Funding for Community Projects up to a Maximum of \$1,000	Support for Small Community Grants to help create Community activity & builds Community Support for Council.	\$ 10,000		\$ 242,440	\$ 10,000
48	Bollards - Evanston Gardens Community Centre	Property Officer	Enhance Security of Centre via Installation of 5 Bollards	Bollards Currently are Spaced Far Enough Apart That Vehicles Could Still Enter the Front of the Centre.	\$ 2,500		\$ 244,940	
14	Gawler Emerging Arts Film Festival	Cr Koch	Support a local Film Festival in conjunction with local High Schools	Support for Youth Projects within the Community	\$ 1,500		\$ 246,440	\$ 1,000
12	Fringe Events in Gawler	Cr Shackley	Establish an ad-hoc Fringe Promotions committee and co-ordinate local Fringe initiatives	To become a significant player in the annual fringe festival & potentially become a hub for some fringe activities.	\$ 1,800		\$ 248,240	\$ 1,870
77	Institute Library	Property Officer	Install cage around air- conditioner units to deter pigeon roosting	Existing Cage is being used as a pigeon roosting spot & is causing OHS concerns with regard to pigeon manure and feathers attaching themselves to the units	\$ 1,950		\$ 250,190	
90	Test & Tag Machine	Property Officer	Purchase of Electrical Testing/Tagging machine	Compliance - OHS&W. Annual cost of \$4,300 by existing contract	\$ 4,400		\$ 254,590	
89	Slushie/Coffee Machine	Swimming Pool Manager	Purchase of slushie / coffee machine for Pool canteen	Enhance range of items available for purchase	\$ 4,000		\$ 258,590	
	Town of Gawler Crest at Town Hall	David Collins	Refurbish and reinstall of Town of Gawler crest outside the Town Hall		\$ 5,000		\$ 263,590	
	Town Centre Shop Fronts Refurbishment		Provision of grant funding towards refurbishment of shop fronts in Gawler CBD (subject to criteria to be determined by Council)	Supporting the enhancement of appearance of Town Centre	\$ 10,000		\$ 273,590	
	Grants Drug Arm Australasia	Cr Shackley Manager - Business & Community Svcs	Contribution towards local Drug Awareness Rehabilitation & Management program	Continuation of contribution	\$ 5,000		\$ 278,590	
								\$ 278,590

## APPENDIX 3 – OPERATING REVENUE ANALYSIS

### Rates

	Adopted Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
General Rates (incl natural growth)	11,736,084	11,736,084	12,918,206	10.1%	Includes 8% base increase, 2% growth from new development
Waste Management Service Charge	1,206,860	1,222,860	1,328,526	10.1%	Based on projected cost of service advised by NAWMA
Late payment penalty fines	75,000	81,852	82,000	9.3%	
Separate Rates:					
Carpark	390,600	390,600	410,130	5.0%	Increase in accordance with Strategic Rating Policy
Marketing & Development	137,000	137,000	137,000	0.0%	No increase in levy funds requested from Gawler BDG
Infrastructure (Gawler East & Environs)	300,000	0	0	-100.0%	
Natural Resources Management Levy	246,105	246,105	262,009	6.5%	Collected on behalf of State Govt - required revenue advised by NRM Board
Less Rebates & Remissions:					
Mandatory Rebates	-173,107	-190,583	-226,889	31.1%	Rebates for Community Housing properties to increase from 25% to 50% in accordance with legislative requirements
Discretionary Rebates	-20,000	-32,000	-30,000	50.0%	Increase provides for potential rebates as a result of Community Lease
Remissions (Valuation objections, etc)	-5,000	-5,000	-10,000	100.0%	/ Licence arrangements
<b>TOTAL</b>	<b>13,893,542</b>	<b>13,586,918</b>	<b>14,870,982</b>	<b>7.0%</b>	

### Statutory Charges

Dog Registration Fees & Expiations	152,300	154,800	173,000	13.6%	Projected increase for 2011/2012 in line with proposed registration fee increase from \$50 to \$55
Development Application Fees	218,800	228,925	270,860	23.8%	Large increase due to projected increase in volume of development applications
Parking fines	94,200	64,078	94,000	-0.2%	Forecast revenue reduction 2010/11 due to staff illness / resignation
Food inspections & audits	14,000	20,500	19,775	41.3%	
Property search fees	23,000	23,000	24,150	5.0%	
Other fines & expiations	12,460	12,350	15,368	23.3%	
<b>TOTAL</b>	<b>514,760</b>	<b>503,653</b>	<b>597,153</b>	<b>16.0%</b>	

## APPENDIX 3 – OPERATING REVENUE ANALYSIS

Adopted Budget 20/10/2011	Forecast 20/10/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
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### User Charges

Waste Transfer Station	201,400	205,400	219,000	8.7%	Increase applied to ensure retention of current cost recovery rate from users
Swimming Pool	219,100	198,030	227,972	4.0%	Mild summer conditions 2010/11, hence forecast reduction
Recreation Centre	193,175	242,637	310,000	60.5%	Large increase based on growth of activities based at the Centre
Leases & Rentals	314,549	258,975	256,534	-18.4%	Based on Lease/Licence agreements
Cemetery fees	100,000	94,500	104,000	4.0%	
Community Information Directory	15,300	15,691	18,840	23.1%	Advertising fees
Visitor Information Centre	95,240	106,889	89,932	-5.6%	Reduction in mark-up of souvenirs consistent with actual sales
Out-of-Hours School Care program	143,550	177,866	182,000	26.8%	Increase based on increased patronage to programs
Immunisation program fees	20,000	20,000	31,000	55.0%	
Other User charges	63,460	89,543	68,350	7.7%	
<b>TOTAL</b>	<b>1,365,774</b>	<b>1,409,531</b>	<b>1,507,628</b>	<b>10.4%</b>	

### Grants, Subsidies & Contributions

<i>Federal Government grants:</i>					
Financial Assistance Grant	661,267	719,443	708,823	7.2%	
Local Roads Grant	267,750	297,483	193,553	-27.7%	Decrease due to supplementary funding received in 2010/11
'Roads to Recovery' Grant	351,138	351,138	208,398	-40.7%	Decrease due to timing of associated expenditure
<i>State Government grants:</i>					
Library / Community Services Operating Grant	66,600	67,026	67,346	1.1%	
Home Assistance Scheme	542,000	546,580	541,300	-0.1%	
Tourism Grant	6,000	0	0	-100.0%	Grant withdrawn
Youth services	11,500	10,534	8,500	-26.1%	
Immunisation programs	15,300	15,300	15,600	2.0%	
Woody Weed Control	20,000	0	0	-100.0%	Budget deleted as 'in-kind' support only
Fuel Tax rebates	10,000	10,000	10,000	0.0%	
Gawler Steps 2 Shop Program	0	11,130	29,660		Funding approved for Stage 2 of project during 2011/2012
E-Recycling Grant	0	16,038	0		'One-off' funding
Graffiti Education & Prevention Program	0	0	25,000		'One-off' funding
Other Grants, Subsidies & Contributions	7,500	6,163	0	-100.0%	
<b>TOTAL</b>	<b>1,959,055</b>	<b>2,050,835</b>	<b>1,808,180</b>	<b>-7.7%</b>	

# APPENDIX 3 – OPERATING REVENUE ANALYSIS

	Adopted Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
<b>Investment Income</b>					
Local Government Finance Authority	36,000	36,000	55,000	52.8%	Based on projected cashflows / cash balances
National Australia Bank	1,800	3,000	3,000	66.7%	
Community Loans - interest repayments	6,590	6,590	5,877	-10.8%	Based on associated loan schedules
<b>TOTAL</b>	<b>44,390</b>	<b>45,590</b>	<b>63,877</b>	<b>43.9%</b>	
<b>Reimbursements</b>					
Other Councils	0	11,500	8,500		DC Mallala contribution towards Library services provided at Two Wells
Vehicle contributions	47,500	52,789	60,000	26.3%	Increase due to full-year contribution from Mayor for vehicle acquired in December 2010
Legal fees	49,500	88,474	50,000	1.0%	
Insurance - claims & rebates	87,703	161,834	87,703	0.0%	Forecast budget includes proceeds from various insurance claims. 2011/12 Budget only provides for performance rebate from LGA Workers Comp Scheme consistent with 2010/2011 Adopted Budget
Gawler East Project					
Other reimbursements	28,189	67,885	53,581	90.1%	2011/12 budget includes \$13K reimbursements from Evanston Gardens Progress Association as their share of Evanston Gardens Community Centre costs (per adopted Business Plan for the Centre)
<b>TOTAL</b>	<b>212,892</b>	<b>382,482</b>	<b>259,784</b>	<b>22.0%</b>	
<b>Other Income</b>					
Sundry income - Town Planning	58,000	33,027	6,000	-89.7%	Various 'one-off' items
Sundry income - Commissions	2,300	2,300	3,265	42.0%	Commission on sale of train tickets, etc at Visitor Information Centre
Sundry income - Other	6,310	14,902	12,510	98.3%	
Donations - Willaston Cemetery Babies Memorial	0	17,000	0		'One-off' donations received towards establishment of memorial
Donations - Other	6,000	9,456	3,900	-35.0%	
<b>TOTAL</b>	<b>72,610</b>	<b>76,685</b>	<b>25,675</b>	<b>-64.6%</b>	
<b>Net Gain - Joint ventures &amp; Associates</b>					
Northern Adelaide Waste Management Authority	21,652	22,009	17,130	-20.9%	Movement in Council's equity share for the Authority
Gawler River Floodplain Management Authority					
<b>TOTAL</b>	<b>21,652</b>	<b>22,009</b>	<b>17,130</b>		
<b>TOTAL INCOME</b>	<b>18,084,675</b>	<b>18,077,703</b>	<b>19,150,409</b>	<b>5.9%</b>	

# APPENDIX 4 – OPERATING EXPENDITURE ANALYSIS

Adopted Budget 2010/2011      Forecast 2010/2011      Budget 2011/2012      % Variance (Adopted / Budget)      Notes

## Employee Costs

Wages	1,503,254	1,541,335	1,583,835	5.4%	
Salaries	5,445,285	5,406,213	5,916,324	8.7%	2011/12 budget includes new 0.7FTE position (Evanston Gardens Community Centre) and new HR Manager position (currently provided by external consultant)
Superannuation	621,037	623,268	676,082	8.9%	Increase in line with salaries/wages increase
Income Protection Insurance	76,584	92,758	88,509	15.6%	Increase in line with salaries/wages increase
Workers Compensation Insurance	317,449	318,922	341,968	7.7%	Increase in line with salaries/wages increase
<b>TOTAL</b>	<b>7,963,609</b>	<b>7,982,496</b>	<b>8,606,718</b>	<b>8.1%</b>	

## Materials, Contracts & Other Expenses

Waste Collection & Disposal	1,461,030	1,479,230	1,602,150	9.7%	Northern Adel Waste Management Authority (NAWMA)
Consultants - Human Resources	80,000	123,404	75,000	-6.3%	
Consultants - Town Planning	99,500	85,500	118,500	19.1%	
Consultants - Gawler East development	200,000	50,000	-	-100.0%	
Consultants - Other environmental services	40,000	5,000	40,000	0.0%	
Consultants - Northern Adelaide Business Enterprise Centre (NABEC)	17,000	17,000	-	-100.0%	Contribution to cease per Council resolution March 2011
Consultants - Engineering Services	4,000	4,500	4,000	0.0%	
Consultants - Building Assessment	6,000	3,000	6,000	0.0%	
Consultants - Fleet Management	25,000	7,500	16,200	-35.2%	
Consultants - LGA OHS&W/Risk Management	5,350	5,350	5,600	4.7%	
Consultants - Asset Management		27,564	-		Unspent funds from 2009/2010 to complete Asset revaluations
Consultants - Library floor assessment	15,000	5,945	-	-100.0%	
Consultants - Business Continuity Plan	12,500	-	-	-100.0%	
Consultants - Infrastructure & Community Assets Project	-	20,000	280,000		
Consultants - Service Level reviews	90,000	90,000	-	-100.0%	New initiative 2010/2011
Consultants - Communications strategy	55,000	55,000	22,500	-59.1%	New initiative 2010/2011. Proposed 2011/12 budget funding in accordance with Communications Plan
Consultants - Tourism	15,000	9,000	(70,000)	-566.7%	
Employment Agency staff - Depot	154,989	152,926	170,566	10.1%	
Employment Agency staff - Rec Centre	-	34,011	40,000		Increase based on expansion of services at the Centre
External Auditor fees	15,000	15,000	15,700	4.7%	Per contract fee
Payment collection agencies	15,000	15,000	15,000	0.0%	Australia Post, B-Pay, etc

## APPENDIX 4 – OPERATING EXPENDITURE ANALYSIS

	Adopted Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
Operating Lease payments - Computer Equipment	109,006	152,500	162,499	49.1%	2011/2012 includes lease payments for new equipment located at the Evanston Gardens Community Centre
Operating Lease payments - Other	6,194	5,973	6,274	1.3%	
Courters/Freight costs	7,750	8,150	9,180	18.5%	Increase due to new costs associated with trf of Library stock between Institute Library and Evanston Gardens Comm Centre
Minor asset purchases	33,490	48,902	42,300	26.3%	Purchase of assets < capitalisation threshold values
Signs (including traffic control)	16,850	11,445	17,450	3.6%	
Canteen supplies (Pool, Rec Centre)	96,700	95,946	120,700	24.8%	Based on increased patronage at Rec Centre
Swimming Pool treatment chemicals	20,600	18,700	19,000	-7.8%	
Library materials - local purchases	9,100	9,100	9,500	4.4%	
Cleaning services	146,928	116,170	171,974	17.0%	2011/2012 includes new cleaning costs - Evanston Gardens Community Centre
Stationery	45,750	45,750	46,300	1.2%	
Electricity	414,062	407,186	468,041	13.0%	Includes streetlighting. Increase primarily due to new costs to be incurred at Evanston Gardens Community Centre
Gas	30,504	30,839	31,316	2.7%	
Water	381,953	306,600	338,709	-11.3%	Budget provides for major spike in supply charge but reduced overall water consumption as a result of more efficient irrigation practices
Fuel & Oils	172,634	167,634	183,600	6.4%	Increase based on current fuel price and consumption volumes
Protective clothing / Corporate wardrobe allowances	28,250	28,744	27,700	-1.9%	
Immunisation clinic vaccines	8,500	11,500	11,500	35.3%	
Catering (Council, Committee meetings, etc)	31,000	30,476	36,670	18.3%	
Office equipment - software/hardware licence fees	217,925	191,232	249,409	14.4%	Increased costs as a result of new Managed Service Agreement with Corporate software provider
Bank charges	44,000	44,000	44,000	0.0%	
Property valuations (for rating purposes)	42,400	40,765	43,200	1.9%	
Insurance - Bldg & Contents, Vehicles, Public Liability, etc	266,428	250,415	269,637	1.2%	
Memberships - Gawler River Floodplain Management Authority	6,734	6,734	11,274	67.4%	Increased funding sought from Authority
Memberships - Local Govt authorities	34,300	33,533	36,900	7.6%	LGA, Wakefield Region
Memberships - Other	12,585	10,920	12,602	0.1%	
Advertising	48,245	59,602	52,370	8.6%	
Printing - Rate notices	8,800	9,500	9,100	3.4%	
Printing - Community Information Directory	6,900	16,220	14,000	102.9%	Based on increased distribution and pre-paid paper costs excluded in 2010/2011 budget
Printing - Newsletters	11,000	11,000	10,000	-9.1%	
Printing - Payslips, Business Cards	2,400	4,700	4,000	66.7%	

# APPENDIX 4 – OPERATING EXPENDITURE ANALYSIS

	Adopted Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
Printing - Expiration, Dog registration forms, Receipt books	1,420	4,910	3,200	125.4%	
Printing - Other	8,900	7,910	15,500	74.2%	Additional funding in accordance with Communications Plan
Telephone & Postage	140,010	152,809	141,889	1.3%	
Legal fees - Debt recovery	44,500	70,000	34,746	-21.9%	Costs recovered
Legal fees - Town Planning	55,000	48,000	41,696	-24.2%	
Legal fees - Industrial Relations	10,000	10,000	7,297	-27.0%	
Legal fees - Lease/Licence agreements	20,000	20,000	3,475	-82.6%	
Legal fees - Gawler East development proposal	100,000	40,000	-	-100.0%	
Legal fees - Gawler Racecourse judicial review	-	120,000	-		
Legal fees - Other	16,800	91,111	12,786	-23.9%	
Vehicle Registrations	37,732	39,532	39,633	5.0%	
Staff/Elected Member/Volunteer training	133,920	118,915	147,130	9.9%	Increased investment required in staff training
Property rents	96,075	95,081	101,940	6.1%	High Street office
Land Titles Office reports (Property transfers, etc)	3,500	2,500	3,000	-14.3%	
Pre-employment medicals & Police checks	4,100	3,650	3,800	-7.3%	
Volunteer reimbursements	4,150	3,351	4,150	0.0%	
Security services	67,048	48,982	54,160	-19.2%	
Fire equipment servicing	26,095	21,275	25,005	-4.2%	
Sanitary services	5,101	4,302	6,100	19.6%	Increase due to new services Evansbn Gardens Comm Centre
Electoral roll updates	5,250	5,250	5,250	0.0%	
Mayor/Councillor allowances	153,800	185,000	209,857	36.4%	Increase due to full-year impact of revised fees determined by Independent tribunal
Fringe Benefits Tax	103,500	103,500	106,600	3.0%	
Contribution: Dog & Cat Management Board	24,400	24,309	27,500	12.7%	Contribution due = 20% of previous years dog registration fees
Contribution: Natural Resource Management levy	246,105	246,105	262,009	6.5%	Contribution due advised by NRM Board (on-forwarding of funds collected)
Contribution: Tourism Barossa	27,000	27,000	-	-100.0%	
Contribution: Home Assistance Scheme	46,700	46,700	47,634	2.0%	On-forwarding of funds to Gawler Health Service
Contribution: Regional Development Aust Barossa Inc.	14,000	14,000	14,600	4.3%	
Contribution: Gawler Business Development Group	137,000	137,000	137,000	0.0%	
Contribution: Drug Arm Australasia	-	5,000	-		Funding for 2011/2012 separately included in New Initiatives
Contribution: Gawler Biennial Art Award	2,000	-	-	-100.0%	Per Council resolution 23/2/2010
Contribution: National Trust Project	-	35,000	-		
Contribution: Heritage grants	10,000	10,000	15,000	50.0%	Increase due to new contribution towards Anzac Day Dawn Service
Contribution: Other	3,900	8,410	6,000	53.8%	(per Council resolution March 2011)
Emergency Services levy	12,644	12,668	14,001	10.7%	Increase due to levy now applicable on construction value of Evanson Gardens Community Centre

# APPENDIX 4 – OPERATING EXPENDITURE ANALYSIS

	Adopted Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
Visitor Information Centre - souvenirs, passenger transport tickets	56,900	76,940	61,170	7.5%	
Willaston Cemetery - Babies Memorial development	-	17,000	-		One-off project
Willaston Cemetery - general maintenance	13,000	13,000	13,422	3.2%	
Council elections	59,550	51,895	-	-100.0%	Election held 2010/11 - held once every 4 years
Civic receptions	2,000	2,000	2,000	0.0%	
Swimming pool - repairs & maintenance	9,324	9,324	9,650	3.5%	
Swimming pool - plant equipment repairs/maint.	5,293	11,500	10,200	92.7%	Increase due to current costs being incurred in maintaining plant and equipment
Australia Day breakfast & awards	2,800	3,852	3,000	7.1%	
Replacement of safety signage - Depot	7,000	2,675	-	-100.0%	One-off project
Bridges - repairs & maintenance	2,000	2,000	-	-100.0%	
Out-of-School-Hours / Vacation Care programs	7,000	10,510	10,500	50.0%	Increase due to increased patronage of programs
Volunteer services programs	11,600	11,050	31,950	175.4%	2011/12 includes expenditure of Graffiti Education and Prevention grant funds
Buildings - upgrade security panels	8,000	10,535	-	-100.0%	One-off project
Building - general repairs & maintenance	106,001	217,384	145,619	37.4%	Increased funding to undertake routine repairs and maintenance of Council bldgs
Christmas Festival/Main Street Decorations	20,600	20,057	20,100	-2.4%	
Pigeon/Corella control programs	7,000	7,000	5,300	-24.3%	
'Gawler Steps 2 Shop' program	-	10,500	29,660		Funded via Government grant
Audit Committee expenses - including sitting fees for independent members	3,220	6,270	9,000	179.5%	Sitting fees received during 2010/2011
Recreation Centre programs	11,800	15,910	22,200	88.1%	Increase consistent with growth/expansion of services at the Centre
Fencing repairs & maintenance	10,000	5,600	8,640	-13.6%	
Home Assistance Scheme	194,816	225,264	192,368	-1.3%	Based on level of grant funding received
Footpath repairs & maintenance	23,000	36,000	31,000	34.8%	Increase based on price increases for materials from suppliers
Garden beds maintenance	9,300	14,400	12,580	35.3%	Increase due to increasing no. of garden beds being maintained
Dog Control	8,200	8,359	9,000	9.8%	Includes impounding fees to Animal Welfare League
Ovals/Parks & Gdns - Fertiliser/Aerate/Topdress	32,400	22,900	32,790	1.2%	
Ovals/Parks & Gdns - irrigation maintenance	28,000	16,200	22,500	-19.6%	
Ovals - other grounds maintenance	11,800	29,963	28,722	143.4%	Increase due to understatement of budget 2010/2011
Weedspraying	57,000	72,176	57,050	0.1%	
Woody Weed control	40,000	20,000	20,000	-50.0%	
Road kerb repairs & maintenance	54,000	27,000	50,000	-7.4%	
Road Plant / vehicles - servicing & repairs	128,300	148,800	140,900	9.8%	Increased costs due to ageing plant
OHS&W/First aid services & supplies	6,350	6,350	5,500	-13.4%	
Office equipment repairs & maintenance	45,000	40,500	40,000	-11.1%	Reduced maintenance contract costs following internal review



## APPENDIX 4 – OPERATING EXPENDITURE ANALYSIS

	Adopted Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
Stormwater drainage maintenance	62,200	54,200	68,000	9.3%	Programmed cleaning of drains and side-entry pits
Playgrounds maintenance	9,000	9,000	10,126	12.5%	
Roads - repairs & maintenance	114,800	158,300	152,100	32.5%	Increase based on price increases for materials from suppliers
Roads - other	32,000	5,000	5,000	-84.4%	Hire of traffic control devices, etc
Support to 'Dial-a-ride' service	1,200	1,200	1,200	0.0%	
Depot store supplies	12,700	15,000	13,000	2.4%	
Storm damage restoration	2,500	1,000	1,000	-60.0%	
Streetsweeping - CBD and urban streets	122,700	127,500	97,700	-20.4%	Reduction based on new contract fee
E-waste' collection program	-	16,038	-		Funded from Zero Waste grant
Park/Street trees (installations, replacements, maintenance)	76,000	76,000	80,560	6.0%	
Vandalism repairs	13,600	10,800	9,120	-32.9%	
Sealed Roads linemarking	63,500	62,000	62,000	-2.4%	
Property Services Management	-	82,254	-		Reverting to salaried position from 2011/2012
Dumped rubbish removal	-	3,500	5,000		Funding required due to increased illegal dumping
Cemetery - Niche wall plaques	4,500	4,500	4,600	2.2%	
Slashing of inflammable undergrowth	2,000	7,875	2,000	0.0%	Costs recovered from property owners
Gawler Heritage collection maintenance	3,600	1,600	3,200	-11.1%	
Records Management - materials & supplies	5,400	5,400	5,400	0.0%	
After-Hours Call Service	10,000	5,800	6,000	-40.0%	Budget reduction based on costs currently being incurred for service
Other sundry materials	84,953	94,672	167,671	97.4%	
New Initiatives			291,725		Refer Appendix 2 for list of projects
<b>TOTAL</b>	<b>7,733,914</b>	<b>8,055,989</b>	<b>8,301,602</b>	<b>7.3%</b>	

### Finance Costs

Interest - Fixed Debiture Loans / Cash advances (L.GFA)	923,712	942,442	1,095,664	18.6%	Based on debenture loan schedules / annual cashflow
Interest - Bank Overdraft (National Bank)	-	1,200	1,300	8.3%	
Corporate card expenses					
<b>TOTAL</b>	<b>924,912</b>	<b>943,642</b>	<b>1,096,964</b>	<b>18.6%</b>	

## APPENDIX 4 – OPERATING EXPENDITURE ANALYSIS

	Adopted Budget 2010/2011	Forecast 2010/2011	Budget 2011/2012	% Variance (Adopted / Budget)	Notes
<b>Depreciation</b>					
Buildings	676,794	596,007	651,585	-3.7%	Decrease from adopted budget to forecast due to adjustment as a result of asset revaluations as at 30 June 2010. Increase from forecast to 2011/12 budget due to new depreciation expense Evanston Gardens Community Centre / Institute upgrade
Infrastructure	1,990,000	3,198,112	3,231,361	62.4%	Increase due to adjustment as a result of asset revaluations as at 30 June 2010 + new depreciation on assets constructed as part of Gawler Urban Rivers project
Equipment	320,493	285,154	218,026	-32.0%	Road plant & machinery, vehicles, sundry equipment - reduction due to various items already depreciated to identified residual value
Other Assets		154,817	145,959	-5.7%	
<b>TOTAL</b>	<b>2,987,287</b>	<b>4,234,090</b>	<b>4,246,931</b>	<b>42.2%</b>	

### Net Loss - Joint Ventures & associates

Northern Adelaide Waste Management Authority					Movement in Council's equity share
Gawler River Floodplain Management Authority	76,125	-	222,542	192.3%	Movement in Council's equity share
<b>TOTAL</b>	<b>76,125</b>	<b>-</b>	<b>222,542</b>		
<b>TOTAL EXPENSES</b>	<b>19,685,847</b>	<b>21,216,217</b>	<b>22,474,757</b>	<b>14.2%</b>	

**APPENDIX 5**  
**AREA CAPTURED BY CAR PARK SEPARATE RATE**

