

SA Local Government Grants Commission Database Reports 2018-19

This file consists of ten Database Reports containing general and financial information by Council for 2018-19.

Please contact the Grants Commission on (08) 7109 7164 or email to: grants.commission@sa.gov.au for any further information in relation to these reports.

The worksheets have been ordered from left to right as follows:

Report 1	<p><u>General Information</u> ACLG Code; Area; Estimated Resident Population; Council Employees (FTE); Total Sealed Roads; Sealed Laneways; Total Unsealed Roads; Unsealed Laneways; Total Roads; Number of Rateable Properties as at 1st January 2018; Number of Rateable Properties as at 1st January 2019; Number of Rateable Properties as at 1st January 2020; Capital Value of Properties within Council Area 1st January 2018; Capital Value of Properties within Council Area 1st January 2019; Capital Value of Properties within Council Area 1st January 2020.</p>
Report 2	<p><u>Sources of Operating Income</u> General Rates; Other Rates; Other Charges; Mandatory and Discretionary Rebates & Remissions and Write-offs; Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Income; Share of Profit - Joint Ventures & Associates; Total Operating Income.</p>
Report 3	<p><u>Operating Expense Information</u> Employee Costs; Materials, Contracts and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment; Share of Loss - Joint Ventures & Associates; Total Operating Expenses; Operating Surplus/(Deficit).</p>
Report 4	<p><u>Net Outlays on Non-Financial Assets</u> Capital Expenditure on Renewal/Replacement of Existing Assets; Depreciation, Amortisation and Impairment of Assets; Proceeds from Sale of Replaced Assets; Sub Total - Net Outlays on Existing Assets; Capital Expenditure on New/Upgraded Assets; Amounts Specifically Received for New/Upgraded Assets; Proceeds from Sale of Surplus Assets; Sub Total - Net Outlays on New/Upgraded Assets; Net Outlays on Non-Financial Assets.</p>
Report 5	<p><u>Summary Balance Sheet Information</u> Cash and Cash Equivalents, Trade and Other Receivables; Other Financial Assets; Inventories and Assets Held for Sale; Land and Land Improvements; Buildings; Infrastructure; Plant, Equipment, Furniture and Fittings; Equity Accounted Investments in Council Businesses; Other Assets; Total Assets; Trade and Other Payables; Borrowings; Provisions and Other Liabilities; Total Liabilities; Asset Revaluation Reserve; Accumulated Surplus/(Deficit) and Other Reserves; Total Equity.</p>
Report 6	<p><u>Council Rating Arrangements</u> Capital Value of Properties within Council Area as at 1st January 2018; Number of Rateable Residential Properties as at 1st January 2018; Rating Basis - Capital, Site or Annual Value; Minimum Rate; Fixed Charge; Percentage of General Rates raised by Fixed Charge; Total Rates; Rates as a Proportion of Total Operating Income; Total Rate Income Increase / (Decrease) from 2017-18 to 2018-19; Total Residential Rates (excluding CWMS Rates); Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property.</p>
Report 7	<p><u>Net Financial Liabilities</u> Total Liabilities; Cash and Cash Equivalents; Trade and Other Receivables; Other Financial Assets; Total Financial Assets; Net Financial Liabilities.</p>
Report 8	<p><u>Financial Indicators</u> Operating Surplus Ratio; Adjusted Operating Surplus Ratio; Net Financial Liabilities Ratio; Adjusted Net Financial Liabilities Ratio; Asset Sustainability Ratio.</p>
Report 9	<p><u>Operating Expenses Summary</u> Business Undertakings; Public Order & Safety; Health Services; Community Support; Community Amenities; Library Services; Cultural Services; Economic Development; Agricultural Services; Waste Management; Other Environment; Recreation; Regulatory Services; Transport; Governance/ Finance Charges & Balance of Amounts Not Allocated to Other Functions; Total Operating Expenses.</p>
Report 10	<p><u>Operating Income Summary</u> Business Undertakings; Public Order & Safety; Health Services; Community Support; Community Amenities; Library Services; Cultural Services; Economic Development; Agricultural Services; Waste Management; Other Environment; Recreation; Regulatory Services; Transport; Rates & Balance of Amounts Not Allocated to Other Functions; Total Operating Income.</p>

Source South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

- Notes
1. These reports may include differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
 2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it often is not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.

Report 1 - General Information
Glossary

ACLG Code (as at 30 June 2019)

Australian Classification of Local Governments.

Compiled Annually by the SA LGGC, updated codes can be found each year in the Local Government National Report - Report on the Operation of the Commonwealth Local Government (Financial Assistance) Act 1995.

Area (Hectares)

As per DPTI Information (as at 30 June 2020)

Note: area data sourced from the Department of Planning, Transport and Infrastructure (Alber's Equal-Area map projection)

Estimated Resident Population

As per ABS Information

Council Employees (FTE)

As per Councils' General Information Returns

(Excluding Agency Staff)

Total Sealed Roads

As per Councils' General Information Returns / Road Audit

(Sealed Roads in Built Up Areas plus Sealed Roads in Non Built Up Areas)

Sealed Laneways

As per Councils' General Information Returns / Road Audit

(Sealed Laneways)

Total Unsealed Roads

As per Councils' General Information Returns / Road Audit

(Formed Roads in Built Up Areas plus Formed Roads in Non Built Up Areas plus Unformed Roads in Built Up Areas plus Unformed Roads in Non Built Up Areas)

Unsealed Laneways

As per Councils' General Information Returns / Road Audit

(Unsealed Laneways)

Total Roads Including Laneways (as at 30 June 2019)

Roads Sealed plus Sealed Laneways plus Roads Unsealed plus Unsealed Laneways

Number of Rateable Properties (as at 1st January 2018)

Total Rateable Properties (As per The Office of the Valuer-General)

Number of Rateable Properties (as at 1st January 2019)

Total Rateable Properties (As per The Office of the Valuer-General)

Number of Rateable Properties (as at 1st January 2020)

Total Rateable Properties (As per The Office of the Valuer-General)

Capital Value of Properties Within Council Area (as at 1st January 2018)

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General)

Capital Value of Properties Within Council Area (as at 1st January 2019)

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General)

Capital Value of Properties Within Council Area (as at 1st January 2020)

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General)

SA Local Government Grants Commission
Report 1 - General Information By Council for 2018-19 Financial Year

	ACLG Code using Population Data as at 30 June 2019	Area (Hectares)	Estimated Resident Population as at 30 June 2019 (excluding unincorporated areas)	Council Employees (FTE)	Total Sealed Roads (Km)	Sealed Laneways (Km)	Total Unsealed Roads (Km)	Unsealed Laneways (Km)	Total Roads (Including Laneways) as at 30 June 2019 (Km)	Number of Rateable Properties as at 1st January 2018	Number of Rateable Properties as at 1st January 2019	Number of Rateable Properties as at 1st January 2020	Capital Value of Properties within Council Area as at 1st January 2018 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2019 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2020 (\$ mill)
Adelaide	UCC	1,527	25,456	799	120	4.2	0	0.0	124	23,390	23,408	23,824	17,027	16,832	18,315
Adelaide Hills	UFM	79,431	39,977	182	612	2.7	403	0.4	1,019	17,451	17,706	17,844	9,516	9,717	10,230
Adelaide Plains	RAL	104,813	9,137	52	163	0.0	805	0.1	969	4,902	4,988	5,139	1,737	1,775	1,973
Alexandrina	UFS	182,833	27,427	186	560	2.1	818	0.0	1,379	18,423	18,606	18,685	7,066	7,260	7,418
Barossa	UFS	89,388	25,021	136	366	0.1	613	0.0	979	12,614	12,774	12,841	4,926	5,092	5,140
Barunga West	RAM	172,142	2,563	26	76	0.0	853	0.0	929	2,709	2,715	2,718	1,195	1,196	1,274
Berri Barmera	RAV	50,903	10,842	66	285	1.9	181	12.6	481	6,195	6,222	6,250	1,224	1,250	1,357
Burnside	UDM	2,748	45,816	161	233	8.5	5	0.1	247	20,757	20,829	20,973	16,865	17,462	17,814
Campbelltown	UDM	2,434	52,192	139	255	0.1	0	0.0	255	23,446	24,004	24,462	11,843	12,162	12,354
Ceduna	RAM	549,045	3,442	37	81	0.0	1,635	0.0	1,715	2,319	2,312	2,321	550	557	567
Charles Sturt	UDL	5,592	118,943	461	583	5.5	0	0.0	588	56,852	57,861	58,746	28,698	30,374	31,174
Clare & Gilbert Valleys	RAL	189,251	9,424	52	245	0.4	1,588	0.0	1,833	6,805	6,784	6,852	2,675	2,758	2,937
Cleve	RAS	501,935	1,792	21	114	0.1	1,435	0.0	1,549	1,528	1,528	1,530	582	654	654
Coober Pedy	URS	7,769	1,834	53	32	0.0	406	0.2	438	1,615	1,593	1,585	151	144	141
Coorong	RAL	886,635	5,429	51	369	0.1	1,521	0.0	1,890	4,480	4,492	4,499	1,454	1,681	1,894
Copper Coast	RAV	79,500	15,010	90	300	0.0	611	0.0	910	11,821	11,880	11,994	3,357	3,422	3,538
Elliston	RAS	671,309	1,008	17	67	0.0	1,087	0.5	1,155	1,289	1,298	1,314	406	429	458
Flinders Ranges	RAS	412,720	1,692	18	48	0.0	1,214	0.0	1,262	1,660	1,662	1,664	232	242	252
Franklin Harbour	RAS	279,292	1,304	16	86	0.0	701	0.0	787	1,179	1,184	1,193	260	281	283
Gawler	UFS	4,113	24,416	128	182	1.2	20	2.7	206	11,287	11,415	11,613	3,590	3,649	3,800
Goyder	RAM	671,486	4,190	40	167	(0.0)	2,842	0.0	3,010	4,359	4,381	4,404	1,204	1,272	1,363
Grant	RAL	190,281	8,584	67	517	0.1	1,050	0.0	1,567	5,398	5,434	5,434	1,936	2,214	2,501
Holdfast Bay	UDM	1,425	37,435	340	171	6.8	0	0.5	178	20,351	20,636	20,714	12,481	13,054	13,142
Kangaroo Island	RAM	442,285	4,983	56	258	0.0	1,105	0.2	1,363	5,508	5,549	5,574	1,531	1,544	1,569
Karoonda East Murray	RAS	441,853	1,107	16	130	0.0	1,169	0.0	1,299	1,104	1,111	1,114	257	280	299
Kimba	RAS	398,430	1,065	17	100	0.0	1,615	0.0	1,716	892	891	896	296	303	305
Kingston	RAM	334,286	2,371	23	131	0.2	587	0.0	718	2,604	2,608	2,629	1,139	1,303	1,399
Light	RAV	127,673	15,359	90	207	0.0	1,248	1.7	1,456	7,760	7,831	7,871	3,258	3,404	3,434
Lower Eyre Peninsula	RAL	477,607	5,780	42	148	0.0	1,196	0.0	1,344	4,062	4,085	4,103	1,881	1,976	1,990
Loxton Waikerie	RAV	798,990	11,743	82	417	0.0	1,889	0.0	2,305	7,670	7,705	7,738	1,823	1,853	2,042
Marion	UDL	5,602	93,448	333	474	0.6	0	0.0	475	42,241	42,843	43,271	19,309	20,015	20,575
Mid Murray	RAL	627,135	9,094	89	372	2.2	3,032	0.0	3,407	10,264	10,291	10,346	2,186	2,208	2,292
Mitcham	UDM	7,566	67,474	249	405	2.9	1	4.5	414	28,710	28,882	28,958	17,082	17,573	17,785
Mount Barker	URM	59,461	36,571	162	381	0.4	407	0.0	788	16,621	17,170	17,573	6,903	7,181	7,434
Mount Gambier	URS	3,401	27,275	127	226	0.4	1	0.0	228	14,216	14,301	14,303	3,346	3,545	3,565
Mount Remarkable	RAM	350,931	2,909	34	113	0.0	1,955	0.0	2,068	3,125	3,135	3,139	627	729	797
Murray Bridge	URS	182,772	22,495	179	469	0.1	508	0.2	977	11,837	11,989	12,039	3,047	3,200	3,251
Naracoorte Lucindale	RAL	451,918	8,555	65	471	0.3	1,148	0.0	1,618	6,149	6,171	6,188	2,091	2,495	2,511
Northern Areas	RAM	298,709	4,619	50	141	0.0	2,062	0.0	2,203	4,184	4,206	4,218	1,481	1,525	1,632
Norwood, Payneham & St Peters	UDM	1,515	37,056	152	160	12.5	0	0.0	173	19,793	20,022	20,175	13,406	13,859	13,961
Onkaparinga	UFV	51,995	172,938	694	1,295	9.1	210	0.1	1,514	78,784	79,706	80,237	28,345	29,271	29,830
Orroroo Carrieton	RAS	332,209	850	12	60	0.0	1,568	0.0	1,628	1,307	1,306	1,305	205	238	255
Peterborough	RAS	302,013	1,687	28	40	0.0	1,191	0.0	1,231	1,681	1,678	1,682	177	183	188
Playford	UFL	35,829	94,848	411	753	4.2	88	0.0	845	39,741	40,508	40,911	10,631	11,233	11,336
Port Adelaide Enfield	UDV	9,441	127,740	464	688	2.7	4	0.0	695	61,798	62,615	63,300	26,394	27,663	28,990
Port Augusta	URS	128,158	13,862	139	196	0.9	215	0.0	412	7,669	7,648	7,667	1,466	1,538	1,546
Port Lincoln	URS	3,228	14,718	60	152	0.5	8	0.0	161	8,282	8,337	8,353	2,451	2,475	2,494
Port Pirie	RAV	196,344	17,634	90	333	0.0	1,034	0.4	1,367	10,164	10,178	10,222	2,324	2,314	2,336
Prospect	UDS	780	21,520	83	87	3.5	0	0.0	91	9,869	9,974	10,126	5,625	6,041	6,264
Renmark Paringa	RAL	90,315	9,907	55	307	0.4	173	0.0	480	5,390	5,426	5,487	1,323	1,393	1,550
Robe	RAS	109,325	1,450	27	41	0.2	394	0.0	435	2,361	2,390	2,420	1,124	1,170	1,179
Roxby Downs	URS	11,047	3,954	51	34	0.0	4	0.0	39	1,959	1,957	1,957	431	441	441
Salisbury	UDV	16,681	143,560	399	827	2.1	5	0.1	834	59,645	60,085	60,447	19,878	20,840	21,413
Southern Mallee	RAM	570,970	2,080	33	132	0.0	1,200	0.8	1,332	1,702	1,707	1,709	464	520	566
Streaky Bay	RAM	631,936	2,192	31	102	0.0	1,634	0.0	1,736	2,322	2,336	2,349	538	554	579
Tatiara	RAL	652,153	6,816	55	532	0.0	1,390	0.0	1,922	4,739	4,752	4,762	1,690	1,997	2,004
Tea Tree Gully	UDL	9,532	100,261	387	578	2.4	16	0.0	597	42,049	42,341	42,560	17,547	18,006	18,175
Tumby Bay	RAM	267,767	2,702	22	60	0.2	1,019	0.0	1,080	2,382	2,404	2,414	1,074	1,185	1,190

SA Local Government Grants Commission
Report 1 - General Information By Council for 2018-19 Financial Year

ACLG Code using Population Data as at 30 June 2019	Area (Hectares)	Estimated Resident Population as at 30 June 2019 (excluding unincorporated areas)	Council Employees (FTE)	Total Sealed Roads (Km)	Sealed Laneways (Km)	Total Unsealed Roads (Km)	Unsealed Laneways (Km)	Total Roads (Including Laneways) as at 30 June 2019 (Km)	Number of Rateable Properties as at 1st January 2018	Number of Rateable Properties as at 1st January 2019	Number of Rateable Properties as at 1st January 2020	Capital Value of Properties within Council Area as at 1st January 2018 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2019 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2020 (\$ mill)	
Unley	UDM	1,440	39,208	170	165	5.7	0	0.0	170	18,772	18,817	18,884	13,671	13,994	14,468
Victor Harbor	URS	38,569	15,465	109	258	0.6	137	0.0	396	10,619	10,753	10,830	3,919	4,075	4,176
Wakefield	RAL	352,162	6,838	60	211	0.0	2,474	0.0	2,686	5,387	5,386	5,392	1,991	2,143	2,158
Walkerville	UDS	357	8,000	28	35	0.7	0	0.0	36	4,012	4,024	4,039	3,205	3,317	3,386
Wattle Range	RAV	392,871	12,041	110	537	0.3	1,902	2.7	2,442	8,977	8,997	8,980	3,012	3,416	3,734
West Torrens	UDM	3,706	60,842	221	290	3.2	0	0.2	293	30,127	30,507	30,538	15,093	15,923	15,998
Whyalla	URS	111,699	21,665	117	224	3.0	59	67.6	353	12,027	12,052	12,049	1,922	1,931	1,997
Wudinna	RAS	539,354	1,300	21	117	0.0	1,570	0.0	1,686	1,066	1,063	1,063	290	321	322
Yankalilla	RSG	75,376	5,572	61	131	0.0	413	0.0	544	5,568	5,579	5,620	1,906	1,987	2,046
Yorke Peninsula	RAV	601,065	11,324	113	522	0.0	3,378	0.0	3,899	13,868	13,902	13,952	5,793	5,827	6,417
State Total		15,683,029	1,745,812	8,952	18,941	93.1	55,796	95.5	74,925	899,837	908,930	915,989	381,127	396,468	408,458

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Number of Rateable Properties and Capital Value of Properties within Council Area are extracted from the South Australian Integrated Land Information System (SAILIS) and reflect current LGGC business rules.

Report 2 - Sources of Operating Income

Glossary

General Rates

Gross General Rates

As per SA LGGC Supplementary Return/Financial Statements

Other Rates

Includes: Separate & Special, Community Wastewater Management System (CWMS), Water Supply, Electricity Supply, Waste Collection, Natural Resource Management Levy *minus* Other Rates: Write-offs and discretionary rebates and remissions

As per SA LGGC Supplementary Return/Financial Statements

Other Charges

Includes: Penalties for late payment, Legal and other costs recovered.

As per SA LGGC Supplementary Return/Financial Statements

Mandatory and Discretionary Rebates & Remissions and Write-offs

Includes: General Rates - Mandatory rebates; Write-offs and discretionary rebates and remissions, Other Rates - Write-offs and discretionary rebates and remissions

As per SA LGGC Supplementary Return/Financial Statements

Total Rates

General Rates *plus* Other Rates *plus* Other Charges *minus* Write-offs and discretionary rebates and remissions (see above)

Statutory Charges

Includes: Development Act Fees, Town Planning Fees, Rate Searches, Animal Registration Fees, Septic Tank/Effluent Drainage Licence/Inspection Fees, Parking Fines/Expiation Fees, Health Regulation Fines, Environmental Control Fines, Litter Control Fines, Library Fines, Other Licences/Fees/Fines.

As per SA LGGC Supplementary Return/Financial Statements

User Charges

As per SA LGGC Supplementary Return/Financial Statements

Grants, Subsidies and Contributions

Includes: Commonwealth Government, State Government, Private Sector and Household - Grants, Subsidies and Contributions.

As per SA LGGC Supplementary Return/Financial Statements

Investment Income

Includes: Interest Received from; LGFA, State and Commonwealth Governments, Banks and other financial institutions. Interest on Loans to Community Groups, Premiums and Discounts, Investment Property Rental Income.

As per SA LGGC Supplementary Return/Financial Statements

Reimbursements

As per SA LGGC Supplementary Return/Financial Statements

Other Income

As per SA LGGC Supplementary Return/Financial Statements

Share of Profit - Joint Ventures & Associates

As per SA LGGC Supplementary Return/Financial Statements

Total Operating Income

Includes: Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Income; Share of Profit - Joint Ventures & Associates (as above).

SA Local Government Grants Commission
Report 2 - Sources of Operating Income by Council for 2018-19 Financial Year

	General Rates (\$000)	Other Rates (\$000)	Other Charges (\$000)	Mandatory and Discretionary Rebates & Remissions and Write-offs (\$000)	Total Rates (\$000)	Statutory Charges (\$000)	User Charges (\$000)	Grants Subsidies & Contributions (\$000)	Investment Income (\$000)	Reimbursements (\$000)	Other Income (\$000)	Share of Profit - Joint Ventures & Associates (\$000)	(3) Total Operating Income (\$000)
Adelaide	108,714	5,419	336	(5,623)	108,846	13,313	67,320	3,751	298	1,502	631	79	195,740
Adelaide Hills	34,523	2,710	170	(488)	36,915	1,172	1,007	5,123	41	516	648	138	45,560
Adelaide Plains	8,442	850	79	(86)	9,285	400	162	2,352	3	39	143	0	12,384
Alexandrina	33,858	5,995	156	(525)	39,484	1,068	1,978	4,458	19	513	300	383	48,203
Barossa	25,628	4,984	202	(622)	30,192	678	2,957	3,242	393	117	1,245	28	38,852
Barunga West	4,165	636	22	(92)	4,731	132	478	1,250	67	52	129	0	6,839
Berri Barmera	8,044	4,194	119	(270)	12,087	226	171	3,016	154	826	398	0	16,878
Burnside	37,982	1,652	129	(438)	39,325	1,438	2,250	3,998	47	431	377	82	47,948
Campbelltown	37,572	1,220	209	(886)	38,115	1,097	5,830	7,305	537	1,104	778	32	54,798
Ceduna	4,362	1,307	27	(124)	5,572	64	1,368	4,012	26	112	329	0	11,483
Charles Sturt	106,025	2,884	539	(3,225)	106,223	4,018	2,881	9,329	98	2,947	169	62	125,727
Clare & Gilbert Valleys	11,069	2,225	59	(195)	13,158	229	884	4,078	205	288	65	0	18,907
Cleve	2,900	559	36	(63)	3,432	23	202	3,151	109	91	79	0	7,087
Cooper Pedy	1,561	707	33	(77)	2,224	18	5,468	7,032	14	82	243	0	15,081
Coorong	7,450	2,253	96	(175)	9,624	146	247	4,766	22	218	422	0	15,445
Copper Coast	17,152	5,340	626	(343)	22,775	587	3,256	3,167	67	794	419	0	31,065
Elliston	2,065	323	11	(40)	2,359	43	71	3,435	27	44	60	0	6,039
Flinders Ranges	1,873	518	26	(87)	2,330	31	107	1,887	85	60	485	0	4,985
Franklin Harbour	1,257	396	8	(16)	1,645	25	563	2,141	33	93	95	0	4,595
Gawler	21,201	2,516	64	(1,314)	22,467	663	1,681	3,645	32	389	90	0	28,967
Goyder	4,736	995	62	(28)	5,765	103	1,005	5,307	134	732	248	0	13,294
Grant	7,846	1,857	37	(81)	9,659	256	2,335	2,671	112	100	429	0	15,562
Holdfast Bay	34,662	1,889	92	(623)	36,020	2,282	7,698	13,896	687	2,632	4,042	76	67,333
Kangaroo Island	6,853	3,393	82	(97)	10,231	297	1,241	5,309	8	680	98	0	17,864
Karoonda East Murray	1,340	207	15	(18)	1,544	14	80	2,964	36	44	128	0	4,810
Kimba	1,593	242	7	(22)	1,820	19	119	1,747	53	595	129	0	4,482
Kingston	3,738	982	22	(56)	4,686	78	683	1,238	66	237	52	0	7,040
Light	15,844	4,825	166	(510)	20,325	523	367	2,135	38	485	269	0	24,142
Lower Eyre Peninsula	6,357	1,113	37	(72)	7,435	147	2,324	1,898	132	123	56	0	12,115
Loxton Waikerie	10,045	3,582	106	(230)	13,503	371	1,367	5,978	353	236	1,034	0	22,842
Marion	76,747	1,933	300	(1,805)	77,175	2,277	2,468	10,917	1,214	641	732	213	95,637
Mid Murray	13,265	1,616	145	(228)	14,798	404	1,095	6,354	8	382	356	0	23,397
Mitcham	53,408	1,684	243	(988)	54,347	1,762	647	5,954	291	152	669	148	63,970
Mount Barker	28,901	10,774	263	(470)	39,468	1,370	2,612	4,703	201	622	403	161	49,540
Mount Gambier	20,434	1,087	151	(240)	21,432	426	5,021	4,435	86	19	417	0	31,836
Mount Remarkable	2,956	964	44	(90)	3,874	64	631	2,975	70	159	279	0	8,052
Murray Bridge	23,402	2,200	264	(1,019)	24,847	490	2,273	10,875	158	415	376	98	39,532
Naracoorte Lucindale	10,646	1,744	66	(201)	12,255	200	1,976	4,651	201	207	365	0	19,855
Northern Areas	6,952	1,478	55	(75)	8,410	111	149	2,593	120	160	370	12	11,925
Norwood, Payneham & St Peters	34,121	1,544	170	(973)	34,862	1,741	3,701	3,153	206	349	664	35	44,711
Onkaparinga	129,849	7,485	1,055	(2,092)	136,297	3,343	6,298	22,720	47	1,399	1,955	339	172,398
Orroroo Carrieton	1,017	186	11	(24)	1,190	18	95	3,252	25	126	0	0	4,706
Peterborough	1,451	835	20	(335)	1,971	29	331	2,157	38	33	136	0	4,695
Playford	81,137	1,093	811	(4,876)	78,165	2,012	3,143	19,533	24	564	1,004	0	104,445
Port Adelaide Enfield	103,120	2,821	383	(3,584)	102,740	3,588	2,141	9,972	263	3,340	0	0	122,044
Port Augusta	17,161	2,561	322	(925)	19,119	263	2,880	6,698	27	697	1,324	0	31,008
Port Lincoln	11,449	3,230	123	(230)	14,572	191	2,197	2,486	74	381	914	0	20,815
Port Pirie	16,141	2,502	189	(417)	18,415	280	1,641	6,945	27	614	134	0	28,056

SA Local Government Grants Commission
Report 2 - Sources of Operating Income by Council for 2018-19 Financial Year

	General Rates (\$000)	Other Rates (\$000)	Other Charges (\$000)	Mandatory and Discretionary Rebates & Remissions and Write-offs (\$000)	Total Rates (\$000)	Statutory Charges (\$000)	User Charges (\$000)	Grants Subsidies & Contributions (\$000)	Investment Income (\$000)	Reimbursements (\$000)	Other Income (\$000)	Share of Profit - Joint Ventures & Associates (\$000)	(3) Total Operating Income (\$000)
Prospect	20,694	574	87	(453)	20,902	573	265	2,266	186	70	288	20	24,570
Renmark Paringa	6,267	2,881	64	(169)	9,043	239	746	3,521	131	570	537	0	14,787
Robe	3,765	1,461	16	(26)	5,216	86	1,161	721	37	16	290	0	7,527
Roxby Downs	4,648	906	27	(202)	5,379	44	11,731	1,001	189	3	92	0	18,439
Salisbury	96,973	2,184	254	(1,565)	97,846	2,989	4,824	17,624	743	552	1,112	62	125,752
Southern Mallee	3,576	717	35	(112)	4,216	47	674	2,648	74	140	205	0	8,004
Streaky Bay	3,121	846	26	(22)	3,971	61	2,004	3,404	102	146	135	0	9,823
Tatiara	8,268	2,008	46	(175)	10,147	126	453	4,657	272	341	392	0	16,388
Tea Tree Gully	75,742	4,541	0	(1,348)	78,935	2,896	4,106	7,585	95	70	2,076	62	95,825
Tumby Bay	3,793	1,226	33	(49)	5,003	66	160	1,663	55	22	152	0	7,121
Unley	40,491	1,661	164	(980)	41,336	1,593	1,826	4,713	16	535	714	145	50,878
Victor Harbor	21,665	402	79	(236)	21,910	461	2,416	1,837	93	815	32	0	27,564
Wakefield	8,463	2,231	160	(187)	10,667	162	582	4,283	44	158	63	0	15,959
Walkerville	8,691	319	20	(298)	8,732	390	560	403	10	43	128	0	10,266
Wattle Range	15,377	3,452	68	(277)	18,620	306	2,344	4,768	195	145	463	0	26,841
West Torrens	57,018	1,487	261	(908)	57,858	2,399	1,415	3,966	493	340	356	43	66,870
Whyalla	16,155	4,655	147	(438)	20,519	332	3,887	5,737	129	52	1,266	0	31,922
Wudinna	1,795	293	7	(25)	2,070	26	81	4,115	219	67	315	0	6,893
Yankalilla	10,805	2,090	119	(247)	12,767	216	1,301	1,013	91	42	186	8	15,624
Yorke Peninsula	17,826	5,246	94	(145)	23,021	404	3,743	3,957	231	277	217	0	31,850
State Totals	1,626,147	150,690	9,895	(42,860)	1,743,872	61,446	199,678	334,536	10,381	30,746	32,707	2,226	2,415,592

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Total Operating Income is consistent with the calculation of Operating Income in the LGA's 2019 Model Financial Statements.

Report 3 – Operating Expense Information

Glossary

Employee Costs

Salaries / Wages and related payments

As per SA LGGC Supplementary Return/Financial Statements

Materials, Contracts and Other Expenses

Includes: Bad Debts Written Off; Allowance for Bad and Doubtful Debts; Carbon Tax; Levy Paid to Dog and Cat Management Board; Levy Paid to Environment Protection Authority; Transfer of Natural Resource Management Levy; Grants to Outside Bodies/Persons; Balance of Materials/Contracts and Other Expenses.

As per SA LGGC Supplementary Return/Financial Statements

Finance Costs

Includes: Interest paid to – LGFA; State/Commonwealth Government; Banks and Other Financial Institutions; Private Sector entities; Overdraft/Short Term Borrowings *plus* Other Finance Charges - Finance Lease Payments; Premiums and Discounts *minus* Capitalised Interest

As per SA LGGC Supplementary Return/Financial Statements

Depreciation, Amortisation and Impairment

Includes: Depreciation – Land Improvements; Buildings and Other Structures; Infrastructure; Plant and Equipment; Furniture and Fittings; Library Books; Other *minus* Capitalised Depreciation; Transfer to non-current assets held for sale; Impairment expense offset to asset revaluation reserve.

As per SA LGGC Supplementary Return/Financial Statements

Share of Loss - Joint Ventures & Associates

As per SA LGGC Supplementary Return/Financial Statements

Total Operating Expenses

Includes: Employee Costs; Materials, Contracts and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment, Net Operating Loss – Joint Ventures and Associates.

Operating Surplus / (Deficit)

Total Operating Income (see report 2) *minus* Total Operating Expenses

As per SA LGGC Supplementary Return/Financial Statements

SA Local Government Grants Commission
Report 3 - Operating Expense Information by Council for 2018-19 Financial Year

	Employee Costs (\$000)	Materials, Contracts and Other Expenses (\$000)	Finance Costs (\$000)	Depreciation, Amortisation and Impairment (\$000)	Share of Loss - Joint Ventures & Associates (\$000)	(3) Total Operating Expenses (\$000)	Operating Surplus/(Deficit) (\$000)
Adelaide	76,916	94,261	1,448	44,292	0	216,917	(21,177)
Adelaide Hills	15,923	19,231	623	8,826	6	44,609	951
Adelaide Plains	4,737	4,550	229	2,696	38	12,250	134
Alexandrina	15,825	18,147	1,357	11,267	383	46,979	1,224
Barossa	13,419	15,071	802	7,717	0	37,009	1,843
Barunga West	2,164	3,305	55	1,384	0	6,908	(69)
Berri Barmera	4,662	8,550	272	3,354	0	16,838	40
Burnside	15,951	19,486	431	9,499	346	45,713	2,235
Campbelltown	13,124	22,817	0	12,061	0	48,002	6,796
Ceduna	2,842	4,165	143	2,980	0	10,130	1,353
Charles Sturt	41,807	47,321	943	28,859	0	118,930	6,797
Clare & Gilbert Valleys	4,218	8,051	396	5,399	0	18,064	843
Cleve	1,527	2,742	41	1,471	0	5,781	1,306
Coober Pedy	4,631	10,126	275	1,172	0	16,204	(1,123)
Coorong	4,564	6,450	120	4,227	86	15,446	(1)
Copper Coast	6,888	15,901	1,627	9,816	0	34,232	(3,167)
Elliston	1,324	2,781	0	1,107	0	5,212	827
Flinders Ranges	1,473	2,842	65	1,511	0	5,891	(906)
Franklin Harbour	1,133	1,350	213	964	0	3,660	935
Gawler	10,692	11,589	881	5,582	46	28,790	177
Goyder	3,158	4,776	71	4,136	0	12,141	1,153
Grant	5,707	4,837	242	4,292	0	15,078	484
Holdfast Bay	29,316	25,605	778	10,150	0	65,849	1,484
Kangaroo Island	4,637	7,501	612	4,925	4	17,679	185
Karoonda East Murray	920	1,200	0	1,690	0	3,810	1,000
Kimba	1,303	2,206	2	843	0	4,354	128
Kingston	2,063	3,370	121	1,990	0	7,544	(504)
Light	8,038	8,787	947	5,619	14	23,405	737
Lower Eyre Peninsula	2,803	4,356	293	3,476	0	10,928	1,187
Loxton Waikerie	6,213	8,666	25	5,852	0	20,756	2,086
Marion	34,861	33,157	467	14,959	0	83,444	12,193
Mid Murray	7,567	9,910	554	6,931	0	24,962	(1,565)
Mitcham	22,682	22,729	700	14,147	0	60,258	3,712
Mount Barker	15,787	21,004	314	8,976	0	46,081	3,459
Mount Gambier	11,800	11,972	203	7,424	0	31,399	437
Mount Remarkable	1,881	3,738	50	2,159	0	7,828	224
Murray Bridge	16,248	13,733	212	7,080	0	37,273	2,259
Naracoorte Lucindale	5,189	5,467	146	5,243	0	16,045	3,810
Northern Areas	3,428	3,355	404	4,745	0	11,932	(7)
Norwood, Payneham & St Peters	13,739	18,773	489	8,984	346	42,331	2,380
Onkaparinga	67,108	67,801	3,612	34,425	0	172,946	(548)
Orroroo Carrieton	941	1,006	14	996	0	2,957	1,749
Peterborough	2,229	2,553	321	1,120	0	6,223	(1,528)
Playford	40,387	34,372	5,479	18,983	124	99,345	5,100
Port Adelaide Enfield	43,918	43,304	246	30,135	0	117,603	4,441
Port Augusta	12,052	12,657	663	6,907	0	32,279	(1,271)
Port Lincoln	6,271	10,345	229	3,799	0	20,644	171
Port Pirie	7,825	12,925	538	7,010	0	28,298	(242)
Prospect	8,280	10,621	702	4,126	0	23,729	841
Renmark Paringa	5,050	6,529	14	3,397	0	14,990	(203)
Robe	2,179	2,728	19	2,208	0	7,134	393
Roxby Downs	4,722	8,309	0	3,208	0	16,239	2,200

SA Local Government Grants Commission
Report 3 - Operating Expense Information by Council for 2018-19 Financial Year

	Employee Costs (\$000)	Materials, Contracts and Other Expenses (\$000)	Finance Costs (\$000)	Depreciation, Amortisation and Impairment (\$000)	Share of Loss - Joint Ventures & Associates (\$000)	(3) Total Operating Expenses (\$000)	Operating Surplus/(Deficit) (\$000)
Salisbury	35,533	51,321	799	23,830	48	111,531	14,221
Southern Mallee	2,632	2,150	116	2,645	0	7,543	461
Streaky Bay	2,378	4,544	35	2,853	0	9,810	13
Tatiara	4,318	5,659	95	5,247	0	15,319	1,069
Tea Tree Gully	36,144	37,430	994	14,782	0	89,350	6,475
Tumby Bay	1,902	3,364	154	2,146	0	7,566	(445)
Unley	16,596	20,337	161	9,038	0	46,132	4,746
Victor Harbor	9,763	9,934	479	6,895	362	27,433	131
Wakefield	4,522	5,766	67	5,472	0	15,827	132
Walkerville	3,035	4,451	212	2,089	283	10,070	196
Wattle Range	9,022	9,943	341	4,709	0	24,015	2,826
West Torrens	22,054	24,678	101	12,566	0	59,399	7,471
Whyalla	10,706	12,968	26	6,503	0	30,203	1,719
Wudinna	1,490	2,463	0	1,846	0	5,799	1,094
Yankalilla	5,212	6,462	353	3,506	0	15,533	91
Yorke Peninsula	8,748	13,049	386	10,591	0	32,774	(924)
State Totals	816,177	961,547	32,707	518,837	2,086	2,331,353	84,239

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Total Operating Expenses are consistent with the calculation of Operating Expenses in the LGA's 2019 Model Financial Statements.
4. An Operating Surplus arises when Operating Income exceeds Operating Expenses. An Operating Deficit arises when Operating Expenses exceed Operating Income.

Report 4 - Net Outlays on Non-financial Assets
Glossary

Capital Expenditure on Renewal/Replacement of Existing Assets

Includes: Capital Expenditure on Renewal/Replacement of Existing Assets – Land Improvements; Buildings; Infrastructure; Plant and Equipment; Furniture and Fittings; Other Assets (Library Books; W.I.P etc) *minus* leased assets
As per SA LGGC Supplementary Return/Financial Statements

Depreciation, Amortisation and Impairment of Assets

Depreciation, Amortisation and Impairment.
As per SA LGGC Supplementary Return/Financial Statements

Proceeds from Sale of Replaced Assets

Includes: Cash proceeds from sale of replaced Plant and Equipment; Furniture and Fittings; Other Assets (Library Books; W.I.P etc).
As per SA LGGC Supplementary Return/Financial Statements

Sub Total – Net Outlays on Existing Assets

Capital Expenditure on Existing Assets *minus* Depreciation, Amortisation and Impairment of Assets *minus* Proceeds from Sale of Replaced Assets (see above).

Capital Expenditure on New/Upgraded Assets

Includes: Capital Expenditure on New/Upgraded Assets – Land; Land Improvements; Buildings; Infrastructure; Plant and Equipment; Furniture and Fittings; Other Assets (Library Books; W.I.P; Investment Property; Real Estate Development etc).
As per SA LGGC Supplementary Return/Financial Statements

Amounts Specifically Received for New/Upgraded Assets

Includes: Government Grants and Subsidies (Commonwealth and State); Other Monetary Contributions/Donations.
As per SA LGGC Supplementary Return/Financial Statements

Proceeds from Sale of Surplus Assets

Includes: Cash proceeds from sale of surplus Land; Buildings; Infrastructure; Real Estate Development.
As per SA LGGC Supplementary Return/Financial Statements

Sub Total – Net Outlays on New/Upgraded Assets

Capital Expenditure on New/Upgraded Assets *minus* Amounts Specifically Received for New/ Upgraded Assets *minus* Proceeds from Sale of Surplus Assets (see above).

Net Outlays on Non-Financial Assets

Net Outlays on Existing Assets *plus* Net Outlays on New/Upgraded Assets.

SA Local Government Grants Commission
Report 4 - Net Outlays on Non-Financial Assets by Council for 2018-19 Financial Year

	Capital Expenditure on Renewal/Replacement of Existing Assets (\$000)	(-ve) Depreciation, Amortisation and Impairment of Assets (\$000)	(-ve) Proceeds from Sale of Replaced Assets (\$000)	Sub Total Net Outlays on Existing Assets (\$000)	Capital Expenditure on New/Upgraded Assets (\$000)	(-ve) Amounts Specifically Received for New/Upgraded Assets (\$000)	(-ve) Proceeds from Sale of Surplus Assets (\$000)	Sub Total Net Outlays on New/Upgraded Assets (\$000)	(3) Net Outlays on Non-Financial Assets (\$000)
Adelaide	35,936	(44,292)	(561)	(8,917)	13,313	(5,625)	(1,025)	6,663	(2,254)
Adelaide Hills	10,134	(8,826)	(498)	810	3,956	(425)	(12,439)	(8,908)	(8,098)
Adelaide Plains	1,441	(2,696)	(214)	(1,469)	909	(581)	0	328	(1,141)
Alexandrina	4,989	(11,267)	(214)	(6,492)	7,436	(1,272)	0	6,164	(328)
Barossa	5,010	(7,717)	(340)	(3,047)	7,754	(1,526)	(105)	6,123	3,076
Barunga West	780	(1,384)	(30)	(634)	627	(590)	0	37	(597)
Berri Barmera	1,948	(3,458)	(118)	(1,628)	4,218	(1,341)	(1,093)	1,784	156
Burnside	9,810	(9,499)	(647)	(336)	5,014	(143)	0	4,871	4,535
Campbelltown	13,109	(12,061)	(187)	861	5,719	(1,101)	(4)	4,614	5,475
Ceduna	1,325	(2,980)	0	(1,655)	11,435	(885)	0	10,550	8,895
Charles Sturt	6,700	(28,859)	(948)	(23,107)	55,255	(13,160)	(1,636)	40,459	17,352
Clare & Gilbert Valleys	7,062	(5,529)	(33)	1,500	838	(591)	0	247	1,747
Cleve	3,515	(1,471)	(182)	1,862	406	(1,130)	0	(724)	1,138
Coober Pedy	1,620	(1,172)	0	448	429	(444)	0	(15)	433
Coorong	4,350	(4,227)	(149)	(26)	182	(229)	(72)	(119)	(145)
Copper Coast	3,972	(9,816)	(74)	(5,918)	9,804	(354)	(2,138)	7,312	1,394
Elliston	1,508	(1,107)	(90)	311	411	0	(27)	384	695
Flinders Ranges	271	(1,511)	(115)	(1,355)	1,043	(372)	0	671	(684)
Franklin Harbour	1,012	(964)	(74)	(26)	1,124	(260)	(88)	776	750
Gawler	5,636	(5,582)	(54)	0	8,697	(3,956)	(1,170)	3,571	3,571
Goyder	6,113	(4,591)	(211)	1,311	150	(1,227)	0	(1,077)	234
Grant	2,695	(4,292)	(726)	(2,323)	3,464	(575)	0	2,889	566
Holdfast Bay	5,264	(10,150)	(390)	(5,276)	6,166	(3,460)	(22)	2,684	(2,592)
Kangaroo Island	6,117	(4,925)	(78)	1,114	2,182	(4,071)	0	(1,889)	(775)
Karoonda East Murray	2,168	(1,690)	(34)	444	550	(550)	0	0	444
Kimba	562	(881)	(102)	(421)	2,159	(689)	0	1,470	1,049
Kingston	890	(1,990)	(145)	(1,245)	1,683	(497)	0	1,186	(59)
Light	4,778	(5,619)	(172)	(1,013)	14,914	(4,074)	0	10,840	9,827
Lower Eyre Peninsula	1,979	(3,485)	(209)	(1,715)	1,848	(143)	0	1,705	(10)
Loxton Waikerie	5,069	(5,852)	(304)	(1,087)	4,359	(918)	0	3,441	2,354
Marion	22,993	(15,046)	(1,695)	6,252	8,504	(4,639)	(669)	3,196	9,448
Mid Murray	2,621	(6,931)	(38)	(4,348)	5,324	(1,304)	(60)	3,960	(388)
Mitcham	22,320	(14,147)	(583)	7,590	3,795	(195)	0	3,600	11,190
Mount Barker	7,430	(8,976)	(287)	(1,833)	13,094	(8,806)	(569)	3,719	1,886
Mount Gambier	4,025	(7,424)	(359)	(3,758)	3,082	(105)	0	2,977	(781)
Mount Remarkable	2,352	(2,159)	(42)	151	1,077	(1,101)	(39)	(63)	88
Murray Bridge	5,502	(7,080)	(32)	(1,610)	3,632	(561)	0	3,071	1,461
Naracoorte Lucindale	6,590	(5,243)	(79)	1,268	2,135	(717)	0	1,418	2,686
Northern Areas	5,153	(4,745)	(43)	365	1,420	(1,442)	(17)	(39)	326
Norwood, Payneham & St Peters	7,549	(8,984)	(13)	(1,448)	8,100	(1,131)	(42)	6,927	5,479
Onkaparinga	20,945	(34,425)	(854)	(14,334)	22,173	(4,135)	(893)	17,145	2,811
Orroroo Carrieton	2,227	(996)	(95)	1,136	2,258	(1,765)	(40)	453	1,589
Peterborough	426	(1,120)	(36)	(730)	6,155	(5,260)	0	895	165
Playford	22,166	(18,983)	(888)	2,295	19,534	(1,029)	(891)	17,614	19,909
Port Adelaide Enfield	26,212	(30,135)	(680)	(4,603)	35,357	(1,873)	0	33,484	28,881
Port Augusta	1,302	(6,907)	(116)	(5,721)	1,032	(486)	0	546	(5,175)
Port Lincoln	1,177	(3,799)	(43)	(2,665)	4,979	(2,986)	0	1,993	(672)
Port Pirie	6,275	(7,070)	(199)	(994)	7,398	(2,074)	(180)	5,144	4,150
Prospect	9,946	(4,126)	(141)	5,679	6,233	(1,075)	0	5,158	10,837
Renmark Paringa	2,338	(3,397)	(384)	(1,443)	927	(1,138)	0	(211)	(1,654)
Robe	2,634	(2,208)	(104)	322	993	(156)	(2)	835	1,157
Roxby Downs	912	(3,208)	0	(2,296)	246	(165)	(19)	62	(2,234)
Salisbury	14,248	(23,830)	(1,096)	(10,678)	31,872	(2,958)	(1,129)	27,785	17,107
Southern Mallee	1,689	(2,645)	(203)	(1,159)	1,156	(925)	0	231	(928)

SA Local Government Grants Commission
Report 4 - Net Outlays on Non-Financial Assets by Council for 2018-19 Financial Year

	Capital Expenditure on Renewal/Replacement of Existing Assets (\$000)	(-ve) Depreciation, Amortisation and Impairment of Assets (\$000)	(-ve) Proceeds from Sale of Replaced Assets (\$000)	Sub Total Net Outlays on Existing Assets (\$000)	Capital Expenditure on New/Upgraded Assets (\$000)	(-ve) Amounts Specifically Received for New/Upgraded Assets (\$000)	(-ve) Proceeds from Sale of Surplus Assets (\$000)	Sub Total Net Outlays on New/Upgraded Assets (\$000)	(3) Net Outlays on Non-Financial Assets (\$000)
Streaky Bay	2,146	(2,853)	(110)	(817)	3,199	(373)	(18)	2,808	1,991
Tatiara	3,621	(5,247)	(167)	(1,793)	1,472	(387)	(160)	925	(868)
Tea Tree Gully	24,549	(14,782)	(1,078)	8,689	11,967	(3,766)	(3)	8,198	16,887
Tumby Bay	1,338	(2,191)	(160)	(1,013)	2,902	(735)	0	2,167	1,154
Unley	8,390	(9,038)	(509)	(1,157)	7,735	(1,145)	0	6,590	5,433
Victor Harbor	3,310	(6,895)	(151)	(3,736)	3,591	(2,795)	0	796	(2,940)
Wakefield	6,585	(5,472)	(422)	691	2,881	(25)	(11)	2,845	3,536
Walkerville	3,212	(2,089)	(29)	1,094	388	(57)	0	331	1,425
Wattle Range	3,537	(4,709)	(168)	(1,340)	2,043	(813)	(163)	1,067	(273)
West Torrens	18,774	(12,566)	(569)	5,639	26,365	(1,107)	0	25,258	30,897
Whyalla	6,444	(6,503)	(144)	(203)	2,537	(1,527)	0	1,010	807
Wudinna	1,173	(1,846)	(193)	(866)	1,552	(368)	0	1,184	318
Yankalilla	2,313	(3,506)	(151)	(1,344)	2,495	(85)	(501)	1,909	565
Yorke Peninsula	9,549	(10,591)	(348)	(1,390)	664	(36)	(818)	(190)	(1,580)
State Totals	449,736	(519,765)	(19,108)	(89,137)	436,312	(109,434)	(26,043)	300,835	211,698

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it often is not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Net Outlays on Non-Financial Assets is the sum of Net Outlays on Existing Assets and Net Outlays on New and Upgraded Assets. This approach is consistent with Note 16 of the LGA's 2019 Model Financial Statements.
4. Totals may not balance due to rounding.

Report 5 – Summary Balance Sheet Information by Council

Glossary

Cash and Cash Equivalents

Includes: Cash on Hand and at Bank; Cash with LGFA; Deposits / Investment with - LGFA; Banks and other Financial Institutions
As per SA LGGC Supplementary Return/Financial Statements

Trade and Other Receivables

Includes: Rates debtors; Rates Postponed for State Seniors; Interest Receivable; Receivables Related to Sale of fixed Non-Operating Assets; Loans to Community Groups; Prepayments; Other Debtors / Receivables / Accrued Income
As per SA LGGC Supplementary Return/Financial Statements

Other Financial Assets

Includes: Financial Instruments available for sale, Other Financial Investments
As per SA LGGC Supplementary Return/Financial Statements

Inventories and Assets Held for Sale

Includes: Stores, Materials and Trading Stock; Real Estate Development; Non-current Assets Held for Sale
As per SA LGGC Supplementary Return/Financial Statements

Land and Land Improvements

Includes: Land and Land Improvements
As per SA LGGC Supplementary Return/Financial Statements

Buildings

Includes: Buildings
As per SA LGGC Supplementary Return/Financial Statements

Infrastructure

Includes: Infrastructure
As per SA LGGC Supplementary Return/Financial Statements

Plant, Equipment, Furniture and Fittings

Includes: Plant, Equipment, Furniture and fittings
As per SA LGGC Supplementary Return/Financial Statements

Equity Accounted Investments in Council Businesses

As per SA LGGC Supplementary Return/Financial Statements

Other Assets

Includes: Library Books; Capital Works in Progress; Other Non-Current Assets; Investment Property (Land, Buildings and Structures)
As per SA LGGC Supplementary Return/Financial Statements

Total Assets

Includes: Cash and Cash Equivalents; Trade and Other Receivables; Other Financial Assets; Inventories and Assets Held for Sale; Land and Land Improvements; Buildings; Infrastructure; Plant; Equipment; Furniture and fittings; Equity Accounted Investments in Council Businesses; Other Assets (as above).
As per SA LGGC Supplementary Return/Financial Statements

Trade and Other Payables

Current Assets; Payments Received in Advance; Deposits/Retentions and Bonds Received; Aged Care Facility / Nursing Home Deposits; Goods and Services.
As per SA LGGC Supplementary Return/Financial Statements

Borrowings

(Commonwealth, State and LGFA); Loans from financial institutions and private sector: (Banks and other financial institutions, Private Sector); Finance Leases.
As per SA LGGC Supplementary Return/Financial Statements

Provisions and Other Liabilities

Includes: Employee Entitlements; Other Provisions; Insurance Losses; Equity Accounted Entities with Negative Equity; Liabilities Relating to Non-Current Assets Held for Sale.

As per SA LGGC Supplementary Return/Financial Statements

Total Liabilities

Includes: Trade and Other Payables, Borrowings, Provisions and Other Liabilities (as above).

As per SA LGGC Supplementary Return/Financial Statements

Asset Revaluation Reserve

Includes: Asset revaluation reserve

As per SA LGGC Supplementary Return/Financial Statements

Accumulated Surplus / (Deficit) and Other Reserves

Includes: Accumulated Surplus; Available-for-sale Investments Reserve, Other Reserves and Net Assets Transferred – Council Restructure

As per SA LGGC Supplementary Return/Financial Statements

Total Equity

As per SA LGGC Supplementary Return/Financial Statements

SA Local Government Grants Commission
Report 5 - Summary Balance Sheet Information by Council for 2018-19 Financial Year

	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$000)	Inventories and Assets Held for Sale (\$000)	Land and Land Improvements (\$000)	Buildings (\$000)	Infrastructure (\$000)	Plant, Equipment, Furniture and Fittings (\$000)	Equity Accounted Investments in Council Businesses (\$000)	Other Assets (\$000)	TOTAL ASSETS (\$000)	Trade and Other Payables (\$000)	Borrowings (\$000)	Provisions and Other Liabilities (\$000)	TOTAL LIABILITIES (\$000)	Asset Revaluation Reserve (\$000)	Accumulated Surplus / (Deficit) and Other Reserves (\$000)	TOTAL EQUITY (\$000)
Wattle Range	13,168	1,978	0	439	17,979	45,688	167,049	5,017	0	221	251,539	2,649	5,356	2,162	10,167	168,530	72,842	241,372
West Torrens	4,203	3,908	1,414	31	277,709	77,262	399,091	8,401	1,964	13,427	787,410	5,595	12,660	4,503	22,758	640,068	124,584	764,652
Whyalla	5,827	3,805	0	3,254	43,618	23,912	187,580	3,761	0	2,400	274,157	3,327	0	4,095	7,422	223,843	42,892	266,735
Wudinna	12,395	562	0	18	1,987	2,237	21,123	2,571	0	1,409	42,302	826	251	564	1,641	40,200	461	40,661
Yankalilla	39	2,720	0	13	12,547	7,617	74,562	2,492	145	3,195	103,330	2,107	5,733	548	8,388	67,735	27,207	94,942
Yorke Peninsula	7,771	2,703	0	376	76,989	43,234	168,900	14,995	0	613	315,581	1,899	8,303	2,643	12,845	315,100	(12,364)	302,736
State Totals	390,094	224,026	37,509	38,949	7,071,874	2,679,870	14,662,543	360,679	117,295	631,491	26,214,330	388,403	754,464	200,508	1,343,375	16,897,238	7,973,721	24,870,959

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Totals may not balance due to rounding.

Report 6– Council Rating Arrangements
Glossary

Capital Value of Properties Within Council Area (as at 1st January 2018)

As per the Office of the Valuer-General

Number of Rateable Residential Properties (as at 1st January 2018)

As per the Office of the Valuer-General

Rating Basis - Capital, Site or Annual Value (CV, SV, AV)

Basis of Valuation adopted by Council

As per Government Gazette

Minimum Rate

Minimum Rate declared by Council for 2018-19

As per Government Gazette

Fixed Charge

Fixed Charge declared by Council for 2018-19

As per Government Gazette

Percentage of General Rates Raised by Fixed Charge

Fixed Charge (See Above) *multiply by* Number of Rateable Properties (See Report 1) *divide by* General Rates (See Report 2) *multiply by* 100

Total Rates

As per SA LGGC Supplementary Return/Financial Statements

Rates as a Proportion of Total Operating Income

Total Rates (See Above) *divide* Total Operating Income (See Report 2) *multiply by* 100

As per SA LGGC Supplementary Return/Financial Statements

Total Rate Income Increase/(Decrease) from 2017-18 to 2018-19

Total Rates 2018-19 *minus* Total Rates 2017-18 *divide by* Total Rates 2017-18 *multiply by* 100

As per SA LGGC Supplementary Return/Financial Statements

Total Residential Rates (excluding CWMS Rates)

Total Residential Rates (excluding Residential Community Wastewater Management System Rates)

As per SA LGGC Supplementary Return/Financial Statements

Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property

Total Residential Rates (excluding Residential Community Wastewater Management System Rates) *divide* Number of Rateable Residential Properties (See Above) *multiply by* 100

As per SA LGGC Supplementary Return/Financial Statements and The Office of the Valuer-General

SA Local Government Grants Commission
Report 6 - Council Rating Arrangements for 2018-19 Financial Year

(3) Capital Value of Properties within Council Area as at 1st January 2018 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2018	Rating Basis - Capital Site or Annual Value (CV, SV or AV)	Minimum Rate (\$)	Fixed Charge (\$)	% of General Rates Raised by Fixed Charge (%)	Total Rates (\$000)	Rates as a Proportion of Total Operating Income (%)	Total Rates 2017-18 (\$000)	Total Rate Income Increase / (Decrease) from 2017-18 to 2018-19 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property (\$)
Adelaide	17,027	11,309	AV	0	0	108,846	56	104,369	4.3	23,875	2,111
Adelaide Hills	9,516	12,955	CV	0	634	36,915	81	35,512	4.0	27,214	2,101
Adelaide Plains	1,737	2,839	CV	0	105	9,285	75	9,069	2.4	5,438	1,915
Alexandrina	7,066	13,105	CV	0	360	39,484	82	38,003	3.9	25,256	1,927
Barossa	4,926	9,002	CV	0	342	30,192	78	29,413	2.6	15,702	1,744
Barunga West	1,195	1,544	CV	0	350	4,731	69	4,497	5.2	1,610	1,043
Berri Barmera	1,224	4,418	CV	649	0	12,087	72	11,815	2.3	2,500	566
Burnside	16,865	19,251	CV	851	0	39,325	82	37,743	4.2	36,892	1,916
Campbelltown	11,843	21,998	CV	959	0	38,115	70	36,264	5.1	35,167	1,599
Ceduna	550	1,425	SV	0	700	5,572	23	5,437	2.5	2,653	1,862
Charles Sturt	28,698	52,246	CV	1,071	0	106,223	84	103,706	2.4	73,787	1,412
Clare & Gilbert Valleys	2,675	3,398	CV	700	0	13,158	70	12,612	4.3	5,134	1,511
Cleve	582	669	CV	0	478	3,432	48	3,297	4.1	881	1,317
Coober Pedy	151	1,272	CV	0	422	2,224	15	2,149	3.5	1,313	1,032
Coorong	1,454	2,057	CV	0	360	9,624	62	8,939	7.7	3,216	1,563
Copper Coast	3,357	8,845	CV	0	588	22,775	73	28,462	(20.0)	14,496	1,639
Elliston	406	505	CV	0	275	2,359	39	2,221	6.2	955	1,891
Flinders Ranges	232	752	CV	771	0	2,330	47	2,222	4.9	1,046	1,391
Franklin Harbour	260	683	CV	0	371	1,645	36	1,753	(6.2)	578	846
Gawler	3,590	9,817	CV	977	0	22,467	78	21,643	3.8	18,487	1,883
Goyder	1,204	1,560	CV	0	150	5,765	43	5,632	2.4	1,815	1,163
Grant	1,936	2,440	CV	597	0	9,659	62	9,358	3.2	2,749	1,127
Holdfast Bay	12,481	18,629	CV	976	0	36,020	53	34,886	3.3	30,241	1,623
Kangaroo Island	1,531	2,502	CV	0	290	10,231	57	9,807	4.3	4,117	1,645
Karoonda East Murray	257	280	CV	300	0	1,544	32	1,406	9.8	208	743
Kimba	296	337	SV	300	0	1,820	41	1,755	3.7	562	1,668
Kingston	1,139	1,335	CV	571	0	4,686	67	4,346	7.8	1,077	807
Light	3,258	4,675	CV	875	0	20,325	84	19,144	6.2	8,858	1,895
Lower Eyre Peninsula	1,881	2,081	CV	0	470	7,435	61	6,918	7.5	3,053	1,467
Loxton Waikerie	1,823	4,459	CV	0	325	13,503	59	13,027	3.7	6,650	1,491
Marion	19,309	39,679	CV	1,040	0	77,175	81	74,864	3.1	62,173	1,567
Mid Murray	2,186	5,548	CV	687	0	14,798	63	14,114	4.8	8,108	1,461
Mitcham	17,082	26,728	CV	1,039	0	54,347	85	52,485	3.5	47,052	1,760
Mount Barker	6,903	12,190	CV	735	0	39,468	80	37,051	6.5	24,343	1,997
Mount Gambier	3,346	12,367	CV	0	655	21,432	67	20,597	4.1	15,370	1,243
Mount Remarkable	627	1,191	CV	0	319	3,874	48	3,532	9.7	1,925	1,616
Murray Bridge	3,047	8,605	CV	938	0	24,847	63	23,723	4.7	15,333	1,782
Naracoorte Lucindale	2,091	2,885	CV	385	0	12,255	62	12,052	1.7	4,790	1,660
Northern Areas	1,481	1,720	CV	0	390	8,410	10	7,713	9.0	2,359	1,372
Norwood, Payneham & St Peters	13,406	17,085	CV	982	0	34,862	78	33,946	2.7	27,736	1,623
Onkaparinga	28,345	70,704	CV	0	475	136,297	79	132,332	3.0	114,881	1,625
Orroroo Carrieton	205	337	CV	0	252	1,190	25	1,108	7.4	359	1,065
Peterborough	177	966	CV	0	365	1,971	42	1,652	19.3	860	890
Playford	10,631	35,215	CV	0	969	78,165	42	75,358	3.7	61,535	1,747
Port Adelaide Enfield	26,394	54,619	CV	835	0	102,740	84	97,958	4.9	58,801	1,077
Port Augusta	1,466	6,510	SV	1,305	0	19,119	62	18,847	1.4	11,866	1,823
Port Lincoln	2,451	6,718	SV	0	435	14,572	70	14,063	3.6	11,160	1,661
Port Pirie	2,324	7,921	CV	0	490	18,415	66	17,540	5.0	11,799	1,490
Prospect	5,625	9,122	CV	1,200	0	20,902	85	19,993	4.5	17,498	1,918
Renmark Paringa	1,323	3,629	CV	0	400	9,043	61	8,666	4.4	4,171	1,149
Robe	1,124	1,396	CV	684	0	5,216	69	5,002	4.3	2,506	1,795
Roxby Downs	431	1,819	CV	0	680	5,379	29	5,463	(1.5)	4,261	2,342
Salisbury	19,878	55,315	CV	987	0	97,846	78	94,899	3.1	75,647	1,368

SA Local Government Grants Commission
Report 6 - Council Rating Arrangements for 2018-19 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2018 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2018	Rating Basis - Capital Site or Annual Value (CV, SV or AV)	Minimum Rate (\$)	Fixed Charge (\$)	% of General Rates Raised by Fixed Charge (%)	Total Rates (\$000)	Rates as a Proportion of Total Operating Income (%)	Total Rates 2017-18 (\$000)	Total Rate Income Increase / (Decrease) from 2017-18 to 2018-19 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property (\$)
Southern Mallee	464	644	CV	560	0	0	4,216	53	3,901	8.1	214	332
Streaky Bay	538	979	SV	0	555	17	3,971	40	3,836	3.5	1,873	1,913
Tatiara	1,690	2,128	CV	560	0	0	10,147	62	9,868	2.8	3,108	1,461
Tea Tree Gully	17,547	39,734	CV	1,179	0	0	78,935	82	76,309	3.4	66,194	1,666
Tumby Bay	1,074	1,183	SV	0	658	21	5,003	70	5,658	(11.6)	1,923	1,626
Unley	13,671	16,943	CV	805	0	0	41,336	81	40,010	3.3	32,324	1,908
Victor Harbor	3,919	8,560	CV	0	350	14	21,910	79	20,791	5.4	17,060	1,993
Wakefield	1,991	2,388	CV	0	320	9	10,667	67	10,059	6.0	3,153	1,320
Walkerville	3,205	3,660	CV	1,193	0	0	8,732	85	8,485	2.9	7,813	2,135
Wattle Range	3,012	4,618	CV	600	0	0	18,620	69	18,424	1.1	6,325	1,370
West Torrens	15,093	27,038	CV	909	0	0	57,858	87	55,466	4.3	33,210	1,228
Whyalla	1,922	11,020	SV	0	550	38	20,519	64	19,905	3.1	17,155	1,557
Wudinna	290	385	CV	450	0	0	2,070	30	1,907	8.5	432	1,122
Yankalilla	1,906	3,472	CV	880	0	0	12,767	82	12,374	3.2	6,920	1,993
Yorke Peninsula	5,793	8,739	CV	0	410	20	23,021	72	21,994	4.7	14,016	1,604
State Totals	381,127	730,148					1,743,872	72	1,687,350	3.3	1,151,783	1,577
State Average				810	439	19				3.8		

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Capital values as at 1st January 2018 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2018-19 predominately would have been based on January 2018 data.

Report 7 - Net Financial Liabilities
Glossary

Total Liabilities

Includes: Trade and Other Payables; Borrowings; Provisions and Other Liabilities
As per SA LGGC Supplementary Return/Financial Statements

Cash and Cash Equivalents

Includes: Cash on Hand and at Bank; Cash with LGFA; Deposits / Investments with – LGFA; Banks and other Financial Institutions.
As per SA LGGC Supplementary Return/Financial Statements

Trade and Other Receivables

Includes: Rates debtors; Rates Postponed for State Seniors; Interest Receivable; Receivables Related to Sale of fixed Non-Operating Assets; Loans to Community Groups; Prepayments; Other Debtors / Receivables / Accrued Income.
As per SA LGGC Supplementary Return/Financial Statements

Other Financial Assets

Includes: Financial Instruments available for sale, Other Financial Investments
As per SA LGGC Supplementary Return/Financial Statements

Total Financial Assets

Cash and Cash Equivalents *plus* Trade and Other Receivables *plus* Other Financial Assets (as above)
As per SA LGGC Supplementary Return/Financial Statements

Net Financial Liabilities

Total Liabilities *minus* Total Financial Assets (as above)
As per SA LGGC Supplementary Return/Financial Statements

SA Local Government Grants Commission
Report 7 - Net Financial Liabilities by Council for 2018-19 Financial Year

	Total Liabilities (\$000)	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$000)	Total Financial Assets (\$000)	(3) Net Financial Liabilities (\$000)
Adelaide	86,158	6,069	10,548	437	17,054	69,104
Adelaide Hills	19,954	2,025	2,541	0	4,566	15,388
Adelaide Plains	6,055	306	1,031	0	1,337	4,718
Alexandrina	42,348	996	5,485	0	6,481	35,867
Barossa	20,367	12,817	3,717	0	16,534	3,833
Barunga West	1,993	2,454	829	0	3,283	(1,290)
Berri Barmera	12,778	3,744	4,650	0	8,394	4,384
Burnside	24,100	2,788	1,956	0	4,744	19,356
Campbelltown	9,272	21,707	5,323	0	27,030	(17,758)
Ceduna	13,257	4,515	1,340	0	5,855	7,402
Charles Sturt	65,332	4,616	5,294	0	9,910	55,422
Clare & Gilbert Valleys	8,019	7,644	1,258	0	8,902	(883)
Cleve	1,976	7,321	910	0	8,231	(6,255)
Coober Pedy	14,864	1,145	4,091	0	5,236	9,628
Coorong	7,016	2,918	1,172	0	4,090	2,926
Copper Coast	43,165	766	9,968	0	10,734	32,431
Elliston	379	1,886	238	0	2,124	(1,745)
Flinders Ranges	3,509	3,327	654	0	3,981	(472)
Franklin Harbour	9,067	3,137	368	0	3,505	5,562
Gawler	28,016	113	3,492	0	3,605	24,411
Goyder	3,243	7,361	2,037	0	9,398	(6,155)
Grant	6,757	6,015	1,318	43	7,376	(619)
Holdfast Bay	58,013	25,559	4,545	0	30,104	27,909
Kangaroo Island	34,981	1,943	2,413	0	4,356	30,625
Karoonda East Murray	2,047	2,274	557	0	2,831	(784)
Kimba	509	2,427	274	0	2,701	(2,192)
Kingston	5,878	2,637	4,419	0	7,056	(1,178)
Light	32,452	86	24,603	0	24,689	7,763
Lower Eyre Peninsula	8,246	4,707	994	0	5,701	2,545
Loxton Waikerie	14,853	17,707	1,538	0	19,245	(4,392)
Marion	19,432	11,784	8,312	34,800	54,896	(35,464)
Mid Murray	17,345	258	2,872	0	3,130	14,215
Mitcham	29,564	6,959	7,496	0	14,455	15,109
Mount Barker	16,717	8,678	6,909	0	15,587	1,130
Mount Gambier	11,577	6,069	1,867	0	7,936	3,641
Mount Remarkable	2,245	3,617	1,413	0	5,030	(2,785)
Murray Bridge	16,654	8,585	3,025	0	11,610	5,044
Naracoorte Lucindale	5,914	9,748	1,642	0	11,390	(5,476)
Northern Areas	10,009	4,140	1,932	123	6,195	3,814
Norwood, Payneham & St Peters	18,825	12,152	3,082	0	15,234	3,591
Onkaparinga	117,162	3,597	9,342	0	12,939	104,223
Orroroo Carrieton	1,437	1,487	647	0	2,134	(697)

SA Local Government Grants Commission
Report 7 - Net Financial Liabilities by Council for 2018-19 Financial Year

	Total Liabilities (\$000)	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$000)	Total Financial Assets (\$000)	(3) Net Financial Liabilities (\$000)
Peterborough	8,002	3,632	357	0	3,989	4,013
Playford	157,664	468	7,592	0	8,060	149,604
Port Adelaide Enfield	38,992	11,106	4,992	0	16,098	22,894
Port Augusta	17,230	598	1,190	0	1,788	15,442
Port Lincoln	14,046	5,375	1,708	0	7,083	6,963
Port Pirie	17,719	1,470	1,673	0	3,143	14,576
Prospect	23,479	1,069	4,331	0	5,400	18,079
Renmark Paringa	3,005	9,324	1,220	0	10,544	(7,539)
Robe	3,805	1,123	549	0	1,672	2,133
Roxby Downs	3,123	11,498	3,535	0	15,033	(11,910)
Salisbury	40,842	27,777	9,400	690	37,867	2,975
Southern Mallee	2,358	4,287	719	0	5,006	(2,648)
Streaky Bay	4,753	6,213	864	0	7,077	(2,324)
Tatiara	3,264	14,830	786	0	15,616	(12,352)
Tea Tree Gully	38,931	2,773	4,145	0	6,918	32,013
Tumby Bay	5,489	2,507	707	0	3,214	2,275
Unley	19,704	2,771	2,689	2	5,462	14,242
Victor Harbor	12,804	554	3,385	0	3,939	8,865
Wakefield	4,389	902	1,906	0	2,808	1,581
Walkerville	9,070	330	500	0	830	8,240
Wattle Range	10,167	13,168	1,978	0	15,146	(4,979)
West Torrens	22,758	4,203	3,908	1,414	9,525	13,233
Whyalla	7,422	5,827	3,805	0	9,632	(2,210)
Wudinna	1,641	12,395	562	0	12,957	(11,316)
Yankalilla	8,388	39	2,720	0	2,759	5,629
Yorke Peninsula	12,845	7,771	2,703	0	10,474	2,371
State Totals	1,343,375	390,094	224,026	37,509	651,629	691,746

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Net Financial Liabilities equals Total Liabilities less Cash and Cash Equivalents, Trade and Other Receivables and Other Financial Assets (with Other Financial Assets excluding Equity Accounted Investments in Council Businesses and Inventories).
4. Totals may not balance due to rounding.

Report 8 – Financial Indicators

Glossary

Operating Surplus Ratio

Operating Surplus / (Deficit) (see report 3) *divide by* Total Operating Income (see report 2)

As per SA LGGC Supplementary Return/Financial Statements

A positive ratio indicates the percentage of operating income available to help fund proposed capital expenditure. If the relevant amount is not required for this purpose in a particular year, it can be held for future capital expenditure needs by either increasing financial assets or preferably, where possible, reducing debt in the meantime.

A negative ratio indicates the percentage increase in operating income or the approximate decrease in operating expenses required to achieve a break-even operating result.

This indicator is by far the most important financial indicator for Councils. If a council constantly achieves a modest positive operating surplus ratio, and has soundly based projections showing that it can continue to do so in future, having regard to asset management and its community service level needs, then it is financially sustainable. Favourable trend results measured against other financial indicators described below will assist, but not in themselves ensure, that a Council operates sustainably.

Adjusted Operating Surplus Ratio

Operating Surplus Ratio adjusted to remove the impact of the brought forward 2018-19 payment (estimated two instalments) of financial assistance grants that were received by Councils in June 2018, the brought forward 2019-20 payment (estimated two instalments) of financial assistance grants that were received by Councils in June 2019, and the total formulae component of the 2019-20 & 2020-21 Supplementary Local Road Funding grants that were received by Councils in June 2019.

As per SA LGGC Supplementary Return/Financial Statements

Net Financial Liabilities Ratio

Net Financial Liabilities (see report 7) *divide by* Total Operating Income (see report 2)

As per SA LGGC Supplementary Return/Financial Statements

Net financial liabilities is a broader and more appropriate measure of indebtedness than the level of borrowings, because it includes items such as employee long-service leave entitlements and other amounts payable as well as taking account of a Council's cash and investments

The net financial liabilities ratio is calculated by expressing net financial liabilities at the end of a financial year as a percentage of operating income for the year. If the ratio falls, over time, this indicates that the Council's capacity to meet its financial obligations from operating income is strengthening.

Adjusted Net Financial Liabilities Ratio

Net Final Liabilities Ratio adjusted to remove the impact of the brought forward 2018-19 payment (estimated two instalments) of financial assistance grants that were received by Councils in June 2018, the brought forward 2019-20 payment (estimated two instalments) of financial assistance grants that were received by Councils in June 2019 and the total formulae component of the 2019-20 & 2020-21 Supplementary Local Road Funding grants that were received by Councils in June 2019.

As per SA LGGC Supplementary Return/Financial Statements

Asset Renewal Funding Ratio

Capital Expenditure on Renewal/ Replacement of Existing Assets *divide* Optimal Level of Capital Expenditure on Renewal and Replacing Assets

As per Council's Annual Financial Statements

This ratio indicates the extent to which non-financial assets are being renewed and replaced, compared with the asset renewal and replacement expenditure identified as warranted in a Council's infrastructure and asset management plan (I&). It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to the optimal level of such expenditure proposed in a Council's infrastructure and asset management plan (I&).

Please refer to Information Paper 9 - Local Government Financial Indicators prepared for the LGA Financial Sustainability Program for further information and explanations, including the use of the indicators.

SA Local Government Grants Commission
Report 8 - Financial Indicators for 2018-19 Financial Year

	Operating Surplus Ratio (%)	(4) Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities Ratio (%)	(4) Adjusted Net Financial Liabilities Ratio (%)	Asset Renewal Funding Ratio (%)
Adelaide	-10.8%	-11.0%	35%	36%	76%
Adelaide Hills	2.1%	0.6%	34%	38%	93%
Adelaide Plains	1.1%	-1.2%	38%	47%	41%
Alexandrina	2.5%	1.1%	74%	78%	72%
Barossa	4.7%	3.3%	10%	13%	443%
Barunga West	-1.0%	-3.9%	-19%	-12%	
Berri Barmera	0.2%	-0.8%	26%	35%	47%
Burnside	4.7%	3.7%	40%	43%	97%
Campbelltown	12.4%	11.6%	-32%	-30%	112%
Ceduna	11.8%	8.6%	64%	82%	40%
Charles Sturt	5.4%	4.4%	44%	47%	80%
Clare & Gilbert Valleys	4.5%	1.9%	-5%	1%	149%
Cleve	18.4%	13.8%	-88%	-76%	103%
Coober Pedy	-7.4%	-7.6%	64%	67%	
Coorong	0.0%	-4.1%	19%	35%	
Copper Coast	-10.2%	-11.9%	104%	111%	
Elliston	13.7%	7.5%	-29%	-13%	92%
Flinders Ranges	-18.2%	-25.2%	-9%	13%	
Franklin Harbour	20.3%	16.7%	121%	146%	201%
Gawler	0.6%	-0.8%	84%	90%	165%
Goyder	8.7%	4.2%	-46%	-30%	89%
Grant	3.1%	-0.1%	-4%	4%	72%
Holdfast Bay	2.2%	1.7%	41%	43%	112%
Kangaroo Island	1.0%	-1.3%	171%	184%	
Karoonda East Murray	20.8%	15.1%	-16%	8%	130%
Kimba	2.9%	-3.7%	-49%	-29%	73%
Kingston	-7.2%	-11.1%	-17%	-7%	90%
Light	3.1%	1.1%	32%	37%	81%
Lower Eyre Peninsula	9.8%	6.4%	21%	30%	50%
Loxton Waikerie	9.1%	6.4%	-19%	-7%	154%
Marion	12.7%	11.8%	-37%	-35%	114%
Mid Murray	-6.7%	-10.3%	61%	75%	82%
Mitcham	5.8%	4.6%	24%	27%	148%
Mount Barker	7.0%	5.7%	2%	5%	78%
Mount Gambier	1.4%	-0.7%	11%	19%	68%
Mount Remarkable	2.8%	-1.5%	-35%	-18%	154%
Murray Bridge	5.7%	4.6%	13%	19%	
Naracoorte Lucindale	19.2%	16.4%	-28%	-17%	81%
Northern Areas	-0.1%	-3.3%	32%	45%	105%
Norwood, Payneham & St Peters	5.3%	4.6%	8%	10%	116%
Onkaparinga	-0.3%	-1.8%	60%	65%	58%
Orroroo Carrieton	37.2%	33.8%	-15%	4%	143%
Peterborough	-32.5%	-39.0%	85%	113%	746%
Playford	4.9%	3.4%	143%	152%	80%
Port Adelaide Enfield	3.6%	2.5%	19%	22%	101%
Port Augusta	-4.1%	-5.2%	50%	56%	54%
Port Lincoln	0.8%	-0.8%	33%	39%	98%
Port Pirie	-0.9%	-2.2%	52%	63%	91%
Prospect	3.4%	2.6%	74%	76%	285%
Renmark Paringa	-1.4%	-2.6%	-51%	-41%	96%
Robe	5.2%	3.8%	28%	31%	79%
Roxby Downs	11.9%	11.7%	-65%	-64%	95%
Salisbury	11.3%	9.9%	2%	7%	82%
Southern Mallee	5.8%	1.0%	-33%	-19%	76%
Streaky Bay	0.1%	-4.5%	-24%	-9%	

SA Local Government Grants Commission
Report 8 - Financial Indicators for 2018-19 Financial Year

	Operating Surplus Ratio (%)	(4) Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities Ratio (%)	(4) Adjusted Net Financial Liabilities Ratio (%)	Asset Renewal Funding Ratio (%)
Tatiara	6.5%	1.7%	-75%	-63%	117%
Tea Tree Gully	6.8%	5.6%	33%	37%	
Tumby Bay	-6.2%	-10.2%	32%	43%	85%
Unley	9.3%	8.7%	28%	30%	
Victor Harbor	0.5%	-0.5%	32%	35%	77%
Wakefield	0.8%	-2.3%	10%	22%	139%
Walkerville	1.9%	1.1%	80%	83%	97%
Wattle Range	10.5%	7.5%	-19%	-10%	73%
West Torrens	11.2%	10.3%	20%	22%	
Whyalla	5.4%	4.0%	-7%	1%	85%
Wudinna	15.9%	11.0%	-164%	-155%	
Yankalilla	0.6%	-0.6%	36%	39%	
Yorke Peninsula	-2.9%	-5.5%	7%	14%	
State Totals	3.5%	2.0%	29%	34%	118%

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

- There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
- Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
- The Operating Surplus Ratio and Net Financial Liabilities Ratio financial indicators displayed in this report have been calculated in accordance with the detailed methods set out in Note 15 of the LGA's 2019 Model Financial Statements. The Asset Sustainability Ratio has been sourced direct from council's Annual Financial Statements due to differences to data reported in the supplementary return. Note that the Optimal Level of Capital Expenditure on Renewal and Replacing Assets (as per Infrastructure and Asset Management Plan) should be used as the denominator in calculating the Asset Sustainability Ratio indicator. An Asset Sustainability Ratio is not displayed where depreciation has been incorrectly used as the denominator.
- To ensure a focus on Councils' underlying operating result, the Adjusted Operating Surplus Ratio includes adding back the amount associated with two 2018-19 quarterly instalments of Federal Financial Assistance Grants received by Councils in June 2018 and recorded as income in 2017-18, deducting the amount associated with two 2019-20 quarterly instalments of Federal Financial Assistance Grants received by Councils in June 2019 and recorded as income in 2018-19 and deducting the (full formulae component) amount of 2019-20 & 2020-21 Supplementary Local Road Funding received by councils in June 2019 and recorded as income 2018-19 (in accordance with AASB 1004). Where a Council did not comply with AASB 1004, no adjustment to this ratio is required. Similarly, the Adjusted Net Financial Liabilities Ratio removes the distortion otherwise caused by the early receipt of 2018-19 Financial Assistance Grants in June 2018, 2019-20 Financial Assistance Grants in June 2019 and 2019-20 & 2020-21 Supplementary Local Road Funding in June 2019.
- While no attempt is made in this report to adjust for the impact of additional one-off grants received by councils under the Federal Roads to Recovery Program in 2018-19, any consideration of the underlying operating result of a council should have regard to this (noting that many councils have done so in their annual financial statements and other reporting).

Report 9 – Operating Expenses Summary

Glossary

Full Cost Attribution (FCA)

Operating Expenses in Report 9 are allocated by Council on a "full cost attribution basis" meaning a system under which all costs, including indirect and overhead costs, are allocated to a function, activity, good or service on a reliable and consistent basis (which may be unique to a particular council, council subsidiary or regional subsidiary).

Business Undertakings - Total Operating Expenses

Includes: Caravan Parks / Tourist Accommodation, Real Estate Development, Car Parking, Community Wastewater Management, Water Supply - Domestic, Electricity Supply Undertakings, Town Bus Service, Gravel Pits / Quarries, Markets / Saleyards, Private Works, Investment Property
As per SA LGGC Supplementary Return

Public Order and Safety - Total Operating Expenses

Includes: Crime Prevention, Emergency Services and Fire Prevention, Other Public Order and Safety
As per SA LGGC Supplementary Return

Health Services - Total Operating Expenses

Includes: Immunization and other preventative health, Nursing Homes, Other Health Services
As per SA LGGC Supplementary Return

Community Support - Total Operating Expenses

Includes: Community Centres and Halls, Elderly Citizens Facilities, Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Transport, Family and Neighbourhood Support, Other Community Support
As per SA LGGC Supplementary Return

Community Amenities - Total Operating Expenses

Includes: Cemeteries / Crematoria, Public Conveniences, Telecommunications, Other Community Amenities
As per SA LGGC Supplementary Return

Library Services - Total Operating Expenses

Includes: Mobile Libraries and Housebound Services, Libraries
As per SA LGGC Supplementary Return

Cultural Services - Total Operating Expenses

Includes: Performing Arts, Heritage, Museums & Art Galleries, Other Cultural Services
As per SA LGGC Supplementary Return

Economic Development - Total Operating Expenses

Includes: Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism and regional promotion, Other Economic Development
As per SA LGGC Supplementary Return

Agricultural Services - Total Operating Expenses

Includes: Agricultural Water, Agricultural Pest Control, Agricultural Land Care, Other Agricultural Services
As per SA LGGC Supplementary Return

Waste Management - Total Operating Expenses

Includes: Ordinary Solid Waste Collection & Disposal, Green Waste Collection & Disposal, Recycling Collection & Disposal, Waste Disposal Facility, Other Waste Management
As per SA LGGC Supplementary Return

Other Environment - Total Operating Expenses

Includes: Coastal Protection, Stormwater Management, Street Cleaning, Street Lighting, Streetscaping, Other Protection of the Environment
As per SA LGGC Supplementary Return

Recreation - Total Operating Expenses

Includes: Jetties, Marine and Boating Facilities, Parks and Gardens, Sports Facilities - Indoor, Sports Facilities - Outdoor, Swimming Centres, Swimming Centres - Outdoor, Other recreation
As per SA LGGC Supplementary Return

Regulatory Services - Total Operating Expenses

Includes: Dog and Cat Control, Building Control, Town Planning, Health Inspection, Environmental Protection Control, Other Regulatory Services
As per SA LGGC Supplementary Return

Transport - Total Operating Expenses

Includes: Aerodrome, Bridges and Culverts, Footpaths and kerbing, Roads - sealed, Roads - formed, Roads - natural formed, Roads - unformed, Traffic Management, Water Transport Services

As per SA LGGC Supplementary Return

Governance/ Finance Charges & Balance of Amounts Not Allocated to Other Functions- Total Operating Expenses

Includes: Governance, Finance Costs, Plant Hire & Depot/Indirect Exp, Council Administration, Unclassified Activities

As per SA LGGC Supplementary Return

Total Operating Expenses

As per SA LGGC Supplementary Return

SA Local Government Grants Commission
Report 9 - Operating Expenses Summary for 2018-19 Financial Year

	Business Undertakings (\$000)	Public Order and Safety (\$000)	Health Services (\$000)	Community Support (\$000)	Community Amenities (\$000)	Library Services (\$000)	Cultural Services (\$000)	Economic Development (\$000)	Agricultural Services (\$000)	Waste Management (\$000)	Other Environment (\$000)	Recreation (\$000)	Regulatory Services (\$000)	Transport (\$000)	Governance / Finance Charges & Balance of Amounts Not Allocated to Other Functions (\$000)	Total Operating Expenses (\$000)
Adelaide	46,914	0	1,124	6,034	590	8,690	6,910	24,443	0	115	37,099	43,213	6,942	33,411	1,432	216,917
Adelaide Hills	1,626	722	717	3,766	479	3,479	558	1,110	0	6,299	3,909	4,998	3,953	10,953	2,040	44,609
Adelaide Plains	350	130	0	535	205	554	38	125	0	1,167	1,151	533	2,603	4,309	550	12,250
Alexandrina	5,965	505	38	3,700	693	3,148	428	3,171	498	2,193	4,373	5,316	5,052	10,088	1,811	46,979
Barossa	4,879	213	149	2,077	909	2,506	608	1,196	755	2,186	2,287	5,511	3,796	6,658	3,279	37,009
Barunga West	525	41	0	367	159	72	0	167	33	741	350	659	557	2,517	720	6,908
Berri Barmera	3,553	197	36	845	720	1,081	13	565	0	1,345	949	2,439	1,174	2,291	1,630	16,838
Burnside	19	503	3	8,384	1,130	2,920	627	106	10	7,352	8,272	5,070	5,940	3,087	2,290	45,713
Campbelltown	576	68	594	2,265	303	3,477	353	722	127	4,998	7,839	13,450	2,644	9,305	1,281	48,002
Ceduna	1,896	229	34	255	200	32	44	696	0	422	649	1,095	217	3,303	1,058	10,130
Charles Sturt	0	1,169	707	11,613	6,363	9,346	213	734	0	15,179	18,354	18,961	12,718	20,586	2,987	118,930
Clare & Gilbert Valleys	1,096	230	12	1,514	412	809	311	522	0	1,335	1,689	2,122	1,087	5,753	1,172	18,064
Cleve	318	18	0	223	175	65	11	177	2	496	325	668	342	2,125	836	5,781
Cooper Pedy	10,583	1	0	1,015	78	40	64	685	0	305	333	634	154	849	1,463	16,204
Coorong	934	69	19	1,291	312	80	86	132	555	1,113	909	739	896	7,043	1,268	15,446
Copper Coast	9,344	245	0	1,177	1,816	921	86	969	0	2,376	1,887	3,921	1,449	6,264	3,777	34,232
Elliston	121	20	16	316	1,211	15	11	96	34	596	181	686	47	1,662	200	5,212
Flinders Ranges	271	39	0	217	363	15	114	632	1	333	253	2,236	196	863	358	5,891
Franklin Harbour	385	27	43	308	125	12	36	74	0	306	131	571	114	1,315	213	3,660
Gawler	0	48	87	2,903	358	1,448	113	1,438	0	2,856	3,587	4,955	3,857	6,059	1,081	28,790
Goyder	1,454	107	24	325	243	43	224	526	154	516	1,220	1,391	418	4,898	598	12,141
Grant	2,321	223	7	611	314	369	25	363	4	678	835	546	1,481	6,123	1,178	15,078
Holdfast Bay	3,323	1,334	21,689	4,150	322	3,302	2,683	1,545	0	4,627	6,744	7,168	1,748	5,977	1,237	65,849
Kangaroo Island	1,948	212	222	1,055	557	47	15	86	533	1,911	852	786	889	5,771	2,795	17,679
Karoonda East Murray	160	5	4	262	44	10	57	93	0	202	124	217	58	2,212	362	3,810
Kimba	239	34	79	301	138	33	0	235	0	594	212	392	76	1,231	790	4,354
Kingston	1,027	23	12	73	142	0	39	61	0	399	327	1,734	532	1,924	1,251	7,544
Light	1,774	140	340	1,957	206	1,398	3	1,534	0	1,575	1,830	1,953	1,873	7,459	1,363	23,405
Lower Eyre Peninsula	848	128	24	236	600	90	28	156	30	1,591	829	693	513	4,863	299	10,928
Loxton Waikerie	2,244	12	9	2,848	405	542	159	644	0	1,937	911	2,259	1,332	6,525	929	20,756
Marion	395	54	79	9,410	712	6,109	3,078	1,945	149	8,479	10,592	17,289	7,420	17,260	473	83,444
Mid Murray	1,512	78	524	1,263	1,951	239	248	1,739	0	2,754	1,630	2,507	1,934	6,838	1,745	24,962
Mitcham	164	1,020	164	4,920	3,431	3,712	347	0	208	7,161	9,336	5,585	5,830	13,962	4,418	60,258
Mount Barker	7,112	492	267	3,373	840	1,858	288	1,437	0	3,641	5,078	4,419	5,615	8,509	3,152	46,081
Mount Gambier	68	16	17	1,281	1,410	3,039	2,486	3,164	0	6,926	2,782	4,631	1,538	3,608	433	31,399
Mount Remarkable	1,118	4	25	427	335	87	65	477	143	670	482	841	253	2,568	333	7,828
Murray Bridge	706	484	7,804	4,556	1,352	1,839	870	2,169	13	2,117	2,458	3,910	2,884	5,936	175	37,273
Naracoorte Lucindale	1,568	90	20	615	355	443	127	504	0	1,260	1,148	1,023	482	6,440	1,970	16,045
Northern Areas	774	82	102	373	483	386	57	147	60	683	513	1,016	811	5,326	1,119	11,932
Norwood, Payneham & St Peters	313	0	1	6,155	234	3,274	1,440	1,321	0	4,456	6,344	6,897	3,805	6,216	1,875	42,331
Onkaparinga	6,684	979	1,758	15,225	2,246	11,302	2,714	4,241	135	16,705	20,045	30,023	9,138	37,922	13,829	172,946
Orroroo Carrieton	121	8	0	165	135	8	58	78	0	187	150	404	26	1,447	170	2,957
Peterborough	28	31	4	429	311	137	7	1,023	70	462	124	477	205	2,142	773	6,223
Playford	471	63	1,402	8,271	212	3,123	2,177	5,039	232	11,879	20,612	15,094	9,850	13,584	7,336	99,345
Port Adelaide Enfield	54	751	1,421	10,283	2,043	11,838	695	3,792	133	10,057	22,422	18,138	10,313	23,515	2,148	117,603
Port Augusta	1,122	282	1,900	3,155	1,347	788	773	1,635	2,127	1,784	1,392	5,667	1,256	6,721	2,330	32,279
Port Lincoln	6	476	332	1,089	1,062	715	216	1,716	0	3,634	1,890	3,908	1,174	3,222	1,204	20,644
Port Pirie	280	275	0	679	655	1,351	282	1,528	0	4,088	2,490	5,454	1,492	7,111	2,613	28,298

SA Local Government Grants Commission
Report 9 - Operating Expenses Summary for 2018-19 Financial Year

	Business Undertakings (\$000)	Public Order and Safety (\$000)	Health Services (\$000)	Community Support (\$000)	Community Amenities (\$000)	Library Services (\$000)	Cultural Services (\$000)	Economic Development (\$000)	Agricultural Services (\$000)	Waste Management (\$000)	Other Environment (\$000)	Recreation (\$000)	Regulatory Services (\$000)	Transport (\$000)	Governance / Finance Charges & Balance of Amounts Not Allocated to Other Functions (\$000)	Total Operating Expenses (\$000)
Prospect	0	0	160	1,476	2,050	2,369	732	1,575	0	1,724	2,151	2,620	2,043	5,349	1,480	23,729
Renmark Paringa	1,321	24	43	900	310	757	213	726	397	1,373	1,041	2,304	1,101	3,288	1,192	14,990
Robe	709	72	7	1,381	87	191	8	212	0	562	428	980	282	2,080	135	7,134
Roxby Downs	5,909	0	133	296	2,837	449	278	175	0	742	1,251	2,242	185	1,249	493	16,239
Salisbury	793	1,397	2,060	11,470	1,417	9,188	652	2,722	60	12,330	16,931	25,665	7,563	18,420	863	111,531
Southern Mallee	488	25	11	1,204	111	35	51	52	2	399	322	875	322	2,966	680	7,543
Streaky Bay	1,720	59	142	144	217	39	223	525	0	880	370	1,147	409	2,801	1,134	9,810
Tatiara	802	176	82	710	351	757	77	269	0	820	889	1,914	823	6,902	747	15,319
Tea Tree Gully	3,001	719	636	6,016	490	4,443	1,221	1,121	521	9,791	11,230	25,638	7,662	13,872	2,989	89,350
Tumby Bay	1,290	108	11	299	246	43	51	82	57	465	306	1,162	417	2,429	600	7,566
Unley	1,158	76	102	4,748	267	3,727	1,920	612	0	5,672	5,638	9,918	4,676	6,920	698	46,132
Victor Harbor	463	96	0	2,592	572	1,319	233	3,881	0	2,173	3,117	3,581	2,650	5,523	1,233	27,433
Wakefield	847	94	7	586	350	56	121	564	0	700	1,043	1,949	837	7,108	1,565	15,827
Walkerville	98	125	158	799	600	629	0	29	0	1,153	845	1,480	938	1,776	1,440	10,070
Wattle Range	2,019	104	0	2,372	538	744	113	1,284	0	2,265	1,716	2,604	1,431	5,865	2,960	24,015
West Torrens	0	343	358	3,358	365	3,655	1,720	513	0	5,972	9,811	7,782	5,201	13,057	7,264	59,399
Whyalla	82	0	0	2,515	1,037	1,215	377	2,132	16	3,456	4,168	4,387	2,363	7,260	1,195	30,203
Wudinna	335	49	39	134	179	31	49	1,468	0	277	256	203	124	2,319	336	5,799
Yankalilla	2,621	15	0	927	423	465	8	680	0	1,055	887	1,155	1,473	5,190	634	15,533
Yorke Peninsula	4,691	365	0	2,579	933	143	107	289	0	2,760	2,478	3,180	2,596	10,937	1,716	32,774
State Totals	155,536	15,724	45,758	176,798	52,066	125,047	37,939	93,869	7,059	207,255	282,777	362,985	169,780	483,062	115,698	2,331,353
State Average	2,287	231	673	2,600	766	1,839	558	1,380	104	3,048	4,158	5,338	2,497	7,104	1,701	34,285

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.

Report 10 – Operating Income Summary

Glossary

Business Undertakings - Total Operating Income

Includes: Caravan Parks / Tourist Accommodation, Real Estate Development, Car Parking, Community Wastewater Management, Water Supply - Domestic, Electricity Supply Undertakings, Town Bus Service, Gravel Pits / Quarries, Markets / Saleyards, Private Works, Investment Property

As per SA LGGC Supplementary Return

Public Order and Safety - Total Operating Income

Includes: Crime Prevention, Emergency Services and Fire Prevention, Other Public Order and Safety

As per SA LGGC Supplementary Return

Health Services - Total Operating Income

Includes: Immunization and other preventative health, Nursing Homes, Other Health Services

As per SA LGGC Supplementary Return

Community Support - Total Operating Income

Includes: Community Centres and Halls, Elderly Citizens Facilities, Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Transport, Family and Neighbourhood Support, Other Community Support

As per SA LGGC Supplementary Return

Community Amenities - Total Operating Income

Includes: Cemeteries / Crematoria, Public Conveniences, Telecommunications, Other Community Amenities

As per SA LGGC Supplementary Return

Library Services - Total Operating Income

Includes: Mobile Libraries and Housebound Services, Libraries

As per SA LGGC Supplementary Return

Cultural Services - Total Operating Income

Includes: Performing Arts, Heritage, Museums & Art Galleries, Other Cultural Services

As per SA LGGC Supplementary Return

Economic Development - Total Operating Income

Includes: Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism and regional promotion, Other Economic Development

As per SA LGGC Supplementary Return

Agricultural Services - Total Operating Income

Includes: Agricultural Water, Agricultural Pest Control, Agricultural Land Care, Other Agricultural Services

As per SA LGGC Supplementary Return

Waste Management - Total Operating Income

Includes: Ordinary Solid Waste Collection & Disposal, Green Waste Collection & Disposal, Recycling Collection & Disposal, Waste Disposal Facility, Other Waste Management

As per SA LGGC Supplementary Return

Other Environment - Total Operating Income

Includes: Coastal Protection, Stormwater Management, Street Cleaning, Street Lighting, Streetscaping, Other Protection of the Environment

As per SA LGGC Supplementary Return

Recreation - Total Operating Income

Includes: Jetties, Marine and Boating Facilities, Parks and Gardens, Sports Facilities - Indoor, Sports Facilities - Outdoor, Swimming Centres, Swimming Centres - Outdoor, Other recreation

As per SA LGGC Supplementary Return

Regulatory Services - Total Operating Income

Includes: Dog and Cat Control, Building Control, Town Planning, Health Inspection, Environmental Protection Control, Other Regulatory Services

As per SA LGGC Supplementary Return

Transport - Total Operating Income

Includes: Aerodrome, Bridges and Culverts, Footpaths and kerbing, Roads - sealed, Roads - formed, Roads - natural formed, Roads - unformed, Traffic Management, Water Transport Services

As per SA LGGC Supplementary Return

Rates & Balance of Amounts Not Allocated to Other Functions - Total Operating Income

Includes: Council Administration (Rates), Separate and Special Rates, LGGC - General Purpose, LGGC - Roads Component, Plant Hire & Depot/Indirect Exp, Unclassified Activities

As per SA LGGC Supplementary Return

Total Operating Income

As per SA LGGC Supplementary Return

SA Local Government Grants Commission
Report 10 - Operating Income Summary for 2018-19 Financial Year

	Business Undertakings (\$000)	Public Order and Safety (\$000)	Health Services (\$000)	Community Support (\$000)	Community Amenities (\$000)	Library Services (\$000)	Cultural Services (\$000)	Economic Development (\$000)	Agricultural Services (\$000)	Waste Management (\$000)	Other Environment (\$000)	Recreation (\$000)	Regulatory Services (\$000)	Transport (\$000)	Rates & Balance of Amounts Not Allocated to Other Functions (\$000)	Total Operating Income (\$000)
Adelaide	66,717	0	81	596	0	318	1,511	1,049	0	0	1,703	10,885	2,856	610	109,414	195,740
Adelaide Hills	1,723	4	36	1,457	299	334	2	810	0	63	1,091	52	1,231	947	37,511	45,560
Adelaide Plains	232	40	0	48	52	29	3	0	0	483	265	0	397	0	10,835	12,384
Alexandrina	5,426	2	18	520	141	236	35	75	32	405	1,612	341	1,120	1,053	37,187	48,203
Barossa	4,987	2	31	1,042	101	254	30	250	382	1,959	562	495	681	2	28,074	38,852
Barunga West	854	0	0	132	81	1	0	83	5	31	225	146	132	0	5,149	6,839
Berri Barmera	3,358	5	22	2	48	204	2	101	0	1,104	336	181	310	187	11,018	16,878
Burnside	719	0	0	3,247	40	166	66	0	0	140	1,709	806	983	44	40,028	47,948
Campbelltown	827	59	3	1,204	9	423	21	178	112	30	1,513	8,330	935	423	40,731	54,798
Ceduna	1,450	0	58	1	27	1	0	695	0	333	173	20	71	774	7,880	11,483
Charles Sturt	1,532	0	191	3,159	177	954	0	51	0	1,130	3,798	177	2,514	1,749	110,295	125,727
Clare & Gilbert Valleys	1,584	8	7	265	44	49	0	356	0	806	731	265	240	1,571	12,981	18,907
Cleve	245	0	0	52	14	0	0	0	0	341	104	612	23	203	5,493	7,087
Coober Pedy	9,038	0	0	892	7	0	15	415	0	95	97	29	18	1,841	2,634	15,081
Coorong	1,276	0	8	302	28	5	27	2	50	788	669	17	142	433	11,698	15,445
Copper Coast	4,973	11	0	514	72	101	3	146	0	543	629	342	713	275	22,743	31,065
Elliston	115	0	0	3	773	0	0	0	0	182	98	22	44	302	4,500	6,039
Flinders Ranges	248	4	0	50	41	0	1	272	8	248	48	201	36	14	3,814	4,985
Franklin Harbour	661	0	84	205	112	3	0	0	0	226	90	173	74	49	2,918	4,595
Gawler	120	0	30	870	205	85	14	117	0	2,003	511	918	550	217	23,327	28,967
Goyder	1,109	0	0	0	24	0	100	102	0	389	256	296	107	1,493	9,418	13,294
Grant	1,998	3	3	88	22	0	4	0	11	668	646	90	258	1,211	10,560	15,562
Holdfast Bay	4,950	2	16,275	1,436	192	252	229	40	0	110	1,432	3,635	1,145	326	37,309	67,333
Kangaroo Island	2,336	27	0	19	38	37	0	230	55	1,570	447	638	295	1,535	10,637	17,864
Karoonda East Murray	146	0	1	620	5	1	16	0	0	49	64	1	14	0	3,893	4,810
Kimba	257	0	0	52	9	3	0	30	0	128	70	42	27	0	3,864	4,482
Kingston	1,113	0	15	32	24	1	0	0	0	372	297	28	107	7	5,044	7,040
Light	1,911	3	0	77	32	7	0	6	0	1,364	333	182	530	481	19,216	24,142
Lower Eyre Peninsula	780	2	4	73	12	0	0	0	7	87	344	0	164	2,507	8,135	12,115
Loxton Waikerie	2,581	0	6	953	67	38	70	194	0	1,494	454	109	371	519	15,986	22,842
Marion	832	3	55	2,290	40	88	409	189	6	64	2,154	5,876	1,587	724	81,320	95,637
Mid Murray	990	0	17	73	592	25	97	468	0	473	642	516	418	4	19,082	23,397
Mitcham	537	3	64	1,245	403	554	7	0	10	146	1,846	101	1,385	832	56,837	63,970
Mount Barker	7,811	3	43	732	110	322	0	35	0	3,395	1,579	169	1,329	946	33,066	49,540
Mount Gambier	55	5	1	61	768	48	346	310	0	3,540	1,089	128	411	185	24,889	31,836
Mount Remarkable	969	0	20	53	22	0	0	468	0	462	122	54	65	12	5,805	8,052
Murray Bridge	246	5	6,361	878	160	86	57	641	0	1,304	742	356	472	0	28,224	39,532
Naracoorte Lucindale	1,899	5	5	124	101	61	0	183	0	1,052	631	32	201	387	15,174	19,855
Northern Areas	762	0	0	51	31	110	0	100	0	415	388	260	111	40	9,657	11,925
Norwood, Payneham & St Peters	966	0	0	3,746	0	164	524	33	0	1	1,388	626	786	259	36,218	44,711
Onkaparinga	5,654	98	373	4,727	261	1,482	189	1,128	255	780	3,333	2,743	4,023	1,784	145,568	172,398
Orroroo Carrieton	43	0	0	387	12	1	0	98	112	143	190	102	18	466	3,134	4,706
Peterborough	611	0	0	71	12	0	0	393	0	228	36	18	33	258	3,035	4,695
Playford	489	0	253	3,684	61	250	516	721	0	0	2,511	1,636	1,663	1,608	91,053	104,445
Port Adelaide Enfield	873	12	94	2,979	130	942	145	150	0	179	2,977	1,020	2,894	405	109,244	122,044
Port Augusta	746	12	1,672	1,976	288	71	156	238	1,124	1,588	274	654	356	945	20,908	31,008
Port Lincoln	9	10	23	336	237	31	148	701	0	3,573	766	75	495	161	14,250	20,815
Port Pirie	220	0	5	196	155	122	29	137	0	2,974	560	664	311	1,059	21,624	28,056

SA Local Government Grants Commission
Report 10 - Operating Income Summary for 2018-19 Financial Year

	Business Undertakings (\$000)	Public Order and Safety (\$000)	Health Services (\$000)	Community Support (\$000)	Community Amenities (\$000)	Library Services (\$000)	Cultural Services (\$000)	Economic Development (\$000)	Agricultural Services (\$000)	Waste Management (\$000)	Other Environment (\$000)	Recreation (\$000)	Regulatory Services (\$000)	Transport (\$000)	Rates & Balance of Amounts Not Allocated to Other Functions (\$000)	Total Operating Income (\$000)
Prospect	255	0	0	729	0	168	46	26	0	2	564	130	309	483	21,858	24,570
Renmark Paringa	2,183	0	14	77	75	38	132	97	0	1,235	400	478	249	244	9,565	14,787
Robe	1,123	3	5	866	5	6	0	50	0	424	214	429	86	77	4,239	7,527
Roxby Downs	9,941	0	0	13	760	35	3	20	0	792	114	810	42	0	5,909	18,439
Salisbury	258	24	149	3,531	576	831	23	181	0	138	4,823	893	2,933	2,110	109,282	125,752
Southern Mallee	538	3	2	767	17	2	8	0	0	351	111	67	44	29	6,065	8,004
Streaky Bay	2,193	6	14	48	29	1	72	15	0	464	161	250	81	543	5,946	9,823
Tatiara	869	5	7	150	58	26	3	6	3	722	537	175	221	153	13,453	16,388
Tea Tree Gully	4,007	83	170	1,913	88	440	382	0	40	116	1,997	3,001	1,854	225	81,509	95,825
Tumby Bay	779	0	3	13	34	13	0	50	12	334	500	38	66	230	5,049	7,121
Unley	209	0	0	1,698	76	344	106	60	0	28	1,508	849	1,704	693	43,603	50,878
Victor Harbor	409	4	0	1,225	123	16	27	1,547	0	8	412	253	385	214	22,941	27,564
Wakefield	1,117	1	0	97	52	0	0	464	0	777	376	1,059	189	11	11,816	15,959
Walkerville	658	1	0	31	3	39	0	0	0	0	330	23	219	32	8,930	10,266
Wattle Range	2,118	3	0	1,092	160	39	16	171	0	1,323	1,006	90	340	23	20,460	26,841
West Torrens	1,700	1	50	861	0	206	108	0	0	159	1,499	413	1,156	152	60,565	66,870
Whyalla	(76)	0	0	963	271	176	50	211	0	4,971	1,019	237	341	1,194	22,565	31,922
Wudinna	188	0	41	17	22	3	4	1,251	22	112	73	0	26	281	4,853	6,893
Yankalilla	3,270	0	3	182	10	25	21	84	0	0	294	0	225	106	11,404	15,624
Yorke Peninsula	5,266	10	0	343	65	15	0	22	31	2,547	1,044	237	390	1	21,879	31,850
State Totals	183,983	472	26,317	56,136	8,503	10,282	5,773	15,450	2,277	51,961	58,517	53,495	43,506	35,649	1,863,271	2,415,592
State Average	2,706	7	387	826	125	151	85	227	33	764	861	787	640	524	27,401	35,523

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.