

## SA Local Government Grants Commission Database Reports 2023-24

This file consists of ten Database Reports containing general and financial information by Council for 2023-24.

Please contact the Grants Commission on (08) 7133 1313 or email to: [grants.commission@sa.gov.au](mailto: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 2023; Number of Rateable Properties as at 1st January 2024; Number of Rateable Properties as at 1st January 2025; Capital Value of Properties within Council Area 1st January 2023; Capital Value of Properties within Council Area 1st January 2024; Capital Value of Properties within Council Area 1st January 2025.</p>
Report 2	<p><u>Sources of Operating Income</u>                      General Rates; Other Rates; Other Charges; Mandatory and Discretionary Rebates &amp; Remissions and Write-offs; Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Income; Share of Profit - Joint Ventures &amp; 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 &amp; 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 2022; Number of Rateable Residential Properties as at 1st January 2022; 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 2021-22 to 2022-23; 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 &amp; 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 &amp; Balance of Amounts Not Allocated to Other Functions; Total Operating Expenses.</p>
Report 10	<p><u>Operating Income Summary</u>                      Business Undertakings; Public Order &amp; Safety; Health Services; Community Support; Community Amenities; Library Services; Cultural Services; Economic Development; Agricultural Services; Waste Management; Other Environment; Recreation; Regulatory Services; Transport; Rates &amp; 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 2024)**

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.*

**ABS ASGS Remoteness Structure Classification**

As per ABS Information (2021 Census)

**Area (Hectares)**

As per DIT Information (as at 30 June 2024)

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

**Estimated Resident Population (ERP)**

As per ABS Information. ERP State Total excludes Unincorporated SA

**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 2024)**

Roads Sealed plus Sealed Laneways plus Roads Unsealed plus Unsealed Laneways

**Number of Rateable Properties (as at 1st January 2023)**

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

**Number of Rateable Properties (as at 1st January 2024)**

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

**Number of Rateable Properties (as at 1st January 2025)**

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

**Capital Value of Properties Within Council Area (as at 1st January 2023)**

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 2024)**

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 2025)**

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 2023-24 Financial Year

ACLG Code using Population Data as at 30 June 2024	ABS ASGS Remoteness Structure Classification	Area (Hectares)	Estimated Resident Population as at 30 June 2024 (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 2024 (Km)	Number of Rateable Properties as at 1st January 2023	Number of Rateable Properties as at 1st January 2024	Number of Rateable Properties as at 1st January 2025	Capital Value of Properties within Council Area as at 1st January 2023 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2024 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2025 (\$ mill)	
Adelaide	UCC	Major Cities of Australia	1,527	29,118	716	120	4.2	0	0.0	124	23,920	23,585	23,629	23,604	25,325	25,511
Adelaide Hills	UFM	Major Cities of Australia	79,432	42,368	186	617	3.2	401	0.7	1,022	18,268	18,307	18,304	14,982	16,373	16,516
Adelaide Plains	RSG	Inner Regional Australia	104,814	11,302	64	196	0.0	787	0.1	983	5,714	5,835	6,068	2,882	3,529	3,943
Alexandrina	UFM	Inner Regional Australia	182,833	30,887	212	570	2.1	825	0.1	1,397	19,957	20,199	20,193	11,302	12,613	13,939
Barossa	UFS	Inner Regional Australia	89,386	26,590	158	380	0.1	609	0.0	989	13,211	13,256	13,357	7,090	7,175	8,043
Barunga West	RAM	Outer Regional Australia	172,138	2,672	31	75	0.0	852	0.0	928	2,779	2,786	2,813	2,172	2,177	3,102
Berri Barmera	RAV	Outer Regional Australia	50,894	10,747	68	302	2.4	164	12.1	481	6,297	6,315	6,330	1,764	1,928	2,170
Burnside	UDM	Major Cities of Australia	2,748	47,810	180	233	8.7	3	0.1	245	21,328	21,388	21,488	26,469	27,722	30,671
Campbelltown	UDM	Major Cities of Australia	2,434	57,988	152	255	0.1	0	0.0	255	25,422	25,560	25,808	18,145	19,589	22,764
Ceduna	RAM	Very Remote Australia	548,995	3,744	33	81	0.0	1,635	0.0	1,715	2,328	2,321	2,320	722	775	833
Charles Sturt	UDV	Major Cities of Australia	5,592	129,196	496	587	6.7	0	0.1	594	61,545	61,580	62,160	46,196	46,185	49,642
Clare & Gilbert Valleys	RAL	Inner Regional Australia	189,235	9,417	56	251	0.4	1,586	0.1	1,838	7,040	7,055	7,051	4,044	4,812	4,835
Cleve	RAS	Remote Australia	501,927	1,757	25	119	0.1	1,430	0.0	1,549	1,558	1,561	1,565	1,178	1,175	1,356
Cooper Pedy	URS	Very Remote Australia	7,769	1,526	49	34	0.0	406	0.2	440	1,586	1,587	1,584	146	146	157
Coorong	RAL	Outer Regional Australia	886,635	5,614	62	376	0.1	1,515	0.0	1,891	4,583	4,588	4,601	3,428	4,114	4,323
Copper Coast	RAV	Outer Regional Australia	79,503	16,299	92	301	0.0	610	0.0	911	12,321	12,332	12,486	4,933	4,995	5,664
Elliston	RAS	Very Remote Australia	671,199	1,053	24	67	0.0	1,087	0.5	1,155	1,340	1,345	1,347	734	806	848
Flinders Ranges	RAS	Outer Regional Australia	412,716	1,671	23	50	0.0	1,212	0.0	1,262	1,696	1,700	1,710	345	400	465
Franklin Harbour	RAS	Remote Australia	279,293	1,359	17	100	0.0	687	0.0	788	1,232	1,240	1,242	337	380	398
Gawler	UDS	Major Cities of Australia	4,113	27,182	125	198	1.3	18	2.7	221	12,321	12,506	12,634	5,356	6,013	7,207
Goyder	RAM	Outer Regional Australia	671,477	4,135	43	167	0.0	2,842	0.0	3,010	4,478	4,486	4,468	2,353	2,571	2,650
Grant	RAL	Outer Regional Australia	190,289	9,140	69	553	0.1	1,001	0.0	1,554	5,573	5,570	5,594	4,613	4,984	4,886
Holdfast Bay	UDM	Major Cities of Australia	1,425	39,308	451	172	7.0	0	0.4	179	20,898	20,917	20,962	19,215	20,576	23,188
Kangaroo Island	RAL	Remote Australia	442,285	5,167	69	271	0.0	1,140	0.0	1,411	5,635	5,652	5,681	2,628	3,350	3,536
Karoonda East Murray	RAS	Outer Regional Australia	441,851	1,026	15	130	0.0	1,169	0.0	1,299	1,132	1,136	1,147	485	579	580
Kimba	RAS	Remote Australia	398,430	1,064	19	100	0.0	1,615	0.0	1,716	911	911	911	535	536	636
Kingston	RAM	Outer Regional Australia	334,289	2,406	21	127	0.2	584	0.0	711	2,685	2,703	2,719	2,603	2,843	2,702
Light	RAV	Inner Regional Australia	127,695	17,028	99	287	0.0	1,175	1.6	1,464	8,213	8,358	8,598	4,669	4,695	6,355
Lower Eyre Peninsula	RAL	Remote Australia	477,362	6,237	45	149	0.0	1,196	0.0	1,346	4,203	4,217	4,240	3,374	3,382	3,998
Loxton Waikerie	RAV	Outer Regional Australia	798,989	11,949	79	441	0.0	1,865	0.0	2,306	7,908	7,927	7,961	2,923	3,227	3,434
Marion	UDL	Major Cities of Australia	5,605	99,821	390	483	1.5	0	0.0	484	45,228	45,419	45,717	29,467	32,291	37,061
Mid Murray	RAL	Inner Regional Australia	627,139	9,593	93	375	2.2	3,011	0.0	3,388	10,533	10,577	10,565	3,350	3,868	4,155
Mitcham	UDL	Major Cities of Australia	7,569	70,484	262	406	2.9	1	4.5	415	29,263	29,312	29,399	26,918	28,703	31,343
Mount Barker	URM	Major Cities of Australia	59,461	43,619	206	430	0.2	399	0.0	830	19,759	20,108	20,395	12,101	13,344	13,884
Mount Gambier	URS	Outer Regional Australia	3,401	27,888	144	233	0.4	1	0.0	235	14,774	14,804	14,986	5,445	5,523	6,172
Mount Remarkable	RAM	Outer Regional Australia	350,930	2,873	24	114	0.0	1,955	0.0	2,069	3,207	3,201	3,200	1,260	1,376	1,431
Murray Bridge	URS	Inner Regional Australia	182,769	23,257	232	493	0.1	490	0.2	983	12,389	12,485	12,625	4,806	4,950	5,867
Naracoorte Lucindale	RAL	Outer Regional Australia	451,915	8,901	60	475	0.3	1,143	0.0	1,618	6,264	6,269	6,281	5,226	5,879	6,142
Northern Areas	RAM	Outer Regional Australia	298,706	4,667	56	145	0.0	2,059	0.0	2,204	4,269	4,273	4,300	2,826	3,353	3,633
Norwood, Payneham & St Peters	UDM	Major Cities of Australia	1,515	40,062	162	160	12.6	0	0.0	173	21,211	21,517	21,653	20,242	21,611	24,211
Onkaparinga	UFV	Major Cities of Australia	51,989	182,821	787	1,336	7.5	205	0.4	1,550	82,376	82,791	83,319	46,900	51,610	59,893
Orroroo Carrieton	RAS	Outer Regional Australia	332,209	890	14	60	0.0	1,567	0.0	1,628	1,278	1,289	1,289	372	415	433
Peterborough	RAS	Outer Regional Australia	302,013	1,682	23	40	0.0	1,191	0.0	1,231	1,688	1,694	1,697	275	337	378
Playford	UFL	Major Cities of Australia	35,829	111,135	421	845	4.5	89	0.0	939	46,411	47,338	49,074	19,257	19,799	23,790
Port Adelaide Enfield	UDV	Major Cities of Australia	141,042	9,440	517	701	3.9	4	0.0	709	65,921	66,079	67,064	42,244	42,417	48,813
Port Augusta	URS	Outer Regional Australia	128,160	14,453	140	196	0.9	215	0.0	412	7,667	7,678	7,728	1,706	1,811	2,042
Port Lincoln	URS	Remote Australia	3,228	15,037	68	153	0.5	8	0.0	161	8,441	8,429	8,440	3,021	3,389	3,833
Port Pirie	RAV	Outer Regional Australia	196,347	17,637	93	335	0.0	1,033	0.4	1,368	10,305	10,306	10,417	2,890	2,884	4,122
Prospect	UDS	Major Cities of Australia	780	23,309	82	87	3.6	0	0.0	91	10,445	10,455	10,494	9,291	9,763	10,850
Renmark Paringa	RAV	Outer Regional Australia	90,314	10,173	57	313	2.0	173	1.8	489	5,658	5,692	5,704	2,123	2,355	2,482
Robe	RAS	Outer Regional Australia	109,325	1,611	33	43	0.2	393	0.0	437	2,527	2,538	2,572	2,318	2,598	2,551
Roxby Downs	URS	Remote Australia	11,052	4,089	46	36	0.0	4	0.0	41	1,986	1,988	1,990	469	469	468
Salisbury	UDV	Major Cities of Australia	16,681	150,272	365	833	2.1	5	0.1	841	61,668	61,875	62,191	32,092	36,345	42,892
Southern Mallee	RAM	Remote Australia	570,969	2,012	40	132	0.0	1,200	0.8	1,332	1,750	1,755	1,760	1,208	1,430	1,426
Streaky Bay	RAM	Very Remote Australia	632,067	2,278	42	110	0.0	1,627	0.0	1,737	2,427	2,441	2,446	927	1,104	1,176
Tatiara	RAL	Outer Regional Australia	652,155	7,071	63	536	0.0	1,381	0.0	1,916	4,727	4,737	4,749	4,474	4,496	5,477
Tea Tree Gully	UDL	Major Cities of Australia	9,533	104,437	344	579	0.3	16	0.0	595	44,014	44,155	44,446	26,892	29,103	33,833
Tumby Bay	RAM	Remote Australia	267,775	2,948	24	61	0.2	1,020	0.0	1,081	2,462	2,467	2,475	2,064	2,375	2,438

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2023-24 Financial Year

ACLG Code using Population Data as at 30 June 2024	ABS ASGS Remoteness Structure Classification	Area (Hectares)	Estimated Resident Population as at 30 June 2024 (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 2024 (Km)	Number of Rateable Properties as at 1st January 2023	Number of Rateable Properties as at 1st January 2024	Number of Rateable Properties as at 1st January 2025	Capital Value of Properties within Council Area as at 1st January 2023 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2024 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2025 (\$ mill)	
Unley	UDM	Major Cities of Australia	1,439	40,327	159	163	7.9	0	0.3	171	19,507	19,529	19,602	21,993	23,091	25,979
Victor Harbor	URS	Inner Regional Australia	38,568	17,124	119	262	0.8	119	0.0	381	11,530	11,604	11,471	6,576	6,995	7,851
Wakefield	RAL	Inner Regional Australia	352,166	6,985	58	212	0.0	2,474	0.0	2,687	5,459	5,464	5,491	3,563	3,560	4,731
Walkerville	UDS	Major Cities of Australia	357	8,562	36	35	0.7	0	0.0	36	4,131	4,155	4,165	5,168	5,403	5,876
Wattle Range	RAV	Outer Regional Australia	392,866	12,319	140	539	0.3	1,902	2.7	2,445	9,139	9,173	9,193	7,204	7,805	7,386
West Torrens	UDM	Major Cities of Australia	3,708	65,738	217	290	3.2	0	0.2	293	31,664	31,552	31,882	23,637	23,428	28,305
Whyalla	URS	Outer Regional Australia	111,702	21,864	137	227	3.0	56	67.6	353	12,068	12,044	12,099	2,478	2,481	3,199
Wudinna	RAS	Very Remote Australia	539,334	1,168	20	118	0.0	1,569	0.0	1,686	1,069	1,068	1,070	637	631	818
Yankalilla	RAL	Inner Regional Australia	75,376	6,186	66	133	0.0	411	0.0	544	5,741	5,744	5,766	3,370	3,737	4,057
Yorke Peninsula	RAV	Outer Regional Australia	601,065	12,150	116	526	0.0	3,374	0.0	3,900	14,104	14,130	14,220	10,383	10,409	12,988
State Total			15,682,730	1,872,245	9,529	19,528	98.6	55,511	97.6	75,235	949,140	953,047	960,906	614,395	654,110	736,338

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

Notes:

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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**

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 2023-24 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	135,603	5,843	883	(6,791)	<b>135,538</b>	15,598	74,435	8,638	1,265	1,639	1,292	3	<b>238,408</b>
Adelaide Hills	44,885	3,464	439	(399)	<b>48,389</b>	1,520	934	4,625	35	398	512	142	<b>56,555</b>
Adelaide Plains	12,227	1,521	181	(116)	<b>13,813</b>	621	219	1,159	5	88	165	0	<b>16,070</b>
Alexandrina	44,323	7,820	283	(720)	<b>51,706</b>	1,536	4,021	1,790	86	218	343	37	<b>59,737</b>
Barossa	31,332	7,142	218	(736)	<b>37,956</b>	830	3,827	1,903	217	63	1,243	0	<b>46,039</b>
Barunga West	5,400	777	28	(98)	<b>6,107</b>	123	653	1,005	14	170	264	0	<b>8,336</b>
Berri Barmera	9,853	4,910	136	(401)	<b>14,498</b>	316	299	812	122	1,418	353	0	<b>17,818</b>
Burnside	45,739	1,992	146	(472)	<b>47,405</b>	1,968	2,759	3,672	98	742	337	46	<b>57,027</b>
Campbelltown	47,178	1,414	250	(934)	<b>47,908</b>	1,439	7,173	4,148	2,101	635	834	31	<b>64,269</b>
Ceduna	5,434	1,656	64	(156)	<b>6,998</b>	120	1,792	1,132	7	151	138	0	<b>10,338</b>
Charles Sturt	128,950	3,491	585	(3,197)	<b>129,829</b>	5,865	4,729	8,433	659	3,349	74	0	<b>152,938</b>
Clare & Gilbert Valleys	13,666	2,754	72	(224)	<b>16,268</b>	324	1,227	1,212	257	238	9	0	<b>19,535</b>
Cleve	3,474	723	25	(76)	<b>4,146</b>	53	96	2,112	188	85	114	0	<b>6,794</b>
Coober Pedy	2,057	868	31	(82)	<b>2,874</b>	4	6,872	8,698	41	289	42	0	<b>18,820</b>
Coorong	9,506	2,576	105	(100)	<b>12,087</b>	181	208	3,974	30	231	487	0	<b>17,198</b>
Copper Coast	22,288	5,978	889	(367)	<b>28,788</b>	872	5,432	2,128	693	838	795	0	<b>39,546</b>
Elliston	2,726	435	15	(42)	<b>3,134</b>	41	434	1,790	34	43	53	0	<b>5,529</b>
Flinders Ranges	2,201	647	37	(113)	<b>2,772</b>	48	174	1,435	57	26	411	0	<b>4,923</b>
Franklin Harbour	1,616	586	9	(18)	<b>2,193</b>	42	787	1,806	28	16	242	0	<b>5,114</b>
Gawler	27,387	3,627	124	(1,843)	<b>29,295</b>	933	2,104	1,615	390	188	396	0	<b>34,921</b>
Goyder	5,452	1,125	76	(36)	<b>6,617</b>	131	1,754	1,922	195	76	137	0	<b>10,832</b>
Grant	10,269	2,498	48	(99)	<b>12,716</b>	369	2,445	1,238	406	100	321	0	<b>17,595</b>
Holdfast Bay	41,958	2,212	142	(766)	<b>43,546</b>	3,781	12,122	20,840	1,208	8,300	10,982	385	<b>101,164</b>
Kangaroo Island	8,320	3,992	118	(74)	<b>12,356</b>	315	1,139	1,727	25	295	84	0	<b>15,941</b>
Karoonda East Murray	1,894	252	27	(30)	<b>2,143</b>	47	483	722	88	67	43	0	<b>3,593</b>
Kimba	1,965	284	13	(39)	<b>2,223</b>	33	136	3,666	146	319	147	0	<b>6,670</b>
Kingston	5,286	1,306	23	(67)	<b>6,548</b>	124	939	2,305	301	42	51	0	<b>10,310</b>
Light	19,379	5,056	297	(1,554)	<b>23,178</b>	688	431	6,206	18	256	193	0	<b>30,970</b>
Lower Eyre	8,201	1,650	32	(74)	<b>9,809</b>	251	2,792	2,074	440	1,314	66	0	<b>16,746</b>
Loxton Waikerie	11,382	3,922	104	(361)	<b>15,047</b>	286	1,546	2,875	427	417	977	0	<b>21,575</b>
Marion	89,705	2,278	426	(2,433)	<b>89,976</b>	2,400	4,164	6,004	1,246	741	1,118	770	<b>106,419</b>
Mid Murray	16,146	3,080	277	(221)	<b>19,282</b>	617	1,991	5,946	113	1,623	601	0	<b>30,173</b>
Mitcham	67,009	2,049	327	(1,700)	<b>67,685</b>	2,405	1,026	3,867	112	191	616	188	<b>76,090</b>
Mount Barker	39,900	15,656	366	(603)	<b>55,319</b>	2,124	3,201	4,510	489	433	8	166	<b>66,250</b>
Mount Gambier	22,164	4,449	161	(286)	<b>26,488</b>	781	9,179	1,661	54	1,230	2,668	0	<b>42,061</b>
Mount Remarkable	3,680	1,170	202	(61)	<b>4,991</b>	76	332	781	177	130	107	0	<b>6,594</b>
Murray Bridge	31,917	2,668	316	(1,362)	<b>33,539</b>	811	2,963	11,863	304	404	676	71	<b>50,631</b>
Naracoorte Lucindale	11,798	2,147	25	(183)	<b>13,787</b>	373	2,432	1,319	431	132	368	0	<b>18,842</b>
Northern Areas	8,177	1,832	71	(81)	<b>9,999</b>	136	221	1,464	149	169	334	0	<b>12,472</b>
Norwood, Payneham & St Peters	42,907	1,827	171	(1,238)	<b>43,667</b>	2,112	3,823	2,214	61	134	885	39	<b>52,935</b>
Onkaparinga	156,726	10,273	1,504	(3,256)	<b>165,247</b>	4,429	12,505	16,717	194	2,779	600	1,412	<b>203,883</b>
Orroroo Carrieton	1,237	274	16	(25)	<b>1,502</b>	25	147	1,095	56	72	119	0	<b>3,016</b>
Peterborough	1,723	938	39	(48)	<b>2,652</b>	48	381	471	26	616	62	0	<b>4,256</b>
Playford	105,666	1,289	797	(5,576)	<b>102,176</b>	3,034	4,161	14,079	319	1,123	467	0	<b>125,359</b>
Port Adelaide Enfield	132,125	3,302	381	(4,402)	<b>131,406</b>	4,225	3,607	7,360	152	3,540	0	0	<b>150,290</b>
Port Augusta	18,493	2,850	119	(1,503)	<b>19,958</b>	507	4,075	7,169	605	312	959	0	<b>33,585</b>
Port Lincoln	14,139	3,782	145	(290)	<b>17,777</b>	387	3,227	3,741	223	507	948	0	<b>26,810</b>
Port Pirie	19,419	2,780	174	(862)	<b>21,511</b>	365	1,892	2,236	415	539	645	0	<b>27,603</b>

SA Local Government Grants Commission  
Report 2 - Sources of Operating Income by Council for 2023-24 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	26,190	711	149	(611)	<b>26,439</b>	1,467	672	869	182	108	183	11	<b>29,931</b>
Renmark Paringa	8,574	3,564	71	(197)	<b>12,012</b>	324	957	3,942	204	183	236	0	<b>17,858</b>
Robe	4,832	1,892	26	(23)	<b>6,727</b>	137	1,396	916	176	104	115	0	<b>9,571</b>
Roxby Downs	5,420	1,071	25	(274)	<b>6,242</b>	46	12,608	2,641	1,245	3	84	0	<b>22,869</b>
Salisbury	121,279	2,584	409	(1,891)	<b>122,381</b>	4,183	6,037	6,675	466	469	1,184	627	<b>142,022</b>
Southern Mallee	4,408	981	48	(97)	<b>5,340</b>	76	1,209	1,049	11	13	160	0	<b>7,858</b>
Streaky Bay	3,866	1,063	32	(57)	<b>4,904</b>	131	4,024	1,783	452	52	100	0	<b>11,446</b>
Tatiara	9,327	2,448	47	(190)	<b>11,632</b>	124	1,359	2,070	1,094	160	364	0	<b>16,803</b>
Tea Tree Gully	91,929	2,010	0	(1,915)	<b>92,024</b>	2,818	4,470	4,307	1,056	123	2,557	0	<b>107,355</b>
Tumby Bay	5,082	1,524	33	(50)	<b>6,589</b>	81	248	866	160	159	69	0	<b>8,172</b>
Unley	47,731	2,007	206	(1,016)	<b>48,928</b>	1,708	2,405	2,188	200	263	1,248	249	<b>57,189</b>
Victor Harbor	27,862	679	95	(321)	<b>28,315</b>	736	3,489	2,900	81	445	66	0	<b>36,032</b>
Wakefield	10,577	2,561	113	(192)	<b>13,059</b>	278	762	1,958	12	189	56	0	<b>16,314</b>
Walkerville	10,388	382	27	(319)	<b>10,478</b>	391	677	385	235	115	174	197	<b>12,652</b>
Wattle Range	18,164	4,220	96	(261)	<b>22,219</b>	365	2,852	1,339	392	96	275	0	<b>27,538</b>
West Torrens	70,859	1,794	343	(1,172)	<b>71,824</b>	2,420	1,697	2,172	1,272	545	230	9	<b>80,169</b>
Whyalla	20,659	5,502	156	(564)	<b>25,753</b>	485	4,589	2,182	42	47	1,225	0	<b>34,323</b>
Wudinna	2,346	333	5	(31)	<b>2,653</b>	22	156	955	281	50	168	0	<b>4,285</b>
Yankalilla	13,479	436	179	(171)	<b>13,923</b>	245	1,931	770	47	155	195	0	<b>17,266</b>
Yorke Peninsula	22,501	6,045	119	(141)	<b>28,524</b>	637	6,412	3,254	544	418	253	0	<b>40,042</b>
<b>State Totals</b>	<b>2,018,355</b>	<b>184,972</b>	<b>13,096</b>	<b>(53,608)</b>	<b>2,162,815</b>	<b>79,988</b>	<b>259,239</b>	<b>241,380</b>	<b>22,859</b>	<b>40,383</b>	<b>41,228</b>	<b>4,383</b>	<b>2,852,275</b>

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 2024 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**

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 - AASB Lease interest; Premiums and Discounts (recognised and unwound) *minus* Capitalised Interest

*As per SA LGGC Supplementary Return/Financial Statements*

**Depreciation, Amortisation and Impairment**

and Fittings; Library Books; Other *minus* Capitalised Depreciation; Transfer to non-current assets held for sale; Impairment expense off-set 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 2023-24 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	77,786	96,247	891	55,008	0	229,932	8,476
Adelaide Hills	21,915	25,886	758	12,270	79	60,908	(4,353)
Adelaide Plains	7,086	8,450	651	4,020	161	20,368	(4,298)
Alexandrina	21,447	23,908	1,912	18,187	1,350	66,804	(7,067)
Barossa	17,817	17,533	771	11,010	47	47,178	(1,139)
Barunga West	2,907	4,101	285	2,176	0	9,469	(1,133)
Berri Barmera	6,372	11,922	266	6,797	0	25,357	(7,539)
Burnside	20,079	25,329	1,129	13,085	362	59,984	(2,957)
Campbelltown	17,099	28,484	0	17,981	46	63,610	659
Ceduna	3,372	5,276	110	4,315	0	13,073	(2,735)
Charles Sturt	53,423	57,640	2,068	35,035	1,872	150,038	2,900
Clare & Gilbert Valleys	5,938	8,850	56	6,825	(4)	21,665	(2,130)
Cleve	2,472	2,767	22	2,565	0	7,826	(1,032)
Cooper Pedy	5,437	6,931	2,361	6,018	0	20,747	(1,927)
Coorong	5,874	7,557	126	6,149	0	19,706	(2,508)
Copper Coast	8,845	16,913	1,000	11,310	0	38,068	1,478
Elliston	1,555	3,085	19	1,258	0	5,917	(388)
Flinders Ranges	1,973	3,107	3	1,614	0	6,697	(1,774)
Franklin Harbour	1,552	2,895	178	1,783	0	6,408	(1,294)
Gawler	13,636	15,854	1,444	8,828	192	39,954	(5,033)
Goyder	4,166	5,886	0	6,444	0	16,496	(5,664)
Grant	6,931	5,602	90	5,201	0	17,824	(229)
Holdfast Bay	51,028	33,860	2,825	12,837	0	100,550	614
Kangaroo Island	6,335	8,671	422	5,889	245	21,562	(5,621)
Karoonda East Murray	1,587	2,553	0	1,835	0	5,975	(2,382)
Kimba	1,988	4,462	3	1,335	0	7,788	(1,118)
Kingston	2,555	4,685	37	2,880	0	10,157	153
Light	10,029	10,649	622	8,544	66	29,910	1,060
Lower Eyre	4,601	8,253	187	3,836	0	16,877	(131)
Loxton Waikerie	6,593	11,165	216	9,224	0	27,198	(5,623)
Marion	45,567	46,564	150	21,594	0	113,875	(7,456)
Mid Murray	10,012	14,568	265	6,880	0	31,725	(1,552)
Mitcham	29,933	29,202	958	17,291	0	77,384	(1,294)
Mount Barker	23,004	27,594	430	13,610	0	64,638	1,612
Mount Gambier	15,292	19,320	1,822	10,795	0	47,229	(5,168)
Mount Remarkable	2,426	5,108	28	3,214	0	10,776	(4,182)
Murray Bridge	25,770	19,114	709	12,181	0	57,774	(7,143)
Naracoorte Lucindale	5,452	8,411	121	6,709	0	20,693	(1,851)
Northern Areas	4,546	4,538	224	4,506	0	13,814	(1,342)
Norwood, Payneham & St Peters	16,699	22,331	611	12,852	333	52,826	109
Onkaparinga	85,377	80,463	6,703	42,062	0	214,605	(10,722)
Orroroo Carrieton	1,236	1,626	6	1,468	0	4,336	(1,320)
Peterborough	2,204	2,076	360	1,443	0	6,083	(1,827)
Playford	46,249	45,385	3,695	30,173	496	125,998	(639)
Port Adelaide Enfield	56,220	55,873	1,567	39,355	1,872	154,887	(4,597)
Port Augusta	12,914	13,615	109	8,085	0	34,723	(1,138)
Port Lincoln	7,946	14,088	395	4,807	0	27,236	(426)
Port Pirie	8,857	12,653	122	8,342	0	29,974	(2,371)
Prospect	10,420	10,797	874	6,330	21	28,442	1,489

SA Local Government Grants Commission  
Report 3 - Operating Expense Information by Council for 2023-24 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)
Renmark Paringa	5,975	9,217	12	4,727	0	19,931	(2,073)
Robe	3,241	3,991	0	2,429	0	9,661	(90)
Roxby Downs	4,845	11,641	1	3,684	0	20,171	2,698
Salisbury	42,822	66,310	323	35,457	0	144,912	(2,890)
Southern Mallee	3,554	2,524	272	3,300	0	9,650	(1,792)
Streaky Bay	2,921	6,471	84	3,919	0	13,395	(1,949)
Tatiara	5,752	7,588	43	5,838	0	19,221	(2,418)
Tea Tree Gully	37,047	49,586	250	19,258	0	106,141	1,214
Tumby Bay	2,338	4,597	129	2,836	0	9,900	(1,728)
Unley	18,904	23,160	71	11,956	46	54,137	3,052
Victor Harbor	12,906	15,153	452	9,602	944	39,057	(3,025)
Wakefield	6,074	6,692	448	6,148	0	19,362	(3,048)
Walkerville	4,113	5,163	90	2,558	57	11,981	671
Wattle Range	13,536	12,673	247	7,237	0	33,693	(6,155)
West Torrens	25,873	44,615	936	22,812	0	94,236	(14,067)
Whyalla	14,381	19,608	825	8,786	0	43,600	(9,277)
Wudinna	1,797	2,629	0	2,647	0	7,073	(2,788)
Yankalilla	7,499	7,159	857	4,215	205	19,935	(2,669)
Yorke Peninsula	11,265	15,260	267	14,074	0	40,866	(824)
<b>State Totals</b>	<b>1,027,365</b>	<b>1,215,884</b>	<b>42,908</b>	<b>707,439</b>	<b>8,390</b>	<b>3,001,986</b>	<b>(149,711)</b>

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

Notes:

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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 2024 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 2023-24 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)	<b>Sub Total Net Outlays on Existing Assets (\$000)</b>	Capital Expenditure on New/Upgraded Assets (\$000)	(-ve) Amounts Specifically Received for New/Upgraded Assets (\$000)	(-ve) Proceeds from Sale of Surplus Assets (\$000)	<b>Sub Total Net Outlays on New/Upgraded Assets (\$000)</b>	<b>(3) Net Outlays on Non-Financial Assets (\$000)</b>
Adelaide	47,187	(55,008)	(495)	<b>(8,316)</b>	41,904	(5,521)	(27,100)	<b>9,283</b>	<b>967</b>
Adelaide Hills	10,542	(12,270)	(782)	<b>(2,510)</b>	5,838	(3,277)	0	<b>2,561</b>	<b>51</b>
Adelaide Plains	3,411	(4,020)	(2,831)	<b>(3,440)</b>	3,986	(3,046)	0	<b>940</b>	<b>(2,500)</b>
Alexandrina	5,390	(18,187)	(405)	<b>(13,202)</b>	26,741	(4,408)	0	<b>22,333</b>	<b>9,131</b>
Barossa	2,531	(11,010)	(281)	<b>(8,760)</b>	18,060	(2,339)	0	<b>15,721</b>	<b>6,961</b>
Barunga West	1,828	(2,176)	(61)	<b>(409)</b>	2,970	(982)	(44)	<b>1,944</b>	<b>1,535</b>
Berri Barmera	1,504	(6,797)	(367)	<b>(5,660)</b>	1,002	(325)	(115)	<b>562</b>	<b>(5,098)</b>
Burnside	12,291	(13,085)	(506)	<b>(1,300)</b>	3,316	(245)	0	<b>3,071</b>	<b>1,771</b>
Campbelltown	10,089	(17,981)	(488)	<b>(8,380)</b>	4,682	(1,075)	0	<b>3,607</b>	<b>(4,773)</b>
Ceduna	2,852	(4,315)	(40)	<b>(1,503)</b>	938	0	0	<b>938</b>	<b>(565)</b>
Charles Sturt	16,111	(35,035)	4,550	<b>(14,374)</b>	26,493	(1,416)	0	<b>25,077</b>	<b>10,703</b>
Clare & Gilbert Valleys	4,651	(6,868)	(588)	<b>(2,805)</b>	899	(410)	(47)	<b>442</b>	<b>(2,363)</b>
Cleve	3,290	(2,565)	(57)	<b>668</b>	2,202	(1,890)	0	<b>312</b>	<b>980</b>
Coober Pedy	447	(6,018)	(94)	<b>(5,665)</b>	3,768	18	0	<b>3,786</b>	<b>(1,879)</b>
Coorong	7,420	(6,149)	(156)	<b>1,115</b>	1,241	(1,193)	0	<b>48</b>	<b>1,163</b>
Copper Coast	2,917	(11,310)	(297)	<b>(8,690)</b>	6,728	0	0	<b>6,728</b>	<b>(1,962)</b>
Elliston	1,378	(1,258)	(150)	<b>(30)</b>	3,274	(482)	0	<b>2,792</b>	<b>2,762</b>
Flinders Ranges	679	(1,614)	(4)	<b>(939)</b>	870	(339)	0	<b>531</b>	<b>(408)</b>
Franklin Harbour	554	(1,783)	0	<b>(1,229)</b>	2,446	(770)	0	<b>1,676</b>	<b>447</b>
Gawler	5,014	(8,828)	(207)	<b>(4,021)</b>	9,143	(4,761)	0	<b>4,382</b>	<b>361</b>
Goyder	6,044	(6,984)	(175)	<b>(1,115)</b>	1,856	(205)	0	<b>1,651</b>	<b>536</b>
Grant	3,955	(5,201)	(473)	<b>(1,719)</b>	1,081	(277)	0	<b>804</b>	<b>(915)</b>
Holdfast Bay	9,094	(12,837)	729	<b>(3,014)</b>	8,853	(2,002)	(1,790)	<b>5,061</b>	<b>2,047</b>
Kangaroo Island	7,770	(5,889)	1	<b>1,882</b>	3,419	(4,341)	(677)	<b>(1,599)</b>	<b>283</b>
Karoonda East Murray	1,350	(1,835)	(33)	<b>(518)</b>	0	0	0	<b>0</b>	<b>(518)</b>
Kimba	1,047	(1,335)	(430)	<b>(718)</b>	319	(140)	0	<b>179</b>	<b>(539)</b>
Kingston	2,255	(2,880)	(92)	<b>(717)</b>	1,143	(1,090)	(1,711)	<b>(1,658)</b>	<b>(2,375)</b>
Light	3,606	(8,544)	1,809	<b>(3,129)</b>	14,785	(6,194)	(3,074)	<b>5,517</b>	<b>2,388</b>
Lower Eyre	5,488	(3,836)	(237)	<b>1,415</b>	2,616	(2,813)	0	<b>(197)</b>	<b>1,218</b>
Loxton Waikerie	8,427	(9,224)	(2,376)	<b>(3,173)</b>	12,988	(7,475)	2,048	<b>7,561</b>	<b>4,388</b>
Marion	13,601	(21,594)	(252)	<b>(8,245)</b>	24,973	(7,976)	(828)	<b>16,169</b>	<b>7,924</b>
Mid Murray	7,039	(6,880)	(353)	<b>(194)</b>	2,287	(2,723)	0	<b>(436)</b>	<b>(630)</b>
Mitcham	23,984	(17,291)	(794)	<b>5,899</b>	9,876	(4,723)	0	<b>5,153</b>	<b>11,052</b>
Mount Barker	6,737	(13,610)	(109)	<b>(6,982)</b>	32,163	(9,252)	(845)	<b>22,066</b>	<b>15,084</b>
Mount Gambier	4,139	(10,795)	(153)	<b>(6,809)</b>	7,244	(216)	0	<b>7,028</b>	<b>219</b>
Mount Remarkable	3,530	(3,214)	(361)	<b>(45)</b>	192	(50)	0	<b>142</b>	<b>97</b>
Murray Bridge	7,291	(12,181)	(864)	<b>(5,754)</b>	4,244	(50)	(95)	<b>4,099</b>	<b>(1,655)</b>
Naracoorte Lucindale	9,039	(6,709)	(600)	<b>1,730</b>	2,265	(528)	0	<b>1,737</b>	<b>3,467</b>
Northern Areas	10,007	(4,506)	(272)	<b>5,229</b>	1,402	(1,691)	(10)	<b>(299)</b>	<b>4,930</b>
Norwood, Payneham & St Peters	9,831	(12,852)	0	<b>(3,021)</b>	22,249	(6,441)	0	<b>15,808</b>	<b>12,787</b>
Onkaparinga	23,441	(42,062)	(920)	<b>(19,541)</b>	36,844	(20,943)	0	<b>15,901</b>	<b>(3,640)</b>
Orroroo Carrieton	913	(1,468)	0	<b>(555)</b>	956	(293)	(6)	<b>657</b>	<b>102</b>
Peterborough	1,010	(1,443)	(27)	<b>(460)</b>	0	0	0	<b>0</b>	<b>(460)</b>
Playford	23,515	(30,173)	(935)	<b>(7,593)</b>	21,801	(8,733)	(571)	<b>12,497</b>	<b>4,904</b>
Port Adelaide Enfield	42,089	(39,355)	(1,289)	<b>1,445</b>	38,082	(5,737)	(1,786)	<b>30,559</b>	<b>32,004</b>
Port Augusta	4,115	(8,085)	(48)	<b>(4,018)</b>	316	(851)	(7)	<b>(542)</b>	<b>(4,560)</b>
Port Lincoln	6,256	(4,807)	(261)	<b>1,188</b>	7,369	(1,481)	0	<b>5,888</b>	<b>7,076</b>
Port Pirie	12,276	(8,375)	(379)	<b>3,522</b>	6,471	(2,954)	(35)	<b>3,482</b>	<b>7,004</b>
Prospect	8,952	(6,330)	(14)	<b>2,608</b>	10,001	(1,491)	0	<b>8,510</b>	<b>11,118</b>
Renmark Paringa	1,943	(4,727)	(496)	<b>(3,280)</b>	11,044	(782)	0	<b>10,262</b>	<b>6,982</b>

SA Local Government Grants Commission  
Report 4 - Net Outlays on Non-Financial Assets by Council for 2023-24 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)	<b>Sub Total Net Outlays on Existing Assets (\$000)</b>	Capital Expenditure on New/Upgraded Assets (\$000)	(-ve) Amounts Specifically Received for New/Upgraded Assets (\$000)	(-ve) Proceeds from Sale of Surplus Assets (\$000)	<b>Sub Total Net Outlays on New/Upgraded Assets (\$000)</b>	<b>(3) Net Outlays on Non-Financial Assets (\$000)</b>
Robe	2,332	(2,429)	(109)	<b>(206)</b>	126	0	0	<b>126</b>	<b>(80)</b>
Roxby Downs	7,072	(3,684)	268	<b>3,656</b>	2,458	(2,576)	(308)	<b>(426)</b>	<b>3,230</b>
Salisbury	25,993	(35,457)	60	<b>(9,404)</b>	49,901	(7,920)	(1,730)	<b>40,251</b>	<b>30,847</b>
Southern Mallee	2,972	(3,300)	(196)	<b>(524)</b>	893	(1,435)	0	<b>(542)</b>	<b>(1,066)</b>
Streaky Bay	2,897	(3,919)	(98)	<b>(1,120)</b>	1,696	(211)	(129)	<b>1,356</b>	<b>236</b>
Tatiara	3,085	(5,838)	(149)	<b>(2,902)</b>	1,862	(754)	0	<b>1,108</b>	<b>(1,794)</b>
Tea Tree Gully	11,574	(19,258)	(1,232)	<b>(8,916)</b>	20,716	(4,714)	(50)	<b>15,952</b>	<b>7,036</b>
Tumby Bay	1,810	(2,884)	(77)	<b>(1,151)</b>	161	(10)	0	<b>151</b>	<b>(1,000)</b>
Unley	7,732	(11,956)	(228)	<b>(4,452)</b>	1,385	(688)	0	<b>697</b>	<b>(3,755)</b>
Victor Harbor	2,694	(9,602)	27	<b>(6,881)</b>	3,321	0	(355)	<b>2,966</b>	<b>(3,915)</b>
Wakefield	6,728	(6,148)	449	<b>1,029</b>	741	0	(917)	<b>(176)</b>	<b>853</b>
Walkerville	1,278	(2,558)	266	<b>(1,014)</b>	306	(189)	(351)	<b>(234)</b>	<b>(1,248)</b>
Wattle Range	6,128	(7,237)	(204)	<b>(1,313)</b>	1,622	0	(380)	<b>1,242</b>	<b>(71)</b>
West Torrens	16,122	(22,812)	(2,528)	<b>(9,218)</b>	9,953	(5,139)	(11,300)	<b>(6,486)</b>	<b>(15,704)</b>
Whyalla	5,716	(8,786)	(408)	<b>(3,478)</b>	3,956	(1,091)	(8)	<b>2,857</b>	<b>(621)</b>
Wudinna	2,436	(2,647)	(129)	<b>(340)</b>	17	0	0	<b>17</b>	<b>(323)</b>
Yankalilla	1,379	(4,215)	(137)	<b>(2,973)</b>	4,086	(679)	0	<b>3,407</b>	<b>434</b>
Yorke Peninsula	9,004	(14,074)	(226)	<b>(5,296)</b>	4,728	(1,291)	(35)	<b>3,402</b>	<b>(1,894)</b>
<b>State Totals</b>	<b>525,782</b>	<b>(708,103)</b>	<b>(17,314)</b>	<b>(199,635)</b>	<b>561,268</b>	<b>(160,610)</b>	<b>(52,256)</b>	<b>348,402</b>	<b>148,767</b>

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 2024 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: 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*

#### **Right to Use Asset**

Includes: Right to Use Asset  
*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**

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 2023-24 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)	Right to Use Asset (\$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)
Adelaide	2,077	38,776	18,970	804	581,010	226,700	1,052,742	18,758	41,649	4,066	118,231	<b>2,103,783</b>	46,319	44,395	20,856	<b>111,570</b>	1,171,949	820,264	<b>1,992,213</b>
Adelaide Hills	534	7,468	0	10	110,161	57,852	385,118	10,231	114	3,933	7,259	<b>582,680</b>	7,879	22,479	5,158	<b>35,516</b>	398,288	148,876	<b>547,164</b>
Adelaide Plains	373	1,547	0	276	23,698	7,086	137,974	3,986	0	10,974	144	<b>186,058</b>	2,518	10,599	1,849	<b>14,966</b>	110,897	60,195	<b>171,092</b>
Alexandrina	1,446	5,232	0	32	142,372	65,265	442,308	8,883	0	9,759	19,781	<b>695,078</b>	5,527	41,598	5,362	<b>52,487</b>	461,029	181,562	<b>642,591</b>
Barossa	3,153	4,476	0	123	61,952	51,516	292,498	8,617	30	4,518	5,724	<b>432,607</b>	5,355	15,429	4,014	<b>24,798</b>	283,374	124,435	<b>407,809</b>
Barunga West	111	540	0	156	12,412	15,275	43,507	1,890	0	0	4,712	<b>78,603</b>	782	5,679	671	<b>7,132</b>	57,113	14,358	<b>71,471</b>
Berri Barmera	862	3,547	0	95	22,347	45,575	111,123	4,046	321	0	921	<b>188,837</b>	2,249	7,839	1,559	<b>11,647</b>	149,672	27,518	<b>177,190</b>
Burnside	1,777	3,393	0	0	434,999	83,995	395,904	7,854	108	9,448	1,640	<b>939,118</b>	5,532	25,412	5,107	<b>36,051</b>	657,411	245,656	<b>903,067</b>
Campbelltown	42,265	4,495	0	21	436,030	83,276	403,630	6,968	2	284	11,650	<b>988,621</b>	5,961	2	3,440	<b>9,403</b>	776,888	202,330	<b>979,218</b>
Ceduna	32	2,125	0	401	28,266	10,123	106,493	2,425	0	0	969	<b>150,834</b>	2,137	2,671	1,034	<b>5,842</b>	110,255	34,737	<b>144,992</b>
Charles Sturt	3,940	8,259	0	10,979	1,181,915	259,560	1,260,422	12,509	2,688	4,133	18,441	<b>2,762,846</b>	28,281	40,226	12,112	<b>80,619</b>	2,140,722	541,505	<b>2,682,227</b>
Clare & Gilbert Valleys	4,638	1,027	0	205	16,879	27,165	125,929	4,213	0	0	173	<b>180,229</b>	1,490	12	1,603	<b>3,105</b>	160,133	16,991	<b>177,124</b>
Cleve	5,461	419	0	769	3,575	19,197	43,685	3,303	0	0	0	<b>76,409</b>	1,083	405	349	<b>1,837</b>	41,376	33,197	<b>74,573</b>
Coober Pedy	860	3,024	0	461	1,148	4,992	7,240	765	87,060	0	14,066	<b>119,616</b>	7,058	98,711	270	<b>106,039</b>	15,411	(1,834)	<b>13,577</b>
Coorong	170	1,898	0	831	11,404	16,212	139,949	34	0	0	6,064	<b>176,562</b>	2,242	4,392	1,242	<b>7,876</b>	132,807	35,879	<b>168,686</b>
Copper Coast	16,373	12,793	0	1,916	40,241	49,949	285,367	2,672	0	0	1,563	<b>410,874</b>	5,058	23,089	3,739	<b>31,886</b>	305,346	73,642	<b>378,988</b>
Elliston	247	300	0	85	11,674	8,449	23,256	1,179	0	0	790	<b>45,980</b>	635	1,561	257	<b>2,453</b>	31,002	12,525	<b>43,527</b>
Flinders Ranges	573	964	0	236	2,923	14,886	37,957	1,438	0	0	869	<b>59,846</b>	804	468	745	<b>2,017</b>	35,765	22,064	<b>57,829</b>
Franklin Harbour	451	523	0	11	2,230	4,742	29,006	1,743	0	0	12,646	<b>51,352</b>	318	5,940	2,754	<b>9,012</b>	7,462	34,878	<b>42,340</b>
Gawler	398	3,352	0	15	53,913	35,538	330,891	3,989	430	8,407	14,037	<b>450,970</b>	9,619	22,202	3,237	<b>35,058</b>	274,434	141,478	<b>415,912</b>
Goyder	1,343	1,798	0	1,486	5,577	37,199	96,262	7,922	0	0	2,586	<b>154,173</b>	2,106	0	951	<b>3,057</b>	131,981	19,135	<b>151,116</b>
Grant	8,541	1,018	0	178	20,284	33,851	120,098	6,081	0	0	585	<b>190,636</b>	1,730	1,542	1,202	<b>4,474</b>	136,805	49,357	<b>186,162</b>
Holdfast Bay	6,448	8,945	13,712	0	504,452	112,107	301,547	11,088	12	4,636	4,080	<b>967,027</b>	46,761	15,777	7,570	<b>70,108</b>	700,722	196,197	<b>896,919</b>
Kangaroo Island	265	2,578	0	572	17,562	10,441	447,944	3,856	456	0	454	<b>484,128</b>	10,583	12,187	2,400	<b>25,170</b>	420,668	38,290	<b>458,958</b>
Karoonda East Murray	1,107	435	0	8	1,344	6,906	44,865	1,887	0	0	3,138	<b>59,690</b>	382	0	180	<b>562</b>	41,369	17,759	<b>59,128</b>
Kimba	2,575	616	0	52	1,832	8,700	30,173	2,660	0	0	559	<b>47,167</b>	271	0	534	<b>805</b>	27,910	18,450	<b>46,360</b>
Kingston	7,940	1,716	0	53	15,776	9,656	93,247	2,379	0	0	19,561	<b>150,328</b>	1,599	1,213	373	<b>3,185</b>	119,890	27,253	<b>147,143</b>
Light	1,678	7,898	9,412	21	29,358	30,124	195,323	5,415	102	4,488	7,009	<b>290,828</b>	4,330	21,576	2,873	<b>28,779</b>	189,693	72,356	<b>262,049</b>
Lower Eyre Peninsula	4,046	1,469	0	390	13,989	20,010	57,400	1,030	0	0	4,694	<b>103,028</b>	2,341	2,021	1,527	<b>5,889</b>	54,739	42,400	<b>97,139</b>
Loxton Waikerie	3,075	4,146	0	103	34,139	64,042	161,667	7,484	0	0	34,649	<b>309,305</b>	16,133	224	2,110	<b>18,467</b>	194,913	95,925	<b>290,838</b>
Marion	13,761	6,531	0	600	477,425	158,551	662,325	17,853	0	9,271	34,972	<b>1,381,289</b>	17,534	1,758	7,834	<b>27,126</b>	893,903	460,260	<b>1,354,163</b>
Mid Murray	415	4,099	0	362	23,480	22,881	108,037	6,179	0	0	6,184	<b>171,637</b>	3,579	9,738	2,666	<b>15,983</b>	133,082	22,572	<b>155,654</b>
Mitcham	1,552	8,023	0	15	268,805	64,516	383,288	9,936	0	29,754	40,072	<b>805,961</b>	17,875	26,806	6,416	<b>51,097</b>	373,209	381,655	<b>754,864</b>
Mount Barker	2,987	12,362	0	0	155,187	52,996	563,120	4,932	1,760	1,531	30,776	<b>825,651</b>	12,034	13,194	4,795	<b>30,023</b>	390,265	405,363	<b>795,628</b>
Mount Gambier	270	2,531	0	411	69,586	129,074	227,641	9,070	266	0	10,004	<b>448,853</b>	5,317	37,065	5,169	<b>47,551</b>	312,693	88,609	<b>401,302</b>
Mount Remarkable	2,808	1,163	0	15	4,563	9,264	76,995	4,139	0	0	1,699	<b>100,646</b>	1,849	554	231	<b>2,634</b>	60,393	37,619	<b>98,012</b>
Murray Bridge	3,897	2,723	0	1,839	44,268	49,361	317,160	9,747	0	781	3,700	<b>433,476</b>	17,565	19,798	5,268	<b>42,631</b>	281,012	109,834	<b>390,846</b>
Naracoorte Lucindale	8,669	1,137	0	507	18,418	12,247	213,845	6,585	0	0	19,604	<b>281,012</b>	2,882	2,070	1,188	<b>6,140</b>	220,096	54,776	<b>274,872</b>
Northern Areas	3,492	1,509	0	221	8,613	21,360	77,943	5,308	0	0	123	<b>118,569</b>	1,414	7,667	1,662	<b>10,743</b>	90,454	17,372	<b>107,826</b>
Norwood, Payneham & St Peters	997	3,831	0	0	252,999	70,150	315,513	2,070	199	3,175	13,539	<b>662,472</b>	8,828	20,156	5,054	<b>34,038</b>	561,954	66,480	<b>628,434</b>
Onkaparinga	6,999	20,395	0	76	621,378	177,027	1,490,016	12,421	4,339	16,243	60,560	<b>2,409,454</b>	48,165	117,204	15,885	<b>181,254</b>	1,658,113	570,087	<b>2,228,200</b>
Orroroo Carrieton	439	348	0	275	1,488	6,426	35,449	1,238	0	0	1,883	<b>47,546</b>	254	20	254	<b>528</b>	37,159	9,859	<b>47,018</b>
Peterborough	390	724	0	13	918	10,235	44,605	1,172	0	0	25	<b>58,082</b>	865	5,451	456	<b>6,772</b>	46,075	5,235	<b>51,310</b>
Playford	1,751	10,158	26	628	681,538	103,670	1,071,851	15,944	281	16,969	75,553	<b>1,978,369</b>	17,579	91,431	7,588	<b>116,598</b>	1,344,216	517,555	<b>1,861,771</b>
Port Adelaide Enfield	3,134	7,563	0	307	438,889	198,446	1,130,544	18,511	757	4,133	42,349	<b>1,844,633</b>	20,768	60,791	12,562	<b>94,121</b>	831,107	919,405	<b>1,750,512</b>
Port Augusta	14,437	2,649	0	186	13,187	74,349	125,192	2,761	7	0	118	<b>232,885</b>	3,401	3,771	1,927	<b>9,099</b>	223,237	550	<b>223,787</b>
Port Lincoln	4,393	5,718	0	0	79,879	29,910	132,467	1,727	143	0	413	<b>254,650</b>	3,811	13,064	2,590	<b>19,466</b>	188,921	46,263	<b>235,184</b>
Port Pirie	2,702	5,011	0	291	24,091	64,285	179,135	5,450	45	0	3,171	<b>284,181</b>	5,056	5,286	2,435	<b>12,777</b>	195,371	76,033	<b>271,404</b>
Prospect	1,719	3,121	0	3	98,610	38,698	149,408	3,218	356	143	10,617	<b>303,963</b>	3,217	2,899	1,798	<b>25,814</b>	193,602	84,547	<b>278,149</b>
Renmark Paringa	613	1,933	34	240	26,405	22,221	93,880	2,230	0	0	11,018	<b>158,574</b>	6,335	2,438	1,280	<b>10,053</b>	109,085	39,436	<b>148,521</b>
Robe	3,904	463	0	19	25,395	11,166	62,847	1,463	0	0	875	<b>106,132</b>	3,142	0	569	<b>3,711</b>	85,954	16,467	<b>102,421</b>
Roxby Downs	12,411	3,694	13,000	40	8,632	15,150	110,932	957	0	0	527	<b>165,343</b>	3,332	0	3,120	<b>6,452</b>	117,025	41,866	<b>158,891</b>
Salisbury	449	10,438	615	1,624	986,886	148,320	1,156,605	11,548	1,044	6,917	13,826	<b>2,338,272</b>	26,617	14,106	9,121	<b>49,844</b>	1,838,572	449,856	<b>2,288,428</b>
Southern Mallee	131	824	0	50	3,645	16,487	60,987	3,429	0	0	10	<b>85,563</b>	678	4,803	789	<b>6,270</b>	61,517	17,776	<b>79,293</b>
Streaky Bay	7,729	996	0	708	20,662	32,520	43,879	2,713	0	0	496	<b>109,703</b>	1,493	2,004	1,249	<b>4,746</b>	75,147	29,810	<b>104,957</b>
Tatiara	22,750	1,221	0	1,229	10,934	15,139	196,183	3,932	0	0	512	<b>251,900</b>	1,250	264	1,338	<b>2,852</b>	232,252	16,796	<b>249,048</b>
Tea Tree Gully	11,879	4,826	0	1,5															

SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2023-24 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)	Right to Use Asset (\$000)	Equity Accounted Investments in Council Businesses (\$000)	Other Assets (\$000)	<b>TOTAL ASSETS (\$000)</b>	Trade and Other Payables (\$000)	Borrowings (\$000)	Provisions and Other Liabilities (\$000)	<b>TOTAL LIABILITIES (\$000)</b>	Asset Revaluation Reserve (\$000)	Accumulated Surplus / (Deficit) and Other Reserves (\$000)	<b>TOTAL EQUITY (\$000)</b>
Unley	4,097	3,538	0	0	344,596	55,413	354,764	6,096	0	35,329	21,487	<b>825,320</b>	4,910	288	4,230	<b>9,428</b>	633,469	182,423	<b>815,892</b>
Victor Harbor	1,367	2,172	0	327	68,463	38,460	254,896	6,186	199	11,340	3,751	<b>387,161</b>	2,900	9,061	2,728	<b>14,689</b>	297,877	74,595	<b>372,472</b>
Wakefield	228	1,421	0	1,316	14,256	10,354	122,516	6,223	18	0	1,129	<b>157,461</b>	3,083	9,197	1,262	<b>13,542</b>	122,071	21,848	<b>143,919</b>
Walkerville	5,248	337	0	0	55,804	13,464	49,878	841	0	2,995	22,164	<b>150,731</b>	5,344	922	974	<b>7,240</b>	106,713	36,778	<b>143,491</b>
Wattle Range	6,037	1,693	0	307	21,215	41,193	182,886	8,145	35	0	3,833	<b>265,344</b>	3,201	2,801	2,734	<b>8,736</b>	195,062	61,546	<b>256,608</b>
West Torrens	23,118	5,869	1,763	23	517,938	97,660	515,350	9,748	11,457	24,902	6,231	<b>1,214,059</b>	24,636	32,121	6,454	<b>63,211</b>	1,000,181	150,667	<b>1,150,848</b>
Whyalla	105	3,707	0	2,800	75,206	47,012	250,969	4,401	0	0	4,791	<b>388,991</b>	3,792	20,800	3,571	<b>28,163</b>	322,916	37,912	<b>360,828</b>
Wudinna	3,681	299	1,037	42	2,103	3,148	53,596	3,265	0	0	551	<b>67,722</b>	340	328	388	<b>1,056</b>	69,490	(2,824)	<b>66,666</b>
Yankalilla	89	1,870	0	1	16,903	21,233	93,148	3,752	0	0	5,874	<b>142,870</b>	2,438	14,950	2,434	<b>19,822</b>	94,312	28,736	<b>123,048</b>
Yorke Peninsula	7,721	3,062	0	893	86,497	46,141	190,270	9,428	7	0	6,496	<b>350,515</b>	3,255	5,479	2,201	<b>10,935</b>	341,351	(1,771)	<b>339,580</b>
<b>State Totals</b>	<b>312,058</b>	<b>283,372</b>	<b>58,569</b>	<b>37,220</b>	<b>10,289,718</b>	<b>3,435,028</b>	<b>19,203,967</b>	<b>384,946</b>	<b>153,885</b>	<b>228,129</b>	<b>881,385</b>	<b>35,268,275</b>	<b>544,597</b>	<b>1,006,899</b>	<b>230,116</b>	<b>1,781,613</b>	<b>24,620,866</b>	<b>8,865,797</b>	<b>33,486,663</b>

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.
- Totals may not balance due to rounding.

## **Report 6– Council Rating Arrangements**

### **Glossary**

#### **Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 2023)**

*As per the Office of the Valuer-General*

#### **Number of Rateable Residential Properties (as at 1<sup>st</sup> January 2023)**

*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 2023-24

*As per Government Gazette*

#### **Fixed Charge**

Fixed Charge declared by Council for 2023-24

*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**

*(see report 2)*

*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 2022-23 to 2023-24**

Total Rates 2023-24 *minus* Total Rates 2022-23 *divide by* Total Rates 2022-23 *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 2023-24 Financial Year

(3) Capital Value of Properties within Council Area as at 1st January 2023 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2023	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 Rate Income Increase / (Decrease) from 2022-23 to 2023-24 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property (\$)	
Adelaide	23,604	14,439	AV	0	0	0	135,538	57	8.5	33,612	2,328
Adelaide Hills	14,982	13,734	CV	0	784	24	48,389	86	9.0	13,294	968
Adelaide Plains	2,882	3,572	CV	0	185	5	13,813	86	13.3	8,618	2,413
Alexandrina	11,302	14,689	CV	0	440	15	51,706	87	8.2	33,955	2,312
Barossa	7,090	9,665	CV	0	420	13	37,956	82	6.0	20,492	2,120
Barunga West	2,172	1,580	CV	0	415	12	6,107	73	10.2	2,026	1,282
Berri Barmera	1,764	4,538	CV	670	0	0	14,498	81	2.4	7,744	1,706
Burnside	26,469	19,939	CV	0	958	0	47,405	83	7.1	43,494	2,181
Campbelltown	18,145	24,071	CV	1,118	0	0	47,908	75	9.2	45,566	1,893
Ceduna	722	1,447	CV	0	770	21	6,998	68	10.2	3,169	2,190
Charles Sturt	46,196	56,864	CV	1,204	0	0	129,829	85	8.8	91,571	1,610
Clare & Gilbert Valleys	4,044	3,712	CV	730	0	0	16,268	83	6.8	6,548	1,764
Cleve	1,178	694	CV	0	570	11	4,146	61	9.5	966	1,392
Cooper Pedy	146	1,252	CV	0	100	6	2,874	15	10.1	1,824	1,457
Coorong	3,428	2,176	CV	0	150	3	12,087	70	9.2	2,965	1,363
Copper Coast	4,933	9,504	CV	0	579	25	28,788	73	5.9	16,495	1,736
Elliston	734	529	CV	0	325	6	3,134	57	10.7	779	1,473
Flinders Ranges	345	769	CV	892	0	0	2,772	56	7.0	1,321	1,718
Franklin Harbour	337	706	CV	0	460	20	2,193	43	14.4	714	1,011
Gawler	5,356	11,052	CV	1,139	0	0	29,295	84	7.8	23,801	2,154
Goyder	2,353	1,593	CV	0	150	4	6,617	61	5.6	2,163	1,358
Grant	4,613	2,617	CV	650	0	0	12,716	72	8.5	3,659	1,398
Holdfast Bay	19,215	19,200	CV	0	1,153	0	43,546	43	7.4	37,232	1,939
Kangaroo Island	2,628	2,607	CV	0	340	11	12,356	78	5.4	5,052	1,938
Karoonda East Murray	485	294	CV	425	0	0	2,143	60	10.1	275	935
Kimba	535	345	CV	590	0	0	2,223	33	7.6	384	1,113
Kingston	2,603	1,414	CV	673	0	0	6,548	64	6.5	1,961	1,387
Light	4,669	5,175	CV	925	0	0	23,178	75	3.1	10,990	2,124
Lower Eyre	3,374	2,253	CV	0	685	19	9,809	59	9.7	3,770	1,673
Loxton Waikerie	2,923	4,722	CV	0	367	15	15,047	70	4.3	8,376	1,774
Marion	29,467	42,776	CV	1,148	0	0	89,976	85	6.7	72,559	1,696
Mid Murray	3,350	5,831	CV	925	0	0	19,282	64	8.4	11,059	1,897
Mitcham	26,918	27,413	CV	1,275	0	0	67,685	89	9.2	59,050	2,154
Mount Barker	12,101	15,418	CV	868	0	0	55,319	84	9.3	34,640	2,247
Mount Gambier	5,445	12,930	CV	0	566	33	26,488	63	6.4	19,533	1,511
Mount Remarkable	1,260	1,215	CV	0	500	17	4,991	76	9.0	1,589	1,308
Murray Bridge	4,806	9,062	CV	1,104	0	0	33,539	66	12.6	19,699	2,174
Naracoorte Lucindale	5,226	2,967	CV	450	0	0	13,787	73	5.2	5,098	1,718
Northern Areas	2,826	1,760	CV	0	150	3	9,999	80	4.9	2,941	1,671
Norwood, Payneham & St Peters	20,242	18,556	CV	1,228	0	0	43,667	82	9.2	34,280	1,847
Onkaparinga	46,900	74,815	CV	0	715	34	165,247	81	8.9	138,788	1,855
Orroroo Carrieton	372	341	CV	0	358	10	1,502	50	8.4	419	1,229
Peterborough	275	968	CV	0	430	24	2,652	62	13.9	1,303	1,346
Playford	19,257	40,743	CV	0	1,112	43	102,176	82	11.4	77,479	1,902
Port Adelaide Enfield	42,244	59,015	CV	1,010	0	0	131,406	87	9.5	72,444	1,228
Port Augusta	1,706	6,533	CV	0	900	32	19,958	59	5.7	14,518	2,222
Port Lincoln	3,021	6,912	SV	0	485	24	17,777	66	8.5	13,743	1,988
Port Pirie	2,890	8,077	CV	0	590	25	21,511	78	6.2	14,000	1,733
Prospect	9,291	9,702	CV	1,438	0	0	26,439	88	8.2	21,925	2,260
Renmark Paringa	2,123	3,917	CV	0	400	18	12,012	67	6.4	5,412	1,382
Robe	2,318	1,532	CV	810	0	0	6,727	70	8.5	2,858	1,866
Roxby Downs	469	1,847	CV	0	765	26	6,242	27	7.6	4,887	2,646
Salisbury	32,092	57,492	CV	1,156	0	0	122,381	86	9.0	92,667	1,612

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2023-24 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2023 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2023	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 Rate Income Increase / (Decrease) from 2022-23 to 2023-24 (%)	Total Residential Rates (excluding CWMS Rates) (\$'000)	Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property (\$)
Southern Mallee	1,208	688	CV	695	0	0	5,340	68	11.4	801	1,164
Streaky Bay	927	1,055	SV	0	695	19	4,904	43	7.8	1,986	1,882
Tatiara	4,474	2,173	CV	600	0	0	11,632	69	6.1	3,331	1,533
Tea Tree Gully	26,892	41,716	CV	1,372	0	0	92,024	86	7.5	79,325	1,902
Tumby Bay	2,064	1,234	SV	0	774	19	6,589	81	10.9	2,575	2,087
Unley	21,993	17,649	CV	955	0	0	48,928	86	6.0	38,643	2,190
Victor Harbor	6,576	9,628	CV	0	479	17	28,315	79	8.0	22,992	2,388
Wakefield	3,563	2,491	CV	0	350	8	13,059	80	7.3	3,869	1,553
Walkerville	5,168	3,811	CV	1,382	0	0	10,478	83	7.6	9,540	2,503
Wattle Range	7,204	4,841	CV	650	0	0	22,219	81	8.5	7,013	1,449
West Torrens	23,637	28,608	CV	1,066	0	0	71,824	90	10.6	41,835	1,462
Whyalla	2,478	11,084	SV	0	586	31	25,753	75	8.6	21,695	1,957
Wudinna	637	390	CV	545	0	0	2,653	62	8.9	453	1,162
Yankalilla	3,370	3,834	CV	1,021	0	0	13,923	81	8.6	9,309	2,428
Yorke Peninsula	10,383	8,955	CV	0	410	16	28,524	71	11.1	13,032	1,455
State Totals	614,395	783,131					2,162,815	76	8.4	1,410,106	1,801
State Average				934	500	18			8.3		

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.
- Capital values as at 1st January 2023 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2023-24 predominately would have been based on January 2023 data.
- A breakdown of the components of Total Rates is provided above by ungrouping column O in the excel version. The same rating information is also provided in Report 2.

## **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 2023-24 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	111,570	2,077	38,776	18,970	59,823	51,747
Adelaide Hills	35,516	534	7,468	0	8,002	27,514
Adelaide Plains	14,966	373	1,547	0	1,920	13,046
Alexandrina	52,487	1,446	5,232	0	6,678	45,809
Barossa	24,798	3,153	4,476	0	7,629	17,169
Barunga West	7,132	111	540	0	651	6,481
Berri Barmera	11,647	862	3,547	0	4,409	7,238
Burnside	36,051	1,777	3,393	0	5,170	30,881
Campbelltown	9,403	42,265	4,495	0	46,760	(37,357)
Ceduna	5,842	32	2,125	0	2,157	3,685
Charles Sturt	80,619	3,940	8,259	0	12,199	68,420
Clare & Gilbert Valleys	3,105	4,638	1,027	0	5,665	(2,560)
Cleve	1,837	5,461	419	0	5,880	(4,043)
Coober Pedy	106,039	860	3,024	0	3,884	102,155
Coorong	7,876	170	1,898	0	2,068	5,808
Copper Coast	31,886	16,373	12,793	0	29,166	2,720
Elliston	2,453	247	300	0	547	1,906
Flinders Ranges	2,017	573	964	0	1,537	480
Franklin Harbour	9,012	451	523	0	974	8,038
Gawler	35,058	398	3,352	0	3,750	31,308
Goyder	3,057	1,343	1,798	0	3,141	(84)
Grant	4,474	8,541	1,018	0	9,559	(5,085)
Holdfast Bay	70,108	6,448	8,945	13,712	29,105	41,003
Kangaroo Island	25,170	265	2,578	0	2,843	22,327
Karoonda East Murray	562	1,107	435	0	1,542	(980)
Kimba	805	2,575	616	0	3,191	(2,386)
Kingston	3,185	7,940	1,716	0	9,656	(6,471)
Light	28,779	1,678	7,898	9,412	18,988	9,791
Lower Eyre	5,889	4,046	1,469	0	5,515	374
Loxton Waikerie	18,467	3,075	4,146	0	7,221	11,246
Marion	27,126	13,761	6,531	0	20,292	6,834
Mid Murray	15,983	415	4,099	0	4,514	11,469
Mitcham	51,097	1,552	8,023	0	9,575	41,522
Mount Barker	30,023	2,987	12,362	0	15,349	14,674
Mount Gambier	47,551	270	2,531	0	2,801	44,750
Mount Remarkable	2,634	2,808	1,163	0	3,971	(1,337)
Murray Bridge	42,631	3,897	2,723	0	6,620	36,011
Naracoorte Lucindale	6,140	8,669	1,137	0	9,806	(3,666)
Northern Areas	10,743	3,492	1,509	0	5,001	5,742
Norwood, Payneham & St Peters	34,038	997	3,831	0	4,828	29,210
Onkaparinga	181,254	6,999	20,395	0	27,394	153,860
Orroroo Carrieton	528	439	348	0	787	(259)
Peterborough	6,772	390	724	0	1,114	5,658
Playford	116,598	1,751	10,158	26	11,935	104,663
Port Adelaide Enfield	94,121	3,134	7,563	0	10,697	83,424
Port Augusta	9,099	14,437	2,649	0	17,086	(7,987)
Port Lincoln	19,466	4,393	5,718	0	10,111	9,355
Port Pirie	12,777	2,702	5,011	0	7,713	5,064
Prospect	25,814	1,719	3,121	0	4,840	20,974

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities by Council for 2023-24 Financial Year

	<b>Total Liabilities (\$000)</b>	<b>Cash and Cash Equivalents (\$000)</b>	<b>Trade and Other Receivables (\$000)</b>	<b>Other Financial Assets (\$000)</b>	<b>Total Financial Assets (\$000)</b>	<b>(3) Net Financial Liabilities (\$000)</b>
Renmark Paringa	10,053	613	1,933	34	2,580	7,473
Robe	3,711	3,904	463	0	4,367	(656)
Roxby Downs	6,452	12,411	3,694	13,000	29,105	(22,653)
Salisbury	49,844	449	10,438	615	11,502	38,342
Southern Mallee	6,270	131	824	0	955	5,315
Streaky Bay	4,746	7,729	996	0	8,725	(3,979)
Tatiara	2,852	22,750	1,221	0	23,971	(21,119)
Tea Tree Gully	32,312	11,879	4,826	0	16,705	15,607
Tumby Bay	4,346	2,930	636	0	3,566	780
Unley	9,428	4,097	3,538	0	7,635	1,793
Victor Harbor	14,689	1,367	2,172	0	3,539	11,150
Wakefield	13,542	228	1,421	0	1,649	11,893
Walkerville	7,240	5,248	337	0	5,585	1,655
Wattle Range	8,736	6,037	1,693	0	7,730	1,006
West Torrens	63,211	23,118	5,869	1,763	30,750	32,461
Whyalla	28,163	105	3,707	0	3,812	24,351
Wudinna	1,056	3,681	299	1,037	5,017	(3,961)
Yankalilla	19,822	89	1,870	0	1,959	17,863
Yorke Peninsula	10,935	7,721	3,062	0	10,783	152
<b>State Totals</b>	<b>1,781,613</b>	<b>312,058</b>	<b>283,372</b>	<b>58,569</b>	<b>653,999</b>	<b>1,127,614</b>

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 both the brought forward 2022-23 payment (estimated three instalments) of financial assistance grants that were received by Councils in April 2022, the brought forward 2023-24 payment (estimated four instalments) of financial assistance grants that were received by Councils in June 2023.  
*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 2022-23 payment (estimated three instalments) of financial assistance grants that were received by Councils in April 2022, the brought forward 2023-24 payment (estimated four instalments) of financial assistance grants that were received by Councils in June 2023.  
*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&AMP). 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&AMP).*

*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 2023-24 Financial Year

	Operating Surplus Ratio (%)	Bring Forward Payment (4 instalments) of 2023-24 Financial Assistance Grants Paid June 2023 (\$'000)	(4) Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities Ratio (%)	(4) Adjusted Net Financial Liabilities Ratio (%)	Asset Renewal Funding Ratio (%)
Adelaide	3.6%	978	3.9%	22%	22%	94%
Adelaide Hills	-7.7%	1,932	-4.1%	49%	47%	106%
Adelaide Plains	-26.7%	1,886	-13.4%	81%	73%	110%
Alexandrina	-11.8%	2,587	-7.2%	77%	74%	74%
Barossa	-2.5%	2,086	2.0%	37%	36%	123%
Barunga West	-13.6%	448	-7.8%	78%	74%	84%
Berri Barmera	-42.3%	3,128	-21.1%	41%	35%	45%
Burnside	-5.2%	1,774	-2.0%	54%	53%	108%
Campbelltown	1.0%	2,094	4.1%	-58%	-56%	141%
Ceduna	-26.5%	2,824	0.7%	36%	28%	53%
Charles Sturt	1.9%	4,690	4.8%	45%	43%	133%
Clare & Gilbert Valleys	-10.9%	1,774	-1.7%	-13%	-12%	116%
Cleve	-15.2%	1,789	8.8%	-60%	-47%	90%
Coober Pedy	-10.2%	1,056	-4.4%	543%	109%	32%
Coorong	-14.6%	3,108	3.0%	34%	29%	98%
Copper Coast	3.7%	2,666	9.8%	7%	6%	196%
Elliston	-7.0%	1,410	14.7%	34%	27%	60%
Flinders Ranges	-36.0%	1,802	0.4%	10%	7%	86%
Franklin Harbour	-25.3%	1,493	3.0%	157%	122%	109%
Gawler	-14.4%	2,535	-6.7%	90%	84%	79%
Goyder	-52.3%	3,143	-18.0%	-1%	-1%	100%
Grant	-1.3%	2,145	9.7%	-29%	-26%	102%
Holdfast Bay	0.6%	1,421	2.0%	41%	40%	101%
Kangaroo Island	-35.3%	2,810	-15.0%	140%	119%	74%
Karoonda East Murray	-66.3%	1,878	-9.2%	-27%	-18%	101%
Kimba	-16.8%	1,589	5.7%	-36%	-29%	65%
Kingston	1.5%	573	6.7%	-63%	-59%	143%
Light	3.4%	1,705	8.5%	32%	30%	52%
Lower Eyre	-0.8%	1,267	6.3%	2%	2%	61%
Loxton Waikerie	-26.1%	5,220	-1.5%	52%	42%	141%
Marion	-7.0%	3,662	-3.4%	6%	6%	91%
Mid Murray	-5.1%	4,843	9.4%	38%	33%	120%
Mitcham	-1.7%	2,672	1.8%	55%	53%	112%
Mount Barker	2.4%	1,998	5.3%	22%	22%	51%
Mount Gambier	-12.3%	4,355	-1.8%	106%	96%	61%
Mount Remarkable	-63.4%	2,431	-19.4%	-20%	-15%	79%
Murray Bridge	-14.1%	4,815	-4.2%	71%	65%	114%
Naracoorte Lucindale	-9.8%	3,330	6.7%	-19%	-17%	62%
Northern Areas	-10.8%	2,209	5.9%	46%	39%	166%
Norwood, Payneham & St Peters	0.2%	1,405	2.8%	55%	54%	106%
Onkaparinga	-5.3%	10,254	-0.2%	75%	72%	70%
Orroroo Carrieton	-43.8%	1,486	3.7%	-9%	-6%	55%
Peterborough	-42.9%	1,819	-0.1%	133%	93%	101%
Playford	-0.5%	15,345	10.5%	83%	74%	114%
Port Adelaide Enfield	-3.1%	5,174	0.4%	56%	54%	93%
Port Augusta	-3.4%	3,693	6.9%	-24%	-21%	187%
Port Lincoln	-1.6%	2,081	5.7%	35%	32%	215%
Port Pirie	-8.6%	5,506	9.5%	18%	15%	273%
Prospect	5.0%	830	7.5%	70%	68%	86%
Renmark Paringa	-11.6%	3,190	5.3%	42%	36%	58%
Robe	-0.9%	182	0.9%	-7%	-7%	117%
Roxby Downs	11.8%	439	13.5%	-99%	-97%	578%
Salisbury	-2.0%	10,502	5.0%	27%	25%	89%
Southern Mallee	-22.8%	1,883	0.9%	68%	55%	131%
Streaky Bay	-17.0%	2,351	2.9%	-35%	-29%	33%
Tatiara	-14.4%	3,783	6.6%	-126%	-103%	86%
Tea Tree Gully	1.1%	3,985	4.7%	15%	14%	95%
Tumby Bay	-21.1%	799	-10.4%	10%	9%	54%
Unley	5.3%	1,443	7.7%	3%	3%	86%

SA Local Government Grants Commission  
Report 8 - Financial Indicators for 2023-24 Financial Year

	Operating Surplus Ratio (%)	Bring Forward Payment (4 instalments) of 2023-24 Financial Assistance Grants Paid June 2023 (\$000)	(4) Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities Ratio (%)	(4) Adjusted Net Financial Liabilities Ratio (%)	Asset Renewal Funding Ratio (%)
Victor Harbor	-8.4%	781	-6.1%	31%	30%	52%
Wakefield	-18.7%	3,007	-0.2%	73%	62%	97%
Walkerville	5.3%	304	7.5%	13%	68%	13%
Wattle Range	-22.4%	3,842	-7.4%	4%	3%	89%
West Torrens	-17.5%	2,362	-14.2%	40%	39%	114%
Whyalla	-27.0%	5,604	-9.2%	71%	61%	94%
Wudinna	-65.1%	2,004	-12.5%	-92%	-63%	80%
Yankalilla	-15.5%	443	-12.6%	103%	101%	36%
Yorke Peninsula	-2.1%	2,150	3.1%	0%	0%	50%
State Totals	-5.2%	190,774	1.3%	40%	34%	104%

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 2024 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 four 2023-24 quarterly instalments of Federal Financial Assistance Grants received by Councils in June 2023 and recorded as income in 2022-23 (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 2023-24 Financial Assistance Grants in June 2023.
- The net financial liabilities ratio of the District Council of Coober Pedy is severely distorted by the accounting treatment (under Australian Accounting Standards) of right-of-use assets associated with electricity supply services. These services are better than cost neutral for the Council because of large State Government subsidies under the Remote Areas Energy Supplies (RAES) Scheme. Therefore, all financial data associated with electricity activities has been removed in calculating the adjusted net financial liabilities ratio.
- 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 2023-24, 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**

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 2023-24 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	40,274	1,866	1,108	6,838	8,413	5,875	12,418	26,288	0	7,924	38,798	37,410	5,945	30,720	6,055	229,932
Adelaide Hills	1,446	456	330	4,916	439	3,546	996	1,159	0	7,944	4,710	9,332	5,955	16,334	3,345	60,908
Adelaide Plains	392	1	0	269	230	895	26	1,908	0	1,550	1,264	2,023	3,299	5,852	2,659	20,368
Alexandrina	8,092	395	67	7,184	148	2,329	593	3,406	611	5,985	4,025	3,802	8,071	18,422	3,674	66,804
Barossa	9,936	419	995	2,232	519	1,811	1,218	1,389	141	3,950	4,740	7,742	2,665	8,089	1,332	47,178
Barunga West	459	23	0	446	408	20	0	448	10	977	486	647	808	3,516	1,221	9,469
Berri Barmera	1,676	587	32	1,626	1,199	1,187	0	676	0	2,034	4,880	4,843	1,260	4,757	600	25,357
Burnside	5	913	1,160	10,332	1,759	4,030	700	8,126	30	10,688	10,613	8,126	7,019	2,043	2,534	59,984
Campbelltown	412	113	559	2,753	661	4,552	290	1,318	350	6,970	9,526	18,585	2,990	12,942	1,589	63,610
Ceduna	2,636	328	35	238	358	30	0	1,109	0	472	829	1,733	395	4,014	896	13,073
Charles Sturt	185	3,447	523	23,200	3,817	5,945	603	2,228	704	19,759	23,917	23,824	8,407	28,421	5,058	150,038
Clare & Gilbert Valleys	1,443	218	4	1,110	388	1,004	186	581	0	1,851	1,976	2,664	1,540	7,604	1,096	21,665
Cleve	794	32	0	477	389	67	16	265	5	821	462	648	169	2,934	747	7,826
Coober Pedy	13,258	4	0	858	63	44	20	220	410	646	218	530	83	938	3,455	20,747
Coorong	1,140	118	32	247	760	81	22	798	803	1,493	931	1,364	1,267	9,717	933	19,706
Copper Coast	7,888	392	0	1,682	1,027	991	26	645	0	3,621	2,688	3,251	1,022	11,448	3,387	38,068
Elliston	567	115	55	292	329	15	0	101	76	737	443	840	158	2,084	105	5,917
Flinders Ranges	310	47	1	267	363	18	187	809	8	488	352	2,382	117	881	467	6,697
Franklin Harbour	660	53	25	455	140	20	77	178	0	512	240	745	174	2,734	395	6,408
Gawler	77	7	174	4,638	408	1,502	67	1,299	0	4,322	5,305	6,938	5,174	8,062	1,981	39,954
Goyder	2,667	177	5	1,255	422	45	227	586	287	735	1,386	1,617	477	6,145	465	16,496
Grant	2,442	223	0	147	399	369	23	699	0	910	932	612	1,995	7,016	2,057	17,824
Holdfast Bay	2,502	1,231	42,420	3,141	1,185	4,249	2,126	3,527	0	5,195	6,923	8,869	7,912	7,207	4,063	100,550
Kangaroo Island	2,146	568	143	768	658	321	0	17	0	2,004	1,585	1,144	1,191	10,254	763	21,562
Karoonda East Murray	488	23	1	933	0	16	23	236	11	396	159	557	121	2,474	537	5,975
Kimba	478	91	249	798	258	41	0	378	0	488	440	635	145	3,213	574	7,788
Kingston	1,335	46	19	403	179	39	0	68	0	666	400	1,758	303	2,299	2,642	10,157
Light	2,374	80	360	2,134	472	1,544	30	1,921	0	2,164	2,384	3,356	2,837	9,428	826	29,910
Lower Eyre	1,585	209	55	462	546	67	43	117	19	2,026	828	1,014	668	9,050	188	16,877
Loxton Waikerie	2,085	11	7	3,467	476	913	96	276	0	2,157	1,106	6,370	1,182	8,312	740	27,198
Marion	374	1,819	151	11,075	563	8,367	3,466	3,118	31	12,203	14,106	31,065	8,436	18,942	159	113,875
Mid Murray	2,504	54	440	2,452	2,702	242	0	1,997	0	3,272	1,439	5,547	2,239	6,306	2,531	31,725
Mitcham	2,685	1,765	218	4,783	784	6,616	625	0	823	10,873	14,544	11,941	5,838	14,063	1,826	77,384
Mount Barker	9,838	556	256	4,954	1,048	2,576	34	2,460	32	6,476	5,409	9,799	6,922	12,820	1,458	64,638
Mount Gambier	29	32	4	817	1,517	3,382	3,703	3,835	0	6,439	5,761	12,401	2,263	5,224	1,822	47,229
Mount Remarkable	528	4	4	1,463	321	160	86	49	187	1,006	261	1,097	407	4,134	1,069	10,776
Murray Bridge	433	675	14,745	4,918	1,587	2,049	1,000	3,485	11	3,863	3,555	7,598	3,481	9,688	686	57,774
Naracoorte Lucindale	2,294	316	88	944	949	591	334	854	0	1,451	1,419	2,066	888	8,321	178	20,693
Northern Areas	848	0	117	583	564	586	0	430	0	1,650	687	1,437	838	5,045	1,029	13,814
Norwood, Payneham & St Peters	334	0	3	6,877	172	4,114	3,303	831	199	6,132	8,709	8,611	5,247	6,856	1,438	52,826
Onkaparinga	9,285	6,338	1,036	23,268	1,735	14,833	3,201	4,715	0	24,522	23,459	41,835	15,214	30,357	14,807	214,605
Orroroo Carrieton	212	22	0	215	263	0	0	117	12	328	209	570	31	2,079	278	4,336
Peterborough	123	31	5	445	339	159	14	987	77	493	148	609	245	2,048	360	6,083
Playford	588	8	1,131	10,530	579	2,853	3,045	2,921	0	16,934	29,379	20,883	8,542	22,344	6,261	125,998
Port Adelaide Enfield	77	622	709	8,376	1,875	11,905	3,695	2,571	176	19,497	29,197	26,499	10,191	28,908	10,589	154,887
Port Augusta	935	0	2,564	3,985	1,151	721	417	1,263	2,519	2,178	2,027	6,504	1,274	7,241	1,944	34,723
Port Lincoln	16	688	0	1,229	596	1,131	194	2,735	68	6,346	2,750	5,494	2,634	2,959	396	27,236
Port Pirie	458	415	0	891	858	1,770	400	2,025	0	4,227	3,425	4,733	1,520	7,891	1,361	29,974

SA Local Government Grants Commission  
Report 9 - Operating Expenses Summary for 2023-24 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	11	17	286	2,139	990	1,636	1,093	911	0	1,979	2,379	4,108	2,918	6,321	3,654	<b>28,442</b>
Renmark Paringa	1,591	482	376	1,400	573	961	131	1,702	9	1,981	1,607	3,662	917	4,372	167	<b>19,931</b>
Robe	1,494	138	9	1,683	179	233	2	403	0	1,017	446	1,326	583	1,853	295	<b>9,661</b>
Roxby Downs	5,804	0	0	2,448	49	610	78	170	0	2,786	1,780	3,885	279	1,541	741	<b>20,171</b>
Salisbury	0	2,934	286	13,986	2,533	9,204	1,246	3,062	97	16,736	18,117	42,106	10,448	21,158	2,999	<b>144,912</b>
Southern Mallee	407	53	20	2,350	140	23	75	31	0	438	389	1,354	539	2,886	945	<b>9,650</b>
Streaky Bay	2,817	58	60	233	306	21	230	863	0	1,521	520	1,470	591	3,816	889	<b>13,395</b>
Tatiara	2,639	229	15	849	381	759	93	335	78	1,255	729	2,125	817	7,759	1,158	<b>19,221</b>
Tea Tree Gully	499	313	701	7,128	760	4,334	1,202	2,303	0	15,715	13,883	25,602	14,202	15,982	3,517	<b>106,141</b>
Tumby Bay	922	126	11	402	263	33	51	140	33	526	489	2,572	495	3,056	781	<b>9,900</b>
Unley	1,354	1,199	174	4,998	212	3,932	1,130	1,735	0	7,751	8,460	7,740	3,145	11,136	1,171	<b>54,137</b>
Victor Harbor	389	335	0	3,733	975	2,886	501	5,823	0	2,927	4,049	4,403	4,524	7,116	1,396	<b>39,057</b>
Wakefield	1,985	124	0	1,590	618	60	0	282	0	1,079	1,425	1,417	2,012	6,462	2,308	<b>19,362</b>
Walkerville	120	10	130	1,368	196	373	0	65	0	1,774	1,326	2,291	960	2,440	928	<b>11,981</b>
Wattle Range	2,299	83	0	4,177	827	879	138	1,861	0	3,477	2,268	4,357	2,565	9,543	1,219	<b>33,693</b>
West Torrens	0	337	584	4,740	566	6,012	2,748	981	0	10,699	17,343	12,381	8,057	27,157	2,631	<b>94,236</b>
Whyalla	6	0	0	3,317	1,685	1,497	340	3,441	14	4,262	5,218	6,628	3,017	12,649	1,526	<b>43,600</b>
Wudinna	211	0	133	532	203	25	37	1,052	0	492	252	589	29	3,422	96	<b>7,073</b>
Yankalilla	2,373	281	0	1,143	366	822	9	1,391	0	1,612	1,208	1,217	2,074	5,708	1,731	<b>19,935</b>
Yorke Peninsula	6,989	221	0	3,320	1,065	158	266	188	0	3,153	3,034	4,252	2,831	14,394	995	<b>40,866</b>
<b>State Totals</b>	<b>173,223</b>	<b>32,478</b>	<b>72,615</b>	<b>232,909</b>	<b>56,903</b>	<b>138,079</b>	<b>52,900</b>	<b>113,814</b>	<b>7,831</b>	<b>308,555</b>	<b>363,952</b>	<b>495,535</b>	<b>210,562</b>	<b>610,907</b>	<b>131,723</b>	<b>3,001,986</b>
<b>State Average</b>	<b>2,547</b>	<b>478</b>	<b>1,068</b>	<b>3,425</b>	<b>837</b>	<b>2,031</b>	<b>778</b>	<b>1,674</b>	<b>115</b>	<b>4,538</b>	<b>5,352</b>	<b>7,287</b>	<b>3,097</b>	<b>8,984</b>	<b>1,937</b>	<b>44,147</b>

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

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 2023-24 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	68,767	1,400	105	703	473	534	2,705	2,839	0	942	4,643	14,567	5,050	740	134,940	238,408
Adelaide Hills	1,945	133	49	1,890	4	340	364	416	0	194	1,734	118	1,476	821	47,071	56,555
Adelaide Plains	297	0	0	73	28	31	1	0	0	1,016	455	0	624	719	12,826	16,070
Alexandrina	8,497	0	0	233	187	121	120	150	3	58	1,360	99	1,817	814	46,278	59,737
Barossa	6,422	3	42	934	118	233	106	240	168	3,096	959	320	825	11	32,562	46,039
Barunga West	768	0	0	128	28	1	0	9	4	38	255	149	408	489	6,059	8,336
Berri Barmera	3,368	0	13	8	57	356	0	163	0	1,346	1,434	82	302	503	10,186	17,818
Burnside	940	4	0	3,179	28	321	437	0	10	182	2,184	1,666	1,236	928	45,912	57,027
Campbelltown	968	3	10	1,376	29	486	25	231	50	36	1,566	7,434	1,043	1,082	49,930	64,269
Ceduna	2,046	8	90	2	294	3	0	148	0	543	200	47	122	1,083	5,752	10,338
Charles Sturt	2,771	33	127	3,399	1,498	80	60	0	0	1,464	3,714	2,730	3,354	1,378	132,330	152,938
Clare & Gilbert Valleys	2,042	41	3	272	79	49	16	37	0	1,065	575	312	381	483	14,180	19,535
Cleve	397	0	0	8	27	4	0	63	0	264	127	24	53	1,269	4,558	6,794
Coober Pedy	13,899	0	0	947	8	13	16	170	439	151	78	254	4	387	2,454	18,820
Coorong	1,398	0	3	532	764	7	2	29	313	800	488	28	186	0	12,648	17,198
Copper Coast	9,575	6	0	260	112	104	23	293	0	743	844	276	923	53	26,334	39,546
Elliston	561	0	0	0	13	1	10	0	0	265	868	0	43	655	3,113	5,529
Flinders Ranges	246	0	0	60	27	4	31	288	6	359	260	98	49	1,052	2,443	4,923
Franklin Harbour	815	0	0	141	10	3	0	10	63	258	110	193	42	1,607	1,862	5,114
Gawler	178	0	37	1,010	161	50	0	237	0	2,900	619	1,060	791	0	27,878	34,921
Goyder	1,856	0	5	656	43	2	0	151	0	520	238	29	131	841	6,360	10,832
Grant	2,330	4	5	1	20	39	2	38	0	1,030	711	64	420	1,525	11,406	17,595
Holdfast Bay	5,640	0	45,088	149	810	173	90	257	0	0	1,863	150	1,597	1,409	43,938	101,164
Kangaroo Island	2,427	288	7	171	86	37	0	0	0	2,002	710	0	315	1,113	8,785	15,941
Karoonda East Murray	207	0	0	258	0	0	3	1	0	73	81	145	67	530	2,228	3,593
Kimba	240	0	0	64	19	0	3	0	0	144	79	15	33	2,678	3,395	6,670
Kingston	1,394	0	22	287	29	1	2	0	0	512	269	1,108	123	285	6,278	10,310
Light	1,109	0	30	192	55	120	0	0	0	1,858	5,570	0	675	665	20,696	30,970
Lower Eyre	1,239	5	6	158	595	2	0	0	3	525	425	47	251	4,444	9,046	16,746
Loxton Waikerie	2,574	0	0	1,328	154	43	0	136	0	1,647	548	839	307	810	13,189	21,575
Marion	732	29	86	3,667	0	426	216	143	6	83	2,880	3,402	1,807	1,532	91,410	106,419
Mid Murray	1,078	0	23	3,821	384	24	0	521	0	3,881	677	164	721	1,383	17,496	30,173
Mitcham	1,042	1	156	853	385	594	(4)	0	0	272	2,092	496	1,692	1,674	66,837	76,090
Mount Barker	11,866	545	85	1,701	0	276	0	0	156	5,315	1,276	1,025	1,995	969	41,041	66,250
Mount Gambier	61	7	0	36	932	215	196	132	0	11,070	1,351	3,961	819	515	22,766	42,061
Mount Remarkable	612	0	24	13	28	0	0	0	0	717	146	77	76	544	4,357	6,594
Murray Bridge	288	4	10,598	1,156	126	97	82	1,016	0	1,725	1,139	435	894	758	32,313	50,631
Naracoorte Lucindale	2,318	0	6	108	123	57	35	80	0	1,376	711	5	366	529	13,128	18,842
Northern Areas	894	0	65	60	53	145	0	420	0	677	279	352	136	481	8,910	12,472
Norwood, Payneham & St Peters	1,049	0	0	3,947	0	300	688	10	0	0	1,593	626	1,119	614	42,989	52,935
Onkaparinga	9,230	1,790	526	5,444	652	1,215	225	1,140	0	792	4,145	5,163	4,584	4,722	164,255	203,883
Orroroo Carrieton	356	0	0	101	9	0	0	104	0	272	43	93	25	555	1,458	3,016
Peterborough	1,297	0	0	149	22	0	0	280	0	285	30	46	48	220	1,879	4,256
Playford	230	0	237	4,323	159	398	858	862	0	154	2,502	4,575	3,141	17	107,903	125,359
Port Adelaide Enfield	695	0	162	2,836	69	1,058	91	80	0	238	4,147	3,189	3,697	1,849	132,179	150,290
Port Augusta	867	0	2,609	2,712	429	121	109	638	1,851	1,654	375	477	491	1,502	19,750	33,585
Port Lincoln	102	11	0	505	152	140	86	1,215	0	4,245	1,276	1,477	556	296	16,749	26,810
Port Pirie	336	0	0	80	225	91	20	141	0	3,571	1,460	255	319	50	21,055	27,603

SA Local Government Grants Commission  
Report 10 - Operating Income Summary for 2023-24 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	1,046	0	0	667	55	26	22	23	0	33	692	162	701	0	26,504	<b>29,931</b>
Renmark Paringa	2,045	34	6	11	104	34	47	242	11	1,471	2,878	333	329	497	9,816	<b>17,858</b>
Robe	1,245	0	23	993	6	27	0	104	0	584	311	385	132	429	5,332	<b>9,571</b>
Roxby Downs	9,804	0	0	757	0	35	15	48	0	2,176	99	2,766	40	0	7,129	<b>22,869</b>
Salisbury	376	67	168	4,213	530	756	27	228	0	252	5,388	421	3,987	1,225	124,384	<b>142,022</b>
Southern Mallee	511	2	4	1,513	23	1	0	0	0	322	182	44	76	401	4,779	<b>7,858</b>
Streaky Bay	3,810	8	20	94	146	1	5	70	0	773	213	565	115	811	4,815	<b>11,446</b>
Tatiara	1,767	7	8	78	82	35	323	5	55	1,133	568	134	315	1,021	11,272	<b>16,803</b>
Tea Tree Gully	1,143	28	192	2,731	0	476	28	0	0	489	2,281	3,851	1,886	774	93,476	<b>107,355</b>
Tumby Bay	914	0	2	6	22	14	12	92	34	456	268	401	82	400	5,469	<b>8,172</b>
Unley	1,118	0	19	2,003	477	352	30	94	0	276	1,662	1,066	1,103	381	48,608	<b>57,189</b>
Victor Harbor	476	2	0	1,516	100	151	152	2,500	0	0	1,039	447	796	610	28,243	<b>36,032</b>
Wakefield	2,060	0	0	33	72	4	0	376	0	804	405	89	281	510	11,680	<b>16,314</b>
Walkerville	792	0	0	22	211	60	0	0	0	22	382	292	191	164	10,516	<b>12,652</b>
Wattle Range	2,009	14	0	1,872	189	51	13	63	0	1,719	1,213	74	424	38	19,859	<b>27,538</b>
West Torrens	995	85	64	392	74	481	488	0	0	116	1,804	227	1,432	789	73,222	<b>80,169</b>
Whyalla	(228)	0	27	1,703	287	216	54	316	0	4,686	1,086	311	533	2,771	22,561	<b>34,323</b>
Wudinna	333	0	0	7	18	5	0	125	0	166	82	18	22	436	3,073	<b>4,285</b>
Yankalilla	2,062	1	4	377	11	22	6	123	0	0	432	0	264	163	13,801	<b>17,266</b>
Yorke Peninsula	8,068	3	0	506	81	17	34	0	0	2,732	1,157	272	648	2,207	24,317	<b>40,042</b>
<b>State Totals</b>	<b>218,315</b>	<b>4,566</b>	<b>60,756</b>	<b>69,425</b>	<b>11,992</b>	<b>11,079</b>	<b>7,874</b>	<b>17,097</b>	<b>3,172</b>	<b>78,568</b>	<b>81,231</b>	<b>69,530</b>	<b>58,491</b>	<b>60,211</b>	<b>2,099,968</b>	<b>2,852,275</b>
<b>State Average</b>	<b>3,211</b>	<b>67</b>	<b>893</b>	<b>1,021</b>	<b>176</b>	<b>163</b>	<b>116</b>	<b>251</b>	<b>47</b>	<b>1,155</b>	<b>1,195</b>	<b>1,023</b>	<b>860</b>	<b>885</b>	<b>30,882</b>	<b>41,945</b>

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.