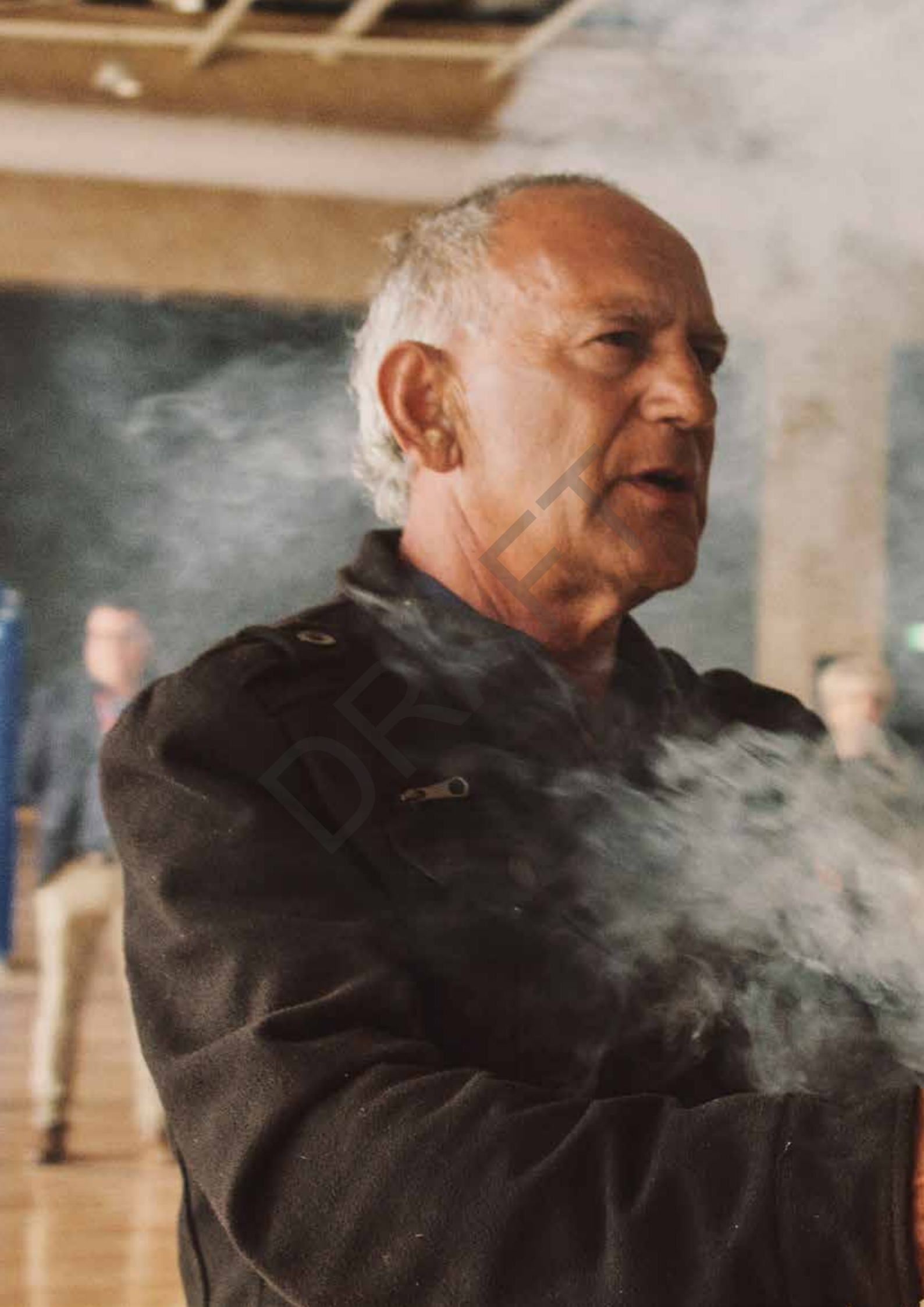




Annual Report

2022/2023





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The City of Mount Gambier acknowledges the Boandik Peoples as the traditional custodians of the land Mount Gambier (Berrin) sits upon today.

We respect their spiritual relationship with the land and the feelings of attachment our First Nations Peoples have with the land.

We pay our respects to Elders past, present and emerging.

Mayor's Message

I welcome you to the City of Mount Gambier 2022/2023 Annual Report. The new 2022 to 2026 Council term commenced in November 2022. Elected Members are energised to guide the strategic direction of our city, and Councillors got straight to work to continue this task with momentum built during the previous term.

Council continues to progress through its strategic workplan to guide our focus until 2026. This work includes prioritising key focus areas and actions in the development of, among others, the Crater Lakes Activation Plan, the Affordable Housing Strategy and the Blue Lake Sports Park Master Plan. These important documents will ensure that we effectively allocate resources aligned with the goals in the overarching Strategic Plan 2020 - 2024 which will be revised and renewed in consultation with our community in the new financial year.

I continued to advocate for our city throughout the year, which included efforts in conjunction with Troy Bell MP to lobby for Mount Gambier to be considered to host an AFL Magic Gather Round match. I also had positive discussions with South Australian Premier Peter Malinauskas regarding the importance of partnerships and investment, local tourism and showcasing the newly built Wulanda Recreation and Convention Centre, located on Margaret Street Mount Gambier.

I am thrilled to report that Wulanda opened with a preview weekend in December 2022, attended by more than 4,000 people who took part in tours and free swimming sessions at our exceptional new facility.

I personally spoke to many residents who expressed their excitement about Wulanda and also thanked Council for our bold vision to build a state-of-the-art facility that will benefit the community now and in the long term.

We are proud of this fantastic community facility and those who continue to work hard to make Wulanda a place for all. It is truly a game changer for our city and is the result of an enormous amount of campaigning, design, and construction over many years by many people. We thank the community for their patience and trust in Council, designers DesignInc and builders BADGE Constructions. We have been rewarded with an incredible building.

Mount Gambier has never seen this level of community investment before, and it is a true success story which demonstrates the profound impact that local, state and federal governments can make when we work together to deliver quality infrastructure for the benefit of our community.

Council joined the Regional Australian Institute Alliance in August 2022 to ensure that regional issues such as housing, workforce and skills attraction, and infrastructure investment remain top of mind for government. This provides us with the opportunity to contribute to policy and advocacy positions to strengthen the regional voice and engagement with decision makers. Mount Gambier and the Limestone Coast have been identified as one of the top 20 regions in Australia with potential for significant growth. With many players becoming actively involved in



LYNETTE MARTIN OAM
MAYOR

regionalisation, it is important we seek to influence this narrative for the benefit of our community.

I wish to thank my fellow Elected Members, the Executive Leadership Team, and Council staff for their ongoing commitment to serve the people of Mount Gambier and for their efforts to continue to strive to make Mount Gambier a better place and ensure that liveability in our beautiful city is maintained and we provide an environment for social well-being, economic growth and sustainability.

Lynette Martin OAM
MAYOR

CEO's Message

Council's crowning achievement this financial year is without doubt the delivery of our largest ever infrastructure project, the Wulanda Recreation and Convention Centre.

In March 2023 we officially opened the multipurpose facility which responds to the community's desire for quality aquatics, flexible sporting and event spaces and will serve Mount Gambier for many generations to come.

The Wulanda Recreation and Convention Centre was supported by a \$15 million grant from the Australian Government Regional Growth Fund and a \$10 million grant from the South Australian Government Regional Growth Fund. Our neighbours District Council of Grant also contributed \$350,000 to the project. Importantly, the build injected more than \$22 million into local trades and contractors and about 60 per cent of the project funds were spent either locally in our region and South Australia.

Council partnered with Belgravia Leisure to run the facility and within the first two months of operation, Wulanda hosted the 2023 South Australia Country Swimming Championships, signed up 1,900 members and attracted almost 15,000 casual visits. We are proud to report that in May this year the centre was named South Australia/Northern Territory Community Facility of the Year at the 2023 Parks and Leisure Australia Regional Awards of Excellence. This is an added bonus following exceptional community engagement with the facility which saw it surpass its initial annual attendance goal with 120,207 visits as at 30 June 2023, just seven months after first opening its doors.

The periodic South Australian Local Government Elections took place in November 2022 for the 2022 to 2026 term, with 18 Councillor candidates vying for a position. Mayor Lynette Martin was uncontested in her role as Mayor. Eight Councillors were elected: Ben Hood, Max Bruins, Sonya Meziniec, Josh Lynagh, Paul Jenner, Frank Morello, Kate Amoroso and Mark Lovett, who have all previously had experience in representing the City of Mount Gambier. Ben Hood left Council in February 2023 to become a member of the South Australian Parliament's Legislative Council and we wish him well in this endeavour. Upon his exit, election ballot papers were consulted and after the distribution of preferences, Councillor candidate Jason Virgo was elected to Council in Ben's place. Elected Members undertook an intensive induction process to support their roles and I look forward to working with all Councillors throughout the term.

We have faced some operational challenges this year, including significant and ongoing truck maintenance issues causing delays to the weekly bin collection schedule throughout the city. We thank our community for their patience as we worked through unforeseen issues with global supplies to fix our fleet.

The current level of inflation across Australia has created cost pressures in various areas and is impacting on our ability to provide services to the expected standard as Council has seen cost increases in materials and contract expenses. All councils across South Australia currently face similar challenges. Despite this, the average residential rate in Mount Gambier remains



SARAH PHILPOTT
CHIEF EXECUTIVE
OFFICER

below the South Australian average which was \$1,771 for the metropolitan area and \$1,561 for rural areas in 2022/2023 - City of Mount Gambier was \$1,374 (including Waste Service Charge).

Council remains dedicated to offering a wide range of services that benefit our residents every day. I thank our dedicated and hard working staff and our Elected Members who rise to every challenge. On behalf of Council, we look forward to continuing to deliver outcomes to make our community an inclusive city where people lead fulfilling lives.

A handwritten signature in black ink, appearing to read 'Sarah Philpott'.

Sarah Philpott
CHIEF EXECUTIVE OFFICER



Local Government Elections

In South Australia, Local Government elections are held every four years to allow the community to choose who they wish to represent them on council. Mayor and Councillor elections for the City of Mount Gambier were held in November 2022.

From November 2018 until November 2022 Council was comprised of a Mayor, Lynette Martin, and eight Councillors, Christian Greco, Sonya Meziniec, Kate Amoroso, Max Bruins, Ben Hood, Paul Jenner, Frank Morello and Steven Perryman. Steven Perryman resigned from his role as an Elected Member of Council on 29 March 2022.

Preparatory activities for the election were undertaken throughout 2022 in conjunction with the Local Government Association and the Electoral Commission SA, including promotions to raise awareness and encourage participation in the election process.

Candidate nominations opened on 23 August 2022 for two weeks coinciding with the commencement of the election caretaker period, which continued until the final declaration of the election results. Council assumes a caretaker role during this period with restrictions and prohibitions on certain activities that could, or be perceived to, benefit any candidate or group of candidates or otherwise influence the election outcome.

At the close of nominations at 12 noon on Tuesday 6 September 2022, one candidate had nominated for the Mayor of the City of Mount Gambier, and 18 candidates nominated for eight Councillor positions.

Voting in the 2022 council election was by postal ballot. The voting period was from mid October 2022 to 5:00pm Thursday 10 November 2022.

A scrutiny and count commenced on the morning of Saturday 12 November 2022. The Electoral Commission SA Returning Officer determined a provisional result in the Councillor elections on Thursday 17 November 2022.

The final results for the Mayoral and Councillor elections were provided to Council and candidates by the Electoral Commission SA on Monday 21 November 2022, which officially ended the election process.

Lynette Martin was elected as Mayor of the City of Mount Gambier. Ben Hood, Max Bruins, Sonya Meziniec, Josh Lynagh, Paul Jenner, Frank Morello, Kate Amoroso and Mark Lovett were elected as Councillors.

The first meeting of the newly elected Council was held on Tuesday 29 November 2022 at 6:00pm in the Council Chamber.

Ben Hood was selected to fill a casual vacancy in the South Australian Legislative Council in February 2023, creating a vacancy in the office of Councillor. To fill the vacancy, the Electoral Commission conducted a recount in accordance with section 6A of the *Local Government (Elections) Act 1999* and Jason Virgo was elected as a Councillor.

The next Local Government Elections are scheduled to be held in November 2026, unless a supplementary election is necessary to fill any vacancy that arises. The City of Mount Gambier's policy is not to hold a supplementary election to fill a single Councillor vacancy between elections. However, a second or subsequent Councillor vacancy or a vacancy in the position of Mayor may trigger a supplementary election(s).

Council and Committees

(as at June 2023)

MRS LYNETTE MARTIN OAM
HER WORSHIP THE MAYOR



COUNCIL COMMITTEE POSITIONS

- CEO Performance Review Committee (Presiding Member)

EX OFFICIO

- Audit and Risk Committee
- Junior Sports Assistance Fund

OTHER POSITIONS

- Limestone Coast Local Government Association (LCLGA) (President)
- Local Government Association
- Australia Day Awards Selection Panel Advisory Group*
- Community Mayor's Christmas Appeal Advisory Group*

CR MAX BRUINS
DEPUTY MAYOR



COUNCIL COMMITTEE POSITIONS

- CEO Performance Review Committee

OTHER POSITIONS

- Limestone Coast Local Government Association (proxy)
- Local Government Association (proxy)

CR SONYA MEZINEC



COUNCIL COMMITTEE POSITIONS

- CEO Performance Review Committee
- Riddoch Arts and Cultural Trust

OTHER POSITIONS

- Mount Gambier Christmas Parade Advisory Group*
- Mount Gambier and District Health Advisory Committee*

*continued from 2018 - 2022

Council and Committees

(as at June 2023)

CR KATE AMOROSO



COUNCIL COMMITTEE POSITIONS

- Nil

OTHER POSITIONS

- Nil

CR JOSH LYNAGH



COUNCIL COMMITTEE POSITIONS

- Junior Sports Assistance Fund (Presiding Member)
- CEO Performance Review Committee

OTHER POSITIONS

- Nil

CR MARK LOVETT



COUNCIL COMMITTEE POSITIONS

- Nil

OTHER POSITIONS

- Nil

CR PAUL JENNER



COUNCIL COMMITTEE POSITIONS

- Building Fire Safety Committee (Presiding Member)
- Audit and Risk Committee

OTHER POSITIONS

- Group Training Employment Board
- SAPN/LGA Public Lighting Working Group

CR FRANK MORELLO



COUNCIL COMMITTEE POSITIONS

- CEO Performance Review Committee

OTHER POSITIONS

- Nil

CR JASON VIRGO



COUNCIL COMMITTEE POSITIONS

- Nil

OTHER POSITIONS

- Nil

Meeting Attendance

The following is the recorded attendance (or apologies) of Elected Members at ordinary and special Council and Committee meetings and information/briefing sessions for the period July 2022 to October 2022 prior to the Local Government Elections held in November 2022.

		Meetings held	Mayor Martin	Cr Mezinec	Cr Bruins	Cr Greco	Cr Hood	Cr Jenner	Cr Morello	Cr Amoroso
Council	Meetings attended	4	4 ^P	4	4	3	1	3	3	4
	Apologies		-	-	-	1	3	1	1	-
	Absent (no apology)		-	-	-	-	-	-	-	-
	Leave of absence		-	-	-	-	-	-	-	-
Special Council	Meetings attended	1	1 ^P	1	1	1	1	1	1	0
	Apologies		-	-	-	-	-	-	-	1
	Absent (no apology)		-	-	-	-	-	-	-	-
	Leave of absence		-	-	-	-	-	-	-	-
Audit & Risk Committee	Meetings attended	3	3*	3						
	Apologies		-	-						
	Absent (no apology)									
	Leave of absence									
Junior Sports Assistance Fund Committee	Meetings attended	1	1*			1 ^P				
	Apologies		-			-				
	Absent (no apology)		-			-				
	Leave of absence									
CEO Performance Review	Meetings attended	1	1 ^P	1		-		1	-	
	Apologies		-	-		1		-	-	
	Absent (no apology)		-	-		-		-	1	
	Leave of absence		-	-		-		-	-	
Information/Briefing Sessions	Meetings attended	10	9	10	10	1	7	6	7	1
	Apologies		1	-	-	6	3	3	2	7
	Absent (no apology)		-	-	-	3	-	1	1	2
	Leave of absence		-	-	-	-	-	-	-	-

* Ex Officio

^P Presiding Member

□ Member not appointed to committee



Meeting Attendance

The following is the recorded attendance (or apologies) of Elected Members at ordinary and special Council and Committee meetings and information briefing sessions for the period November 2022 to June 2023 following the Local Government Elections held in November 2022.

		Meetings held	Mayor Martin	Cr Meziniec	Cr Bruins	Cr Lovett ¹	Cr Hood ²	Cr Jenner	Cr Morello	Cr Amoroso	Cr Virgo ³	Cr Lynagh
Council	Meetings attended	8	8 ^P	7	8	3	4	6	7	7	3	8
	Apologies		-	1	-	3	-	2	1	1	-	-
	Absent (no apology)		-	-	-	1	-	-	-	-	-	-
	Leave of absence		-	-	-	1	-	-	-	-	-	-
Special Council	Meetings attended	3	3 ^P	3	3	2	-	2	3	2	3	3
	Apologies		-	-	-	-	-	1	-	1	-	-
	Absent (no apology)		-	-	-	-	-	-	-	-	-	-
	Leave of absence		-	-	-	1	-	-	-	-	-	-
Audit & Risk Committee ⁴	Meetings attended	5	4 [*]	1				2				
	Apologies		1	2				-				
	Absent (no apology)		-	-				-				
	Leave of absence		-	-				-				
Junior Sports Assistance Fund Committee	Meetings attended	2	1 [*]			-						1 ^P
	Apologies		1			-						-
	Absent (no apology)		-			-						-
	Leave of absence		-			-						-
CEO Performance Review	Meetings attended	3	3 ^P	3	3			-	1			3
	Apologies		-	-	-			-	2			-
	Absent (no apology)							-	-			-
	Leave of absence							-	-			-
Information/Briefing Sessions ⁵	Meetings attended	46	44	41	41	10	4	40	42	17	21	40
	Apologies		2	4	4	16	7	6	3	29	1	6
	Absent (no apology)		-	-	-	3	-	-	-	-	-	-
	Leave of absence		-	-	-	11	-	-	-	-	-	-

* Ex Officio

^P Presiding Member

¹ Refer s54(1a) - (1f) of the *Local Government Act 1999*

² Cr Ben Hood resigned from Council on 27 February 2023.

³ Cr Jason Virgo was declared elected by countback process on 6 April 2023.

⁴ Audit Committee - Change in Committee Membership as per Council Resolution on 18 April 2023.

(Former Member: Cr Sonya Meziniec - New Member: Cr Paul Jenner)

⁵ Includes informal gatherings where attendance by all Elected Members is not required.

■ Member not appointed to committee.

Member Allowances and Reimbursements

Since the 2010 Local Government Elections, Elected Member allowances have been determined by the independent Remuneration Tribunal in accordance with Section 76 of the Local Government Act 1999.

In making its determination, the Tribunal must have regard to:

- The role of members of Council as members of the council's governing body and as representatives of the area,
- The size, population and revenue of the council and any relevant economic, social, demographic and regional factors in the council area,
- The ratio of members to ratepayers,
- That an allowance is not intended to amount to a salary for a member,
- That an allowance should reflect the nature of a member's office, and
- That provisions of the Local Government Act provide for reimbursement of members expenses.

Elected Member allowances for the City of Mount Gambier from the conclusion of the 2022 Local Government Elections are shown in the table below.

Council has also approved Policy M405 Members Allowances and Benefits providing

reimbursement of member expenses in accordance with Section 77 of the Act for travel and child/dependent care expenses incurred in relation to prescribed meetings and council business.

Council has determined reimbursement limits for telecommunications of up to \$1,500 per member for the council term for devices, accessories, software and IT support, and up to \$600 per annum for mobile data/plans.

Members have access to specified support and services on the basis that they are necessary or expedient to performing or discharging their official functions and duties. The Mayor is provided with additional support and services including office space, administrative support, and a motor vehicle for civic activities.

All member base and prescribed committee allowances are paid monthly, and non-prescribed committee allowances are paid quarterly in arrears.

The allowances set out in the Remuneration Tribunal Determination will be adjusted annually on the first, second and third anniversaries of the 2022 Local Government Elections to reflect changes in the Consumer Price Index as defined in Section 76 (15) of the Act.

A sitting fee is payable to a member (other than the Principal Member, Deputy Principal Member or a Presiding Member of a prescribed committee) who is the Presiding Member of a council committee that is not a prescribed committee.

Sitting fees for independent members of the Audit and Risk Committee are:

- \$200 per meeting or \$100 for any special meeting, and
- \$300 per meeting or \$200 for any special meeting for an independent Presiding Member of the Audit and Risk Committee.

An Elected Member on the Audit and Risk Committee receives no sitting fee, except as Presiding Member.

During 2022/2023, the Audit and Risk Committee had an independent Presiding Member.

Member Contraventions

MEMBER HEALTH AND SAFETY DUTIES

Council is required to report on Elected Member health and safety duties under section 75G of the Local Government Act 1999.

There were no member contraventions of section 75G during the 2022/2023 financial year.

Allowance type	Amount
Mayoral allowance	4 x \$19,110 or \$76,440
Deputy Mayor/Presiding Member allowance (prescribed committee)	1.25 x \$19,110 or \$23,887
Councillor allowance	\$19,110
Presiding Member sitting fee (non-prescribed committee)	\$188 per meeting limited to an aggregate \$1,129 per annum



Elected Member Training and Development

The Local Government Act 1999 and Regulations require mandatory training for Elected Members in accordance with the Local Government Association Training Standards under the following headings:

- Introduction to Local Government
- Strategy/Finance Module
- Council Leadership Workshop
- Legal Module
- Risk Module
- Behaviour (Technical)/Legal Modules
- Civic Module
- Principal Member Module

The 2022/2023 budget allocation for Elected Member training and development was \$4,500 and an amount of \$2,741.51 was expended.

During 2022/2023, Elected Members were provided opportunities to participate in a varied range of training programs and briefings, including 57 information briefing sessions on matters relating to:

- Signage Implementation Plan
- Chief Executive Officer KPIs
- Wulanda updates x 3
- Western Border Football and Netball League update
- RDALC and LCLGA - Board Meetings and update
- Hardwaste/Waste Service Charge
- Blue Lake Holiday Park
- Induction feedback
- Operational and staffing update

- Unsolicited bid
- Regional Planning preparation x 2
- Operational update
- Presentation by the RACT Board
- Mandatory Finance induction
- Presentation by Local Government Finance Authority (LGFA)
- Sustainability
- Caroline Landfill cell update
- Council Meeting briefing
- Briefing with Member for Mount Gambier Troy Bell MP
- Crater Lakes Activation Plan x 2
- Introduction to Southern Winds Offshore Wind Project
- Hastings Cunningham Reserve Area and Public Housing update
- Briefing with Member for Barker Tony Pasin MP x 2
- Beacon Art Project
- Caroline Landfill
- Elected Member Induction
- LCLGA Presentation
- Review of Australia Day Breakfast and Awards Ceremony
- Mount Gambier Mountain Bike Club
- Native Landscape Plan – Historic Pine Plantation - Valley Lake/Ketla Malpi Precinct
- Budget Workshops x 5 and Long Term Financial Plan
- Employee relations
- RACT Board Membership
- Riddoch Arts and Culture Centre structure
- Tourism and Economic Development websites progress and visitor satisfaction update
- Audit and Risk Committee
- Briefing with Hon. Ben Hood MLC
- Regional Connectivity proposal
- AnglicareSA - StandBy Support After Suicide
- Proposed municipal collection update
- Belgravia Leisure - quarterly report and update
- Scoping the future with Basketball Mount Gambier
- Grants and sponsorship review
- Council briefing requests and procedures
- Strategic and social media strategy
- Rewards and recognition
- Rail Trail Community Planning Project
- Volunteer Management.

Decision Making Structure of Council

Council has adopted a structure of committees to facilitate good governance and informed decision making processes.

Council's committee structure as at 30 June 2023 is shown in the infographic below.

Council meetings are held at the Council Chamber, Civic Centre, 10 Watson Terrace Mount Gambier on the third Tuesday of each month at 6:00pm.

Meetings of other Council committees are held as and when required.

Council and committee meetings are open to the public and Council encourages attendance.

While members of the public are not normally permitted to speak at meetings, individuals or groups may submit a request to make a deputation at a Council or committee meeting.

Any person wishing to have a matter considered by Council should make a request in writing to the CEO for presentation to the Presiding Member of the relevant Council or committee meeting. Agenda closing dates apply.

Please check with Council for timeframes and the date/times of relevant meetings. Agendas of all meetings are published not less than three clear days prior to the meeting. Minutes of meetings are published within five days of a meeting. Meeting agendas and minutes are accessible on Council's website.

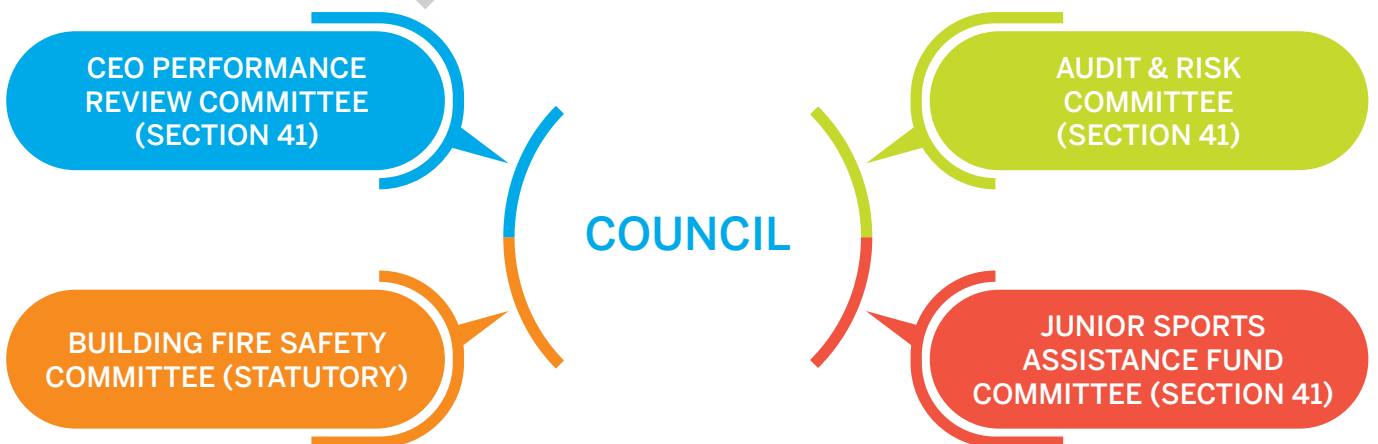
DELEGATIONS

To ensure the efficient performance of operations and activities, Council delegates certain powers and functions to the Chief Executive Officer. These delegations are periodically reviewed by Council.

The Chief Executive Officer further sub-delegates certain powers and functions to specified officer positions.

Delegation instruments reference which legislative powers are delegated/sub-delegated and any limitations or conditions that are applicable.

Delegations and sub-delegations are published on Council's website.



Strategic Plan 2020 - 2024

OUR VISION

An inclusive city, where people lead fulfilling lives.

OUR GOALS

Mount Gambier is a thriving and successful place that people are proud to call home. This is attributed to the richness and diversity of:

- Our People,
- Our Location,
- Our Economy, and
- Our Climate, Natural Resources, Art, Culture and Heritage.

These elements contribute to the future growth and development of the city and form the goals of Council's Strategic Plan 2020 - 2024. The plan is based on aspirations identified in the Futures Paper, Council's long term visionary plan.

Council is three years through its four year strategic plan, which was endorsed in February 2020. Last financial year, a reporting framework was put in place to monitor performance against the City of Mount Gambier Strategic Plan 2020 – 2024 with a commitment to provide an update at the end of each year.

Overall, the majority of strategic priorities contained within the plan are ongoing and in progress.

GOAL 1: OUR PEOPLE

This goal brings together five key themes that affect our people – whether they live, work, study or visit the City of Mount Gambier. We are seeking to grow our city and the communities from which it is comprised.

Under each theme Council made a strategic commitment and defined success. The graphic below outlines how we are tracking against these commitments.



STRATEGIC INITIATIVES UPDATE

- Draft Volunteer Management Plan and Volunteer Management Policy are in final draft form and ready for consultation with volunteers. This plan will go to Council for approval by the end of the 2023 calendar year.
- The Wulanda Recreation and Convention Centre was opened to the public in December 2022. Since opening, mechanisms have been put in place to monitor performance with a focus on further activation of the facility.

GOAL 2: OUR LOCATION

This goal brings together five key themes to attract people, business and industry to our location – including our geography, our role as a regional centre for the region and our natural and manmade assets. We want to better tell our story to a wider audience – whether it is those who want to visit or relocate their business or family.



STRATEGIC INITIATIVES UPDATE

- The whole length of the Rail Trail Shared Pathway within the city boundary is now completed including the installation of solar lighting.
- A Regional Assessment Panel has been established with partner councils within the region.
- Co-custodianship of Blue Lake/Warwar is now in place and is being considered as part of the Crater Lakes Activation Plan.

Strategic Plan 2020 - 2024

GOAL 3: OUR DIVERSE ECONOMY

This goal brings together five key themes that strengthen our economy and provide the right landscape for industry and business to thrive in our community. A diverse economy provides a greater range of opportunities and helps provide a degree of resilience during economic downturns.



STRATEGIC INITIATIVES UPDATE

- Traveller brand established and refreshed image library to assist with the Signage Strategy rollout, including updated Dual Naming and Welcome to Berrin signage.
- 2022/2023 saw a significant increase in the diversion of waste from the city to landfill. During the year, we saw 55% of waste diverted from landfill through recycling and FOGO which is an increase of 6% from the previous year.

GOAL 4: OUR CLIMATE, NATURAL RESOURCES, ART, CULTURE AND HERITAGE

This goal brings together five key themes that help tell the story of our community and improve quality of life by giving us a sense of place and a clean, green, creative environment. Ensuring we look after our environment and celebrate the achievements of our community assists our capacity to thrive.



STRATEGIC INITIATIVES UPDATE

- Sport, Recreation and Open Space Strategy (SROSS) has been completed and endorsed.
- Yerkalalpata Reconciliation Action Plan 2020 – 2022 was adopted and a significant proportion implemented. It now requires review. A key highlight was Council’s Dual Naming Policy which introduces dual naming to six key sites and creates the framework for the consideration of additional names in the future.

GOAL 5: OUR COMMITMENT

The Council has determined the following principles to ensure delivery against the Strategic Plan 2020 – 2024. These principles underpin all decisions made by Council. They guide our strategic planning, processes, service delivery and the management of assets.

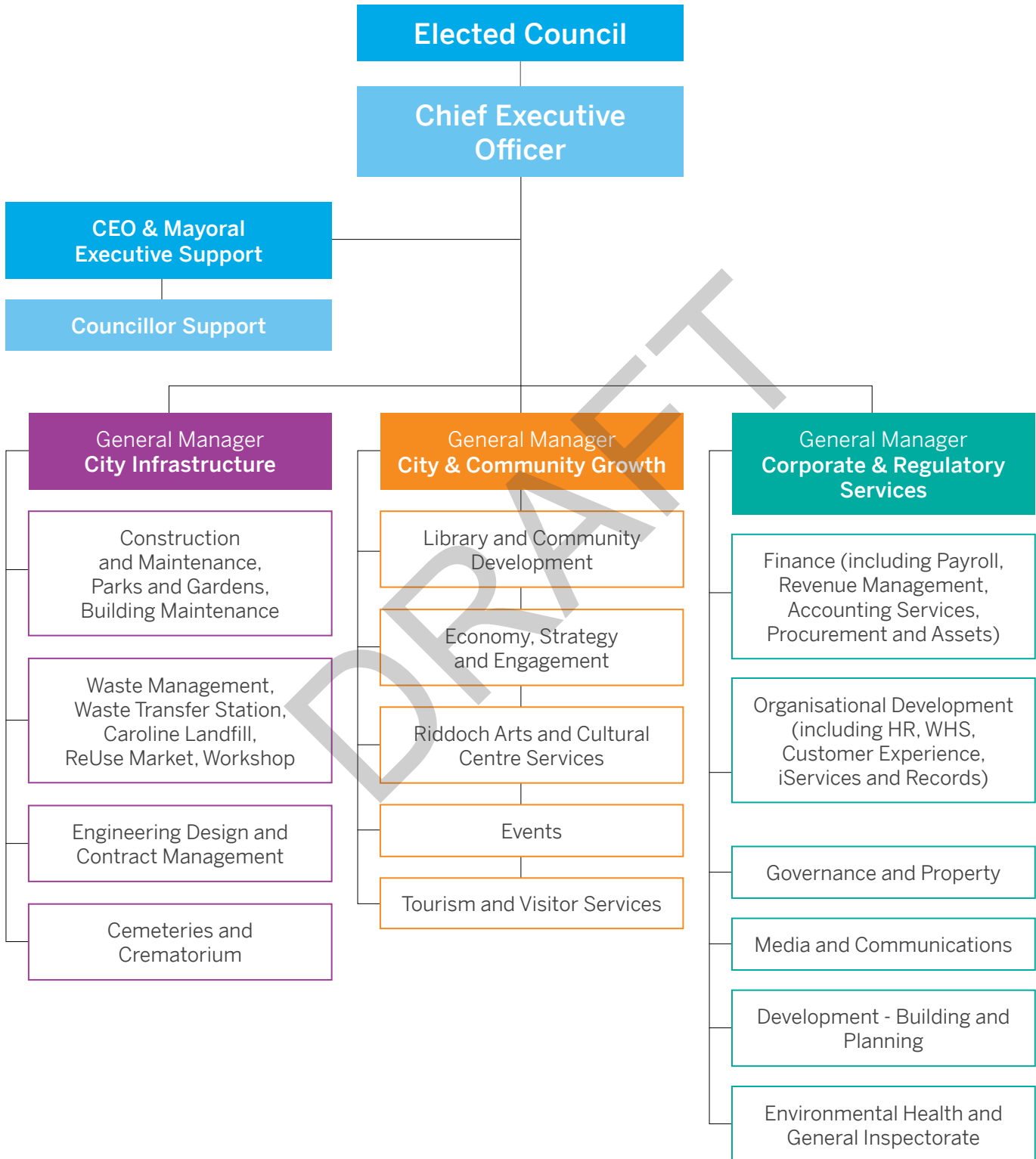
Our commitment – the City of Mount Gambier will be:

- Sustainable
- Transparent
- Responsive
- Involving
- Values-based
- Effective

STRATEGIC INITIATIVES UPDATE

- Ongoing review and continuous improvement of Council policies, principles and procedures.
- Review of Asset Management Plans.
- Continued implementation of relevant changes in accordance with *Local Government Act 1999* reforms.
- Establishment and implementation of the Strategic Planning and Reporting Framework and appropriate governance.
- Enhancing Safety Always Culture.
- Continued focus and development of a strategic risk register and broader risk management framework.
- Embedding of organisational values **LEAD CONNECT DELIVER**.

ORGANISATIONAL CHART



SENIOR EXECUTIVE OFFICERS

For the purposes of the relevant provisions of the *Local Government Act 1999*, the Senior Executive Officers (Executive Leadership Team) of Council are defined as:

- Chief Executive Officer, and
- Three General Managers.

The remuneration and benefits of the Executive Leadership Team are detailed in Council's Salary Register and an extract is below. Each Senior Executive Officer is employed on a five-year fixed term contract of employment.

Position	Salary	Other allowances/benefits
Chief Executive Officer	\$257,479	Full private use of vehicle
General Managers	\$179,000-\$189,875	

The Senior Executive Officers as at 30 June 2023 were as follows:



Chief Executive Officer
Ms Sarah Philpott



General Manager
City Infrastructure and
Wulanda Recreation and
Convention Centre Project
Sponsor
Ms Barbara Cernovskis



General Manager Corporate
and Regulatory Services
Mrs Jane Fetherstonhaugh

Darren Barber left the role of General Manager Corporate and Regulatory Services in February 2023 after starting in the role at Council in January 2021.

Tim Coote left the role of General Manager City and Community Growth in October 2022 after starting in the role at Council in February 2021.

Sue La Greca left the role of General Manager City and Community Growth in July 2023 after starting in the role at Council in February 2023.

INTERSTATE AND INTERNATIONAL TRAVEL SUMMARY

Elected Member Travel Summary

During the 2022/2023 financial year, no interstate or international travel was undertaken by Elected Members.

Employee Travel Summary

During the 2022/2023 financial year, the following interstate travel was undertaken by employees. No international travel was undertaken during this period.

Date	Attendee	Reason for Travel	Cost of Travel
12/09/2022 – 15/09/2022	Manager Economy, Strategy and Engagement	Regions Rising National Summit in Canberra ACT	\$2,896.09
17/09/2022 – 30/09/2022	Environmental Health Officer	Environmental Health Australia (EHA) National Conference in Launceston TAS	\$1,026.78



Mayor Martin came extra prepared to a meeting with SA Premier Peter Malinauskas in Adelaide on 8 June 2022 - It was bit cold outside, so what better way to warm up than in a Mount Gambier beanie? The Mayor and Council CEO Sarah Philpott chatted to the Premier about partnerships and investment, local tourism and showcasing the Wulanda Recreation and Convention Centre.



Mayor Martin and Member for Mount Gambier Troy Bell MP joined forces in December 2022 to lobby the State Government in a bid to see Mount Gambier host a football game as part of the AFL Gather Round held in South Australia in April 2023. While it proved to be unsuccessful in 2023, Council and local MP's will continue to push for Mount Gambier to be included in future rounds. Photo credit: Office of Troy Bell MP.

EMPLOYEES BY PORTFOLIO

Portfolio	Male	Female	Non-binary	Total
Office of the CEO	0	3	0	3
Corporate and Regulatory Services	7	36	0	43
City and Community Growth	10	37	1	48
City Infrastructure	57	5	0	62
Totals	74	81	1	156

Total number of employees: 156

Full time equivalents: 135.81

GIFTS AND BENEFITS SUMMARY

Years of Service

Employees are recognised for their length of service, and those that have completed five years of service or more receive gift vouchers.

During the 2022/2023 financial year, five employees received a \$60 gift voucher for 10 years of service, five employees received an \$80 gift voucher for 15 years of service, three employees received a \$150 gift voucher for 30 years of service and two employees received a \$250 gift voucher for 35 years of service.

Resignation Gifts

When an employee leaves Council after a minimum of 10 years of accumulative full time service, a contribution to the value of \$200 is provided by Council to go towards a farewell gift for the employee. During the 2022/2023 financial year, this contribution was gifted to one departing employee.

Condolence Gifts

During the 2022/2023 financial year, Council offered one floral arrangement as a condolence gift to an employee at a total cost of \$85.

VOLUNTEERS

City of Mount Gambier is fortunate to have volunteers offering support across multiple locations within the organisation, enhancing our capacity to deliver services.

Volunteers can often be found at the Mount Gambier Library, The Riddoch Arts and Cultural Centre, ReUse Market, Valley Lake/Ketla Malpi Conservation Park and providing assistance to community events.

Some of our valued volunteers are featured on page 40.

WORKPLACE SAFETY AND WELLBEING PROGRAM

Work Health Safety (WHS) principles and procedures are in place to ensure the City of Mount Gambier continues to provide a safe workplace for all. The *Safety Always* culture is promoted across the organisation. To support our workforce there have been additional providers added to the Employee Assistance Program including the first national crisis support provider for First Nations people.

The organisation continues to ensure it maintains a safe and healthy workplace for staff, volunteers, contractors

and visitors by eliminating or minimising hazards and risk, providing a safe and supportive work environment.

This year Council introduced an organisation-wide wellbeing program with positive engagement and feedback from the workforce.

DIVERSITY AND INCLUSION

At the City of Mount Gambier, maintaining a diverse and inclusive culture that allows us to understand and meet our community needs and facilitate services is important to us.

Through our Reconciliation Action Plan, Disability Access and Inclusion Plan (DAIP) and Equal Opportunity and Discrimination Administrative Procedure, the organisation remains committed to achieving fair and equitable employment practices, workplace diversity and facilitating a culture of inclusiveness.



ORGANISATIONAL VALUES

City of Mount Gambier staff have identified core values to influence how the organisation works together to establish and maintain a positive culture and ensure the delivery of actions outlined within the 2020 - 2024 Strategic Plan.

▶▶▶ LEAD	CONNECT	DELIVER
<ul style="list-style-type: none">• We embrace continuous learning and strive to innovate and implement best practices within local government.• We feel safe to challenge the status quo and take healthy risks.• We consider different points of view, and we use these points of difference to inform our decisions.• We use our expertise to inspire and lead by example, with a focus on flexibility.• We welcome opportunities for personal and community growth.	<ul style="list-style-type: none">• We respect and take the time to understand the people we work and live with, including their diverse backgrounds and experiences.• We are united in being responsive to the needs of our community.• We are informed by all levels of community, with a local, regional, national and global outlook.• We communicate openly and honestly with each other and our community.• We listen and seek input and feedback to ensure inclusivity and build trust.	<ul style="list-style-type: none">• We work together to follow through on our commitments.• We value and acknowledge contributions from our people, our stakeholders and our community and take pride in the services we deliver.• We plan to ensure resources are used effectively to deliver sustainable outcomes.• We are accountable and ensure quality outcomes by taking the time to reflect, learn and celebrate success.
		

TRAINING AND DEVELOPMENT

Employees at the City of Mount Gambier can access various training and development opportunities. In addition to occupation-specific training, staff must undertake mental health first aid training, MAYBO conflict training, and disability inclusion training.

REGIONAL EMERGING LEADERS PROGRAM

City of Mount Gambier supports staff professional development and aims to build internal talent in terms of leadership opportunities. Senior Planner Roslyn Snaauw was supported to attend the Regional Development Australia Limestone Coast's (RDALC) Emerging Leaders Program.

The program aims to broaden participants' leadership skills through self-empowerment, relationship development and practical leadership tools.

Senior Planner Roslyn Snaauw joined 23 people from across the region to participate in Regional Development Australia Limestone Coast's (RDALC) Emerging Leaders Program.



Image supplied by RDALC.

Community Profile

profile.id provides a comprehensive socio-demographic profile of the city of Mount Gambier.

Demographic change across Australia is recorded by the Australian Bureau of Statistics (ABS) in the Census collections every five years.

Population experts analyse and convert these raw figures into stories of place to inform

Council staff, community groups, investors, business, students and the general public.

profile.id uses Census data to tell an important story about the demographic characteristics of communities, how they are changing and how they compare to other areas.

The profile is updated with population estimates when the ABS releases new figures such as the annual Estimated Resident Population (ERP).

The statistics on the right about the Mount Gambier community have been sourced from profile.id.com.au/rda-limestone-coast and Council encourages the use of this extensive online resource.

economy.id combines 11 different datasets to build a cohesive story of the local economy, how it is changing and how it compares to other areas.

The city of Mount Gambier's economic profile presents economic information that enables you to describe the area's role within the broader economy, explore options for economic development and promote the area's strengths. The information presented is derived from official sources of information (Australian Bureau of Statistics) as well as Australia's leading economic modellers (NIEIR).

ESTIMATED RESIDENT POPULATION IN 2022

27,771

ESTIMATED GROSS REGIONAL PRODUCT

\$1.46B

POPULATION DENSITY PER SQUARE KM

820

LOCAL JOBS

14,532

LOCAL BUSINESSES

2,105

LARGEST INDUSTRY (BY EMPLOYMENT)

Health care and social assistance

MEDIAN AGE

41

LAND AREA

34km²



COMMUNITY

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Australian Citizenship Ceremonies

Four Citizenship Ceremonies were conducted by Council during 2022/2023, with a total of 81 people receiving Australian Citizenship.

Mayor Lynette Martin welcomed new residents to the city from Egypt, Ukraine, Cambodia, Thailand, Ethiopia, Myanmar, Malaysia, South Africa, United Kingdom, Democratic Republic of Congo, Ghana, Vietnam, China, Uganda, Philippines, Iran, Estonia, India, United Arab Emirates, New Zealand, Pakistan, Kuwait and Qatar.

Originally from the United Kingdom, new Australian citizens John and Sarah Mossford MacGregor have called Mount Gambier home since 2008.

Reflecting on why citizenship is important to Mr Mossford MacGregor, he said it is about a sense of belonging to the wider community and finding connections to the values of Australia.

"We love the way of life here and embrace the Australian culture and values. We feel incredibly honoured being granted Australian Citizenship," Mr Mossford MacGregor said.

Manpreet Singh arrived in Mount Gambier in 2020 and has now taken the final step to becoming an Australia citizen having originated from India.

"It is an opportunity to live in an environment that promotes health, wellbeing and community inclusiveness. Becoming an Australian citizen brings a sense of pride and belonging to country," Mr Singh said.

Right: Mayor Martin with John and Sarah Mossford MacGregor and family, who were conferred as Australian Citizens on 30 November 2022.

Council invited local singers Alison Newman, Maixence Williams and Danni Reade to attend and lead in the singing of the National Anthem at ceremonies held during 2022/2023.



Right: New Australian citizen Manpreet Singh accepts his citizenship certificate from Mayor Martin.



Right: Slender Shay Tha and Mayor Martin at the Citizenship Ceremony held on 30 November 2022.

Photos: Frank Monger



Citizen of the Year Awards 2023

The Citizen of the Year Awards recognise individuals and community groups that have made a noteworthy contribution to the community during the past year, and/or have provided outstanding service over many years.

In 2023, the Mount Gambier Citizen of the Year was awarded to Graham Carter OAM, Senior Citizen of the Year was awarded to Allen Woodham, Young Citizen of the Year was awarded to Zane

Serdarovic, the Community Event of the Year was awarded to the Fantasy Medieval Festival and the Active Citizenship Award was awarded to the Blue Lake Highland Pipe Band.

“So many residents in the Mount Gambier community show community support and spirit, and it is a real delight to acknowledge their efforts to give back to the community as part of the Citizen of the Year Awards,” Mayor Lynette Martin said.

CITIZEN OF THE YEAR - GRAHAM CARTER OAM

Graham’s long journey of contribution to the community has focused on humanitarian service and building better communities for the benefit of all.

Graham is a remarkable member of our community who has contributed distinguished service of the highest order in civic, agricultural, emergency services and community service organisations. His wise, calm, facilitating approach, combined with great inner strength and seemingly endless capacity for work, has made an outstanding contribution to the many voluntary and business organisations with which he has been associated for over 60 years.

Citizen of the Year, Graham Carter OAM.



Citizen of the Year Awards 2023



*Young Citizen of the Year,
Zane Serdarovic.*

YOUNG CITIZEN OF THE YEAR: ZANE SERDAROVIC

Zane is the President of Mount Gambier's Riding for the Disabled Centre and does incredible work day in and day out with the centre's members.

Zane has done a fantastic job in providing the best possible service he can to the RDA clients and strives for change. Zane organised an awards night for the centre with medals and certificates as a way for everyone to feel valued and appreciated.

Zane makes every person who walks into the centre feel welcome, and when asked why he volunteers, Zane said, "the kids, their smiles and how much they love it, it honestly just makes it worth it every time".

Citizen of the Year Awards 2023

SENIOR CITIZEN OF THE YEAR: ALLEN WOODHAM OAM

Allen has contributed to the life and advancement of Mount Gambier for many decades. He has worked with the Salvation Army, Mount Gambier City Band, Lions Club, Local Brass Band, and Christmas Parade Advisory Group.

Allen is currently the Treasurer of the Mount Gambier Lions Club and has had previous terms in this role and as President of the club while also serving his third term as President of the Mount Gambier City Band.

Senior Citizen of the Year, Allen Woodham.



COMMUNITY EVENT OF THE YEAR: FANTASY MEDIEVAL FESTIVAL

The inaugural Fantasy Medieval Festival was awarded Community Event of the Year for creating a fantastic community atmosphere, with plenty on offer for the whole family.

A dedicated team of volunteers ran the festival, which generated significant visitation to Mount Gambier, a terrific accomplishment in its first year.

AWARD FOR ACTIVE CITIZENSHIP: BLUE LAKE HIGHLAND PIPE BAND

The Blue Lake Highland Pipe Band can trace its history back to 1895. During this time, it has supported the Mount Gambier and district communities primarily free of charge with a myriad of musical support and has represented Mount Gambier overseas.

Along with the music the band provides to the city, the Blue Lake Highland Pipe Band provides tuition and instruments free of charge to community members, introducing young people to the pipe band fraternity.



Mount Gambier Library

Post COVID-19 and associated restrictions, the Library has been evolving its services to align with the changing needs of the community. This has initiated the development of a Library strategy.

The strategy aims to further enhance the vision for the popular community facility now and into the future.

The regular programs, including Baby Bounce, Move and Groove, Storytime, Lego Fan Club, Lego Technics, STEAM and other after-school programs continue to be well attended.

The community enjoyed an increase in author events and the introduction of new activities and programs. The Library was lucky enough to host Dolly Diamond for a special storytime session and was a pilot site for the State Government's Words Grow Minds program.

The Library café has now been refurbished and is ready for operation in the coming year.



VISITATION
187,738

TOTAL PROGRAMS
799

PROGRAM PARTICIPANTS TOTAL
10,793

CHILDREN **14,532**

ADULTS **3,023**

YOUTH **492**

SENIORS **2,379**

ACTIVE MEMBERS
11,952

NEW ITEMS
6,103

LOANS
249,289

Mount Gambier Library

DOLLY DIAMOND STORYTIME

Dedicated to providing diverse and inclusive programming, the Mount Gambier Library was excited to host children's entertainer Dolly Diamond as part of Fringe Mount Gambier program of events in March 2023.

With the Children's Cave/Yulangu Kanapinan at capacity, families enjoyed a highly entertaining storytime session with Dolly enthusiastically in character while reading some of her favourite children's picture books.

Dolly Diamond has been reading stories with the renowned Story Box Library and has provided high-quality entertainment at libraries throughout Australia and at the Edinburgh Fringe Festival.

Supported on the day by Elected Members and staff, Dolly was thrilled by the community's support – the longstanding applause from the audience was a testament to the event's success.



Cr Josh Lynagh (left), Cr Sonya Mezinac, Dolly Diamond, Cr Paul Jenner, Cr Frank Morello and Tash York.

WORDS GROW MINDS CAMPAIGN

A new program supporting early childhood development was launched by former Federal Minister for Early Childhood and Chair of the Early Years Task Force Kate Ellis at Mount Gambier Library in October 2022.

Led by Raising Literacy Australia, the Words Grow Minds campaign encourages parents to talk, play, read and sing with their children – the perfect accompaniment to the Library's under-five programs: Baby Bounce, Move & Groove, and Storytime.

With a strong promotional presence in the Library, the campaign also had a huge marketing plan with radio, TV, local papers and social media promotion for several months.

The key messaging included:

- Up to 85% of a child's brain development occurs during their first three years,
- Quality interactions in the early years play a crucial role in shaping children's development, physically changing the way their brain grows, and
- Early experiences influence a child's development more than genetics.

In addition to promoting to the Library's captive audience, the Library spread the messaging far and wide by creating 'play group' sessions for families and service providers, providing beneficial social interaction for both children and adults.



2023 AWARD FOR EXCELLENCE IN ORAL HISTORY

Library Programming Officer Ricky Koopman and Library History Officer Danni Reade were the joint recipients of the 2023 Award for Excellence in Oral History for the Mount Gambier Library podcast, Don't Overdue It.

The History Council of South Australia Historian Awards seek to recognise the outstanding achievements of an individual or group who have made a significant contribution in the field of history in South Australia.

Don't Overdue It delves into the stories of the Mount Gambier Library, from authors and innovation to programming and local history, creating a modern, engaging, and accessible gateway to the physical items in the collection.

"Your adaption of those voices and stories through the Mount Gambier Library is a shining example of the changing approach to the value and use of oral histories. You have given a voice to members of the community who may not have had their stories told, let alone recorded for future generations," History Council of South Australia Vice President Dr David Sweet said.

Don't Overdue It is available to listen to via Spotify, Apple Podcasts and most podcasting apps, with monthly short stories scheduled on a wide range of topics.



Library Programming Officer Ricky Koopman and Library History Officer Danni Reade.

MOUNT GAMBIER LIBRARY SENSORY-FRIENDLY SANTA SESSIONS

Mount Gambier Library introduced private Sensitive Santa sessions for children with sensory challenges as a new initiative in December 2022.

Mount Gambier Library Children's and Youth Services Officer Bek Coates said taking trips to busy spaces to visit Santa can be tricky for some families.

"We offered inclusive Sensitive Santa sessions where you could book in for a 15 minute one-on-one Santa visit in a dedicated room minus the noise, flashing lights, and lots of people," Mrs Coates said.

Upon booking, parents or caregivers were asked to complete a small questionnaire to assist with their child's unique experience.



Children's and Youth Services Library Officer Bek Coates with Santa.

Mount Gambier Library

YOUTH WEEK WRITING COMPETITION

Year 10 student Ani Drexler was announced as the winner of the Library’s writing competition as part of the Council’s 2023 Youth Week program of events.

Sponsored by Friends of the Library, youth were encouraged to submit a short story they were proud of, or an essay important to them, with the winning prize being a brand new Lenovo 14-inch laptop.

With 15 quality entries submitted, published author and judge Jacqui Davies carefully read and compiled feedback for every participant.

Ani’s entry was an 18 page first chapter, No Way Back, from her fan fiction story based on a video game called Dark Deception.

“A natural writer and storyteller, Ani’s submission is a thrilling read from start to finish,” Mrs Davies said.

“The story’s shadowy atmosphere added tension to the already electrifying story, and the descriptions of people and places are acute and highly effective; I really did feel like I was there. Ani also used a broad and thorough knowledge of foundational storytelling techniques by using sensory descriptions, emotion and action and dialogue, rather than using lengthy passive descriptions.”

Upon learning she had won the competition, Ani said she was shocked.

“My stories and characters are incredibly precious to me, so when I heard that I’d won a prize with them, I was proud of them and myself. Then I read that I’d won a laptop, and my eyes flew wide open. I’m ecstatic about the win and very grateful for the beautiful prize. It will definitely get plenty of use because I’m going to keep on writing,” Ani said.

Manager Library and Community Development Georgina Davison, published author and judge Jacqui Davies, winner Ani Drexler, and Friends of the Library President Chris Lloyd.



The Riddoch Arts and Cultural Centre

The Riddoch Arts and Cultural Centre’s vision is to be the centre of cultural vibrancy in the Limestone Coast, enriching the lives, wellbeing and creative capacities of our visitors, community and artists.

Maintaining a collection valued at more than \$4 million, including 1,500 unique works and artefacts, many of noteworthy cultural value to Australia, the Riddoch serves a significant ongoing and high-quality role in conserving, nurturing and showcasing visual art for current and future generations.

Fostering a vibrant and diverse cultural offering in Mount Gambier, the centre hosts more than 100 public programs annually, complementing or interpreting gallery exhibitions or connecting with emerging creative interests on a local, regional or national level.

Regular programs and services include:

- Visual art exhibitions and workshops,
- Creative media technology workshops,
- Junior creative workshops during school holidays,
- Jewellery making, print making, textiles,
- Film screenings including regular screenings of Craitbul and Volcano,
- Educator exhibition tours, general public tours and school tours,
- Artists in residence, and
- Life drawing, illustration, watercolour and ceramics workshops by established artists.

The centre incorporates a range of multipurpose spaces and event venues hosting hundreds of bookings each year.

In addition to its role in artistic and cultural development, the Riddoch is a significant inner-city tourism asset and a cultural ambassador for the Limestone Coast with over half of centre visitors hailing from outside the region.

The Riddoch is also home to a unique retail outlet presenting the work of a broad range of local artists.

VISITATION
27,876

TOTAL EXHIBITIONS
16

NUMBER OF PROGRAMS & EVENTS
295

NUMBER OF PROGRAM & EVENT ATTENDEES
19,891



The Riddoch Arts and Cultural Centre

THE WONDER ROOM

The Riddoch Arts and Cultural Centre opened *The Wonder Room* on 10 December 2022, welcoming young artists and their families to enjoy creative activities that celebrated all the things that are special about summer in Mount Gambier.

Former Manager Riddoch Arts and Cultural Centre Diana Warnes said participation was important for kids to grow and develop as creatives.

“The hands-on making activities offered a scaffolded approach for different ages, from sensory experiences for little ones

through to paper-based activities for older kids. The Wonder Room was an exciting experience for families over the summer,” Ms Warnes said.

Families could take part in a range of self-guided activities that included creating native animal masks to wear, designing a bird to hang on a tree installation by The Men’s Shed, and creating new colour combinations with their movements with the colour shadow installation. The Wonder Room also had making tables, an interactive felt pattern wall, extra-large building blocks, and the perfect selfie station with a giant throne under a rainbow.

Riddoch Arts and Cultural Centre Programming Officer Emma Telford said “The Wonder Room was created to invite the community into our beautiful space to celebrate Mount Gambier in the summertime, providing a free outing to families to keep the young ones building, creating and dancing”.



The Riddoch Arts and Cultural Centre

CREATIVE ARTS FUND

Each year, the City of Mount Gambier supports community-led arts projects through its Creative Arts Fund.

The initiative provides up to \$50,000 to assist in realising a broad range of project ideas which bring people together, celebrate cultural diversity and bring the city to life through public art.

In 2022/2023, the Creative Art Fund assisted the following projects:

DOG.	Megan Amoroso	\$8,000
MOD - University of South Australia	Point of Impact	\$13,250
Uniting Communities	Mural	\$12,000

MURAL – UNITING COMMUNITIES

Uniting Communities developed and installed a public mural on the external wall of their Helen Street office with the assistance of the 2022/2023 Creative Arts Fund.

“This project encompassed the true meaning of the word placemaking. Painting the Uniting Communities Mount Gambier mural in real time offered community members the therapeutic elements of art, learning, meditation, and coping strategies through an arts practice,” Uniting Communities Executive Director Services Robyn Sutherland said.

“The ethos behind the mural reflects the vision of Uniting Communities - remaining focused on helping people to see their best selves, supporting people to become their best selves and live their best lives.”

Uniting Communities engaged with artist Guiyong Zhu to work with local community members to develop and paint the mural.

“This mural is designed to inspire a message of self-love, self-acceptance, and hope for the youth and the public. It encourages individuals to be proud of who they are, reminding them of their inherent strength and the potential for growth and transformation,” Guiyong Zhu said.

Below: The 2022/2023 Creative Arts Fund assisted the installation of a mural at Uniting Communities.

Below right: Uniting Communities engaged with artist Guiyong Zhu to work with local community members to develop and paint the mural.



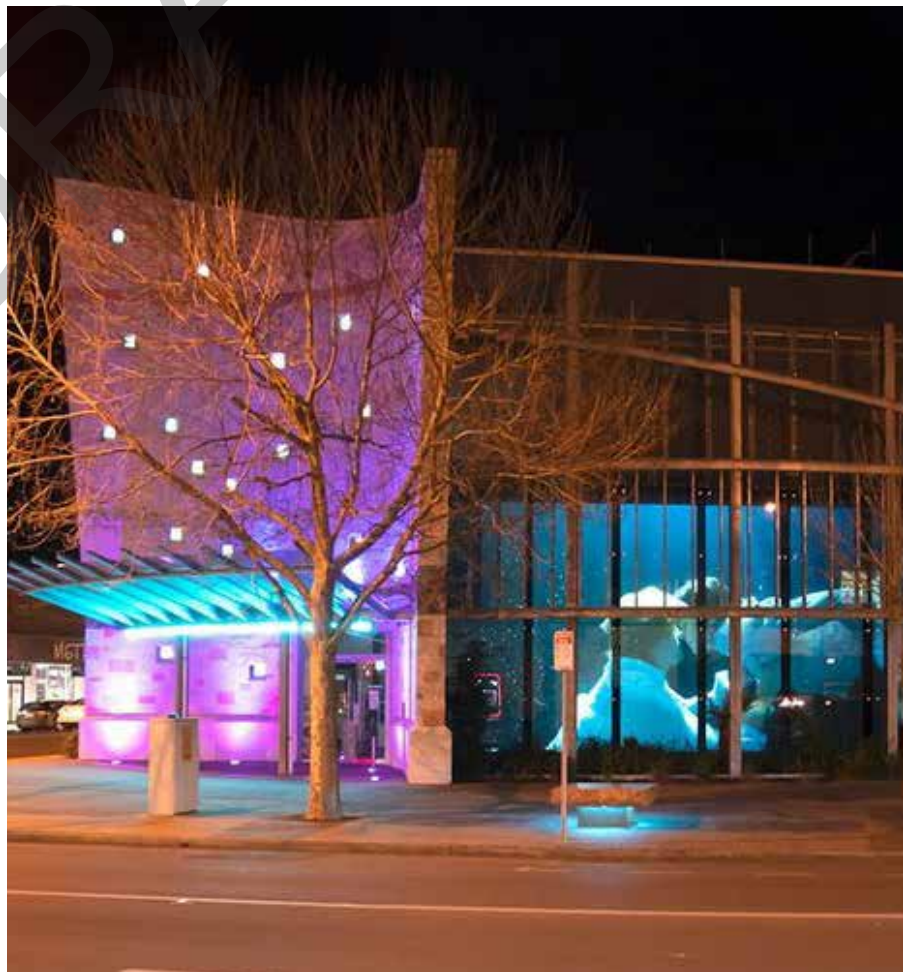
The Riddoch Arts and Cultural Centre

HENRY WOLFF'S 'LACHRYMAL'

Each evening from 7 September to 3 October 2022, The Riddoch Arts and Cultural Centre presented 'Lachrymal', a projection artwork by South Australian-based artist Henry Wolff. The artwork was projected on the rear wall and foyer window of the centre.

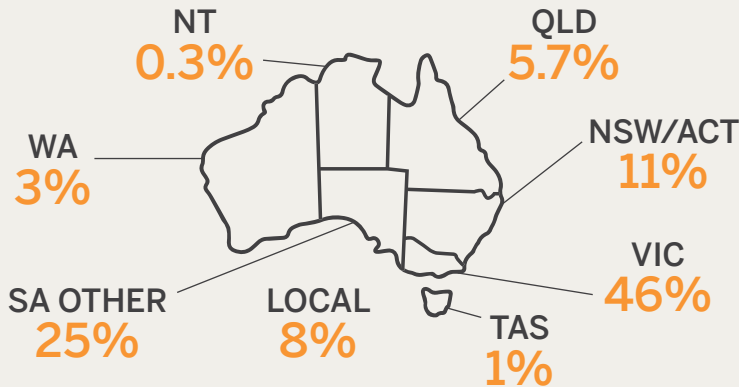
According to the artist, 'Lachrymal' reaches out towards rapture, through queer desire, to revel in the experience of rendering oneself vulnerable to another. Meaning, *pertaining to tears*, 'Lachrymal' re-positions our understanding of this fluid world, questioning its relationship to the protagonists.

This project was supported by the City of Mount Gambier through the 2021/2022 Creative Arts Fund.



Tourism and Visitor Services Snapshot

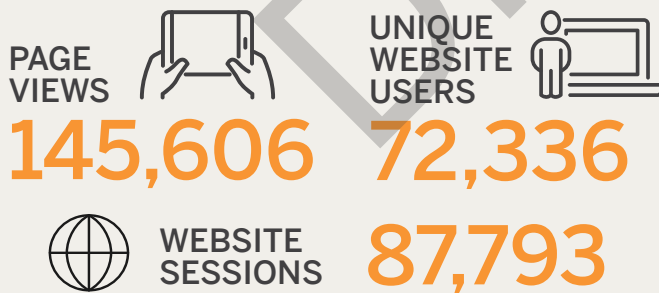
OUR VISITORS WERE FROM...



OUR TOP 4 INTERNATIONAL VISITORS WERE FROM...



DISCOVER MOUNT GAMBIER WEBSITE



TOP PERFORMING PAGES

discovermountgambier.com.au

- GEOLOGICAL WONDERS EXPLORE
- STAY & DO
- YOUR PET'S GUIDE TO MOUNT GAMBIER
- BEST FISHING SPOTS NEAR MOUNT GAMBIER

TOP USERS BY CITY

- ADELAIDE 33%
- MELBOURNE 21%
- SYDNEY 11%
- BRISBANE 2%
- MOUNT GAMBIER 2%

TOURISM AND VISITOR SNAPSHOT

VISITORS SERVICED AT THE VISITOR CENTRE

29,879

VISITORS SERVICED AT THE BLUE LAKE WELCOME CENTRE

10,174

VISITORS SERVICED VIA PHONE AND EMAIL

1,115

TOTAL VISITORS SERVICED

41,168

SOCIAL MEDIA FOLLOWERS

@mountgambiervisitorcentre

INSTAGRAM

1,313

FACEBOOK

4,776

@visitmountgambier

INSTAGRAM

7,276

FACEBOOK

9,323

Mount Gambier Community Events

This year Council sponsored 60 community events.

The aim of the City of Mount Gambier's event sponsorship program is to:

- Support the development of vibrant, creative, and innovative events that enhance the economic, social, and cultural life of Mount Gambier,
- Increase tourist visitation and deliver measurable economic benefits to the city,
- Facilitate community involvement in events and activities,
- Attract new and diverse events to the city, and
- Support events that build and reinforce the unique and positive attributes of Mount Gambier.

2022 MOUNT GAMBIER SCIENCE AND ENGINEERING CHALLENGE

The Science and Engineering Challenge is a nationwide STEM outreach program presented by the University of Newcastle in partnership with communities, Rotary clubs, universities, and sponsors, including City of Mount Gambier.

The challenge involves school students in teams of up to 32, each completing a series of STEM tasks on which they are awarded team points. The STEM tasks can be mapped to a range of related careers/occupations including engineering, surveying, mathematician, architect, software developer, systems analyst, geologist and construction manager.

The aim is to have these students consider STEM related careers and to realise that many STEM careers are available in regional communities such as the Limestone Coast. The Mount Gambier event has been coordinated by Mount Gambier Lakes Rotary Club for more than a decade.

The 2022 Mount Gambier Challenge was successfully held on Wednesday 10 August 2022 at the Barrie Holmes Stadium at Tenison Woods College. Six regional schools and a total of 139 Year 9 and 10 students participated, schools included Bordertown High School, Millicent High School, Grant High School, Naracoorte High School, Tenison Woods College, and St Martins Lutheran College. Naracoorte High School were the 2022 winners and competed in the state final on Thursday 8 September 2022 in Adelaide.



Mount Gambier Community Events

RETURN OF THE NF MCDONNELL AND SONS CHRISTMAS PARADE

The much-loved NF McDonnell and Sons Christmas Parade returned to Mount Gambier on Saturday 19 November 2022, after a two-year hiatus due to the pandemic.

Mayor Lynette Martin said the Christmas Parade is a terrific day for everyone in the city, both young and old.

“The Mount Gambier Christmas Parade has been held every year since 1959, except for the last two years when we had to present it in a modified format due to COVID, so it was exciting to see the event return to the city streets,” Mayor Martin said.

“The parade is the largest regional South Australian event of its kind, and we saw thousands of families line Commercial Street to welcome Father Christmas to the city.”

The magical event came to life with the colourful and entertaining entries and floats created by our local community groups, schools and many volunteers.

“A huge thank you to all involved in the return of the Mount Gambier Christmas Parade. It was incredible to see the smiling faces and excitement of the children, both lining the streets and taking part in the parade,” City of Mount Gambier Community Events Team Leader Xarnia Keding said.





2022 CATEGORY WINNERS

Most Outstanding Entry

The Nativity by Tenison Woods College

Best Christmas Theme

Christmas at Krymzon by Krymzon Academy of Calisthenics

Best School Entry

Together Again at Christmas by Mulga Street Primary School

Best Club or Community Organisation Entry

On Country Christmas, Nunga Playgroup by Pangula Mannamurna Aboriginal Corporation

Open Category

Santa's Emergency Delivery Vehicle by SAPOL

Best Themed Band

Ballarat City Brass Band

Encouragement Award

Where is the Christmas Sheep? by Nangwarry Primary School

Best Non-City Entry

A Sporting Christmas by Mil-Lel Primary School

Best Utilising Recycled Resources Entry

Christmas in the 80's – Celebrating 40 years by St Martins Lutheran College



Mount Gambier Community Events

SPECIAL OLYMPICS LIMESTONE ALL ABILITY SOCCER CORPORATE GAMES 2022

Council supported the Special Olympics Limestone All-Ability Soccer Corporate Games held for the second time from 17 to 21 October 2022. 750 local athletes competed across athletics, basketball, bocce, bowling, football (soccer), golf, gymnastics, swimming, table tennis and tennis.

Local athletes train throughout the year and receive limited opportunities to compete. The corporate games help break down the barriers between athletes with and without disabilities and provide an opportunity for the athletes to test their skills.

“Each year I am humbled with the support of the community to form teams and to provide an opportunity for athletes to compete,” Coach Keith Seiler said.

The Limestone Coast all-ability soccer team played with/against members of the Law Enforcement Torch Run, Metropolitan Fire Service, Bendigo Bank and City of Mount Gambier in a series of games.

“The athletes are a great group of young people who have skills, passion for their sport and have had some marvellous achievements, some at state and international levels. It is always fun and enjoyable to play alongside them and the smiles when I spend time with them fill me with joy,” SAPOL Manager Crime Prevention Section Sergeant Jade Hill said.

“It is a fabulous way to ensure inclusivity, but also enable some vulnerable members of our community to know police are safe people in community who are there to support them.”



Local athlete Shaun Austin with members of the Metropolitan Fire Service and Law Enforcement Torch Run.

Four local athletes competed in the 2022 Special Olympics in Launceston, winning gold and silver medals:

- Kristy Webber – swimming
- Amechai Bawden – athletics
- Courtney Brown – soccer
- Shaun Austin - soccer.

Members of the Law Enforcement Torch Run and Bendigo Bank staff played with/against the Limestone Coast All-Ability soccer team.



Mount Gambier Community Events

ILLUMINATE ADELAIDE'S DIGITAL GARDEN

Illuminate Adelaide's Digital Garden returned to Mount Gambier from 5 to 21 August 2022, with supporting events throughout the two-week period, including Sips Under the Stars, Winter Artisan Markets and Bright Nights by Jens.

Building on its success in 2021, Digital Garden once again reimagined the cultural centre of Mount Gambier with captivating installations, projections, and interactive lighting. Transforming Cave Garden/Thugi with a series of experiences from renowned local and international artists, Digital Garden lit up winter in the city.

A highlight of this project was an interactive installation by Jen Lewin Studio titled 'The Pool'. Merging the movements of individuals to create an overlapping and everchanging collage of light, The Pool was a giant field of concentric circles that swirl with colour when activated by touch, inspired by Australian tidal rock pools.

City of Mount Gambier directly led, supported and collaborated with local businesses in delivering a range of strategic activations attached to the Digital Garden, including pop-up food vendors, local winemakers, buskers and performers, fire pits, and youth and artisan markets.

A geo-fence was established by Localis, capturing mobility data over the duration of the event. Digital Garden's audience consisted of 53.67% of people from Mount Gambier, with 46.33% of the visitation coming from outside the Mount Gambier area.



National Volunteer Week 2023

To celebrate National Volunteer Week, City of Mount Gambier hosted a morning tea to acknowledge the contribution of volunteers across the organisation.

The theme for National Volunteer Week 2023 was *The Change Makers*, recognising volunteers who give their time and energy to change our communities.

At the City of Mount Gambier, volunteers enhance the capacity to deliver services across many areas, from the Mount Gambier Library, Riddoch Arts and Cultural Centre, ReUse Market, and Valley Lake Conservation Park, and provide invaluable assistance to community events throughout the year.



ReUse Market volunteers Shirley Chuck and Raelene Justice and ReUse Market Supervisor Tanis Alexander.



Riddoch Arts and Cultural Centre volunteers Gordon Bignell and Judy Christensen, and Team Leader Exhibitions and Collections Chris Clements.

Mayor Martin, council staff and volunteers celebrate National Volunteer Week.



Community Consultations

Council is proactive in seeking the views of our community. This includes considering the specific needs of different sections of the community, and ensuring appropriate strategies are developed to maximise opportunities for all to participate.

Throughout 2022/2023 Council consulted with the community and sought feedback on the following matters:

- Wulanda Recreation and Convention Centre Community Reference Group and Key Stakeholders,
- Draft Annual Business Plan and Budget 2022-2023,
- Draft Long-Term Financial Plan,
- Yerkalalpata Reconciliation Action Plan Community Reference Group,
- 'Our Crater Lakes' – Crater Lakes Activation Plan,
- Digital Garden – Surrounding business engagement,
- Crater Lakes Trails Plan,
- Mount Gambier Railway Lands Play Space, and
- Shared Path Masterplan.

The Community Consultation and Engagement Policy outlines Council's commitment to effective, ongoing and timely community engagement as an integral part of local governance and decision making. The policy can be found at: www.mountgambier.sa.gov.au



Financial Support for Community Groups, Services and Initiatives

Council provides many direct and indirect services and support to the community to improve the health, welfare, lifestyle and wellbeing of our residents.

Mount Gambier City Band	\$7,000
Mount Gambier Toy Library	\$2,000
Stand Like Stone Foundation	\$8,000

In addition to other contributions that may be referenced in this Annual Report, other direct financial support was provided by Council in 2022/2023, including:

Community Strengthening Grant	\$2,556
The Riddoch/City Hall hire subsidies	\$19,185
Wehl Street Theatre	\$9,500
Tertiary Health Education Grants	\$6,000
Women in Business and Regional Development	\$2,043
Pioneers Basketball	\$33,000
Sport and Recreation Major Capital Works Program	\$105,000
Creative Arts Fund	\$33,250



Sport and Recreation Capital Works Program

The City of Mount Gambier initially intended to distribute \$100,000 to local sporting clubs as part of the 2022/2023 Sport and Recreation Capital Works Program, which aims to increase community usage of sports and recreation facilities.

Council received nine conforming applications with a total value of more than \$190,000 and the decision was made to distribute \$105,000 to eight of the nine applicants.



Bird damage protection for the synthetic playing surface at Blue Lake Sports Park was applied and implemented as part of the program.

Mount Gambier Golf Club	Course cart path improvement	\$11,000
Apollo Football Club	Roof mounted projector and new PA system	\$4,000
North Gambier Football Netball Club*	Vansittart Park scoreboard upgrade	\$8,000
Mount Gambier Tennis Club	Energy efficiency upgrade	\$11,000
West Gambier Netball Club Inc	Court upgrade - fencing	\$25,000
Basketball Mount Gambier	Various maintenance items	\$8,000
Lower South East Hockey Association	Bird damage protection for synthetic playing surface	\$22,000
West Gambier Cricket Club*	Erection of barrier net poles at Malseed Park no. 2 oval	\$16,000
Total		\$105,000

*Project did not commence therefore funds were not distributed.

In 2022/2023 Council provided the Lower South East Hockey Association with \$22,000 under the Capital Works Program to assist with bird damage protection for their synthetic playing surface.

“This project, in particular the ability to fix the turf, allowed the completion of two state under 18 training camps consisting of 70 athletes and their families and a visit from the Burnside Hockey Club consisting of 35 athletes and coaches,” Lower

South East Hockey Association representative Daniel Grosse said.

“We now have the opportunity to proactively protect our synthetic surfaces in the off-season. While also, due to the design of the netting, utilise the turf in the off-season. This has not been an option in the past as all other temporary turf protection solutions made the turf completely unusable.”

“Council has provided more than \$1 million towards local sport and recreation facilities through the fund since the program’s inception in 2010,” General Manager City Infrastructure Barbara Cernovskis said.

Junior Sports Assistance Fund

Membership of the Junior Sports Assistance Fund is comprised of the City of Mount Gambier, the District Council of Grant and 17 sporting organisations who are financial members of the fund.

The fund provides financial support for junior sports people who have achieved state selection or higher in a specific sport.

The major considerations and achievements include:

- A generous donation of \$3,000 from Commercial Club Inc. with \$1,500 of this donation supporting the Exceptional Junior Program.
- The Rotary Club of Mount Gambier Lakes provided generous support to the fund enabling a program to support financially disadvantaged juniors of member organisations. The funding provided is up to \$3,000, dependent on applications, and is part of the surplus from the Blue Lake Fun Run event.

The financial transactions and financial position of the fund in 2022/2023 is as follows:

2022/2023 financial position	\$
Assistance to juniors	5,000
Support for special coaching clinics	8,730
Assistance to disadvantaged juniors	1,800
Exceptional Junior funding	1,500
Member contributions (waived due to COVID)	0
Council contributions	16,000
Donations received	1,500
Sponsorship of programs received	4,500
Cash at bank - 30 June 2022	128,394

For the 36 years of the fund's operations, the consolidated transactions to 30 June 2023 are as follows:

Fund history*	\$
Assistance to juniors	505,045
Support for special coaching clinics	113,413
Assistance to disadvantaged juniors	20,800
Exceptional Junior Program	13,500
Member contributions	188,520
Council contributions	404,500
Bank interest earned	72,371
Donations received	46,086
Sponsorship of programs received	51,650
Other expenses	300
Government and bank charges	2,508

*Note that payments from the fund for assistance to juniors did not commence until July 1988, and funding for coaching clinics did not commence until July 1991, funding for the Exceptional Junior program did not commence until 2010 and funding for disadvantaged juniors did not commence until July 2012.

Junior Sports Assistance Fund

JUNIOR SPORTS EXCEPTIONAL JUNIOR AWARD

Local swimmer Vaughn Stratford was named the 2022 City of Mount Gambier Junior Sports Assistance Fund Exceptional Junior. The local athlete received \$1,500 funded by the Mount Gambier Commercial Club.

The Exceptional Junior award acknowledges exceptional commitment and skills to achieve excellence in their chosen sport. The awardee is selected based on their ability to reach their fullest potential and willingness to give back to their sport.

Vaughn is a member of the Mount Gambier Swimming Club, commencing competitive swimming in 2015. In South Australia, Vaughn is in the top five swimmers for 50m breaststroke, and top 10 for 100m breaststroke, 50m backstroke and 100m backstroke.

At the 2023 SA Country Swimming Championships held at Wulanda Recreation and Convention Centre, Vaughn received a silver medal for the 50m and 100m breaststroke.

“In addition to his many swimming successes, Vaughn is committed to giving back to the sport by coaching new and younger swimmers. Not only does he teach correct technique and provide insight into race requirements, but more importantly, he encourages swimmers to give their best,” Mount Gambier Swimming Club Vice President Lauren Oxlade said.

“Vaughn leads by example, with outstanding sportsmanship, especially in the competition environment. He is very supportive of all swimmers in his club and other participants,” she said.

The award is funded as part of an annual donation of \$3,000 from the Mount Gambier Commercial Club to support junior sportspeople in the region. The 2022 award brings the Mount Gambier Commercial Club contribution to the fund to more than \$46,000 over 22 years.

“The fund is very grateful for the ongoing support from the Commercial Club. Thanks to this partnership with the fund, we have seen many local athletes supported to reach their fullest sporting potential,” Mayor Lynette Martin said.

“We are very proud to support junior athletes to excel in their chosen sport. We wish Vaughn every success in his future.”

Exceptional Junior Awardee Vaughn Stratford with Mount Gambier Swimming Club Vice President Lauren Oxlade (left), Mayor Martin and Commercial Club representatives Thomas Thulborn and Leigh Dowdell.



Mount Gambier and District Tertiary Health Education Grants

The Mount Gambier and District Tertiary Health Education Grants program provided eight financial grants to local health students in 2023.

The program provides local students with a \$2,000 grant to help them complete their tertiary studies within the health field.

Chairperson Rodney Summers said the program delivers a unique community-led response to local essential skill shortages within the health sector.

“The program supports locals who need to leave the region to undertake university studies within the health sector, with the hope they return to the region as skilled health professionals,” Mount Gambier and District Tertiary Health Education Grants Chairperson Mr Summers said.

“In 2023, we provided eight grants to students who undertook studies in different health areas including dentistry, physiotherapy, paramedicine, paramedic science, occupational therapy, and nutrition and dietetics.”

The grants can be used for costs directly associated with the recipient’s studies, such as university fees, medical uniforms, equipment, books, travel, and living expenses.

Former grant recipient Alana Mullen continues to complete a Bachelor of Physiotherapy (Honours) through the University of Adelaide.

Alana said the financial support she received in 2022 assisted her in meeting the costs associated with her first student placement.

“In semester one, I was on placement for several days, and the financial compensation from this grant meant I could

purchase the required uniform and equipment, including a placement top, badge, pants, shoes, and protective eyewear,” Miss Mullen said.

“I encourage students to apply for this Tertiary Health Education Grant, it has significantly supported my studies and has influenced my ambitions to contribute to the rural health workforce after I graduate.”

The Mount Gambier and District Tertiary Health Education Grants Program is supported by City of Mount Gambier, District Council of Grant, UFS Chemist, Flinders Rural Health SA, Mount Gambier and District Community Bank, Rotary Club of Mount Gambier Lakes, Soroptimists International Mount Gambier, John and Helen Kentish and Ken and Carol Stafford.

Jemima Puust	Bachelor of Medical Studies / Doctor of Medicine
Sarah Dally	Bachelor of Psychology (Honours)
Jack Lockwood	Bachelor of Physiotherapy
Kate Dempsey	Bachelor of Occupational Therapy
Georgia Duncan	Bachelor of Occupational Therapy
Sari Mutton	Bachelor of Occupational Therapy (Honours)
Dylan McGregor	Bachelor of Health Science Master of Occupational Therapy
Snehaa Ramah	Bachelor of Paramedicine



2022 Tertiary Health Education Grant recipient Alana Mullen.

Mount Gambier Community Mayor's Christmas Appeal

The local community raised \$40,670.40 for the 2022 Mount Gambier Community Mayor's Christmas Appeal, assisting more than 1,400 people within the local community.

Mayor Lynette Martin was overwhelmed by the generosity shown by the community for the community.

"This truly is a local appeal, and every cent of the donations are channelled directly back to those in need within Mount Gambier and surrounds," Mayor Martin said.

"I thank all community groups, individuals and businesses who have helped those in need in our community to experience some of the joys of Christmas, making 2022 the largest distribution of support since 2015."

Through the provision of food hampers, vouchers and gifts, local agencies Lifeline SE, Uniting Care, a.c care, Salvation Army and St Vincent de Paul collectively supported approximately 728 adults, 219 teenagers and more than 481 children using funds donated to the appeal.

Lifeline South East Financial Counsellor Bronwyn Martin said the appeal provides critical assistance to the Mount Gambier community.

"The Mayor's Christmas Appeal is a valued and necessary way of providing assistance to individuals and families in the Mount Gambier community, who are struggling trying to keep up with the high cost of living," Ms Martin said.

"The giving of gifts brightens the life of the children ensuring presents are available under the tree."

The Mount Gambier Community Mayor's Christmas Appeal is open all year round. Donations can be made through the following channels:

- Call Council on (08) 8721 2555 with your credit card details on hand. Council staff can email you a tax invoice.
- In person at the City of Mount Gambier customer service counter - Civic Centre, 10 Watson Terrace.
- Send a cheque made out to 'City of Mount Gambier', PO Box 56 Mount Gambier SA 5290 with advice that the cheque is a donation to the Mayor's Christmas Appeal.

Mayor Martin and Men's Shed members with handmade wooden toys donated to the Mayor's Christmas Appeal for families in need at Christmas.



Mount Gambier Community Mayor's Christmas Appeal

St Vincent de Paul representative John D'Souza (left), Mayor Martin, Uniting Care representative Laura Kilsby, Salvation Army representative John Douglas, and Lifeline representative Bronwyn Martin with a cheque for the total donation amount of more than \$40,000 to the Mount Gambier Community Mayor's Christmas Appeal.



The
Mount Gambier Community
Mayor's Christmas APPEAL

City of Mount Gambier Mayor Lynette Martin OAM wishes to thank and acknowledge the community groups, businesses and individuals who supported the 2022 Mount Gambier Community Mayor's Christmas Appeal. Thanks to this generous support, the appeal raised \$40,670.40 in 2022.

Mayor Martin also acknowledges the important work of Lifeline SE, a.c care, Salvation Army, St Vincent de Paul and Uniting Care who ensure food hampers, gifts and vouchers are distributed to those who are most in need in our community each Christmas.

Alexander Symonds	Galpins Accountants	Mary Claire Staskovicus	Sarah Philpott
Ana Rufa	Gambier City Ladies Probus Club	McDonald Park Primary School	SE Voice
Andrew and Angela Turner	Garry Vandepier	MJ and E.J. Donovan	Sheila Roach
Anglican Church	Golden Oldies	Mount Gambier Central	Spencer and Sharon Buck
Bank SA	Green Triangle Forest Products	Mount Gambier Ladies Probus Club Inc	St Martins Lutheran College
Bio Gro	Group Training Employment	Mount Gambier Men's Shed	St Martins Lutheran Ladies Guild
Blue Lake Carols	Hannelore Diegmann	Mount Glass and Glazing	Stuckey Electrical Contractors
Carleen Laslett	J Feast	Mr and Mrs DeGroot	Sue Morris
Carlin & Gazzard	Jacob Halleday	Mrs Osborne	Sue Roberts
Chapman's Newsagency	Janelle Birks	Neil Richardson	Susan Briffa Earrings
Christmas Parade	Jo Galpin	One Forty One	Tenison Woods College
City of Mount Gambier Employees	John Williamson	P Fisher	Tony Pasin MP - Barker Electoral Office
Collins Bookstores	Julia Masters	Paula Berkfield	Tracy Trappett
David and Kay Turnbull	Julian Mattay	Peter Roberts	UFS Chemist
Dennis Crowe	Ladies Blue Lake Golf Club	Queen Elizabeth Park Trust	University of South Australia
DJ Interiors	Les Clode	Ray Scott Group	Vicki Jackson
Eileen Pratt	Marg and Noel Doody	Rosemary Bankes	We Care Lawn Spraying
Empak Homes	Marg Riquier	Rotary Club of Mount Gambier	
Fasta Pasta Mount Gambier	Margaret Kaethner	Rotary Club of Mount Gambier West	

Reconciliation

Working together with our Aboriginal and Torres Strait Islander communities, the City of Mount Gambier has the following vision for reconciliation:

A society free of racism and prejudice where Aboriginal and Torres Strait Islander peoples feel a strong sense of belonging and are able to participate fully in the life of our community.

A city which supports expressions of cultural identity, where cultural practices, traditional sites and significant places are acknowledged, celebrated and preserved.

A community characterised by social justice which advocates for enriching the lives of Aboriginal and Torres Strait Islander peoples.

RECONCILIATION ACTION PLAN

The City of Mount Gambier’s inaugural Reconciliation Action Plan (RAP) focuses on strengthening positive relationships, acknowledging and respecting Aboriginal and Torres Strait Islander cultures, and providing opportunities to ensure that our First Nations peoples have the same life opportunities as other Australians.

The RAP is titled Yerkaalpata which means ‘Leading the Way’ in Bunganditj (the reclaimed language of the Boandik people). It incorporated more than 70 direct actions that strengthen our capacity as an organisation to deliver our vision for reconciliation.

A key focus was to put the foundations in place to support cultural safety and engagement for Aboriginal and Torres Strait Islander people in our workplace.

In 2022/2023, Council continued to extend on its community leadership in reconciliation, achieving final State Government gazetting of dual naming of six local sites of cultural significance.

These sites include:

Place name	Bunganditj meaning
Umpherston Sinkhole/Balumbul	Buttercup flower
Cave Garden/Thugi	Bullfrogs
Leg of Mutton Lake/Yatton Loo	No reference
Blue Lake/Warwar	Crow country
Brownes Lake/Kroweratwari	Emus, their tracks
Valley Lake/Ketla Malpi	Sacred talking tree

Working closely with members of the Bunganditj Language Reclamation Committee, Council commenced a community awareness campaign through the production of a video introducing the names and correct pronunciation for each site. Work also commenced on the phased update of each name, commencing with digital publishing, followed by print and signage throughout the city.

Elected Members, Council staff and members of the community brave the wintry weather for 2022 NAIDOC Week celebrations.



Reconciliation

In response to the fires within the Crater Lakes in early 2022 and the development of the draft Crater Lakes Activation Plan, Council embarked on a range of focused consultation activities with cultural leaders to explore the cultural landscape of the Crater Lakes Park in further detail. This included a range of site visits and discussions with members of Council's Yerkaalpata Community Reference Group and the conducted cultural ceremonies on site.

In June 2023, Council also led a delegation of community and cultural leaders to a visit to Budj Bim Cultural Landscape in neighbouring Gunditjmara Country, in recognition of the known best practice in cultural tourism and cultural infrastructure development within this complex.

Throughout the year, cultural ceremony also played an important role in Council's acknowledgement of country and commitment to our Traditional Owners. Smoking ceremonies were particularly integral to the celebration of the completion of construction of the Wulanda Recreation and Convention Centre and its official opening program.

BUDJ BIM CULTURAL LANDSCAPE TOUR

A delegation of cultural and community leaders visiting Budj Bim Cultural Landscape.



Community and Environmental Health

Food Safety	
Total food businesses currently registered	486
Facilities which require food safety audits	11
P1 (highest) risk classified food businesses	133
P2 (high) risk classified food businesses	181
P3 (medium) risk classified food businesses	80
P4 (low) risk classified food businesses	81

Complaints received by Council

Alleged food poisoning	8
Pests in food premises	3
Poor personal hygiene or poor food handling practices	4
Unsuitable food	0
Unclean premises	5
Food recall notifications received	59

Food safety education

New business fit-out advice and consultations	26
'I'm Alert' online non-accredited food safety training users	2,713
Food business food safety newsletters	1

Communicable Disease Control Branch mandatory notifications	
Influenza notifications	240
Food borne related illnesses – eg. Campylobacter, Salmonella	90
Varicella Virus (Chicken Pox)	36

Public Health	
Registered high risk manufactured water systems	62
Publicly accessible swimming pool and spa inspections	17
Registered hair, beauty, and skin penetration businesses	93
Onsite waste water treatment system applications	4

Complaints received by Council

Accommodation standards	1
Air pollution/odour	10
Waste control/yard conditions	2
General health complaint or enquiry/other	3
Hoarding and squalor	3
Infectious disease/notifiable disease	1
Litter control/unsightly properties	2
Sewer and on-site wastewater systems	5
Hairdressing / beauty salons	1
Supported residential facilities	1
Vermin (including birds, rats and mice)	4
Water quality (other than public swimming pools and spa pools)	2

Community Health	
Hazardous waste (sharps) collected at Civic Centre	337kg



TOTAL FOOD BUSINESSES REGISTERED

486



REGISTERED HAIR, BEAUTY AND SKIN PENETRATION BUSINESSES

93



ONLINE NON-ACCREDITED FOOD SAFETY TRAINING USERS

2,713



HAZARDOUS SHARPS WASTE COLLECTED

337KG



General Inspector Statistics

General Inspector Statistics	
Dog expiations	235
Dog complaints	267
Dog impoundments	71
Dog attack reports	9
Parking offences	388
Fire permits	118
Cattle impoundments (sheep and cows)	0
Vehicle impoundments	7
Dog and Cat registrations	7,195
Payment to SEAWL (provision of pound services)	\$46,080
Dog registration fees	\$178,434

MOST POPULAR DOG NAMES IN THE CITY



BELLA



MOLLY



MAX



BUDDY



CHARLIE

Dog and Cat Management Plan 2018 - 2023

Council is required by legislation to implement the provisions of the Dog and Cat Management Act. Council's Dog and Cat Management Plan 2018 - 2023 was adopted in August 2017.

Council has commenced community consultation on the Dog and Cat Management Plan 2024 – 2028.

Council's Dog and Cat Management Plan outlines areas where residents can let their dogs off the leash for healthy exercise.

These 'off leash' areas are:

- Hastings Cunningham Reserve,
- Corriedale Park,
- Don McDonnell Reserve,
- Blue Lake Sports Park,
- Northumberland Avenue, and
- Frew Park.

In all other public areas/places in the city, dogs must be kept on a leash.

Council encourages all dog owners to act responsibly and ensure their pet is not permitted to wander at large or cause a nuisance to neighbours.

Dogs typically get scared during storms and fireworks and dog owners should make arrangements to secure their pets when storms and/or fireworks are predicted or publicised.



ENVIRONMENT

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**MOUNT GAMBIER
RAIL TRAIL SOLAR LIGHTING
UPGRADE**

Mount Gambier received an early Christmas present in December 2022 with the much loved Rail Trail receiving an upgrade with the installation of 160 solar lights along its 8.6km length.

The project is of national significance as Australia’s largest solar lighting project with even more lights installed than those around the Blue Lake/Warwar.

The Rail Trail is one of Mount Gambier’s most well-used pieces of infrastructure and Council engaged Leadsun to install solar lighting along the entire length of the trail.

City of Mount Gambier Environmental Sustainability Officer Aaron Izzard said the lighting project is exciting for Mount Gambier.

“Locals and visitors of all ages use the Rail Trail for walking and cycling, recreation and as a transport route to and from work and school, and it’s fantastic to see that this wonderful path can now be safely used at night time as well,” Environmental Sustainability Officer Aaron Izzard said.

“Being active is important for physical and mental health, and this project assists by extending the functioning hours of this valuable council asset.”

The lights are designed to come on at dusk and run for five hours at full brightness. After five hours, they dim down but light up to full brightness for 30 seconds when they detect the movement of a pedestrian or cyclist, enabling the

path to be utilised at night and early morning, especially over the cooler months.

The sophisticated lights are monitored over the internet - including battery and solar panel information, lighting control, operation monitoring and status.

As part of the project, Leadsun partnered with Solar Buddy to donate 160 JuniorBuddy lights to children in Papua New Guinea who live in energy poverty and do not have access to electricity. The JuniorBuddy lights have been shown to improve health, educational, environmental, and economic outcomes for children and families who receive them.

The Rail Trail solar lighting project was co-funded by the Government of South Australia’s Local Government Infrastructure Partnership Program.



Managing Director of Leadsun Matt Pollard (left) and Environmental Sustainability Officer Aaron Izzard.



BLUE GUM TRAIL REOPENED

Council reopened the Blue Gum Trail in Mount Gambier’s Crater Lake precinct on Thursday 28 September following the Crater Lakes fire in January 2022.

To ensure the safety of trail users, Council felled almost 50 pine trees that died in the months following the fire, and to reduce fuel load, much of the timber was mulched and removed from the precinct.

The area is now accessible to the public following significant risk assessments undertaken by consultant engineers since the fire recovery began.

Since the fire, Council has facilitated a staged reopening of areas where the risk to the public has been reduced.

GRASSROOTS GRANT ASSISTS REVEGETATION IN CRATER LAKES

The City of Mount Gambier continued working with Burrendies Aboriginal Corporation to remove pest weeds and plants after it was awarded a \$50,000 Limestone Coast Landscape Board Grassroots Grant.

City of Mount Gambier’s management plan within the Marist Park, Oaks and Rook Walk aims to maintain the existing landscape character by preserving the open landscape of the oval, managing the historic Oaks, improving links to the Sugar Loaf precinct and improving existing conditions through the removal of pest weeds and plants.

The ongoing management of the precinct has been supported by funding for the third consecutive year of the Limestone Coast Landscape Board Grassroots



Grant funding, first awarded to the City of Mount Gambier in 2020/2021.

City of Mount Gambier Engineering Technical Officer Sinaway Georgiou said the works are essential to ensure that gains made in the removal of pest weeds and plants over the last two years are not lost by the re-germination of invasive pest species and to ensure that revegetation and native species successfully establish.

“Revegetation helps suppress the regrowth and reoccurrence of pest weeds and plants and minimise erosion,” Mr Georgiou said.

Given the historical and cultural significance of the area, the City of Mount Gambier continues to work with Burrendies Aboriginal Corporation to assist with the planting and maintenance of the native grasses.

The City of Mount Gambier Reconciliation Action Plan advances the involvement of First Nations people in various projects. This collaborative

project also reaffirms the Limestone Coast Landscape Board’s commitment to further the respectful and strong relationships developed across the region.

Acknowledging the contribution of the Limestone Coast Landscape Board, Mr Georgiou said the Grassroots Grant enables Council to implement actions that will protect the heritage landscape values of the area.

“Council recognises that as part of the ongoing commitment to the Crater Lakes Conservation Management Plan, pest weeds and plants require ongoing maintenance and a long-term commitment, and this grant funding enables us to allocate funds to commit to the work required,” Mr Georgiou said.

“The partnership with Limestone Coast Landscape Board on this project has set clear environmental goals and outcomes and is strengthening partnerships in the community through input from local schools and traditional landowners.”



Waste Snapshot

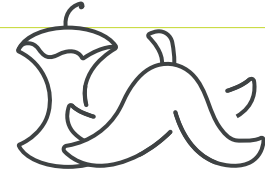
Waste Transfer Station



627
TONNES

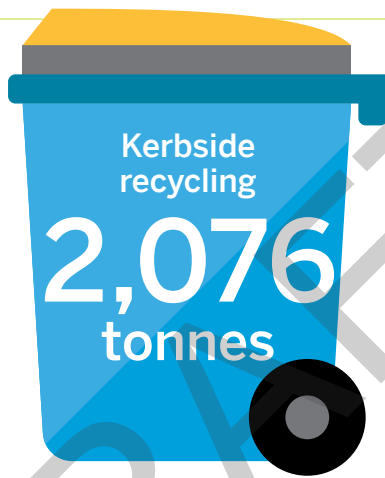


40
TONNES



417
TONNES

Kerbside Bins



What is in Mount Gambier's rubbish bins?

Remember: you can put food scraps in your green organics bin.

EXPANDED POLYSTYRENE PROCESSED FOR RECYCLING ON SITE

10T

METAL RECYCLING

139T

MATTRESS RECYCLING

30T

CONTRACTOR'S WASTE

19,618T

TOTAL TO LANDFILL

29,073T

Mount Gambier ReUse Market

The Mount Gambier ReUse Market, located at 3 Eucalypt Drive, aims to reduce landfill by reusing and upcycling useful items donated via the Waste Transfer Station. It is a place where you can get anything and everything second hand from building materials, bikes, sports gear, garden equipment, tools, bric-a-brac and furniture.

Along with the Waste Transfer Station, the ReUse Market plays a pivotal role in assisting to deliver waste education to community groups, schools and the broader community by saving useful second-hand items from the waste stream.

Since opening in 2018, the Mount Gambier ReUse Market has built several partnerships within the community, including volunteers, who play an active role assisting the operation of the market by sorting, recovering, upcycling, cleaning and presenting items for sale.

Opening twice per month, the ReUse Market is a popular destination for those seeking secondhand items in good condition that would otherwise end up in landfill. For information about upcoming open days visit www.mountgambier.sa.gov.au/reusemarket

VISITORS TO THE
REUSE MARKET

5,000

METAL DIVERTED
FROM LANDFILL

128T

APPROX. SALES

5,819

TOTAL SALES

\$92,000

Waste Transfer Station

The Waste Transfer Station is an important link in our community's total waste management system that understands the challenges, opportunities and unique issues of managing waste.

The facility plays a vital administrative role in the collection, treatment and disposal of waste streams received including commercial contractors, residents and community members.

Material taken through the transfer station from domestic customers is separated prior to going to landfill to ensure maximum resource recovery.

The Waste Transfer Station also assists to deliver waste education to community groups and schools through regular site tours where participants see the process of recovery, recycle and reuse, and promotion of Council's 'sort and save' initiative.



Limestone Coast Bushfire Management Plan

The Fire and Emergency Services Act 2005 requires each of the nine South Australian Bushfire Management Committees to prepare and maintain a Bushfire Management Area Plan.

Each Bushfire Management Committee will adopt a Bushfire Management Area Plan that will:

- Identify existing or potential risks to valuables from bushfire within the bushfire management area,
- Outline coordinated and cooperative bushfire prevention and mitigation strategies to achieve appropriate hazard reduction associated with bushfire management within its area,
- Identify asset or land custodians responsible for the implementation of the bushfire risk mitigation treatments, and
- Use or establish principles and standards to guide or measure the success of the bushfire management strategies and initiatives.

The Limestone Coast Bushfire Management Area Plan is available to view on the CFS website www.cfs.sa.gov.au

Local Nuisance and Litter Control Act

Under the Local Nuisance and Litter Control Act 2016 Council is the relevant authority for local nuisance and litter control within the council boundary.

Allowing or contributing to local nuisance or litter is a crime with costly penalties. Some common complaints of nuisance are noise, smoke, unsightly properties and littering.

Council officers have investigated a number of enquiries and customer requests in relation to matters which can be addressed by the Local Nuisance and Litter Control Act and at 30 June 2023 Council had not made any prosecutions under this Act.

For 2022/2023 Council issued one Nuisance Abatement Notice in respect to a local nuisance matter.



INFRASTRUCTURE

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OPERATING PARTNER SECURED

Belgravia Leisure was announced as operator of the Wulanda Recreation and Convention Centre in August 2022.

Mayor Martin said that signing the contract for an operating partner was an important step for the centre.

"We are very excited to have reached this significant milestone and look forward to working in partnership with Belgravia Leisure to activate and manage this game-changing facility for our community to enjoy, and to provide ongoing economic benefit to the city," Mayor Martin said.

Former General Manager City and Community Growth Tim Coote said that working with Belgravia Leisure will attract a range of events to Mount Gambier and deliver the best value and quality services to the community.

With more than 30 years of experience in the leisure and recreation industry, Belgravia Leisure manages 220 sport, leisure and tourism sites across Australia and New Zealand.

Belgravia Leisure CEO Nick Cox said Belgravia Leisure was honoured to be appointed manager and operator of the Wulanda Recreation and Convention Centre.

"Belgravia Leisure is proud to partner with the City of Mount Gambier to manage the Wulanda Recreation and Convention Centre. This multi-purpose facility is designed to be a community space, with facilities and activities welcoming all ages and abilities, including children,

families, youth, community groups, recreational and organised sports, and those with special needs."

"This development will provide substantial year-round indoor facilities, addressing many community needs. We are looking forward to working with Council in connecting the community to leisure," Mr Cox said.

Belgravia Leisure SA State Manager Catherine Foreman said that the company is committed to supporting the local economy.

"This means hiring local staff, engaging local suppliers, and keeping regional economies healthy through investing in resources from the area," Ms Foreman said.

The partnership enables Council to work together with Belgravia Leisure to maximise the use and community benefit of the facility by tapping into their established connections and networks. Belgravia Leisure also has a proven record of attracting state and national sporting and recreation events, conferences, and conventions and in partnering with government to manage community facilities of all shapes and sizes.



Belgravia Leisure SA State Manager Catherine Foreman (left) and City of Mount Gambier General Manager City Infrastructure and project sponsor Barbara Cernovskis on site at the Wulanda Recreation and Convention Centre during the construction phase.

City of Mount Gambier General Manager City Infrastructure and project sponsor Barbara Cernovskis (left), Belgravia Leisure Chief Operating Officer Anthony McIntosh, former City of Mount Gambier General Manager City and Community Growth Tim Coote, Cr Sonya Meziniec and Belgravia Leisure SA State Manager Catherine Foreman on-site at the Wulanda Recreation and Convention Centre.



Wulanda

RECREATION AND CONVENTION CENTRE



Wulanda
Recreation &
Convention
Centre

PREVIEW EVENT

The Wulanda Recreation and Convention Centre doors swung open to the community for a preview weekend from 16 to 18 December 2022, with more than 4,000 people taking part in tours and free swimming sessions.

Council hosted hour-long tours of Wulanda, providing 2,200 residents with the opportunity to learn more about the centre, what it is capable of hosting, how the community can use it, and the opportunities the facility provides the city in terms of event attraction.

Over the three preview days, almost 2,000 people used Wulanda's three indoor pools, splash pad, and 50-metre outdoor pool. The community

discovered that whether they're learning to swim, need rehab, or a seasoned lap swimmer, there is something for everyone and all ages.

Mayor Martin said the preview weekend was a brilliant opportunity to show thousands of residents what the City of Mount Gambier has designed and built for the community.

"I spoke to many residents who expressed their excitement about Wulanda and also thanked the council for their bold vision to build a state-of-the-art facility that will benefit the community for generations," Mayor Martin said.

"Many people who spoke to me were so passionate and proud that they live in a city that has built Wulanda, a centre with a vision to transform Mount Gambier."

"Building Wulanda has been a long journey for the community, and for the people visiting over the preview weekend, it was obvious that their patience and trust in Council, designers, and builders has been rewarded with an incredible building."

"Mount Gambier has never seen this level of community investment before, which will be transformative for the community."

"Wulanda is the result of an enormous amount of campaigning, design, and construction over many years by many people. Mount Gambier deserves this. Wulanda is a game changer for our city and after 30 years of our community asking for a facility of this type, I'm proud that we invested in this project."
– Mayor Lynette Martin



Council CEO Sarah Philpott said the positive feedback from residents visiting Wulanda during the preview weekend was fantastic.

"It's clear that there is incredible energy and excitement in the community now that they've had a chance to swim and explore the endless possibilities for sports, recreation and events," Ms Philpott said.

"The preview weekend has allowed thousands of residents to see Wulanda up close first hand, and with the doors now open for business as usual, we expect many more thousands to enjoy their first summer of Wulanda."

"Wulanda, meaning 'enjoy or cherish' in Bunganditj language, is ready and open for just that."





OFFICIAL OPENING

The Wulanda Recreation and Convention Centre was officially opened on 16 March 2023.

Federal Minister for Infrastructure, Transport, Regional Development and Local Government Catherine King MP, Mayor Martin and Minister for Primary Industries, Regional Development, Forest Industries, Clare Scriven MP cut the ribbon at the official opening. A host of dignitaries from both sides of politics, along with Elected Members and other council representatives, and members of the Limestone Coast sporting fraternity were also in attendance.

The opening ceremony commenced with a Welcome to Country by Boandik and Meintangk elder Aunty Yawuri Penny Bonney followed by an introduction by Mayor Martin and a smoking ceremony by Ngarrindjeri Elder Uncle Doug Nicholls.

"I'm pleased to see the result of this Australian Government investment and immediate benefits the facility has provided for the local community with sporting events already being staged," Minister King said.

"It's easy to see that Wulanda will bring the Mount Gambier community together for sporting and other events for generations to come."

Olympic medalist and world swimming champion Madi Wilson also attended the event and was in awe of the brand new facility.

"It was amazing to be invited to open the 2023 South Australia Country Swimming Championships at Wulanda," Ms Wilson said.

"To see this facility – it's absolutely incredible. You are so lucky to be able to swim in a facility like this – it is definitely closing the gap between country and city."

Community members were invited to attend two powerful presentations on the day by keynote speaker Paralympic athlete Katrina Webb OAM and a City Showcase, celebrating the community and the many organisations that play their part in enhancing the city's social fabric.

Throughout the build, Wulanda benefitted local trades and contractors by more than \$22 million. This spend does not account for the corresponding investment in hospitality and accommodation venues by visiting businesses and services.

In its first 60 days of operation, Wulanda hosted the 2023 South Australia Country Swimming Championships, signed up 1,900 members and attracted almost 15,000 casual visits.

Federal Minister for Infrastructure, Transport, Regional Development and Local Government Catherine King MP (left), Mayor Martin and Minister for Primary Industries, Regional Development, Forest Industries Clare Scriven MP cut the ribbon on 16 March 2023 at the official opening of the Wulanda Recreation and Convention Centre in Mount Gambier, South Australia. (Photo: Georgia Paige Photography)





(L-R) Cr Sonya Mezinac, Cr Mark Lovett, Mayor Martin, Federal Minister for Infrastructure, Transport, Regional Development and Local Government Catherine King MP, Minister for Primary Industries, Regional Development, Forest Industries Clare Scriven MP, Cr Kate Amoroso, Cr Frank Morello and Cr Paul Jenner.



The opening ceremony commenced with a Welcome to Country by Boandik and Meintangk elder Aunty Yawuri Penny Bonney followed by an introduction by Mayor Martin and a smoking ceremony by Ngarrindjeri Elder Uncle Doug Nicholls.





COMMUNITY FACILITY OF THE YEAR

Wulanda Recreation and Convention Centre won the SA/NT award for 'Community Facility of the Year' at the 2023 Parks and Leisure Australia Regional Awards of Excellence.

The awards celebrate the outstanding initiatives and innovative efforts of 'the people behind the places' which promote good use of leisure time for a number of social, environmental and economic benefits to the community.

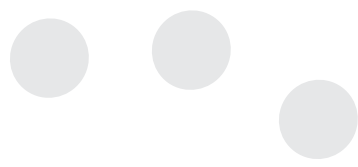
The 'Community Facility of the Year' award recognises facilities that demonstrate innovative features of design, development and operation.

"We're very proud of this fantastic community facility and those who work hard to make Wulanda a place for all," Mayor Martin said.

The award nomination was submitted by project architects DesignInc.

"We are extremely proud to see the contribution that Wulanda brings to the community be recognised by the Parks and Leisure Association," DesignInc Associate Director Ben Luppino.

"We again thank the City of Mount Gambier for enabling us to be part of the collaborative journey throughout the project, it is great to see such a positive response from the community."





THE PROJECT JOURNEY

- MARCH 2018**
Initial community forum.
- APRIL 2018**
Petition signed by more than 10,000 community members in support of an indoor sport and recreation facility presented to Council.
- OCTOBER 2018**
Intermediate designs and preliminary costings received.
- DECEMBER 2018**
Elector survey to determine level of community support for the project.
- JANUARY 2019**
Survey results announced. 71.6% voted in favour of the project.
Confirmation of \$10 million funding from the State Government.
District Council of Grant announced \$350,000 contribution.
- MARCH 2019**
\$15 million Federal Government funding confirmed.
- APRIL 2019**
Sod turning ceremony at the site.
- DECEMBER 2019**
Detailed design finalised.
- AUGUST 2020**
Head contractor appointed – BADGE.
- SEPTEMBER 2020**
Site handover.
- OCTOBER 2020**
Civil works commenced on site.
- DECEMBER 2020**
Facility officially named – Wulanda Recreation and Convention Centre.
- MAY 2021**
Council endorsed branding for the centre.
- AUGUST 2022**
Operating partner secured – Belgravia Leisure.
- SEPTEMBER 2022**
Opening date announced.
- DECEMBER 2022**
Opening preview weekend.
- MARCH 2023**
Official opening held.
- MAY 2023**
Wulanda named SA/NT Community Facility of the Year - 2023 Parks and Leisure Australia Regional Awards of Excellence.

The Wulanda Recreation and Convention Centre project was supported by a \$15 million grant from the Australian Government Regional Growth Fund and a \$10 million grant from the South Australian Government Regional Growth Fund, and \$350,000 from District Council of Grant.



Wulanda

RECREATION AND CONVENTION CENTRE



Wulanda
Recreation &
Convention
Centre



Infrastructure Works

ROAD CONSTRUCTION AND MAINTENANCE

Council is committed to maintaining its road network to a high standard. In 2022/2023 Council invested \$3,499,543 as part of the Capital Works Program.

The following works were undertaken as part of this spend:

- Reseal Program \$468,949, and
- Asphalt Roundabout Program \$54,660
 - Suttontown Road/Pinehall Avenue intersection
 - Crouch Street/North Terrace intersection
 - Noojee Street cul-de-sac.

Road Reconstruction Program

- Council contribution - \$1,083,936
- Roads to Recovery funding - \$128,723
- Grevillea Street - (Acacia Street to Stafford Street),
- Margaret Street – (Wehl Street South to Bay Road),
- Paul Street – (Pearce Crescent to end), and

- Ruwoldt Street – (Howard Street to end).

Carpark Resurfacing - \$35,668

- Percy Street (Old Boy's Institute),
- Harrald Street, and
- Hosking Avenue (Grant High School).

Footpath Construction

In 2022/2023 Council invested \$557,396 in concrete footpath construction, including the Power Line Environment Committee (PLEC) remediation works and bus shelter link-up works.

The projects that were included in the 2022/2023 program were:

- Margaret Street footpath upgrade,
- Pressey Street bus shelter link,
- Holder Street bus shelter link, and
- North Terrace bus shelter link.

Footpath Asphalt Overlay Program - \$57,974

- Lake Terrace East - (Bay Road to Crouch Street South), and
- Boandik Terrace Footpath – (Morgan Street to Pick Avenue).

Stormwater Management

Council's 2022/2023 capital drainage works included the upgrade of existing drainage assets and installation of new infrastructure to the total value of \$44,626.

The works included:

- Bore clean outs,
- Raising buried silt pits and lid replacement with certified lifting lugs,
- Silt pit clean outs,
- Retention basin/swale drain construction, and
- Side entry pit construction and road crossing installation.

Drainage improvement works completed within the 2022/2023 budget included:

- Annette Steet – Extension of the bore system to improve flooding, and
- Harrald Street – system upgrade.

Boundary Roads

O'Leary Road and Pinehall Avenue intersection upgrade and the road segment between this intersection and Sunnybrae Road was delayed and carried over to 2023/2024. The delay has been impacted by land acquisition, electrical post relocation and ongoing high pressure gas main upgrade projects.

Both of these projects are partially funded by Special Local Roads Program (SLRP) funding and equal contribution from City of Mount Gambier and District Council of Grant.



Building Fire Safety Committee

The primary function of the Building Fire Safety Committee (BFSC) is to:

- Achieve a reasonable standard of fire safety for the occupiers of a building,
- Ensure minimal spread of fire and smoke, and
- Ensure an acceptable firefighting environment.

The BFSC is made up of one Elected Member, Cr Paul Jenner, who is the chairperson, a member of both the Metropolitan Fire Service and Country Fire Service, a Level 1 accredited Building Surveyor, a person with expertise in the area of fire safety and the City of Mount Gambier Senior Building Officer.

For 2022/2023 the Building Fire Safety Committee met twice to discuss items of concern.

A focused program of compliance for buildings over 500m² has been ongoing to ensure building owners maintain their buildings in respect to building fire safety matters.

Several development applications for larger buildings have been addressed through development applications for building fire safety upgrades.

These applications are assessed against the National Construction Code and bring these buildings into alignment with current standards.

Crime Prevention Strategies

Council supports crime prevention and anti-social mitigation measures including:

MOUNT GAMBIER LICENSING ACCORD

A regular forum coordinated by Council involving the Liquor and Gaming Commissioner, SAPOL, hotel and club licensees and other key stakeholders.

MOUNT GAMBIER DRY AREAS

Council maintains five State Government approved dry areas within the City of Mount Gambier.

The proclaimed dry areas are:

- Mount Gambier city centre (Area 1),
- Vansittart Park Garden (Area 2),
- Vansittart Park Oval (Area 3),
- Dimjalla Park (Area 4), and
- AF Sutton Memorial Park (Area 5).

CCTV SURVEILLANCE CAMERAS

There are more than 30 surveillance cameras at various locations within the city centre.

CCTV is a useful tool to decrease anti-social behaviour and increase public safety. Council continues to work with SAPOL to determine areas that require the presence of increased surveillance and will continue to expand on the number of cameras installed to improve public safety. The cameras are monitored by Mount Gambier Police and this has proven to be an effective initiative.

Development Services - Building and Planning

Throughout 2022/2023 Council's building division continued to support local builders and professionals to deliver a core range of services. These included:

- Assessment of proposed development,
- On-site audit-based inspection of construction activities,
- Approval for occupation of commercial premises,
- Maintenance of Essential Safety Provisions registers, and
- Administration to Council's Building Fire Safety Committee.

These duties are carried out under a series of regulations and statutory instruments adopted under the *Planning, Development and Infrastructure Act 2016*, the planning and Design Code and the National Construction Code.

Statistics for development within the city is now provided through the online ePlanning platform, planSA.

Council's building division records statistics regarding activities within the local construction industry which are shown in the table below.

Development within the city has continued to remain buoyant since the impact of COVID-19 and state and federal government grants initiated to stimulate the economy.

	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019
Dwellings	206	149	210	72	62
Dwelling additions	76	19	17	22	21
Outbuildings	279	208	263	148	145
Commercial	42	33	31	28	57
Industrial	10	2	15	8	11
Signage	17	3	12	5	3
Wastewater	N/A	0	0	0	2
Other	229	27	86	80	43
Total number of development applications	859	441	634	363	344
Estimated total development expenditure	\$177,079,518	\$68,495,083	\$162,682,216	\$70,013,622	\$34,190,596

Regional Assessment Panel

The Planning, Development and Infrastructure Act 2016 requires all councils in South Australia to establish a Council Assessment Panel (CAP) to make decisions in respect to the assessment of development applications.

Together with the District Council of Grant, District Council of Robe and the Wattle Range Council, the City of Mount Gambier have formed the Limestone Coast Southern Regional Assessment Panel (RAP) which commenced operation on 1 July 2022.

In the assessment process the RAP had regard to the Planning and Design Code, third party representations and any advice from a referral body to determine the merits of each application.

The RAP is the decision making authority for development applications that are required to be publicly notified.

The membership of the RAP must be no more than five members. All members of the RAP were appointed by the councils and must have experience and/or qualifications in town planning or a similar field of expertise.

The members of the RAP were:

- Mr Mark Teakle (Presiding Member),
- Ms Lamorna Alexander,
- Ms Meg Redman,
- Mr Ian Von Stanke, and
- Ms Cheryle Pedler.

During 2022/2023 the RAP considered 20 development applications.

RAP meetings were held on the third Tuesday of each month commencing at 5:00pm.

Carinya Gardens Chapel and Cemetery

The gardens, chapel and surrounds of Carinya Gardens provides a peaceful ambience for bereavement services. Great pride is taken in the quality of services offered to the community at Carinya Gardens, particularly to families in a time of need.

There were 516 services conducted at the cemetery during the 2022/2023 year, compared with 480 in the previous year.

The cemetery undertook 108 burials compared with 110 the previous year, and a total of 408 cremations were performed compared to 370 in 2021/2022.





GOVERNANCE

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Internal Review of Council Actions

Council has adopted a formal policy and procedure, C290 – Internal Review of Council's Decisions, in accordance with the requirements of Section 270 of the Local Government Act 1999.

This policy and procedure is one aspect of Council's customer-focused approach to service delivery. It provides the opportunity for any person to seek a review of a council decision, the manner in which Council provides services to the community and to identify areas for improvement.

The Internal Review of Council's Decisions procedure applies to all formal requests for review of decisions of Council, its employees or other persons acting on behalf of Council, except in instances where specific procedures are prescribed in the *Local Government Act 1999* or other relevant legislation where these alternative review processes will be followed.

Section 270 of the *Local Government Act 1999* (the Act) relates to the internal review of council actions or decisions.

Council is required by Section 270(8) of the Act to initiate and consider a report on an annual basis that relates to the:

- Number of applications received under the provisions of Section 270,
- Kinds of matters to which the applications relate, and
- Outcome of applications.

The Local Government (General) Regulations further prescribes that the report required under section 270(8) is material that is to be included in the annual report of the council.

There were no applications for a Section 270 Internal Review of a Council Decision received in the 2022/2023 Financial Year.

However, an application was received during the 2021/2022 Financial Year, which as at the 30 June 2022 was with an external reviewer.

This application for internal review related to Council Resolution 2021/154 regarding Lagunaria trees located along the western side of Mitchell Street.

The application argued that Resolution 2021/154 did not fully address an initial request that Council assess and implement action on the impact of the trees on the adjacent property.

The outcome of the internal review included detailed findings and commentary relating to the matter raised and the recommendations received were that Council:

- Reconsider all the information before it at the time it made the decision,
- Consider the information submitted by the applicants, the report and the conclusion of the report,
- Determine to engage an appropriately qualified person to consider and make recommendations on appropriate action regarding alleged nuisance associated with the trees, including what measures Council could / should take in respect of the trees to alleviate any possible nuisance being caused, or potentially caused, and
- Following consideration of a report prepared by such an appropriately qualified person, determine whether to affirm, vary or revoke the decision.

Following implementation of the actions outlined above, a further update was presented to the Council meeting held on 18 April 2023 with the following outcome:

That Council progresses the process to remove the trees subject to any regulatory requirements.

At 30 June 2023 Council officers were implementing this decision in accordance with relevant requirements of the *Planning, Development and Infrastructure Act 2016*.

Community Land

Under the Local Government Act 1999 Council is required to adopt a Community Land Management Plan for any land classified as community land that has been specifically modified or adapted for the benefit or enjoyment of the community, or that is, or is to be, occupied under a lease or licence.

Community Land Management Plans are periodically prepared and/or reviewed and re-adopted for new and existing community land parcels.

New community land parcels arise when Council purchases land (that is not excluded prior to acquisition) or receives land from subdivisions (usually in the form of reserves and roads).

Roads are specifically excluded from the definition of community land.

When Council prepares a new, or reviews an existing Community Land Management Plan, it undertakes public consultation in accordance with the Local Government Act prior to its adoption.

A Community Land Register and Community Land Management Plan extracts are published on the Council website.

Council Policies Registers and Codes

Council has adopted a wide range of policies, registers and codes to assist in its administrative and decision-making processes.

Council policies, registers and codes are periodically reviewed to ensure they remain up to date with legislative requirements, Council and community expectations and emerging practices in local government.

Current council policies, registers and codes and a range of other documents required by legislation are available at the Council office and on Council's website.

The following policy index lists all current policies at 30 June 2023.

A520	Animal Control
A515	Animal Control - Dog
A240	Assemblies and Events on Streets and other Council Land
	Asset Accounting
A900	Asset Management
A270	Australia Day Awards
	Behavioural Management
B300	Budget Framework
B150	Building - Sewer Connections, Waste Management Control and the Provision of Toilet Facilities
C120	Cemeteries - Carinya Gardens and Lake Terrace Cemetery
F125	City Burning
P195	Community Consultation and Engagement
R200	Community Land (Reserves) Lease/Licence/Rental Arrangements

C410	Conduct of Meetings (Code of Practice for Access to Meetings and Documents, Meeting Procedures, Informal Gatherings)
C700	Corporate Branding and Identity
C320	Council Chamber and Reception Area - Use of
	Council Election Caretaker Policy
C355	Council Land - Irrigation
D150	Development Act – Building and Swimming Pool Inspection
D230	Donations - Authority to Approve Requests
E115	Elections - Council Entitlement to Vote
	Emergency Management
E200	Employees –Service Awards - Gifts at Resignation or Retirement
E135	Encroachments - Protection of Public during Building/ Maintenance Work
	Illumination of Assets
S115	Fencing and Stormwater Retention Basins
F110	Fencing Costs - Contributions by Council
F140	Flag Protocol
F135	Flammable Undergrowth
F510	Footways - Paving in City Centre Zone



Council Policies Registers and Codes

F500	Footways and Council Land - Removal of Objects	P420	Procurement and Disposal of Land and Assets	The following codes and registers are required in accordance with the <i>Local Government Act 1999</i> and the <i>Local Government (Elections) Act 1999</i> ;	
F505	Footways and Council Land - Sales of Commodities	P910	Provision of Loans or Guarantees to Community Groups		
F175	Footways and Crossovers	P415	Prudential Management	S44	Record of Delegations
	Internal Controls	P900	Public Interest Disclosure	S68	Register of Interests (Members)
F225	Fraud and Corruption Prevention	R130	Rates - General Matters	S72A	Gifts and Benefits Register (Members)
H120	Historical Matters - Collection of	R155	Rates - Rate Rebate	S79	Register of Allowances and Benefits (Members)
H125	Historical Matters - Copyright - 'The Les Hill Photographic Collection'	R105	Rates - Rating	S80A	Training and Development Register (Members)
C290	Internal Review of Council's Decisions	R180	Records Management	S92	Code of Practice for Access to Meetings and Documents
L130	Land Divisions	C200	Request for Service and Complaint	S105	Register of Employees Remuneration, Salaries and Benefits
L230	Licensed Premises		Risk Management	S116	Register of Interests (Officers)
C140	Main Corner Complex - Hire	R270	Road Openings and Reinstatements	S119A	Gifts and Benefits (Employees)
M130	Media - Statements on behalf of Council	S140	Street Numbering	S207	Community Land Register
M405	Members - Allowances, Reimbursements, Benefits and Facilities	S120	Street Signs - Directional, Tourist and other Scenic Facility Signs	S231	Public Road Register
	Behavioural Management	S135	Streets - Naming of	S252	By-Law Register
M205	Members - Mayor - Anniversary Messages	S400	Supplementary Elections	Sch 1B	Register of Building Upgrade Agreements
M270	Members - Mayor Seeking Legal Advice	T150	Treasury Management		
M225	Members - Service Recognition	T120	Tree Policy		
M500	Members - Training and Development		Unreasonable Conduct Policy		
	Memorials	U900	Unsolicited Proposals		
O110	Order Making	V140	Visits by Parliamentary/ Governmental Representatives		
P135	Planning - Entertainment Venues	W115	Waste Management - Reival of Waste - Caroline Landfill		
P155	Privacy	W125	Waste Management -Refuse Collection		

Elector Representation Review

Schedule 4 of the *Local Government Act 1999* requires Council to publish in its Annual Report a statement of:

- The Council's representation quota,
- The average representation quota for councils of a similar size and type, and
- When the Council next intends to conduct a review under Chapter 3 Part 1
- Division 2.

The following provides the required statements.

Council	Members	Electors	Elector Ratio
Port Pirie	10	13,015	1:1,301
Victor Harbor	10	13,402	1:1,340
Murray Bridge	10	15,424	1:1,542
Whyalla	10	15,923	1:1,592
State Average			1:1874
Alexandrina	10	22,332	1:2,233
Mount Gambier	9	20,312	1:2,256
Adelaide Hills	13	30,295	1:2,330
Mount Barker	11	28,675	1:2,606

Section 12(4) of the Act outlines that a council must ensure that all aspects of the composition of the council are comprehensively reviewed at least once every eight years.

Council last conducted an Elector Representation Review during 2016/2017 with an amended composition applying from the November 2018 Local Government Elections.

The following composition applied to the City of Mount Gambier from the November 2018 Local Government Elections:

- The principal member of Council be a Mayor elected by the community,
- The Council area not be divided into wards, and
- The elected body of Council comprise eight Area Councillors and the Mayor.

The next representation review for the City of Mount Gambier is scheduled to occur between April 2024 and April 2025. Chapter 3 of the *Local Government Act 1999* prescribes the procedures that are available for electors to make submissions on representation under this Act.



Freedom of Information

The City of Mount Gambier did not receive or determine any applications under the *Freedom of Information Act 1991* during the 2022/2023 year.

Number of applications	0
Number of applications carried over from 2021/2022	0
Full access granted	0
Partial access granted	0
Access refused	0
Withdrawn	0
Fees not paid	0
Documents otherwise available	0
Incomplete (at 30 June 2023)	0
Applications for internal review	0
Decision confirmed	0

Enquiries or requests for information under the *Freedom of Information Act 1991* should be forwarded to:

Manager Governance and Property

City of Mount Gambier
PO Box 56
Mount Gambier SA 5290
city@mountgambier.sa.gov.au

An information statement in accordance with the requirements of the *Freedom of Information Act 1991* is published by the City of Mount Gambier and is available to view on Council's website.

By-Laws

Council had the following by-laws in operation during the 2022/2023 year:

By-law No. 1	Permits and Penalties
By-law No. 2	Local Government Land
By-law No. 3	Roads
By-law No. 4	Moveable Signs
By-law No. 5	Dogs

By-laws are available on Council's website.

By-laws 1 to 5 will expire on 1 January 2026 after the seventh anniversary of their adoption, unless revoked or replaced prior to this date.

Confidentiality Provisions

Council is required to report on the use of confidentiality provisions under subsections 90(2) and 91(7) of the *Local Government Act 1999*.

The following tables provide the information required to be published for the 2022/2023 financial year:

Use of Section 90(2) Orders to Exclude Public and Section 90(3) Grounds

Grounds Section 90(3)															
	No. of S90(2) Orders made	(a) Personal Affairs of Person	(b) Commercial Advantage	(c) Trade Secret	(d) Prejudice Commercial Position	(e) Security of Council Members Employees	(f) Maintenance of Law	(g) Does not Breach any Law or Court	(h) Legal Advice	(i) Litigation may take place	(j) Info provided by Crown or Minister	(k) Tenders	(m) DPA's	(n) FOI	(o) Award Recipients
Totals	#35	10	18	-	15	-	-	15	10	3	3	6	-	-	-

Use of Section 91(7) orders to keep documents confidential

No. of S91(7) Orders made during the 2022/2023 year	No. of S91(7) Orders that expired, ceased to apply or were revoked during the 2022/2023 year	No. of S91(7) Orders remaining operative at 30 June 2023
35	28*	124^

Some Orders were made under more than one S90(3) ground, making the total number of Orders less than the aggregate for all grounds.

* Includes expired, ceased and revoked Orders from previous financial years.

^ Includes Orders that remain operative from previous financial years.

Council meeting date, subject, S90(3) grounds and status of S91(7) orders made in the 2022/2023 year, and that remained operative at 30 June 2023.

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
20/06/2023	Notice of Motion - Strategic Property Management – Report No. AR23/32078	(b) and (d)	Partially Released
20/06/2023	Unsolicited Proposal - Tenison Woods College – Report No. AR23/32053	(b)	Current
20/06/2023	RAA EV Charging Station Project – Report No. AR23/30191	(b), (d) and (g)	Current



Confidentiality Provisions

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
20/06/2023	Chief Executive Officer - 12 Month Performance Update – Report No. AR23/31872	(a)	Current
16/05/2023	AF23/54 Tender - Procurement - Tender for Construction of Caroline Cell 4a – Report No. AR23/27593	(k)	Current
16/05/2023	Telstra Co-Investment Proposal for Mobile Blackspots – Report No. AR23/28946	(b), (d), (g) and (j)	Partially Released
16/05/2023	Request For Quotes - Independent Specialist Support - Report No. AR23/22334	(a), (b), (d) and (k)	Partially Released
18/04/2023	Mitchell Street Trees - Estimated Costs for Stem Injections/ Removal – Report No. AR23/15854	(b), (d), (g), (h) and (i)	Partially Released
18/04/2023	Animal Pound and Shelter Services Procurement Process – Report No. AR23/22228	(k)	Partially Released
18/04/2023	Update On Legal Matter – Report No. AR23/21104	(g), (h), (i) and (j)	Current
18/04/2023	Sale Of Land for Non-Payment of Rates – Report No. AR23/20594	(a)	Current
18/04/2023	Sale Of Land for Non-Payment of Rates – Report No. AR23/20592	(a)	Current
21/03/2023	Delegation To Award Electricity Contract – Report No. AR23/16014	(b)	Current
21/03/2023	Library Cafe - Expressions of Interest – Report No. AR23/15719	(b)	Current
21/02/2023	Project Control Group (PCG) Progress Report #25 - as at 07/02/2023 – Report No. AR23/9397	(b), (d), (g) and (h)	Current
21/02/2023	Section 270 Internal Review - Mitchell Street Trees - Legal Advice – Report No. AR23/10258	(g) and (h)	Partially Released
24/01/2023	Animal Pound and Shelter Services – Report No. AR22/79574	(k)	Partially Released
13/12/2022	Section 270 - Internal Review – Report No. AR22/77592	(g) and (h)	Partially Released
13/12/2022	Af22/295 Tender - Procurement - Tender For Valley Lakes Amenities Upgrade – Report No. Ar22/83421	(k)	Partially Released
13/12/2022	Project Control Group (PCG) Progress Report #23 & #24 - as at 06/12/2022 – Report No. AR22/83941	(b), (d), (g) and (h)	Current
18/10/2022	Project Control Group (PCG) Progress Report #22 - as at 04/10/2022 – Report No. AR22/68454	(b), (d), (g) and (h)	Current
20/09/2022	Project Control Group (PCG) Progress Report #21 - as at 06/09/2022 – Report No. AR22/61993	(b), (d), (g) and (h)	Current
23/08/2022	Wulanda Recreation and Convention Centre - Contractual and Financial Matters – Report No. Ar22/56817	(b) and (d)	Partially Released
23/08/2022	Wulanda Recreation and Convention Centre - Operational Matters – Report No. AR22/56796	(b), (d) and (g)	Partially Released

Confidentiality Provisions

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
16/08/2022	Project Control Group (PCG) Progress Report #20 - as at 02/08/2022 – Report No. AR22/52001	(b), (d), (g) and (h)	Current
16/08/2022	Sale of Land for Non-Payment of Rates – Report No. AR22/50270	(a)	Current
16/08/2022	Sale of Land for Non-Payment of Rates – Report No. AR22/50246	(a)	Current
16/08/2022	Sale of Land for Non-Payment of Rates – Report No. AR22/50219	(a)	Current
16/08/2022	Sale of Land for Non-Payment of Rates – Report No. AR22/50187	(a)	Current
19/07/2022	Council Member Training Standard - Consultation – Report No. AR22/42078	(g) and (j)	Fully Released
19/07/2022	Chief Executive Officer KPI's 2022 – Report No. AR22/46872	(a)	Fully Released
19/07/2022	Tender - Supply Contracts for City Infrastructure Works – Report No. AR22/46711	(b), (d) and (k)	Partially Released
19/07/2022	Tender AF21/283 - Design, Supply & Installation of Solar Lighting on Rail Trail – Report No. AR22/45083	(b), (d) and (k)	Partially Released
19/07/2022	Project Control Group (PCG) Progress Report #19 - as at 05/07/2022 – Report No. AR22/46752	(b), (d), (g) and (h)	Current
19/07/2022	Independent Review of Chief Executive Officer and Remuneration Review – Report No. AR22/43771	(a) and (g)	Partially Released
21/06/2022	Project Control Group (PCG) Progress Report #18 - as at 07/06/2022 – Report No. AR22/38086	(b), (d) and (g)	Current
21/06/2022	Delegation to Award Electricity Contract – Report No. AR22/34770	(b)	Current
21/06/2022	Execution of Deed - First Right of Refusal – Report No. AR22/38437	(a), (b) and (d)	Current
17/05/2022	Project Control Group (PCG) Progress Report #17 - as at 10/05/2022 – Report No. AR22/30401	(b), (d) and (g)	Current
17/05/2022	Performance Review Documentation Presentation - Report No. AR22/30546	(a)	Current
17/05/2022	Chief Executive Officer - 12 Month Performance Update - Report No. AR22/28319	(a)	Current
19/04/2022	Tender - Procurement - Tender for Railway Station Building Toilets Refurbishment – Report No. AR22/24421	(k)	Partially Released
19/04/2022	Property Management - Leasing – Report No. AR22/24354	(a), (b) and (d)	Current
19/04/2022	Project Control Group (PCG) Progress Report #16 - as at 05/04/2022 – Report No. AR22/24271	(b), (d) and (g)	Current
19/04/2022	Request for Internal Review of Council Decision – Report No. AR22/21802	(h)	Partially Released



Confidentiality Provisions

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
15/03/2022	Project Control Group (PCG) Progress Report #15 - as at 07/03/2022 – Report No. AR22/16061	(b), (d) and (g)	Current
15/02/2022	Audit and Risk Committee Appointment of Independent Members – Report No. AR22/8463	(a)	Partially Released
15/02/2022	Crater Lakes Project Proposal – Report No. AR22/8597	(b), (d) and (g)	Current
15/02/2022	Project Control Group (PCG) Progress Report #14 - as at 01/02/2022 – Report No. AR22/7779	(b), (d) and (g)	Current
18/01/2022	Queen Elizabeth Park Trust (QEPT) Update – Report No. AR21/83935	(a), (b) and (d)	Current
18/01/2022	Property Management - Leasing – Report No. AR22/430	(a), (b), (d) and (e)	Current
14/12/2022	Micromobility Device Proposal – Report No. AR21/73765	(b), (d) and (g)	Current
14/12/2021	Project Control Group (PCG) Progress Report #13 - as at 07/12/2021 – Report No. AR21/79587	(b), (d) and (g)	Current
16/11/2021	Project Control Group (PCG) Progress Report #12 - as at 02/11/2021 – Report No. AR21/71837	(b), (d) and (g)	Current
16/11/2021	City of Mount Gambier - IT Entity Controls Review 2020/21 - Report No. AR21/71285	(b), (e) and (g)	Current
16/11/2021	Chief Executive Officer Probationary Period - Report No. AR21/70965	(a)	Partially Released
16/11/2021	Chief Executive Officer - Performance Update - Report No. AR21/71607	(a)	Current
19/10/2021	Project Control Group (PCG) Progress Report #11 - as at 05/10/2021 – Report No. AR21/64848	(b), (d) and (g)	Current
19/10/2021	Chief Executive Officer KPI's – Report No. AR21/59974	(a)	Current
19/10/2021	Mount Gambier Health Presentation – Report No. AR21/62736	(g) and (j)	Current
21/09/2021	Chief Executive Officer Employment Agreement Variation (Superannuation) – Report No. AR21/57924	(a)	Partially Released
21/09/2021	Waste and Materials Recycling Options – Report No. AR21/59399	(a), (b), (d) and (g)	Current
21/09/2021	Valley Lake Algal Control – Report No. AR21/47621	(k)	Current
21/09/2021	Site Strategic Land Use Assessment – Report No. AR21/52780	(b), (d), (g) and (j)	Current
21/09/2021	Legal Advice – Report No. AR21/58597	(g), (h), (i) and (j)	Current

Confidentiality Provisions

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
21/09/2021	Wulanda Recreation and Convention Centre - Management and Operation of Mount Gambier Community and Recreation Hub Update - Report No. AR21/57503	(b), (d) and (g)	Current
21/09/2021	Project Control Group (PCG) Progress Report #10 - as at 07/09/2021 - Report No. AR21/57494	(b), (d) and (g)	Current
21/09/2021	Community Health Information - Report No. AR21/51525	(b), (d) and (g)	Current
17/08/2021	Project Control Group (PCG) Progress Report #9 - as at 03/08/2021	(b), (d) and (g)	Current
20/07/2021	Design Services - Construction and Defects Liability Period	(b), (d), (g) and (h)	Partially Released
20/07/2021	Project Control Group (PCG) Progress Report #8 - as at 06/07/2021	(b) and (d)	Current
20/07/2021	Tender AF21/209 Supply and Delivery of Premixed Concrete – Report No. AR21/43214	(k)	Partially Released
20/07/2021	Covid-19 Tourism Tenancies – Report No. AR21/41157	(a), (b) and (d)	Current
20/07/2021	Strategic Property Management - Land Valuations – Report No. AR21/38766	(b) and (d)	Current
20/07/2021	Legal Advice - Report No. AR21/39325	(g), (h), (i) and (j)	Current
15/06/2021	Project Control Group (PCG) Progress Report - at 01/06/2021 – Report No. AR21/32471	(b) & (d)	Current
15/06/2021	Request for Expressions of Interest - Management and Operation of Mount Gambier Community and Recreation Hub – Report No. AR21/34712	(b) & (k)	Partially Released
15/06/2021	Notice of Motion - Surplus Land Declaration – Report No. AR21/34745	(b)	Current
18/05/2021	Project Control Group (PCG) Progress Report - at 02/05/2021 – Report No. AR21/26211	(b) & (d)	Current
20/04/2021	Country Arts SA - Sir Robert Helpmann Theatre Master Plan – Report No. AR21/21895	(b), (d), (g) & (j)	Current
20/04/2021	Wulanda Recreation and Convention Centre - Stage 3 Community Reference Group - Membership Recommendations – Report No. AR21/16985	(a)	Partially Released
20/04/2021	Project Control Group (PCG) Progress Report - at 05/04/2021 – Report No. AR21/20559	(b) & (d)	Current
20/04/2021	Tender for External Audit Services for FY2022 to FY2025 – Report No. AR21/20765	(k)	Current



Confidentiality Provisions

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
23/03/2021	Wulanda Recreation and Convention Centre Funding – Report No. AR21/17395	(b), (d) & (k)	Current
16/03/2021	Wulanda Recreation and Convention Centre - Stage 3 - Community Reference Group - Member Selection - Report No. AR21/14861	(a)	Current
16/03/2021	Project Control Group (PCG) Progress Report - at 01/03/2021 - Report No. AR21/11450	(b), (d) & (k)	Current
11/03/2021	Chief Executive Officer - Contract of Employment – Report No. AR21/15086	(a) & (g)	Partially Released
03/03/2021	Chief Executive Officer Recruitment - Report No. AR21/11473	(a), (b), (d) & (g)	Partially Released
03/03/2021	Update on the Chief Executive Officer Selection Process – Report No. AR21/12144	(a), (b), (d) & (g)	Current
16/02/2021	Project Control Group (PCG) Progress Report - at 01/02/2021 – Report No. AR21/6521	(b), (d) & (k)	Current
20/01/2021	Chief Executive Officer Recruitment – Report No. AR21/3669	(a), (b), (d) & (g)	Current
19/01/2021	Notice of Motion - Independent Consultant Member of Chief Executive Officer Selection Panel – Report No. AR21/1800	(a), (b) & (d)	Partially Released
19/01/2021	Mount Gambier Private Hospital - Feasibility Study Stages 4-6 – Report No. AR21/1334	(d) & (g)	Current
22/12/2020	Review of Information provided by Recruitment Consultants, Morton Philips – Report No. AR20/85494	(a), (b), (d) & (g)	Current
15/12/2020	Notice of Motion - Request for Information - Community and Recreation Hub – Report No. AR20/82569	(h)	Current
15/12/2020	Project Control Group (PCG) Progress Report - at 29/11/2020 – Report No. AR20/80910	(b), (d), (k)	Current
17/11/2020	Mount Gambier Community and Recreation Hub Project Budget – Report No. AR20/73063	(b) & (d)	Current
17/11/2020	Project Control Group (PCG) Progress Report - at 02/11/2020 – Report No. AR20/73679	(b) & (d)	Current
15/09/2020	Viability of Establishing Material Recovery Facilities in the Limestone Coast Region – Report No. AR20/57874	(a), (b), (d), (g) & (j)	Current
15/09/2020	Mount Gambier Private Hospital Feasibility Study – Report No. AR20/56996	(b), (d), & (g)	Current
21/07/2020	Property Management - Expiry of Agreement – Report No. AR20/44292	(a), (b), (d) & (i)	Partially Released
21/07/2020	Commercial Lease - Request for Extended Lease – Report No. AR20/38059	(a), (b) & (d)	Current

Confidentiality Provisions

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
01/07/2020	Community and Recreation Hub Procurement – Report No. AR20/39192	(b) & (k)	Partially Released
19/05/2020	Proposal from Mount Gambier Private Hospital – Report No. AR20/30776	(d)	Current
5/05/2020	Our City. Our Economy - Business Survey – Report No. AR20/26987	(d) & (g)	Partially Released
17/03/2020	Presentation by Beach Energy – Report No. AR20/8188	(d)	Current
18/02/2020	Riddoch Art Gallery Crate Loader - Report No. AR19/62327	(b) & (k)	Partially Released
18/02/2020	Bookmark Café - Expression of Interest - Report No. AR20/3205	(a), (b), (d) & (g)	Partially Released
19/11/2019	Bookmark Cafe - Expressions of Interest and Request – Report No. AR19/58946	(b) & (d)	Current
19/11/2019	Blue Lake Holiday Park - Property Matters – Report No. AR19/54537	(b) & (d)	Partially Released
19/11/2019	Operating Model Scenarios – Report No. AR19/60159	(d)	Current
15/10/2019	Property - 9 Penola Road, 1-3 Lawrence Street – Report No. AR19/48305	(b)	Current
07/03/2019	Discussion with QEPT on the Wellplayed Report, The QEPT's response to the report and their proposed sub-leasing arrangements	(b), (c) & (g)	Partially Released
07/03/2019	QEPT Wellplayed Report and Documentation - Report No. AR19/10346	(b), (c) & (g)	Partially Released
07/03/2019	Documents Relating to the Management of the Crater Lakes Area - Report No. AR19/10304	(b), (c) & (g)	Partially Released
21/08/2018	Mount Gambier Aquatic Centre 2018/2019 Business Plan - Report No. AR18/30233	(g)	Current
17/04/2018	Surplus Government Property Notice - Report No. AR18/12667	(j)	Current
21/11/2017	Surplus Government Property Notice - Report No. AR17/47214	(b)	Current
18/04/2017	CEO Report on Confidential Matters - Ref. AF11/1894	(g)	Current
31/01/2017	Allegations Regarding Mayor Andrew Lee to be referred to ICAC – Ref. AF13/275	(g)	Current
18/08/2015	Property Management - Railway Lands - Expression of Interest - Management of Community Markets	(b)	Current
18/08/2015	Property Management - Railway Lands - Expression of Interest - Occupation and Use of Old Railway Station Building	(b)	Current



Confidentiality Provisions

Date of Meeting	Subject of S90(2) Order	S90(3) Grounds	S91(7) Order Status (as at 30 June 2023)
15/04/2014	Governance – Committees – City of Mount Gambier Junior Sports Assistance Fund (Section 41) - Minutes of meeting held 02/04/2014 – Ref. AF11/725	(a)	Current
17/12/2013	Commercial Club Inc. - Donation to Exceptional Junior Sportsperson	(a)	Current
17/12/2013	Rotary Club of Mount Gambier Lakes - Donations to Financially Disadvantaged Junior Sportspersons	(a)	Current
18/06/2013	Social, Cultural and Community Services - Committees - City of Mount Gambier Junior Sports Assistance Fund (Section 41) Committee - Minutes of meeting held 22/05/2013 – Ref. AF11/725	(a)	Current

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FINANCE

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South Australia Local Government Grants Commission Data

The South Australian Local Government Grants Commission (SALGGC) is an independent statutory authority established under the *South Australian Local Government Grants Commission Act 1992*.

The SALGGC makes recommendations to the Minister for Local Government on the distribution of untied Commonwealth Financial Assistance Grants to local governing authorities in South Australia.

Grants distributed aim to compensate councils for differences between the costs of providing services and revenue raising capacity. Grants for local governing authorities (councils) in South Australia are distributed in accordance with national principles set by the *Commonwealth Local Government (Financial Assistance) Act 1995*. Councils may choose to have higher or lower levels of service according to their own priorities. The grants are untied and may be spent according to community priorities.

The SALGGC aims to equalise councils' financial capacity to provide a similar level of service to their communities. Equalisation refers to the financial capacity of the council, it does not mean that the level of service must be equal.

Pursuant to the *Local Government Act*, all South Australian councils are required to submit an annual information return along with their audited annual financial statements to the Commission. From this information the SALGGC prepares and distributes comparative data on each council, commonly referred to as the Grants Commission database reports.

The SALGGC website includes other database reports for the Local Government sector. Refer to dit.sa.gov.au/local-government/grants-commission

Strategic Financial Management and Sustainability

Council's 2022/2023 operating surplus ratio of (2.3%) is outside the local government target range of 0 - 10%, however, it is below the adopted budget of (7.2%).

Net financial liabilities are lower in 2022/2023 largely driven by the increased operating revenue, due to the timing and quantum of grant revenue and Wulanda Recreation and Convention Centre operations, and the increase in borrowings partially offset by lower creditors and higher debtors resulting from the completion of construction of Wulanda and the first year of operations. The ratio is significantly lower than the adopted budget of 135% due to higher revenue and lower than budgeted borrowings.

The asset renewal funding ratio is marginally lower than the local government target as disruptions and supply shortages including equipment, materials and labour have impacted on the timing of the delivery of planned works. These projects are expected to be completed in the 2023/2024 financial year.

Financial ratios	Local Government target	2022/2023 actual	2021/2022 actual
Operating surplus ratio	0% - 10%	(2.3%)	5.4%
Net financial liabilities ratio	0% - 100%	92%	97%
Asset renewal funding ratio	90% - 110%	88%	79%



Procurement and Competitive Tendering

Credit Card Expenditure Summary

The City of Mount Gambier Procurement Policy complies with Section 49 of the Local Government Act 1999.

The City of Mount Gambier is committed to achieving value for money in procuring goods and services that benefit the community and supporting the city's economic, environmental, cultural, and social life.

Council's Procurement Policy was reviewed, updated, and endorsed in April 2022.

The Procurement Policy drives consistent, transparent processes and cultivates a competitive environment. The strategies for tenders, formal quotes, and expressions of interest are built to deliver value, achieve high quality, and manage attendant risks, including sustaining appropriate standards of workplace health and safety.

The policy also seeks to advance good ethical practice and ensure an open, fair and competitive process that provides equal opportunities to participants.

Consideration will vary with each procurement to determine local and regional opportunities. Tenders incorporate a local weighting as part of the procurement evaluation process.

The expenditure levels established within the Procurement Policy determine the appropriate purchase method.

Council released 24 formal tenders during 2022/2023.

The City of Mount Gambier has a corporate card facility provided by Westpac with an overall purchasing limit approved of \$30,000. No cards are issued to Elected Members and there are two employees currently allocated limits within the corporate facility. For the financial period 1 July 2022 to 30 June 2023 the total amount of expenditure incurred by employees of Council using credit cards totalled \$18,850.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION ANNUAL REPORT

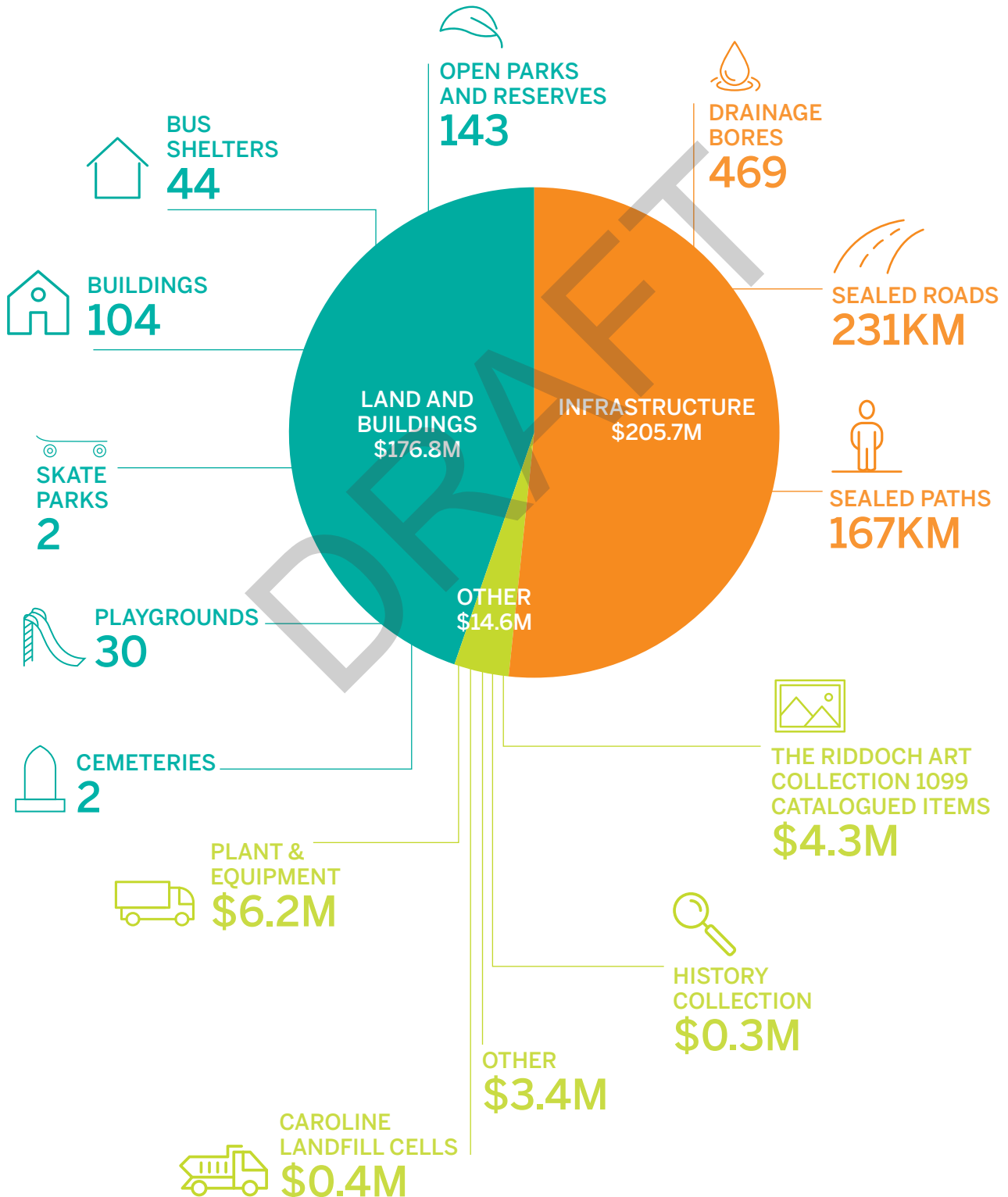
The Limestone Coast Local Government Association (LCLGA) is a regional subsidiary body established by the seven constituent councils in the Limestone Coast, including City of Mount Gambier.

As required under Schedule 2, Clause 28 (3) of the Local Government Act 1999, a regional subsidiary must furnish to the constituent councils a report on the work and operations of the subsidiary for the preceding financial year.

The LCLGA 2022/2023 Annual Report can be found at www.lclga.sa.gov.au and is incorporated into the electronic version of the City of Mount Gambier Annual Report, available on Council's website.

Fixed Asset Snapshot

TOTAL ASSET VALUE \$397.1M



Rates

Rates are Council's main source of revenue. Council has determined to raise differential rates based on the use of the land. Land use is recognised by state taxing agencies and is easily identified and understood by communities. It is therefore considered the most appropriate method to apply different rates by the majority of councils.

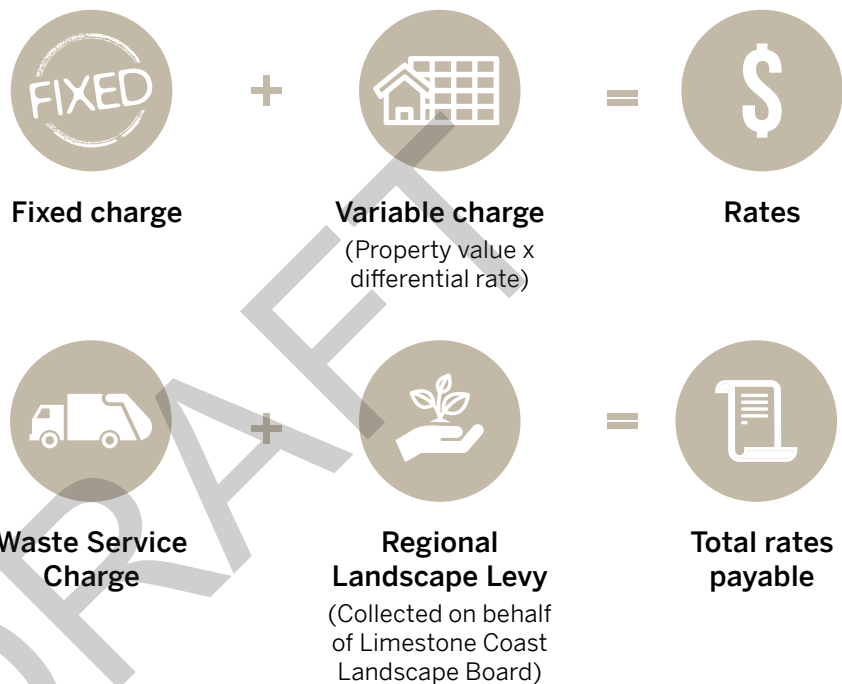
In terms of residential rates, the average residential ratepayer for the 2022/2023 financial year paid \$1,374 (including the Waste Service Charge), an increase of \$62.00 compared with the 2021/2022 average.

WASTE SERVICE CHARGE

To highlight the cost of waste management Council adjusted its rating structure in 2021/2022 to remove the waste component from the general rates and introduce it as a new separate fixed Waste Service Charge (WSC). The service charge of \$206.85 is intended to cover costs including bin collection, waste treatment and disposal and maintaining, improving and replacing the service.

HOW RATES ARE DETERMINED

Council's rating strategy uses a combination of a fixed charge on every rateable property and a differential or variable rating system, based on land use, when calculating general rates.



Council hopes the WSC will encourage ratepayers to consider their personal environmental impact and the costs associated with waste management.

City of Mount Gambier uses valuations from the Office of the Valuer-General. The rate in the dollar determines how much is payable according to how much the property is worth. The fixed charge component was \$532.60 in 2022/2023 (\$518.30 in 2021/2022), applicable to every rateable property, raising approximately (37%) of Council's gross general rate revenue.

The variable rating component that raises the remaining 63% is determined by multiplying the individual property value by the differential rate in the dollar adopted for each separate land use category, i.e., residential, commercial, industrial, primary production, vacant land or other land use.

As part of Council's rating strategy, a range of rate relief measures are available upon application.

Auditors and Audit and Risk Committee

The City of Mount Gambier Annual Financial Statements for 2022/2023 were audited by Dean Newbery and Partners who were appointed as external auditors in May 2021 for a five year term pursuant to Section 128 of the Local Government Act 1999.

Remuneration paid or payable during 2022/2023 to the auditors for work performed for the annual audit of Council's financial statements pursuant to Section 128 of the Act was \$27,000.

Council's Audit and Risk Committee held seven meetings and one special meeting in 2022/2023, one of which was attended by Dean Newbery and Partners audit partner (for the 2022/2023 financial statements).

The Audit and Risk Committee established an annual works program including the review of:

- Terms of Reference,
- Financial Reporting and Governance,
- Internal Controls and Risk Management Systems,
- External Audit,
- Review of Strategic Management and Business Plans,
- Policy Reviews, and
- Annual Work Program.

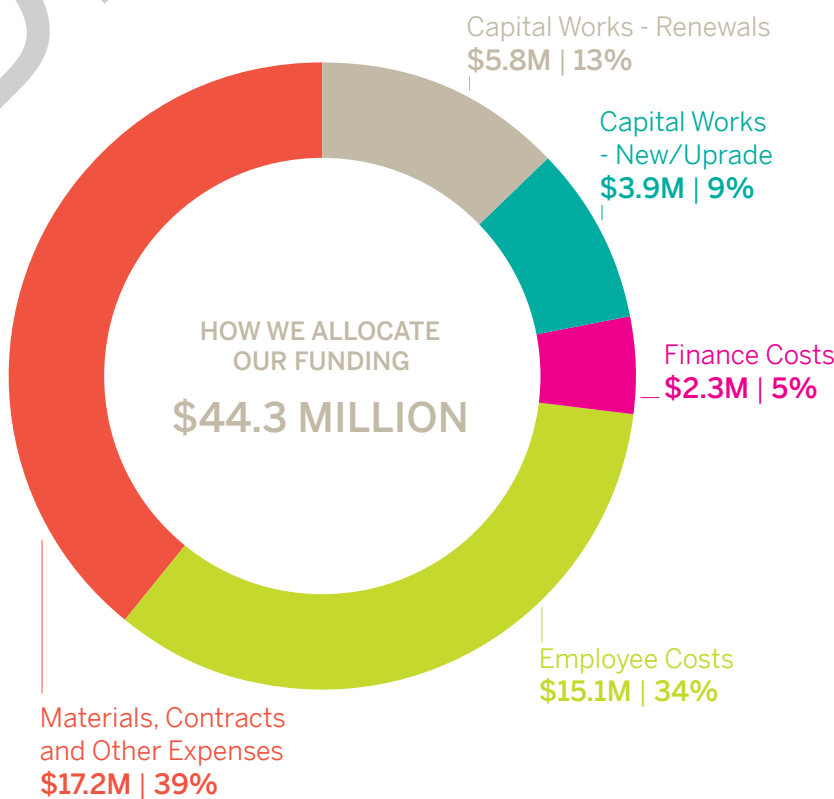
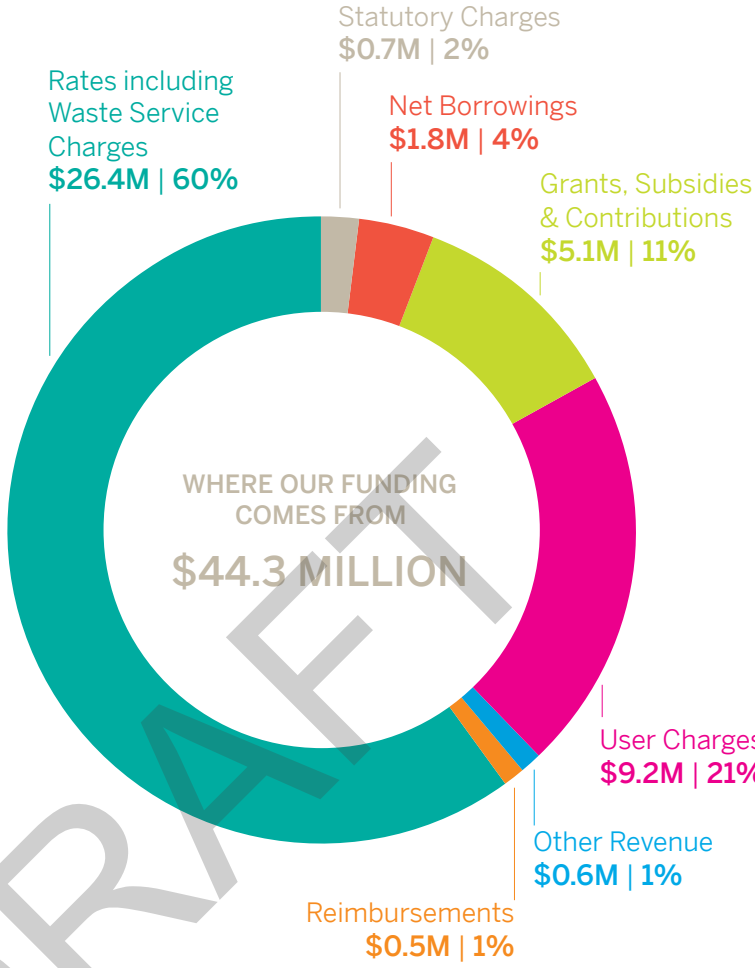
Audit Committee member attendance was as follows:

Committee Member	Audit and Risk Committee member attendance
Presiding Member (part of the year): Mr Paul Duka	8/8
Cr Sonya Meziniec (resigned during the year)	4/8
Cr Paul Jenner (appointed as council representative during the year)	2/8
Mr Alexander Brown	8/8
Ms Belinda Johnstone	8/8

Information regarding sitting fees for the Audit and Risk Committee can be found under 'Members Allowances and Reimbursements' on page 9.

Projections and Target for 2023/2024 Financial Year

The City of Mount Gambier 2023/2024 Annual Business Plan and Budget outlines the services, programs and activities Council plans to deliver over the next 12 months. The objectives and key initiatives outlined in the plan are guided by the vision and goals set out in the 2020-2024 Strategic Plan, Long Term Financial Plan and Asset Management Plans. These documents can be viewed at www.mountgambier.sa.gov.au



City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

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City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

We have been authorised by the Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Sarah Philpott
CHIEF EXECUTIVE OFFICER

Lynette Martin
MAYOR

Date:

Date:

City of Mount Gambier

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	24,893	23,822
Statutory charges	2b	731	633
User charges	2c	6,947	5,515
Grants, subsidies and contributions - capital	2g	1,071	716
Grants, subsidies and contributions - operating	2g	6,402	5,899
Investment income	2d	49	14
Reimbursements	2e	755	65
Other income	2f	1,263	498
Total income		42,111	37,162
Expenses			
Employee costs	3a	14,365	13,090
Materials, contracts and other expenses	3b	17,460	13,234
Depreciation, amortisation and impairment	3c	10,176	8,479
Finance costs	3d	1,094	358
Total expenses		43,095	35,161
Operating surplus / (deficit)		(984)	2,001
Physical resources received free of charge	2i	1,054	1,760
Asset disposal and fair value adjustments	4	(364)	(787)
Amounts received specifically for new or upgraded assets	2g	5,808	17,940
Net surplus / (deficit)		5,514	20,914
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	8a	90,897	–
Impairment (expense) / recoupments offset to asset revaluation reserve	8a	(575)	–
Total amounts which will not be reclassified subsequently to operating result		90,322	–
Total amounts which will be reclassified subsequently to operating result		–	–
Total other comprehensive income		90,322	–
Total comprehensive income		95,836	20,914

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



City of Mount Gambier

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	76	250
Trade and other receivables	5b	4,155	2,974
Inventories	5c	67	64
Total current assets		<u>4,298</u>	<u>3,288</u>
Non-current assets			
Infrastructure, property, plant and equipment	6	399,756	301,171
Total non-current assets		<u>399,756</u>	<u>301,171</u>
TOTAL ASSETS		<u>404,054</u>	<u>304,459</u>
LIABILITIES			
Current liabilities			
Trade and other payables	7a	4,801	9,331
Borrowings	7b	3,088	1,222
Provisions	7c	3,011	2,784
Total current liabilities		<u>10,900</u>	<u>13,337</u>
Non-current liabilities			
Borrowings	7b	28,519	22,311
Provisions	7c	3,495	3,507
Total non-current liabilities		<u>32,014</u>	<u>25,818</u>
TOTAL LIABILITIES		<u>42,914</u>	<u>39,155</u>
Net assets		<u>361,140</u>	<u>265,304</u>
EQUITY			
Accumulated surplus		87,644	83,080
Asset revaluation reserves	8a	271,174	180,852
Other reserves	8b	2,322	1,372
Total equity		<u>361,140</u>	<u>265,304</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

City of Mount Gambier

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance as at 1 July		83,080	180,852	1,372	265,304
Net surplus / (deficit) for year		5,514	–	–	5,514
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	6a	–	90,897	–	90,897
IPP&E impairment (expense) / recoupments offset to ARR	6a	–	(575)	–	(575)
Other comprehensive income		–	90,322	–	90,322
Total comprehensive income		5,514	90,322	–	95,836
Transfers between reserves	8b	(950)	–	950	–
Balance at the end of period		87,644	271,174	2,322	361,140
2022					
Balance as at 1 July		66,406	175,462	884	242,752
Adjustments (correction of prior period errors)		(3,752)	5,390	–	1,638
Net surplus / (deficit) for year		20,914	–	–	20,914
Total comprehensive income		20,914	–	–	20,914
Transfers between reserves	8b	(488)	–	488	–
Balance at the end of period		83,080	180,852	1,372	265,304

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.



City of Mount Gambier

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		24,803	23,829
Statutory charges		731	633
User charges		6,947	4,335
Grants, subsidies and contributions		6,419	6,615
Investment receipts		49	14
Reimbursements		755	65
Other receipts		50	896
<u>Payments</u>			
Payments to employees		(14,081)	(13,157)
Payments for materials, contracts and other expenses		(15,666)	(13,845)
Finance payments		(720)	(136)
Net cash provided by (or used in) operating activities	9b	9,287	9,249
Cash flows from investing activities			
<u>Receipts</u>			
Grants utilised for capital purposes		1,071	–
Amounts received specifically for new or upgraded assets		5,142	20,443
Sale of replaced assets		40	112
Sale of surplus assets		20	–
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(5,370)	(5,623)
Expenditure on new/upgraded assets		(18,216)	(35,134)
Net cash provided (or used in) investing activities		(17,313)	(20,202)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from loans		10,000	15,000
Proceeds from bonds and deposits		22	–
<u>Payments</u>			
Repayments of loans		(1,905)	(5,419)
Repayment of lease liabilities		(265)	(209)
Repayment of bonds and deposits		–	(62)
Net cash provided by (or used in) financing activities		7,852	9,310
Net increase (decrease) in cash held		(174)	(1,643)
plus: cash & cash equivalents at beginning of period		250	1,893
Cash and cash equivalents held at end of period	9a	76	250

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Contents of the Notes accompanying the General Purpose Financial Statements

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City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011.

1.2 Historical cost convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.2 Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

(2) The local government reporting entity

City of Mount Gambier is incorporated under the SA Local Government Act 1999 and has its principal place of business at 10 Watson Terrace, Mount Gambier. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions.

(3) Income recognition

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

In recent years, the payment of untied grants (financial assistance grants/ local roads/ supplementary grants) has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$3,410,267	\$3,381,972	+ \$28,295
2021/22	\$5,134,125	\$3,891,585	+ \$1,242,540
2022/23	\$5,541,926	\$4,227,169	+ \$1,314,757

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 13 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

(4) Cash, cash equivalents and other financial instruments

Cash assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 11.

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to the acquisition of land or interests in land or the Riddoch art Collection.

6.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 6.

6.4 Depreciation of non-current assets

Other than land, footpath nature strips, the Les Hill Collection and the Riddoch art Collection, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets. Waste management assets are depreciated on an asset capacity in use basis.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in Note 6. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

(7) Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Note 1. Summary of Significant Accounting Policies (continued)

7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

(8) Borrowings

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted avg. discount rate 3.85% (2022, 3.29%)

Weighted avg. settlement period 1 year (2022, 1 year)

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

(10) Provisions for reinstatement, restoration and rehabilitation

Council operates the Caroline landfill site, incorporating cells which require capping upon complete fill. Capping and restoration costs can include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

As at the time of preparing these financial statements, the Council is undertaking a strategic review of its waste management and disposal activities which may impact on the projected remaining filling life of the landfill activities and the landfill capping and post closure strategies. The Council is in the process of developing a waste management strategic plan which may impact on the scope and timing of future works connected with the closure and rehabilitation of the landfill site. The Council is expecting to have all capping and closure liability estimates reviewed in FY 24 in line with the adoption of the waste management strategy. Consequently, the value of the landfill liability provisions may be subject to material changes once the review of the landfill capping and closure estimates is completed in line with the adoption of the waste management strategy. Users of the financial statements should be aware of this potential material change in the future and in context of the key assumptions and estimates relating to the landfill liabilities recorded on the Balance Sheet.

(11) Leases

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Council as a lessee



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Office equipment	3 to 5 years
Land Improvements	4 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

(12) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	20,874	19,944
Less: mandatory rebates	(240)	(236)
Less: discretionary rebates, remissions and write-offs	(18)	(17)
Total general rates	20,616	19,691
Other rates (including service charges)		
Landscape levy	1,240	1,213
Waste collection	2,916	2,790
Total other rates (including service charges)	4,156	4,003
Other charges		
Penalties for late payment	93	81
Legal and other costs recovered	28	47
Total other charges	121	128
Total rates	24,893	23,822
(b) Statutory charges		
Development Act fees	200	189
Town planning fees	171	147
Animal registration fees and fines	245	195
Parking fines / expiation fees	44	20
Other licences, fees and fines	71	82
Total statutory charges	731	633
(c) User charges		
Cemetery/crematoria fees	834	869
Hall and equipment hire	19	8
Sales - general	164	98
Sundry	305	199
Wulanda	1,310	-
Green Waste Collection	35	38
Landfill Charges	3,930	4,012
Sales - Waste Transfer Station	350	291
Total user charges	6,947	5,515
(d) Investment income		
Local Government Finance Authority	48	13
- Banks and other	1	1
Total investment income	49	14



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(e) Reimbursements		
Private works	9	16
Wulanda	649	–
Other	97	49
<u>Total reimbursements</u>	<u>755</u>	<u>65</u>
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	95	155
Sundry	285	261
Donations	64	59
Open Space Contributions	819	23
<u>Total other income</u>	<u>1,263</u>	<u>498</u>
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	5,808	17,940
Total	<u>5,808</u>	<u>17,940</u>
Other grants, subsidies and contributions - capital		
Untied - Local Roads and Community Infrastructure	904	716
Boundary Roads Contributions	167	–
Total Other grants, subsidies and contributions - capital	<u>1,071</u>	<u>716</u>
Other grants, subsidies and contributions		
Regional Transport Subsidy Program	159	50
Untied - Financial Assistance Grant	5,542	5,134
Roads to Recovery	421	409
Library and communications	165	172
Sundry	115	134
Total other grants, subsidies and contributions	<u>6,402</u>	<u>5,899</u>
<u>Total grants, subsidies and contributions</u>	<u>13,281</u>	<u>24,555</u>
(i) Sources of grants		
Commonwealth Government	6,267	10,162
State Government	6,771	13,877
Other	243	516
Total	<u>13,281</u>	<u>24,555</u>

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(h) Conditions over grants and contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	435	427
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Pine Hall / O'Leary Road	(363)	(8)
Tertiary Education	(16)	(20)
State Bicycle	(19)	(19)
Subtotal	(398)	(47)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Pine Hall / O'Leary Road	–	2
Tertiary Education	24	22
State Bicycle	–	31
Pinehall Avenue (O'Leary Road to Sunnybrae Road)	208	–
Margaret Worth Exhibition	25	–
Subtotal	257	55
Unexpended at the close of this reporting period	294	435
Net increase (decrease) in assets subject to conditions in the current reporting period	(141)	8
(i) Physical resources received free of charge		
Land and improvements	60	24
Roads	707	1,052
Other	–	10
Footpaths & Kerbing	287	674
Total physical resources received free of charge	1,054	1,760



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		11,755	11,095
Employee leave expense		1,405	863
Superannuation	16	1,352	1,268
Workers' compensation insurance		313	305
Other employee related costs		40	49
Less: capitalised and distributed costs		(500)	(490)
Total operating employee costs		14,365	13,090
Total number of employees (full time equivalent at end of reporting period)		135	135
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		27	25
Bad and doubtful debts		-	(72)
Elected members' expenses		218	224
Election expenses		166	9
Subtotal - prescribed expenses		411	186
(ii) Other materials, contracts and expenses			
Contractors		6,487	4,153
Energy		1,716	916
Legal expenses		193	201
Levies Paid to Government - Regional Landscape levy		1,241	1,209
Sundry		806	779
Contributions/Donations		460	464
Insurance		378	325
Levies Paid to Government - EPA, ESL & Dog Levies		1,985	2,065
Materials		1,413	1,035
Training		178	185
Water		158	121
Communication		274	263
Consultants		519	388
Licences and Subscriptions		1,241	944
Subtotal - Other material, contracts and expenses		17,049	13,048
Total materials, contracts and other expenses		17,460	13,234

Please note that the Contractors category has been restated in 2022 to be consistent with 2023 to include Maintenance.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	3,525	2,895
Infrastructure		
Stormwater Drainage	125	117
Kerbing and Footpaths	1,238	1,206
Roads	2,020	1,932
Carparks	256	257
Right-of-use assets	196	188
Plant and equipment	692	788
Waste Management	1,754	842
Office Equipment	208	115
Other assets	47	139
Subtotal	10,061	8,479
(ii) Impairment		
Capital Work In Progress	58	–
Other Assets	57	–
Subtotal	115	–
Total depreciation, amortisation and impairment	10,176	8,479
(d) Finance costs		
Interest on loans	1,079	126
Interest on leases	15	10
Unwinding of present value discounts	–	222
Total finance costs	1,094	358

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	40	112
Less: carrying amount of assets sold	(404)	(899)
Gain (loss) on disposal	(364)	(787)
(ii) Assets surplus to requirements		
Proceeds from disposal	20	–
Less: carrying amount of assets sold	(20)	–
Gain (loss) on disposal	–	–
Net gain (loss) on disposal or revaluation of assets	(364)	(787)



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

<u>\$ '000</u>	<u>2023</u>	<u>2022</u>
(a) Cash and cash equivalent assets		
Cash on hand and at bank	76	250
<u>Total cash and cash equivalent assets</u>	<u>76</u>	<u>250</u>
(b) Trade and other receivables		
Rates - general and other	886	796
Accrued revenues	500	–
Debtors - general	2,603	1,411
GST recoupment	70	655
Prepayments	96	114
Subtotal	<u>4,155</u>	<u>2,976</u>
Less: provision for expected credit losses	–	(2)
<u>Total trade and other receivables</u>	<u>4,155</u>	<u>2,974</u>
(c) Inventories		
Stores and materials	37	41
Trading stock	30	23
<u>Total inventories</u>	<u>67</u>	<u>64</u>

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City of Mount Gambier

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 6. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	Asset movements during the reporting period											as at 30/06/23				
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New/ Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Loss (recognised in P/L) (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	WIP Transfers	Adjustments	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation
Waste Management	3	1,683	8,548	(8,086)	2,145	-	-	(1,754)	-	-	-	-	(1)	10,231	-	(9,841)	390
Capital work in progress	-	-	57,789	-	57,789	1,132	1,119	-	(58)	-	-	(57,620)	-	-	2,362	-	2,362
Office Equipment	2	-	2,288	(1,609)	679	1,887	30	(208)	-	-	-	-	-	-	4,206	(1,818)	2,388
Land	2	15,601	-	-	15,601	-	-	-	-	-	-	-	2,438	18,039	-	-	18,039
Land	3	37,683	133	-	37,816	59	-	(32)	-	-	-	-	6,884	44,727	-	-	44,727
Riddoch Collection	3	3,515	10	-	3,525	-	-	-	-	-	-	-	831	4,356	-	-	4,356
Buildings and other structures	2	3,987	33	(2,131)	1,889	-	-	(101)	-	-	-	-	-	3,987	33	(2,232)	1,788
Buildings and other structures	3	102,030	1,343	(50,605)	52,768	5,025	889	(3,424)	-	-	57,043	-	-	101,198	64,300	(53,206)	112,292
Stormwater Drainage	3	8,022	127	(2,471)	5,678	1,693	11	(125)	-	-	-	-	-	8,022	1,831	(2,596)	7,257
Kerbing and Footpaths	3	74,038	3,533	(20,981)	56,590	1,836	411	(1,238)	-	-	39	-	16,757	95,653	-	(21,373)	74,280
Roads (sub-base, pavement, seal, traffic lights)	3	66,929	5,851	(22,021)	50,759	723	1,654	(1,989)	-	-	69	-	63,988	149,113	-	(34,156)	114,957
Public Lighting	-	-	-	-	-	861	243	(24)	-	-	469	-	-	-	1,573	(24)	1,549
Infrastructure - Other (Retaining walls, safety barriers)	-	-	248	(8)	240	19	145	(7)	-	-	-	-	-	-	412	(15)	397
Carparks	3	10,451	127	(3,122)	7,456	-	35	(256)	-	-	-	-	-	10,451	162	(3,378)	7,235
Right-of-use assets	-	-	593	(349)	244	-	229	(196)	-	-	-	-	-	-	614	(337)	277
Plant and equipment	-	-	9,385	(3,304)	6,081	730	87	(692)	-	-	-	-	-	-	10,151	(3,966)	6,185
Other assets	-	-	4,408	(2,497)	1,911	-	45	(47)	(57)	(575)	-	-	-	-	1,590	(313)	1,277
Total infrastructure, property, plant and equipment		323,939	94,416	(117,184)	301,171	13,965	4,898	(10,061)	(115)	(575)	-	-	90,897	445,777	87,234	(133,255)	399,756
Comparatives		326,726	49,881	(113,185)	263,422	39,586	5,864	(8,479)	-	-	-	-	1,676	323,939	94,416	(117,184)	301,171



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 6a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on valuations

Fair value hierarchy level 2 valuations - Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land - Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 *Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Infrastructure, property, plant & equipment and investment property (continued)

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Capitalisation Thresholds

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

	\$
Office Furniture & Equipment	1,000
Other Plant & Equipment	5,000
Buildings - new construction/extensions	5,000
Park & Playground Furniture & Equipment	1,000
Road construction & reconstruction	5,000
Paving & Footpaths, Kerb & Gutter	5,000
Stormwater Drainage	5,000
Waste Management	5,000

Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment

Office Equipment	3 to 10 years
Vehicles and Road-making Equipment	3 to 25 years
Other Plant & Equipment	3 to 30 years

Building & Other Structures

Buildings	15 to 100 years
Park Structures	20 to 30 years
Playground Equipment	20 to 30 years
Benches, Seats, etc	10 to 30 years

Waste Management

Landfill assets	capacity in use
-----------------	-----------------

Infrastructure

Sealed Roads - Surface	12 to 40 years
Sealed Roads - Structure	30 to 150 years
Unsealed Roads	40 to 75 years
Paving and Footpaths, Kerb and Gutter	10 to 70 years
Carparks	20 - 60 years
Public Lighting	20 years
Stormwater Drainage	50 to 70 years



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Infrastructure, property, plant & equipment and investment property (continued)

Other Assets

Artworks and Historical Collections

indefinite

Right-of-Use Assets (refer to Note 15)

life of lease

Land & Land Improvements

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land was last revalued in 2023 based on Valuer General's valuations provided to Council.

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2020 by Mitch Ekonomopoulos of AssetVal Pty Ltd. Revaluations occur every four years. All additions are initially recorded at cost. The next valuation will be undertaken by AssetVal Pty Ltd as at 1 July 2023.

Infrastructure

Infrastructure assets including footpaths, kerbs and guttering, and road assets were revalued as at 30 June 2023 by an independent valuer Antonio Blefari MIE(Aust) NER iinSights Pty Ltd. There were no assets valued where it was assumed that the highest and best use was other than its current use.

The valuation of stormwater drainage and carpark assets will be undertaken by an independent valuer as at 1 July 2023.

Waste Management - Landfill

Landfill remediation and cell development assets are amortised on a consumption basis over the individual landfill cell's capacity to receive waste. At the time of construction of a cell, Council includes the present value of estimated costs to cap and close the cell into the landfill cell. This estimate is offset by the recognition of a provision. This recognition of the capping costs is amortised in line with the consumption of the landfill cell's capacity used in any one year.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

Artworks and Historical Collections

The Riddoch art collection was revalued as at 30 June 2023 by Simon Storey Art and Cultural Collection valuers. These assets and other historical collections are not depreciated.

All other Assets

These assets are recognised on the cost basis in the case of signage and IT assets and depreciated over their useful lives.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	2,477	–	7,645	–
Payments received in advance	435	–	396	–
- Grants and contributions - capital	252	–	401	–
- Other	43	–	37	–
Accrued expenses - employee entitlements	400	–	331	–
Accrued expenses - other	1,068	–	398	–
Deposits, retentions and bonds	108	–	86	–
Other	18	–	37	–
Total trade and other payables	4,801	–	9,331	–

(b) Borrowings

Loans	2,930	28,467	1,100	22,202
Lease liabilities	158	52	122	109
Total Borrowings	3,088	28,519	1,222	22,311

All interest bearing liabilities are secured over the future revenues of the Council

(c) Provisions

Employee entitlements (including oncosts)	3,011	167	2,784	179
Future reinstatement / restoration, etc	–	3,328	–	3,328
Total provisions	3,011	3,495	2,784	3,507



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset revaluation reserve						
Land	42,801	9,322	–	–		52,123
Buildings and other structures	53,310	–	–	–		53,310
Infrastructure	76,026	80,745	–	–		156,771
Plant and equipment	770	–	–	–		770
Minor Plant	34	–	–	–		34
Waste Management	2,926	(1)	–	–		2,925
Other assets	4,985	831	–	(575)		5,241
Total asset revaluation reserve	180,852	90,897	–	(575)		271,174
Comparatives	175,462	–	5,390	–		180,852

\$ '000	as at 30/06/22		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/23	
	Opening Balance					Closing Balance	
(b) Other reserves							
Mount Gambier Cemetery	711	–	–	–	–		711
Mayor Christmas Appeal	92	5	–	–	–		97
Christmas Parade	–	–	–	–	–		–
Junior Sports Assistance Fund	122	6	–	–	–		128
Waste Management	150	120	–	–	–		270
Open Space	297	819	–	–	–		1,116
Total other reserves	1,372	950	–	–	–		2,322
Comparatives	884	488	–	–	–		1,372

Purposes of reserves

Asset revaluation reserves

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

Other reserves

Other Reserves are used when reserves are maintained for the purpose of specific Council committees or for committed funds of Council.

Mount Gambier Cemetery

The Mount Gambier Cemetery reserve represents funds that have been separated for any development works or projects that may be required at the Carinya Gardens Cemetery and crematorium.

Mayor Christmas Appeal

The Mayor Christmas Appeal represents bank funds and payables of the City of Mount Gambier related to the Mayor Christmas Appeal and to be used for that purpose.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Reserves (continued)

Christmas Parade

The Christmas Parade reserve represents bank funds and payables of the City of Mount Gambier related to the Christmas Parade to be used for that purpose.

Junior Sports Assistance Fund

The Junior Sports Assistance Fund reserve represents bank funds and payables of the City of Mount Gambier related to the Junior Sporting Assistance Fund and to be used for that purpose.

Waste Management

Residual monies (income less expenses) from activities relating to waste collection.

Open Space

Monies held from creation of sub-divisions to be used for future open space projects.

Note 9. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	76	250
Balances per Statement of Cash Flows		76	250
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		5,514	20,914
Non-cash items in income statements			
Depreciation, amortisation and impairment		10,176	8,479
Non-cash asset acquisitions		(1,054)	(8,252)
Grants for capital acquisitions treated as investing activity		(6,213)	(20,443)
Net (gain)/loss on disposals		364	787
		8,787	1,485
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(1,179)	1,759
Change in allowances for under-recovery of receivables		2	154
Net (increase)/decrease in inventories		(3)	(17)
Net (increase)/decrease in other assets		(4)	–
Net increase/(decrease) in trade and other payables		1,469	6,543
Net increase/(decrease) in unpaid employee benefits		215	(107)
Net increase/(decrease) in other provisions		–	(568)
Net cash provided by (or used in) operations		9,287	9,249



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reconciliation to Statement of Cash Flows (continued)

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	21	1,054	1,760
Amounts recognised in income statement		1,054	1,760

Non-cash financing (other)

Leases		229	203
Estimated future reinstatement etc. costs		-	264
Total non-cash financing and investing activities		1,283	2,227

(d) Financing arrangements

Unrestricted access was available at balance date to the following lines of credit (\$ '000):

Bank overdrafts	250	250
Corporate credit cards	30	30
LGFA cash advance debenture facility	21,500	30,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

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City of Mount Gambier

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 10(a). Functions

	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 10(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
\$ '000	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Administration / Support Services	29,541	28,044	8,634	6,880	20,907	21,164	5,542	5,148	9,675	9,226
Community Support	858	875	1,257	1,354	(399)	(479)	-	-	14,432	13,447
Culture	401	390	4,702	4,245	(4,301)	(3,855)	207	203	34,782	32,827
Economic Development	150	162	2,218	2,060	(2,068)	(1,898)	-	34	4,116	3,840
Environment	6,158	5,834	10,904	10,192	(4,746)	(4,358)	178	50	8,865	10,361
Recreation	3,128	866	7,950	3,897	(4,822)	(3,031)	957	771	130,286	113,266
Regulatory Services	1,539	587	1,253	1,002	286	(415)	-	-	13	18
Transport	624	444	3,809	3,788	(3,185)	(3,344)	589	409	189,666	106,662
Engineering / Indirect	(295)	(56)	2,351	1,721	(2,646)	(1,777)	-	-	7,999	8,186
Unclassified Activities	-	-	-	-	-	-	-	-	-	-
Other	7	16	17	22	(10)	(6)	-	-	4,220	6,626
Total Functions/Activities	42,111	37,162	43,095	35,161	(984)	2,001	7,473	6,615	404,054	304,459

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge. The allocation methodology has changed with 2022 restated.



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 10(b). Components of functions

The activities relating to Council functions are as follows:

Administration / Support Services

Governance, elected members, organisational, support services, accounting/finance, payroll, human resources, information technology, communication, rates administration, records, occupancy, customer service, other support services, revenues, separate and special rates.

Community Support

Public order and safety, crime prevention, emergency services, other fire protection, other public order and safety, health services, pest control – health, immunisation, preventive health services, other health services, community support, senior citizens facilities, children and youth services, community assistance, other community support, community amenities, bus shelters, cemeteries / crematoria, public conveniences, car parking – non-fee-paying and other community amenities.

Culture

Library services, other library services, cultural services, cultural venues, heritage, museums and art galleries and other cultural services.

Economic development

Regional development, tourism, visitor information and other economic development.

Environment

Animal/plant boards, waste management, domestic waste, green waste, recycling, transfer station, other waste management, other environment, stormwater and drainage, street cleaning, street lighting, street-scaping, Natural Resource Management levy, and other environment.

Recreation

Parks and gardens, sports facilities – indoor, sports facilities – outdoor, swimming centres – Outdoor, and other recreation.

Regulatory services

Dog and cat control, building control, town planning, clean air/pollution control, litter control, health inspection, parking control, and other regulatory services.

Transport

Footpaths and kerbing, roads – sealed, roads – formed, roads – natural formed, roads – unformed, traffic management and other transport.

Engineering / Indirect

Depot management, indirect and general plant cost not included in other functions.

Note 11. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 1.05% and 4.30% (2022: 0.3% and 1.05%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

Note 11. Financial instruments (continued)

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.48% (2022: 0.42%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying Amount:

Approximates fair value.

Liabilities - creditors and accruals

Accounting Policy:

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11. Financial instruments (continued)

Liabilities - interest bearing borrowings

Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 1.55% and 6.05% (2022: 1.3% and 5.97%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

Accounted for in accordance with AASB 16 as stated in Note 17.

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	76	–	–	76	76
Receivables	3,478	–	–	3,478	4,059
Total financial assets	3,554	–	–	3,554	4,135
Financial liabilities					
Non-current borrowings	5,545	16,675	11,050	33,270	28,467
Payables	4,071	–	–	4,071	3,038
Current borrowings	4,196	–	–	4,196	2,930
Lease liabilities	158	52	–	210	210
Total financial liabilities	13,970	16,727	11,050	41,747	34,645
Total financial assets and liabilities	17,524	16,727	11,050	45,301	38,780
2022					
Financial assets					
Cash and cash equivalents	250	–	–	250	250
Receivables	2,860	–	–	2,860	2,860
Total financial assets	3,110	–	–	3,110	3,110
Financial liabilities					
Non-current borrowings	6,350	8,139	12,630	27,119	22,202
Payables	8,498	–	–	8,498	8,498
Current borrowings	1,925	–	–	1,925	1,100
Lease liabilities	122	109	–	231	231
Total financial liabilities	16,895	8,248	12,630	37,773	32,031
Total financial assets and liabilities	20,005	8,248	12,630	40,883	35,141

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11. Financial instruments (continued)

The following interest rates were applicable to Council's borrowings at balance date:

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.51%	5,545	2.42%	6,350
Fixed interest rates	5.12%	26,062	5.19%	17,183
		<u>31,607</u>		<u>23,533</u>

Net fair value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Note 12. Capital expenditure and investment property commitments

\$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings & Other Structures	1,135	6,579
- Roads	10	-
Plant and equipment	965	542
Waste	3,203	-
Other	-	341
	<u>5,313</u>	<u>7,462</u>
These expenditures are payable:		
Not later than one year	5,313	7,462
	<u>5,313</u>	<u>7,462</u>



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial indicators

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021
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Financial Indicators overview

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating surplus	(984)	(2.3)%	5.4%	(5.2)%
Total operating income	42,111			

This ratio expresses the operating surplus as a percentage of total operating revenue.

2. Net Financial Liabilities Ratio

Net financial liabilities	38,683	92%	97%	62%
Total operating income	42,111			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

Adjusted Operating Surplus Ratio

Operating surplus	(2,299)	(5.6)%	2.1%	(5.3)%
Total operating income	40,796			

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.

Adjusted Net Financial Liabilities Ratio

Net financial liabilities	43,038	105%	108%	67%
Total operating income	40,796			

3. Asset Renewal Funding Ratio

Asset renewals	5,370	88%	79%	84%
Infrastructure and Asset Management Plan required expenditure	6,077			

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

It should be noted that the Infrastructure and Asset Management Plan required expenditure has been restated in 2023 for the change in accounting policy where library books are no longer treated as capital expenditure.

Note 13. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio

<p>Ratio %</p> <p>2021: -5.2, 2022: 5.4, 2023: -2.3</p>	<p>Purpose of operating surplus ratio</p> <p>This indicator is to determine the percentage the operating revenue varies from operating expenditure</p>	<p>Commentary on 2022/23 result</p>
		<p>2022/23 ratio (2.3)%</p> <p>The operating surplus ratio in 2023 is lower than the previous year driven by the first year of Wulanda operations, and impact of the higher actual inflation on operating expenditure</p> <p>The target as per Council's Treasury Management Policy is a ratio of greater or equal to 0.0% by 2026/27.</p>

2. Net Financial Liabilities Ratio

<p>Ratio %</p> <p>2021: 62, 2022: 97, 2023: 92</p>	<p>Purpose of net financial liabilities ratio</p> <p>This indicator shows the significance of the net amount owed to others, compared to operating revenue</p>	<p>Commentary on 2022/23 result</p>
		<p>2022/23 ratio 92%</p> <p>The 2023 ratio is lower than the previous year mainly due to increased revenue (grants and Wulanda operations) which more than offsets the impact of increased borrowings and lower creditors/higher debtors.</p> <p>Due to timing of the Wulanda project and associated borrowings the ratio is lower than the target of lower than 100% by 2026/27</p>

Adjusted Operating Surplus Ratio

<p>Ratio %</p> <p>2021: -5.3, 2022: 2.1, 2023: -5.6</p>	<p>Purpose of adjusted operating surplus ratio</p> <p>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</p>	<p>Commentary on 2022/23 result</p>
		<p>2022/23 ratio (5.6)%</p> <p>The adjusted operating ratio is more in line with expectations following the adjustment to remove the impact of the brought forward Financial Assistance Grants.</p>

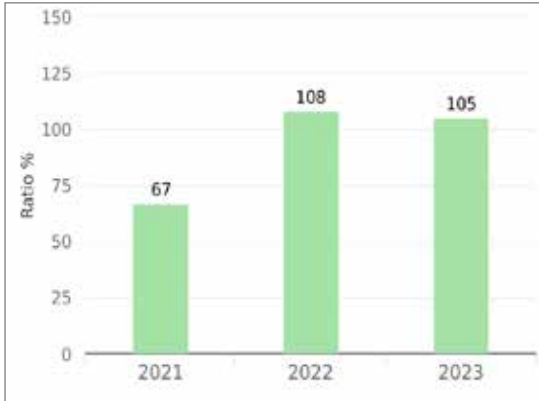
City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio 105%

Aligned with the unadjusted Net Financial Liabilities ratio above, the decrease in the revenue is driven by the greater increase in operating revenue (excluding the impact of Financial Assistance Grants).

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2022/23 result

2022/23 ratio 88%

Council develop and adopt revised Asset Management Plans annually which provide guidance of when and how much needs to be spent to maintain Council's infrastructure.

Disruptions and supply shortages including equipment, materials and labour have impacted on the timing of the delivery of planned works. These projects are expected to be completed in the 2023/24 financial year.

City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Uniform presentation of finances

\$ '000	2023	2022
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
<u>Income</u>		
Rates	24,893	23,822
Statutory charges	731	633
User charges	6,947	5,515
Grants, subsidies and contributions - capital	1,071	716
Grants, subsidies and contributions - operating	6,402	5,899
Investment income	49	14
Reimbursements	755	65
Other income	1,263	498
Total Income	42,111	37,162
<u>Expenses</u>		
Employee costs	14,365	13,090
Materials, contracts and other expenses	17,460	13,234
Depreciation, amortisation and impairment	10,176	8,479
Finance costs	1,094	358
Total Expenses	43,095	35,161
Operating surplus / (deficit)	(984)	2,001
Timing adjustment for grant revenue	17	-
Adjusted Operating surplus / (deficit)	(967)	2,001
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(5,370)	(5,623)
Add back depreciation, amortisation and impairment	10,176	8,479
Add back proceeds from sale of replaced assets	40	112
	4,846	2,968
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(18,216)	(35,134)
Add back amounts received specifically for new and upgraded assets	5,142	20,443
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	20	-
	(13,054)	(14,691)
Annual net impact to financing activities (surplus/(deficit))	(9,175)	(9,722)



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Leases

(i) Council as a lessee

Terms and conditions of leases

Council entered contracts as a lessee for various IT equipment.

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Property, Plant & Equipment.

(a) Right of use assets

\$ '000	Office	Other	Total
2023			
Opening balance	244	–	244
Additions to right-of-use assets	229	–	229
Depreciation charge	(195)	–	(195)
Balance at 30 June	278	–	278
2022			
Opening balance	217	11	228
Additions to right-of-use assets	204	–	204
Depreciation charge	(177)	(11)	(188)
Balance at 30 June	244	–	244

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2023	2022
Balance at 1 July	231	228
Additions	229	202
Accretion of interest	15	10
Payments	(265)	(209)
Balance at 30 June	210	231
Classified as:		
Current	158	122
Non-current	52	109

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$210,000.

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	195	188
Interest expense on lease liabilities	15	10
Total amount recognised in profit or loss	210	198

Note 15. Leases (continued)

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Note 16. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.0% in 2021/22) and enterprise bargaining agreement (1% in 2023 and 2022). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Note 17. Contingencies and assets/liabilities not recognised in the balance sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. Land under roads

As reported in the Financial Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports. Land acquired



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Contingencies and assets/liabilities not recognised in the balance sheet

for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 231.9 km of road reserves of average width 20 metres.

2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductible "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council has not received notice of any appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Note 18. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 20 persons were paid the following total compensation:

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	1,327	1,005
Post-employment benefits	119	82
Long-term benefits	41	–
Total	1,487	1,087

Key management personnel and/or relatives of key management personnel own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. These purchases were made on normal commercial terms on an arm's length basis. No individual purchases from these businesses exceeded \$223.35 with the total cumulative spend for 22/23 being \$2,227.94.

One key management personnel and/or relatives of key management personnel are members in a community based not-for-profit organisation that Council engage for contractual labour hire services including apprentices and trainees.

No key management personnel and/or relatives of key management personnel are member in organisations that receive Council support in the year for through community or sporting sponsorships.

City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Report - Financial Statements

DRAFT

City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Report - Internal Controls

DRAFT

City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Report - Financial Statements

DRAFT

City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Report - Internal Controls

DRAFT

City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Mount Gambier Council for the year ended 30 June 2023 the Council's Auditor, Dean Newbery and Partners has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Sarah Philpott
CHIEF EXECUTIVE OFFICER

Paul Duka
PRESIDING MEMBER, AUDIT AND RISK COMMITTEE

Date:

DRAFT

City of Mount Gambier

General Purpose Financial Statements

for the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of City of Mount Gambier for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

Samatha Creten

Dean Newbery

Date:

DRAFT

Council Certificate of Audit Independence

(Not yet supplied - awaiting adoption of Financial Statements)

Audit Certificate of Audit Independence

(Not yet supplied - awaiting adoption of Financial Statements)