



City of
Mount Gambier

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**I hereby give notice that an Ordinary Meeting of Council will be held
on:**

Date: Tuesday, 21 November 2023

Time: 6.00 p.m.

**Location: Council Chamber
Civic Centre
10 Watson Terrace
Mount Gambier**

AGENDA

Ordinary Council Meeting 21 November 2023

**Sarah Philpott
Chief Executive Officer
17 November 2023**

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1 ACKNOWLEDGEMENT OF COUNTRY

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.

2 APOLOGIES

That the apology from Cr Kate Amoroso be received.

3 LEAVE OF ABSENCE

Nil

4 CONFIRMATION OF COUNCIL MINUTES

[Ordinary Council Meeting - 17 October 2023](#)

RECOMMENDATION

That the minutes of the Ordinary Council meeting held on 17 October 2023 be confirmed as an accurate record of the proceedings of the meeting.



5 MAYORAL REPORT

5.1 MAYORAL REPORT - NOVEMBER 2023 – REPORT NO. AR23/44842

- Interview – LCLGA EO Position
- With CEO Meeting at Flinders University Mount Gambier – Professor and Executive Dean, College of Medicine and Public Health
- With CEO meeting with Deputy Premier Hon Susan Close MP
- With CEO meeting with CEO of SATC
- LGA AGM Networking Event
- LGA AGM
- Green Triangle Timber Industry Awards
- Mayor's Christmas Appeal Meeting
- Post Referendum Yarning Circle – Pangula Mannamurna
- Audit and Risk Committee – Confidential Information Briefing
- Audit and Risk Committee
- Introductory Meeting on site at Foodbank
- Mandatory Elected Member Training
- Official Opening of new Centacare Office Mount Gambier
- With CEO – LCLGA Connected and Active Communities
- Introductory Meeting with Managing Director Times News Group
- With CEO – Meeting with Proprietor – Foodland Mount Gambier
- Grand Opening – Mount Gambier Head to Health
- Radiation Treatment Working Party Meeting
- With CEO – Meeting with Property Developers
- With CEO – Meeting with Hon Katrina Hildyard MP – Minister for Recreation, Sport and Racing
- Attendance at Full Circle : A Collaborative Exhibition
- Grand Opening – IAC / International Soccer Club
- Meeting with Destination Development Officer LCLGA
- Elected Member Briefing Dog and Cat Management Plan
- Confidential Elected Member Briefing – Cyber Security
- Elected Member Briefing – Finance Process and Budget Review 1 Update
- Fortnightly Virtual LCLGA Mayor's Meeting
- Attendance Compassionate Community Conversation
- With CEO – site tour BioGro
- Elected Member Briefing – Introduction of Services: Focus One Health Limestone Coast
- Confidential Elected Member Briefing – Regional Plan – Land Use Planning



- SAROC Meeting – Mid Murray Council
- Mount Gambier Christmas Parade
- Mount Gambier Horse Trials – Present Class Rug
- City of Mount Gambier Junior Basketball Tournament - U18 Medal Presentations
- Senior Schools Awards Ceremony – Tenison Woods College



6 REPORTS FROM COUNCILLORS



7 QUESTIONS WITH NOTICE

7.1 QUESTION WITH NOTICE - KNOWLEDGE MANAGEMENT

Meeting: Council
CM9 Reference: AF22/378
Member: Paul Jenner, Councillor

The following question on notice was received from Councillor Paul Jenner.

Question

What strategies is the City of Mount Gambier using to safeguard and preserve the accumulated skills and knowledge of staff, ensuring that organisational intelligence is retained and not lost?

Response

To be provided at the meeting.

REPORT RECOMMENDATION

That the response to the question regarding Knowledge Management raised by Councillor Paul Jenner be received and noted.

ATTACHMENTS

Nil



7.2 QUESTION WITH NOTICE - STATUS OF RAILWAY STATION BUILDING

Meeting: Council
CM9 Reference: AF22/378
Member: Frank Morello, Councillor

The following question on notice was received from Councillor Cr Frank Morello.

Question

Can Council please receive an update on the status of the Railway Station building?

Response

To be provided at the meeting.

REPORT RECOMMENDATION

That the response to the question regarding the status of the Railway Station building raised by Councillor Frank Morello be received and noted.

ATTACHMENTS

Nil



8 QUESTIONS WITHOUT NOTICE

Nil

9 PETITIONS

Nil

10 DEPUTATIONS

Nil

11 NOTICE OF MOTION TO RESCIND OR AMEND

Nil



12 ELECTED MEMBERS INFORMATION BRIEFING SESSIONS

12.1 ELECTED MEMBER INFORMATION/BRIEFING SESSIONS FROM 14/10/2023 TO 17/11/2023 – REPORT NO. AR23/44823

Meeting: Council
CM9 Reference: AF22/378
Author: Sally Wilson, Executive Administrator City Infrastructure
Authoriser:

REPORT RECOMMENDATION

1. That Council Report No. AR23/44823 titled 'Elected Member Information/Briefing Sessions from 14/10/2023 to 17/11/2023' as presented on 21 November 2023 be noted.

ATTACHMENTS

1. Information Briefing Sessions - Elected Members - Record of Proceedings - 24/10/2023 - Breifing ac.care - New Strategic Direction / Draft Signage and Wayfiding Strategy / Crater Lakes Trail Draft Plan Update / Operational Updates [↓](#)
2. Information Briefing Session - Elected Members - Record of Proceedings - 30/10/2023 - Audit and Risk Committee Update and Budget Review 1 [↓](#)
3. Information Briefing Session - Elected Members - Record of Proceedings - 31/10/2023 - Mandatory Elected Member Training [↓](#)
4. Information Briefing Session - Elected Members - Record of Proceedings - 07/11/2023 - Dog and Cat Management Plan - Cyber Security - Finance Process and Budget Review 1 Update [↓](#)
5. Information Briefing Session - Elected Members - Record of Proceedings - 08/11/2023 - District Council of Grant - Land Use Planning Study Consultation [↓](#)
6. Information Briefing Session - Elected Members - Record of Proceedings - 14/11/2023 - Introduction of Services: Focus One Health Limestone Coast / Regional Plan - Land Use Planning [↓](#)



**INFORMATION / BRIEFING SESSION
TUESDAY, 24 OCTOBER 2023 COMMENCING AT 5:00 PM**

Ref: AF22/549

RECORD OF PROCEEDINGS
5:00 PM, TUESDAY, 24 OCTOBER 2023
Council Chamber, Civic Centre
10 Watson Terrace, Mount Gambier

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR INDIGENOUS PEOPLES HAVE WITH THIS LAND.

The session described at Item 1, 2, 3 and 4 were open to the public.

1. AC.CARE - NEW STRATEGIC DIRECTION

GUESTS:-

Shane Maddocks, Chief Executive Officer, ac.care
Jason Wallace, Marketing and Communications Manager, a.c.care

MEMBERS PRESENT:-

STAFF PRESENT:-

Cr Max Bruins
Cr Frank Morello
Cr Sonya Meziniec
Cr Mark Lovett
Cr Paul Jenner
Cr Jason Virgo

Chief Executive Officer
General Manager Corporate and Regulatory Services
Acting General Manager City Infrastructure
Library Manager
Manager Economy, Strategy and Engagement

MEMBERS APOLOGIES:-

LEAVE OF ABSENCE:-

Mayor Lynette Martin
Cr Josh Lynagh
Cr Kate Amoroso

Nil

DISCUSSION:

Members were provided with updates on the following:

- current state of homelessness in Mount Gambier
- ac.care's new Strategic Direction

2. CRATER LAKES TRAILS PLAN

MEMBERS PRESENT:-

STAFF PRESENT:-

Cr Max Bruins
Cr Frank Morello
Cr Sonya Meziniec
Cr Mark Lovett
Cr Paul Jenner
Cr Jason Virgo

Chief Executive Officer
General Manager Corporate and Regulatory Services
Acting General Manager City Infrastructure
Manager Economy, Strategy and Engagement
Strategic Development and Recreation Co-ordinator



MEMBERS APOLOGIES:-

LEAVE OF ABSENCE:-

Mayor Lynette Martin
Cr Josh Lynagh
Cr Kate Amoroso

Nil

DISCUSSION:

Members were briefed on the Crater Lakes Trails Plan.

3. DRAFT SIGNAGE SUITE AND WAYFINDING STRATEGY

MEMBERS PRESENT:-

STAFF PRESENT:-

Cr Max Bruins
Cr Frank Morello
Cr Sonya Meziniec
Cr Mark Lovett
Cr Paul Jenner
Cr Jason Virgo

Chief Executive Officer
General Manager Corporate and Regulatory Services
Acting General Manager City Infrastructure
Manager Economy, Strategy and Engagement
Strategic Development and Recreation Co-ordinator

MEMBERS APOLOGIES:-

LEAVE OF ABSENCE:-

Mayor Lynette Martin
Cr Josh Lynagh
Cr Kate Amoroso

Nil

DISCUSSION:

Members were briefed on the Draft Signage Suite and Wayfinding Strategy.

4. OPERATIONAL UPDATE - CRATER LAKES FIRE PREVENTION

MEMBERS PRESENT:-

STAFF PRESENT:-

Cr Max Bruins
Cr Frank Morello
Cr Sonya Meziniec
Cr Mark Lovett
Cr Paul Jenner
Cr Jason Virgo

Chief Executive Officer
General Manager Corporate and Regulatory Services
Acting General Manager City Infrastructure

MEMBERS APOLOGIES:-

LEAVE OF ABSENCE:-

Mayor Lynette Martin
Cr Josh Lynagh
Cr Kate Amoroso

Nil

DISCUSSION:

Members were briefed on fire prevention activities around the Crater Lakes.



The session described at Item 5 was not be open to the public as the matter to be discussed is of a confidential nature within the ambit of Section 90(3) of the Local Government Act 1999 being:

(h) *legal advice*

5. OPERATIONAL UPDATE - TREES

MEMBERS PRESENT:-

Cr Max Bruins
Cr Frank Morello
Cr Sonya Meziniec
Cr Mark Lovett
Cr Paul Jenner
Cr Jason Virgo

STAFF PRESENT:-

Chief Executive Officer
General Manager Corporate and Regulatory Services
Acting General Manager City Infrastructure

MEMBERS APOLOGIES:-

Mayor Lynette Martin
Cr Josh Lynagh
Cr Kate Amoroso

LEAVE OF ABSENCE:-

Nil

DISCUSSION:

Members were provided with an Operational Update - Trees.

The session described at Item 6 was not be open to the public as the matter to be discussed is of a confidential nature within the ambit of Section 90(3) of the Local Government Act 1999 being:

(d) *commercial information of a confidential nature (not being a trade secret) the disclosure of which—*

(i) *could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and*

(ii) *would, on balance, be contrary to the public interest.*

6. OPERATIONAL UPDATE - REGULATORY MATTER

MEMBERS PRESENT:-

Cr Max Bruins
Cr Frank Morello
Cr Sonya Meziniec
Cr Mark Lovett
Cr Paul Jenner
Cr Jason Virgo

STAFF PRESENT:-

Chief Executive Officer
General Manager Corporate and Regulatory Services
Acting General Manager City Infrastructure

MEMBERS APOLOGIES:-

Mayor Lynette Martin
Cr Josh Lynagh
Cr Kate Amoroso

LEAVE OF ABSENCE:-

Nil



DISCUSSION:

Members were provided with an operational update regarding a regulatory matter.

Discussion closed at 7.40 p.m.



**INFORMATION / BRIEFING SESSION
AUDIT AND RISK COMMITTEE UPDATE AND
CONFIDENTIAL UPDATE ON BUDGET REVIEW 1
4:30 PM MONDAY 30 OCTOBER 2023**

RECORD OF PROCEEDINGS
4:30 pm, Monday 30 October 2023
Council Chamber, Civic Centre
10 Watson Terrace, Mount Gambier

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR INDIGENOUS PEOPLES HAVE WITH THIS LAND.

The sessions described at Item 1. was open to the public.

1. AUDIT AND RISK COMMITTEE UPDATE

AUDIT & RISK COMMITTEE MEMBERS PRESENT:-

Paul Duka (Presiding Member)
Mayor Lynette Martin
Cr Paul Jenner
Alex Brown
Belinda Johnson (virtual)

ELECTED MEMBERS PRESENT:-

Nil

STAFF PRESENT:-

Chief Executive Officer
General Manager Corporate and Regulatory Services
Manager Financial Services
Financial Planning and Analysis Co-ordinator
Financial Accounting Coordinator
Executive Administrator Corporate and Regulatory Services

MEMBERS APOLOGIES:-

Nil

LEAVE OF ABSENCE:-

Nil

DISCUSSION:

The Finance Manager took the Committee through the Audit and Risk Committee Program for 2024, the Committee Self-Assessment, proposed Internal Audit Program and policy updates.

The sessions described at Item 2. will not be open to the public as the matter to be discussed is of a confidential nature within the ambit of Section 90(3) of the Local Government Act 1999 being:

- (b) information the disclosure of which -*
 - (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and*
 - (ii) would, on balance, be contrary to the public interest.*



- (d) *commercial information of a confidential nature (not being a trade secret) the disclosure of which -*
 - (i) *could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and*
 - (ii) *would, on balance, be contrary to the public interest.*
- (g) *matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.*

2. CONFIDENTIAL UPDATE ON BUDGET REVIEW 1

AUDIT & RISK COMMITTEE MEMBERS PRESENT:-

Paul Duka (Presiding Member)
Mayor Lynette Martin
Cr Paul Jenner
Alex Brown
Belinda Johnson (virtual)

ELECTED MEMBERS PRESENT:-

Nil

STAFF PRESENT:-

Chief Executive Officer
General Manager Corporate and Regulatory Services
Manager Financial Services
Financial Planning and Analysis Co-ordinator
Financial Accounting Coordinator
Executive Administrator Corporate and Regulatory Services

MEMBERS APOLOGIES:-

Nil

LEAVE OF ABSENCE:-

Nil

DISCUSSION:

Briefing on Budget Review 1 prior to an informal briefing with Council.

Discussion closed at 5.30 p.m.



**INFORMATION / BRIEFING SESSION
MANDATORY ELECTED MEMBER TRAINING
5:00 PM, TUESDAY, 31 OCTOBER 2023**

Ref: AF22/549

**RECORD OF PROCEEDINGS
5:00 PM, TUESDAY, 31 OCTOBER 2023
INSERT MEETING ROOM, Civic Centre
10 Watson Terrace, Mount Gambier**

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR INDIGENOUS PEOPLES HAVE WITH THIS LAND.

The session described at Item 1 will not be open to the public as the matter to be discussed is not a matter to be on the formal agenda of a Council or Committee Meeting.

GUESTS:-

Felice D'Agostino, Principal, Norman Waterhouse (virtual)
Dale Mazzachi, Principal, Norman Waterhouse (virtual)

MEMBERS PRESENT:-

STAFF PRESENT:-

Mayor Lynette Martin
Cr Sonya Mezinac
Cr Max Bruins
Cr Frank Morello
Cr Jason Virgo
Cr Josh Lynagh
Cr Kate Amoroso (virtual)

Chief Executive Officer
Manager Governance and Property

MEMBERS APOLOGIES:-

LEAVE OF ABSENCE:-

Cr Paul Jenner
Cr Mark Lovett

Nil

DISCUSSION:

Elected Member Mandatory Training Session: Introduction to Local Government and Civic Modules.

Discussion closed at 7.05 p.m.



INFORMATION / BRIEFING SESSION
5:00 PM TUESDAY 7 NOVEMBER 2023

RECORD OF PROCEEDINGS
5:00 pm, Tuesday 7 November 2023
Council Chamber, Civic Centre
10 Watson Terrace, Mount Gambier

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.

The session described at Item 1. below was open to the public.

1. DOG AND CAT MANAGEMENT PLAN

MEMBERS PRESENT:-

Mayor Lynette Martin
Cr Max Bruins
Cr Sonya Mezinac
Cr Paul Jenner
Cr Josh Lynagh
Cr Kate Amoroso (via phone)

STAFF PRESENT:-

Chief Executive Officer
General Manager Corporate and Regulatory Services
General Manager City Infrastructure
Project Manager

MEMBERS APOLOGY:-

Cr Frank Morello
Cr Mark Lovett

LEAVE OF ABSENCE:-

Nil

DISCUSSION:

Presentation of the Draft Dog and Cat Management Plan.

The session described at Item 2. commencing at 5.36 p.m. was not open to the public as the matter to be discussed is of a confidential nature within the ambit of Section 90(3) of the Local Government Act 1999 being:

- (e) *matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;*

2. CYBER SECURITY

MEMBERS PRESENT:-

Mayor Lynette Martin
Cr Max Bruins
Cr Sonya Mezinac
Cr Paul Jenner
Cr Josh Lynagh

STAFF PRESENT:-

Chief Executive Officer
General Manager Corporate and Regulatory Services
General Manager City Infrastructure
Acting Manager Organisational Development
Manager Financial Services

MEMBERS APOLOGY:-

Cr Kate Amoroso
Cr Mark Lovett
Cr Frank Morello

LEAVE OF ABSENCE:-

Nil



DISCUSSION:

Discussion on Cyber Security.

The session described at Item 3. commencing at 6.00 p.m. was open to the public.

The meeting went into confidence at 6.07 p.m. on the following grounds:

Will not be open to the public as the matter to be discussed is of a confidential nature within the ambit of Section 90(3) of the Local Government Act 1999 being:

- (b) *information the disclosure of which:*
- (i) *could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and*
 - (ii) *would, on balance, be contrary to the public interest.*

3. FINANCE PROCESS AND BUDGET REVIEW 1 UPDATE

MEMBERS PRESENT:-

Mayor Lynette Martin
Cr Max Bruins
Cr Sonya Meziniec
Cr Paul Jenner
Cr Josh Lynagh

STAFF PRESENT:-

Chief Executive Officer
General Manager Corporate and Regulatory Services
General Manager City Infrastructure
Manger Financial Services

MEMBERS APOLOGY:-

Cr Mark Lovett
Cr Frank Morello
Cr Kate Amoroso

LEAVE OF ABSENCE:-

Nil

DISCUSSION:

Update on the Draft Budget Review 1.

Discussion closed at 7.17 pm.



**INFORMATION / BRIEFING SESSIONS
WEDNESDAY, 8 NOVEMBER 2023, COMMENCING AT 5:00 PM**

Ref: AF22/549

**RECORD OF PROCEEDINGS
WEDNESDAY, 8 NOVEMBER 2023, 5:00 PM**
Council Chamber, Civic Centre
10 Watson Terrace, Mount Gambier

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR INDIGENOUS PEOPLES HAVE WITH THIS LAND.

The sessions described at Item 1 and 2 will not be open to the public as the matter to be discussed is of a confidential nature within the ambit of Section 90(3) of the Local Government Act 1999 being:

- *of a confidential nature within the ambit of section 90(3) of the Local Government Act 1999 being:*
 - *information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting business; or proposing to conduct business; or to prejudice the commercial position of the Council*
 - *commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected: to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party*

1. DISTRICT COUNCIL OF GRANT - LAND USE PLANNING STUDY CONSULTATION

MEMBERS PRESENT:-

Mayor Lynette Martin
Cr Max Bruins
Cr Sonya Mezinac
Cr Mark Lovett
Cr Paul Jenner
Cr Jason Virgo
Cr Kate Amoroso (virtual)
Cr Josh Lynagh (arrived 5.58pm)

STAFF PRESENT:-

Chief Executive Officer
General Manager City Infrastructure
General Manager Corporate and Regulatory Services
Manager Economy, Strategy and Engagement
Manager Development Services
Senior Planning Officer

MEMBERS APOLOGIES:-

Cr Frank Morello

LEAVE OF ABSENCE:-

Nil

DISCUSSION:

Overview of the District Council of Grants Land Use Master Planning Study.

Discussion closed at 6.58 p.m.



**INFORMATION / BRIEFING SESSIONS
TUESDAY, 14 NOVEMBER 2023, COMMENCING AT 5:00 PM**

Ref: AF22/549

**RECORD OF PROCEEDINGS
TUESDAY, 14 NOVEMBER 2023, 5:00 PM
Council Chamber, Civic Centre
10 Watson Terrace, Mount Gambier**

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR INDIGENOUS PEOPLES HAVE WITH THIS LAND.

The sessions described at Item 1. was not open to the public as the matter to be discussed is not a matter to be on the formal agenda of a Council or Committee Meeting.

1. INTRODUCTION OF SERVICES: FOCUS ONE HEALTH LIMESTONE COAST

GUESTS:-

Karen Olive, Services Manager Limestone Coast, Focus One Health

Tracey Wanganeen, Head to Health Centre Manager Mount Gambier, Focus One Health

MEMBERS PRESENT:-

STAFF PRESENT:-

Mayor Lynette Martin
Cr Sonya Mezinac
Cr Max Bruins
Cr Frank Morello
Cr Mark Lovett
Cr Jason Virgo
Cr Paul Jenner
Cr Josh Lynagh
Cr Kate Amoroso (via phone)

Chief Executive Officer
General Manager City Infrastructure
General Manager Corporate and Regulatory Services
Manager Library and Community Development

MEMBERS APOLOGIES:-

LEAVE OF ABSENCE:-

Nil

Nil

DISCUSSION:

Members were given a presentation from Tracey Wanganeen and Karen Olive on the Limestone Coast Focus One Health Service and the Head to Health Centre.

The session described at Item 2. will not be open to the public as the matter to be discussed is of a confidential nature within the ambit of Section 90(3) of the Local Government Act 1999 being:

- (g) matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty;*
- (j) information the disclosure of which-*
 - (i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and*
 - (ii) would, on balance, be contrary to the public interest.*



2. REGIONAL PLAN - LAND USE PLANNING

MEMBERS PRESENT:-

Mayor Lynette Martin
Cr Sonya Meziniec
Cr Max Bruins
Cr Frank Morello
Cr Mark Lovett
Cr Jason Virgo
Cr Paul Jenner
Cr Josh Lynagh
Cr Kate Amoroso (via phone until 5.41 p.m.)

STAFF PRESENT:-

Chief Executive Officer
General Manager City Infrastructure
General Manager Corporate and Regulatory Services
Manager Economy, Strategy and Engagement
Manager Development Services

MEMBERS APOLOGIES:-

Nil

LEAVE OF ABSENCE:-

Nil

DISCUSSION:

Members were presented with information on the Regional Planning process.

Discussion closed at 7.05 p.m.



13 ELECTED MEMBERS TRAINING AND DEVELOPMENT

Nil



14 COUNCIL ACTION ITEMS

14.1 COUNCIL ACTION ITEMS - 17/10/2023 – REPORT NO. AR23/44832

Meeting: Council
CM9 Reference: AF22/378
Author: Sally Wilson, Executive Administrator City Infrastructure
Authoriser:

REPORT RECOMMENDATION

1. That Council Report No. AR23/44832 titled 'Council Action Items - 17/10/2023' as presented on 21 November 2023 be noted.

ATTACHMENTS

1. Council Action Items - 17 October 2023 [↓](#)



Action Sheets Report	Division:	Date From:	17/10/2023
	Meeting: Council	Date To:	17/10/2023
	Officer:	Printed:	15 November 2023 9:35 AM

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	Pasquazzi, Ashlee Fetherstonhaugh, Jane	Elected Members Information Briefing Sessions	Elected Member Information/Briefing Sessions from 16/09/2023 to 13/10/2023
RESOLUTION 2023/223			
Moved: Cr Frank Morello			
Seconded: Cr Mark Lovett			
1. That Council Report No. AR23/44822 titled 'Elected Member Information/Briefing Sessions from 16/09/2023 to 13/10/2023' as presented on 17 October 2023 be noted.			
			CARRIED

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	Pasquazzi, Ashlee Fetherstonhaugh, Jane	Council Action Items	Council Action Items - 19/09/2023
RESOLUTION 2023/224			
Moved: Cr Josh Lynagh			
Seconded: Cr Max Bruins			
1. That Council Report No. AR23/44831 titled 'Council Action Items - 19/09/2023' as presented on 17 October 2023 be noted.			
			CARRIED



Division: Meeting: Council Officer:	Date From: 17/10/2023 Date To: 17/10/2023 Printed: 15 November 2023 9:35 AM
Action Sheets Report	

Meeting	Officer/Authoriser	Section	Subject												
Council 17/10/2023	Kilsby, Ben La Greca, Sue	Council Reports	Creative Arts Fund 2023/2024 Applications												
RESOLUTION 2023/225															
Moved: Cr Kate Amoroso															
Seconded: Cr Mark Lovett															
1. That Council Report No. AR23/52928 titled 'Creative Arts Fund 2023/2024 Applications' as presented on 17 October 2023 be noted.															
2. That Council notes the total funding request from applicants was \$85,613 and shortlisted applicants was \$32,503, which is under the budgeted amount of \$50,000 for the 2023/2024 grant round.															
3. That \$32,503.00 be endorsed for distribution for the 2023/2024 Creative Arts Fund as follows:															
<table><tr><th>Project Name</th><th>Applicant</th><th>Requested</th><th>Approved</th></tr><tr><td>UP</td><td>Lucy Bonnin</td><td>\$18,893</td><td>\$ 18,893*</td></tr><tr><td>Sea Weave: A Community Weaving Project</td><td>Tabitha Williams</td><td>\$13,610</td><td>\$13,610</td></tr></table>				Project Name	Applicant	Requested	Approved	UP	Lucy Bonnin	\$18,893	\$ 18,893*	Sea Weave: A Community Weaving Project	Tabitha Williams	\$13,610	\$13,610
Project Name	Applicant	Requested	Approved												
UP	Lucy Bonnin	\$18,893	\$ 18,893*												
Sea Weave: A Community Weaving Project	Tabitha Williams	\$13,610	\$13,610												
*Includes \$193.00 Planning SA lodgement fee for Development Application															
4. That all applicants be notified accordingly, advising that the provision and acquittal of these grant funds will always be subject to:															
<ul style="list-style-type: none">all necessary land holder and development approvals being obtained; andall works being completed in accordance with all relevant legislative and compliance standards.															
5. That unspent funds (\$17,497) from the 2023/2024 Creative Arts Fund be allocated to the delivery of the Mount Gambier Beacon Art Project, and reflected in Budget Review 1.															
6. Prior to the 2024/2025 round of funding a workshop be held to review the qualifying criteria and selection process.															
			Carried												



Division:	17/10/2023
Meeting:	17/10/2023
Officer:	
Action Sheets Report	Printed: 15 November 2023 9:35 AM

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	McCarthy, Michael Fetherstonhaugh, Jane	Council Reports	Riddoch Arts and Cultural Trust - Annual General Meeting, Constitution, Service Level Agreement and Membership
RESOLUTION 2023/226			
Moved: Cr Paul Jenner			
Seconded: Cr Max Bruins			
<ol style="list-style-type: none"> 1. That Council Report No. AR23/67765 titled 'Riddoch Arts and Cultural Trust - Annual General Meeting, Constitution, Service Level Agreement and Membership' as presented on 17 October 2023 be noted. 2. That the release of an Expression of Interest and Prospectus for Riddoch Arts and Cultural Trust Board membership be noted. 3. That Cr Sonya Mezinec be endorsed as the Council Member on the Riddoch Arts and Cultural Trust Board for a further term of appointment for continuity purposes. 4. That Council notes that the Chief Executive Officer as Councils representative under the constitution, will endorse the proposed amendments to the Constitution at the upcoming Annual General Meeting. 5. That Council notes the draft Service Level 'Heads of Agreement' and the Mayor and Chief Executive Officer be authorised to execute Agreement' as attached to Report No. AR23/67765. 6. That the Mayor and Chief Executive Officer be authorised to affix the Council Seal to any documents necessary to give effect to the actions and set out in Report No. AR23/67765. 7. That further reports be presented to Council to consider the Riddoch Arts and Cultural Trust Board membership and draft Business Plan and Budget for the 2024/2025 year. 			
			CARRIED



Division: Council	Date From: 17/10/2023
Meeting: Council	Date To: 17/10/2023
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Meeting	Officer/Authoriser	Section	Subject																				
Council 17/10/2023	Mahmud , Abdullah Cernovskis, Barbara	Council Reports	Local Roads and Community Infrastructure Program Phase 4 - Project Nominations																				
RESOLUTION 2023/227																							
Moved: Cr Max Bruins																							
Seconded: Cr Paul Jenner																							
1. That Council Report No. AR23/66435 titled 'Local Roads and Community Infrastructure Program Phase 4 - Project Nominations' as presented on 17 October 2023 be noted.																							
2. That Council endorse the below project nominations for Phase 4 of the Local Roads and Community Infrastructure Program (LRCI) grant funding:																							
<table><tr><th>Description</th><th>Problem being addressed</th><th>Commence</th><th>Complete</th><th>Total project cost</th><th>LRCI Program Funding Allocation</th></tr><tr><td>Frew Park Upgrade</td><td>Upgrading facility which is due for renewal.</td><td>January 2024</td><td>June 2025</td><td>AUD \$486,995</td><td>100%</td></tr><tr><td>Road Reconstruction - Boandik Terrace (Crouch Street to Warren Street)</td><td>Road section to be renewed due to its existing condition. As per our forward works program.</td><td>July 2024</td><td>June 2025</td><td>AUD \$280,909</td><td>100%</td></tr></table>						Description	Problem being addressed	Commence	Complete	Total project cost	LRCI Program Funding Allocation	Frew Park Upgrade	Upgrading facility which is due for renewal.	January 2024	June 2025	AUD \$486,995	100%	Road Reconstruction - Boandik Terrace (Crouch Street to Warren Street)	Road section to be renewed due to its existing condition. As per our forward works program.	July 2024	June 2025	AUD \$280,909	100%
Description	Problem being addressed	Commence	Complete	Total project cost	LRCI Program Funding Allocation																		
Frew Park Upgrade	Upgrading facility which is due for renewal.	January 2024	June 2025	AUD \$486,995	100%																		
Road Reconstruction - Boandik Terrace (Crouch Street to Warren Street)	Road section to be renewed due to its existing condition. As per our forward works program.	July 2024	June 2025	AUD \$280,909	100%																		
3. That the Chief Executive Officer and/or General Manager City Infrastructure be authorised to submit the above projects for LRCI Phase 4 to the Commonwealth (represented by the Department of Infrastructure, Transport, Regional Development and Communications).																							
4. That the budget be updated to include the grant revenue in Budget Review 1 for 2023/2024.																							
CARRIED																							



Action Sheets Report	<div> <div>Division:</div> <div>Meeting: Council</div> <div>Officer:</div> </div>	<div> <div>Date From:</div> <div>Date To:</div> </div> <div> <div>17/10/2023</div> <div>17/10/2023</div> </div>
		Printed: 15 November 2023 9:35 AM

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	Fetherstonhaugh, Jane Philpott, Sarah	Council Reports	South Australian Forest Products Association (SAFPA) - Affiliate Membership
RESOLUTION 2023/228			
Moved: Cr Kate Amoroso			
Seconded: Cr Jason Virgo			
<ol style="list-style-type: none"> 1. That Council Report No. AR23/67000 titled 'South Australian Forest Products Association (SAFPA) - Affiliate Membership as presented on 17 October 2023 be noted. 2. That Council does not become an affiliate member of the South Australian Forest Products Association (SAFPA) however, reiterates Council's ongoing support and recognition of the contribution to economic, environmental and community outcomes of the forest industry in Mount Gambier and the Limestone Coast. 			
			CARRIED
Cr Kate Amoroso called a division.			
The declaration was set aside.			
Voting by division being:			
<u>In Favour:</u> Crs Frank Morello, Kate Amoroso, Mark Lovett and Jason Virgo			
<u>Against:</u> Crs Josh Lynagh, Max Bruins and Paul Jenner			
The MAYOR declared the motion			CARRIED 4/3



Action Sheets Report	Division: Meeting: Council Officer:	Date From: 17/10/2023 Date To: 17/10/2023 Printed: 15 November 2023 9:35 AM
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Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	McCarthy, Michael Fetherstonhaugh, Jane	Council Reports	Limestone Coast Local Government Association (LCLGA) Charter
RESOLUTION 2023/229 Moved: Cr Paul Jenner Seconded: Cr Jason Virgo 1. That Council Report No. AR23/66855 titled 'Limestone Coast Local Government Association (LCLGA) Charter' as presented on 17 October 2023 be noted. 2. That the updated Limestone Coast Local Government Association Charter as attached to Report No. AR23/66855 be endorsed. 3. In endorsing the Charter, the City of Mount Gambier writes to the Limestone Coast Local Government Association noting the importance of timely governance and reporting activities, and delivery of priority projects. <div style="text-align: right;">CARRIED</div>			

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	Pasquazzi, Ashlee Fetherstonhaugh, Jane	Council Reports	Review of December 2023 / January 2024 Council Meeting Dates
RESOLUTION 2023/230 Moved: Cr Max Bruins Seconded: Cr Josh Lynagh 1. That Council Report No. AR23/1241 titled 'Review of December 2023 / January 2024 Council Meeting Dates' as presented on 17 October 2023 be noted. 2. That the December 2023 meeting be held one week earlier on the 2 nd Tuesday of the month, being 12 December 2023, to avoid the week leading into Christmas. 3. That the January 2024 meeting be held one week later on the 4 th Tuesday of the month, being 23 January 2024, providing more opportunity for agenda preparation to occur after the Christmas / New Year period. <div style="text-align: right;">CARRIED</div>			



Division: Council	Date From: 17/10/2023
Meeting: Council	Date To: 17/10/2023
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Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	McPherson, Tegan Fetherstonhaugh, Jane	Council Reports	Volunteer Management Plan and Policy
RESOLUTION 2023/231			
Moved: Cr Paul Jenner			
Seconded: Cr Mark Lovett			
<ol style="list-style-type: none"> That Council Report No. AR23/68821 titled 'Volunteer Management Plan and Policy' as presented on 17 October 2023 be noted. That the City of Mount Gambier Volunteer Management Plan as attached to Report No. AR23/68821 be endorsed to progress to implementation planning. That the proposed Volunteer Management Policy as attached to Report No. AR23/68821 be endorsed. 			
CARRIED			

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	McCarthy, Michael Fetherstonhaugh, Jane	Council Reports	Periodic Review of Confidential Items - October 2023
RESOLUTION 2023/232			
Moved: Cr Max Bruins			
Seconded: Cr Frank Morello			
<ol style="list-style-type: none"> That Council Report No. AR23/66920 titled 'Periodic Review of Confidential Items - October 2023' as presented on 17 October 2023 be noted. That the following Confidential Orders as specified in Attachment 1 to Report AR23/66920, having been reviewed by Council, be amended to alter their duration and release conditions: <ul style="list-style-type: none"> 19/09/2023 – Item 23.2 – Contracted Cleaning Services – Report No. AR23/63952 <p>Duration of confidentiality order to be amended from:</p> <p><i>"until the Deed of Termination for Pickwick Group Pty Ltd has been executed and alternate service delivery option implemented."</i></p> <p>to read:</p> <p><i>"until further Order at least two (2) years after any activities associated with the subject matter described in Report No. AR23/63952 have been finalised."</i></p> 			



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3. That the following Confidential Orders as specified in Attachment 1 to Report AR23/66920, having been reviewed by Council, be released as soon as practicable following the Council meeting on 17 October 2023:
Nil
4. That all Confidential Orders as specified in Attachment 1 to Report AR23/66920, excluding those amended or released in resolutions (2) and (3) above, having been reviewed by Council remain in operation on the grounds and release conditions specified.

CARRIED

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	Davison, Georgina La Greca, Sue	Motions with Notice	Notice of Motion - Centrelink Resourcing
RESOLUTION 2023/233			
Moved: Cr Max Bruins			
Seconded: Cr Mark Lovett			
<ol style="list-style-type: none"> 1. That Council Report No. AR23/68264 titled 'Notice of Motion - Centrelink Resourcing' as presented on 17 October 2023 be noted. 2. That council write to The Federal Social Services Minister – The Hon. Amanda Rishworth MP and the Federal Member for Barker – The Hon. Tony Pasin MP seeking an urgent review of resourcing in relation to the processing of Age Pension applications to prevent further social disadvantage to certain members of our community. 			
CARRIED			

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	Pasquazzi, Ashlee Fetherstonhaugh, Jane	Motions with Notice	Notice of Motion - Emergency Services Dedicated Parking
RESOLUTION 2023/234			
Moved: Cr Max Bruins			
Seconded: Cr Paul Jenner			
<ol style="list-style-type: none"> 1. That Council Report No. AR23/68689 titled 'Notice of Motion - Emergency Services Dedicated Parking' as presented on 17 October 2023 be noted. 			



Division:	17/10/2023
Meeting: Council	Date To: 17/10/2023
Officer:	
Action Sheets Report	Printed: 15 November 2023 9:35 AM

2. That Council liaise with Kym Franklin from the RSL & District Bowling Club and management of the Mt Gambier station of the South Australian Ambulance Service (SAAS) to discuss potential access issues to the bowling greens situated along Jubilee Highway East in the event of a medical emergency when there are a large number of vehicles parked along the highway.
3. Following discussions with the parties mentioned in (2) above, if SAAS are in agreeance that a dedicated emergency services parking space is warranted, that Council write to the Department of Infrastructure and Transport seeking that such a parking space be installed.

CARRIED

Meeting	Officer/Authoriser	Section	Subject
Council 17/10/2023	Wilson, Sally Cernovskis, Barbara	ADMIN ONLY - New Item	Deputation - Mr Kym Steer, President - South Australian Athletic League - Sponsorship of Mount Gambier Gift Carnival
RESOLUTION 2023/235			
Moved: Cr Max Bruins			
Seconded: Cr Mark Lovett			
<ol style="list-style-type: none"> 1. That Council notes the deputation provided by Mr Kym Steer on behalf of the South Australian Athletic League regarding the Mount Gambier Gift Carnival. 2. That Council approves an additional amount of up to \$5,000 contribution towards the Mount Gambier Gift Carnival for 2023/24, with the final amount allocated being dependant on the outcome of additional sponsorship with third parties, noting this would bring the total contribution to up to \$10,000 plus \$2,000 in kind. 3. That Council notes that the additional up to \$5,000 will be brought before Council in either Budget Review 1 or Budget Review 2, as the amount granted exceeds the available allocation. 			
CARRIED			



15 JUNIOR SPORTS ASSISTANCE (SECTION 41) COMMITTEE MINUTES AND RECOMMENDATIONS

15.1 MINUTES OF THE JUNIOR SPORTS ASSISTANCE FUND HELD ON 8 NOVEMBER 2023 - [Go to Attachment](#)

RECOMMENDATION

That the Minutes of the Junior Sports Assistance Fund meeting held on 8 November 2023 as attached be noted.

15.2 [Payments to Member Organisations](#) – Report No. AR23/67414

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67414 titled 'Payments to Member Organisations' as presented on 08 November 2023 be noted.
2. Allocations are calculated based on 10% of the total cost of the principle event and capped at \$200 minimum and \$500 maximum.
3. That in the event of extenuating circumstances the determination will be at the discretion of the Committee.

15.3 [Statement of Revenue and Expenditure - Year Ended 30/06/2023](#) – Report No. AR23/67416

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67416 titled 'Statement of Revenue and Expenditure - Year Ended 30/06/2023' as presented on 08 November 2023 be noted.
2. The Statement of Income and Expenditure for period ended 30 June, 2023 detailing payments to or payments from the Fund, with a 30 June 2023 cash balance of \$128,394.38 be received.



15.4 [Member Organisation Contributions](#) – Report No. AR23/67417

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67417 titled 'Member Organisation Contributions' as presented on 08 November 2023 be noted.
2. Members Organisations be advised that the Junior Sports Assistance Fund has the financial capacity to continue to assist members following the COVID-19 crisis and as such member contributions to the Junior Sports Assistance Fund for the 2023/2024 financial year be waived.

15.5 [General Developments of the Fund since the Thirty Seventh Annual General Meeting](#) – Report No. AR23/67419

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67419 titled 'General Developments of the Fund since the Thirty Sixth Annual General Meeting' as presented on 08 November 2023 be noted.

15.6 [Committee Appointments](#) – Report No. AR23/67420

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67420 titled 'Committee Appointments' as presented on 08 November 2023 be noted.
2. The committee appointments to approve applications to the Junior Sports Fund Assistance Fund as referenced in Report No. AR23/67420 titled 'Committee Appointments' be adopted.



15.7 MINUTES OF THE JUNIOR SPORTS ASSISTANCE FUND HELD ON 8 NOVEMBER 2023 - [Go to Attachment](#)

RECOMMENDATION

That the Minutes of the Junior Sports Assistance Fund meeting held on 8 November 2023 as attached be noted.

15.8 [Correspondence Received](#) – Report No. AR23/76138

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76138 titled 'Correspondence Received' as presented on 08 November 2023 be noted.

15.9 [Statement of Revenue and Expenses - as at 31 October 2023](#) – Report No. AR23/76139

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76139 titled 'Statement of Revenue and Expenses - as at 31 October 2023' as presented on 08 November 2023 be noted.
2. The financial statement of the Fund as at 31 October 2023 be received, noting a cash balance of \$115,393.90.

15.10 [Applications for Financial Assistance for Junior and Payments from the Fund - 01/06/2023 - 31/10/2023](#) – Report No. AR23/76140

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76140 titled 'Applications for Financial Assistance for Junior and Payments from the Fund - 01/06/2023 - 31/10/2023' as presented on 08 November 2023 be noted.



15.11 [Resignation of Committee Representatives](#) – Report No. AR23/76352

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76352 titled 'Resignation of Committee Representatives' as presented on 08 November 2023 be noted.
2. Following receipt of written advice, the formal resignation of Mrs Jeanette Elliott and Mrs Karen Cunningham be accepted to take effect immediately following the close of the General Meeting of the Junior Sports Assistance Fund scheduled to be held following the Annual General Meeting on 8 November 2023.
3. A letter of thanks and appreciation be extended to Mrs Jeanette Elliott and Mrs Karen Cunningham for the dedicated and loyal service to the Junior Sports Assistance Fund over many years.

15.12 [Appointment of new Committee Representatives](#) – Report No. AR23/76141

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76141 titled 'Appointment of new Committee Representatives' as presented on 08 November 2023 be noted.
2. That the nominations of Di Gould and Andrew Matheson as new committee representatives to the Junior Sports Assistance Fund be endorsed in accordance with the Terms of Reference to take effect from the commencement of the next ordinary meeting of the Junior Sports Assistance Fund.

15.13 [Updated Committee Appointments](#) – Report No. AR23/76794

RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76794 titled 'Updated Committee Appointments' as presented on 08 November 2023 be noted.
2. The updated committee appointments to approve applications to the Junior Sports Fund Assistance Fund effective from the commencement of the next general meeting of the Fund as referenced in Report No. AR23/76794 titled 'Updated Committee Appointments' be adopted.



16 AUDIT AND RISK COMMITTEE MINUTES AND RECOMMENDATIONS

16.1 MINUTES OF THE AUDIT AND RISK COMMITTEE HELD ON 30 OCTOBER 2023 - [Go to Attachment](#)

RECOMMENDATION

That the Minutes of the Audit and Risk Committee meeting held on 30 October 2023 as attached be noted.

16.2 [Draft 2022/2023 Financial Statements](#) – Report No. AR23/37466

RECOMMENDATION

1. That Audit and Risk Committee Report No. AR23/37466 titled 'Draft 2022/2023 Financial Statements' as presented on 30 October 2023 be noted.
2. That the Audit and Risk Committee advises Council that in accordance with Section 126 (4) (a) of the Local Government Act 1999, it has reviewed the draft annual financial statements of Council for the financial year 2023 and 'they present fairly the state of affairs of the council'.
3. That having been reviewed by the Audit and Risk Committee on 30 October 2023, the Audit Completion Report and Management Representations Letter as attached to Report No. AR23/37466 be noted.

16.3 [Comparison of Actual to Budget for the year ending 30 June 2023](#) – Report No. AR23/37476

RECOMMENDATION

1. That Audit and Risk Committee Report No. AR23/37476 titled 'Comparison of Actual to Budget for the year ending 30 June 2023' as presented on 30 October 2023 be noted.
2. That the estimates comparison for the financial year ending 30 June 2023 as contained in Attachment 1 to Report No. AR23/37476 be adopted.



**17 CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE MINUTES
AND RECOMMENDATIONS**

Nil

18 BUILDING FIRE SAFETY COMMITTEE MINUTES

Nil



19 COUNCIL REPORTS

19.1 CRATER LAKES TRAILS PLAN – REPORT NO. AR23/74878

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/74878
CM9 Reference:	AF22/378
Author:	Elisa Solly, Strategic Development and Recreation Coordinator
Authoriser:	Barbara Cernovskis, General Manager City Infrastructure
Summary:	This report presents the Crater Lakes Trails Plan, Crater Lakes Park – Trails Sign Plan and the Crater Lakes Trails – Quick Reference Guide for review and endorsement.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Council Report No. AR23/74878 titled 'Crater Lakes Trails Plan' as presented on 21 November 2023 be noted.
2. That Council endorse the Crater Lakes Trails Plan, Crater Lakes Park – Trails Sign Plan and the Crater Lakes Trails – Quick Reference Guide as attached to Report AR23/47878.
3. That the Mayor and the Chief Executive Officer (or delegate) be authorised to execute any documentation necessary to obtain development approval and any other regulatory or statutory process required to progress formal recognition of the trail network and implementation of the recommended signage upgrades.



TYPE OF REPORT

Corporate

BACKGROUND

The Crater Lakes peri-urban Park (the Park) is a much-loved natural environment within the city providing a recreational, cultural and social destination for our community.

A key recommendation in Council's recently endorsed Sport, Recreation and Open Space Strategy (SROSS) identified that a master plan for the Crater Lakes should be undertaken in consultation with all current and future key stakeholders as a high priority.

In 2022, as part of the Crater Lakes Activation Plan project, a broad trails audit was undertaken where it was identified that the trails are a key attraction for walking, running and bike riding with 78% of survey respondents identifying that they visit the Park for these reasons.

It also highlighted that there is a clear opportunity to redefine the network of trails within the Park to respond to increased demand, improve quality and safety and to reduce conflict between users.

The City of Mount Gambier engaged Open Trails Australia to develop a Trails Plan that will guide the sustainable provision, management, and maintenance of the Park's trails network.

During the development of the plan, the top priority themes that were identified include:

- Safe and sustainable trails that are robust and long lasting,
- Improved and more informative signage and online information,
- Diversity of trail types suitable for a range of abilities.

The plan provides Council with a detailed framework that is based on findings gained through a gap analysis, extensive community consultation and key considerations including cultural and accessibility requirements, signage, maintenance, compliance, governance and safety and risk considerations.

PROPOSAL

Council's Strategic Plan, SROSS and Crater Lakes Activation plan work and trails audit have identified that the Crater Lakes trails are highly utilised by the community for a variety of purposes.

It was also identified that the trail network can be difficult to navigate due to the irregular sign system and complexity of the current trail layout.

Open Trails Australia were engaged to provide Council with a Crater Lakes Trails Plan including:

- Gap analysis
- Key recommendations
- Signage, construction and maintenance detail
- Management model
- Safety and risk considerations
- Development approval package

Through extensive research, community engagement and collaboration amongst stakeholders, the plan presents a blueprint for a formalised network of trails which will provide a source of enjoyment for the community, and increased economic development for our city, improved public health and environmental outcomes.

It is noted that the plan closely aligns with the strategic priorities outlined in the State-wide Trails Strategy 2023-2033 recently released by the South Australian Government.



The plan acknowledges the additional maintenance requirements and recommends an additional Full Time Equivalent employee to provide support to existing staff.

A compulsory key recommendation is that cultural engagement is to be undertaken throughout the implementation of the plan to ensure culturally appropriate outcomes.

It is proposed that Council endorse the Crater Lakes Trails Plan, Crater Lakes Park – Trails Sign Plan and the Crater Lakes – Quick Reference Guide as attached to this report AR23/47878 to enable the administration to commence the key actions within the plan.

LEGAL IMPLICATIONS

There are statutory obligations to comply with prior to any works within the Crater Lakes Park commencing including obtaining development approval, complying with any State Heritage, Native Title, and Native Vegetation requirements at a minimum. Further requirements may be identified as the plan is further implemented.

Legislative requirements under the *Planning Development and Infrastructure Act 2016*, the *Local Government Act 1999* and the *Crown Land Management Act 2009* and any other applicable legislation will be investigated and complied with.

STRATEGIC PLAN

GOAL 1 - OUR PEOPLE

- 1.1 Community based organisations and networks – Our community groups and networks develop and grow to achieve their aspirations.
 - 1.1.1 Fostering and supporting community-based organisations.
 - 1.1.2 Supporting programs that allow community groups to be more effective in achieving their goals.
- 1.3 Sense of Community – The community grows in real terms at a rate that helps sustain and grow the services available within the City and for the region.
 - 1.3.2 Providing opportunities to enable our community to be supported and involved.
- 1.4 Care for the community – We will develop our service offering to the community to ensure all members have access to required levels of support.
 - 1.4.2 Providing integrated services and facilities that encourage active living to improve health and wellbeing.
 - 1.4.5 Ensuring support services and recreational activities are accessible.

GOAL 2 – OUR LOCATION

- 2.1 Infrastructure development and managing our current assets – We will commence work on meeting the community's aspirations for future infrastructure development, whilst managing our existing infrastructure and assets in a manner that demonstrates the pride we take in our environment.
 - 2.1.3 Consolidating, upgrading and seeking funding for a number of walking and cycling trails throughout the city, including the Rail Trail and the Crater Lakes precinct.
- 2.3 The Crater Lakes Precinct and other areas of tourism potential – We will work with the community to investigate options that enable the Council to capitalise on the Crater Lakes Precinct and other areas of tourism potential.
 - 2.3.1 Understand our role in tourism and develop an aspirational masterplan for the Crater Lakes area enabling us to share a vision with the community and other key stakeholders.
 - 2.3.3 Better understanding the constraints and seeking innovative solutions to overcome long-standing challenges through effective partnerships.

GOAL 4 – OUR CLIMATE, NATURAL RESOURCES, ARTS, CULTURE AND HERITAGE



- 4.1 Natural assets – We are effective at protecting and conserving the high-quality values of our natural environment.
 - 4.1.1 Working in partnership with relevant organisations to ensure a sustainable environment.
- 4.2 Open space – We will ensure that future growth is planned in a manner that provides access to, and does not detract from, the community's environmental values.
 - 4.2.2 Ensuring opportunities exist to access and experience natural areas.
 - 4.2.3 Enhancing and promoting environmental experiences to encourage the involvement of our residents and attract visitors.
- 4.4 Recreational and cultural pursuits – We will ensure that community members are provided with opportunities for cultural growth and development through provision of innovative services and programs.
 - 4.4.1 Delivering a network of safe and convenient walking trails and cycle paths linking relevant land uses and recreation opportunities.

COUNCIL POLICY

[External Grant Funding Policy](#)

[P420 Procurement, & Disposal of Land and Assets Policy](#)

[Volunteer Management Policy](#)

[Dual Naming Policy](#)

[P195 Community Consultation and Engagement Policy](#)

[A900 Asset Management Policy](#)

ECONOMIC IMPLICATIONS

Whilst there are economic implications for Council in relation to the implementation of the Crater Lakes Trails Plan, the plan identifies that volunteers be engaged to help with the ongoing maintenance of the trails by implementing a Memorandum of Understanding with user groups in partnership with Council to share responsibilities.

Having a shovel ready plan will enable Council to more effectively attract any funding opportunities that may arise in the future to enable works to occur.

ENVIRONMENTAL IMPLICATIONS

Well-designed and properly managed trails that are sensitive to the landscape can help preserve and protect the environment. By implementing appropriate trail construction and maintenance techniques, the impact on ecosystems, habitats, and sensitive areas can be minimised ensuring that the trails add value to the area while preserving its natural integrity.

When trails are carefully planned, designed and managed, they can direct users to designated areas suitable for their recreational activities, thereby reducing the potential for unauthorised trails that may harm sensitive habitats or ecosystems.

SOCIAL IMPLICATIONS

There are many social and health benefits associated with walking, running and mountain biking in natural areas including improved mental and physical health, community connection, active gatherings and outdoor learning for children.

Offering a space for outdoor recreation and promoting physical activity can contribute to the well-being of the community and create a sense of pride and ownership.

CULTURAL IMPLICATIONS

The Crater Lakes is a culturally significant site for our First Nations community. Cultural engagement is to be undertaken throughout the implementation of the plan to ensure culturally considered



outcomes are reached. The plan aligns with the key actions outlined in Council's Yerkalalpa Reconciliation Action Plan.

There are a number of passionate key stakeholder groups that activate the trails regularly. Through education and information, the plan seeks to reduce the occurrence of conflict between different user groups of the trails.

RESOURCE IMPLICATIONS

Implementation of the plan will incur resource implications for Council, however as aforementioned, the use of a Memorandum of Understanding between Council and various key stakeholders will provide a shared responsibility for trail management with skills-based interest groups, mitigating these implications to some degree.

Council officers will prioritise implementation of key recommendations for inclusion in both the Asset Management Plan and Long-Term Financial Plan. This will assist with the planning and management of resources required for implementation and ensure that the trails are improved and maintained to their classified standards.

Additionally, having endorsed shovel ready projects will increase Council's ability to secure grant funding should any opportunities arise.

VALUE FOR MONEY

By providing Council with an endorsed framework with which to base any future development of the Crater Lakes trails, the Council administration will be better placed to secure any funding opportunities that may arise to enable the works to occur.

RISK IMPLICATIONS

The Crater Lakes trails have been in use for many years, and in their current ad-hoc form pose a risk to Council with different user groups activating the same areas concurrently such as cyclists and walkers, and in some cases, vehicles.

The Crater Lakes Trails Plan will enable Council to manage these risks more effectively by providing consistent detailed informative signage and by ensuring that the trails are maintained to their classifications in accordance with Australian Standards, the Australian (Mountain Bike) Trail Difficulty Rating System (TDRS) and will comply with any legislative requirements under the *Planning, Development and Infrastructure Act 2016* and any other relevant legislation.

EQUALITIES AND DIVERSITY IMPLICATIONS

In alignment with the guiding principles of the SROSS, and the focus areas outlined in Council's Disability Access and Inclusion Plan, the Crater Lakes Trails Plan has been developed with a focus on universal design and the inclusion of access for all ages and abilities.

ENGAGEMENT AND COMMUNICATION STRATEGY

There has been a significant amount of engagement and consultation with key stakeholders and user groups as well as the general community throughout the development of several of Council's strategic documents including the Strategic Plan 2020-2024, SROSS, Crater Lakes Activation Plan which is still a work in progress, and during a broad trails audit conducted in 2022.

Further to this, engagement specific to the Crater Lakes Trails Plan included an online Have Your Say survey which received 165 responses, and 15 contributors and 147 pins on the interactive map.

Community engagement sessions were conducted in two stages, the first being on the 23rd and 24th July with a total of 36 participants attending.

Stage two consisted of two sessions held on 11th August where a total of 30 participants attended.

There were also internal Council sessions to ensure that all areas of Council were well informed of the project and what Council hopes to achieve.



Our First Nations community will be engaged throughout the implementation plan to ensure a cultural lens over all areas of the delivery of the plan.

IMPLEMENTATION STRATEGY

Once endorsed, Council will lodge a development application to begin the regulatory process associated with implementing the recommended signage upgrades as outlined in the Crater Lakes Trails Plan.

The Council administration will continue the work of prioritising implementation of key recommendations as outlined in the plan for inclusion in future strategically aligned work programs.

CONCLUSION AND RECOMMENDATION

That Council endorse the Crater Lakes Trails Plan, the Crater Lakes Trails Park – Trails Sign Plan and the Crater Lakes Trails – Quick Reference Guide.

That Council administration lodge a development application to begin the regulatory process associated with formally recognising the trails and implementing the recommended signage upgrades as outlined in the Crater Lakes Trails Plan within current budget.

That the Mayor and Chief Executive Officer (or delegate) be authorised to execute any documentation necessary to obtain development approval and any other regulatory or statutory process required to progress formal recognition of the trail network and implementation of the recommended signage upgrades.

ATTACHMENTS

1. Crater Lakes Trails Plan [↓](#)
2. Crater Lakes Park - Trails Sign Plan [↓](#)
3. Crater Lakes Trails Quick Reference Guide [↓](#)



Crater Lakes Trails Plan

Crater Lakes Trails Plan

CITY OF MOUNT GAMBIER



Crater Lakes Trails Plan



Status	Changes	Author	Reviewer	Date
Draft V2		K Gardner	H Rowe	August 2023
Draft V4		K Gardner	E Solly	September 2023
Final	Council feedback	K Gardner	E Solly	November 2023

This report was prepared by Open Trails Australia Pty Ltd for the City of Mount Gambier in relation to the Crater Lakes Trails network.

Disclaimer

Any representation, statement, opinion or advice, expressed or implied in this document is made in good faith but on the basis that Open Trails Australia, directors, employees and associated entities are not liable for any damage or loss whatsoever which has occurred or may occur in relation to taking or not taking action in respect of any representation, statement or advice referred to in this document.

Acknowledgement

We acknowledge the Indigenous peoples of the lands, waters and communities we work together with. We pay our respect to their cultures; and to their Elders – past, present and emerging.



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Crater Lakes Trails Plan

Introduction

In response to the comprehensive Crater Lakes Trails Audit, Open Trails Australia proudly presents the Crater Lakes Trail Plan. The Plan serves as a pivotal response aimed at addressing critical gaps within the trail network, mitigating user conflicts, elevating the visitor experience, and delivers on the opportunities and actions outlined in the Draft Crater Lakes Activation Plan.

The plan encompasses a wide spectrum of trail-related matters, offering a foundation of sound and objective recommendations. These recommendations are designed to empower the City of Mount Gambier and Active user groups as it progresses towards establishing a fully functional, safe, sustainable, and compliant trail network that caters to the needs of the local community and visitors alike.

Notably, the actions and recommendations put forth in both the Draft Crater Lakes Activation Plan and the Trails Plan closely align with the strategic priorities outlined in the recently released Statewide Trails Strategy 2023 – 2033 by the Government of South Australia.

Situated within the unique confines of Crater Lakes Park, the Crater Lakes Trails Plan capitalises on the existing complementary facilities to craft a high-quality, inclusive, and enjoyable trails network.

The Crater Lakes Trails Plan represents the culmination of extensive research, community engagement, and collaboration among local stakeholders, recreational trail experts, and passionate advocates for outdoor recreation. It is a blueprint that envisions a formalised network of trails that will not only serve as a source of enjoyment and relaxation but also as a catalyst for economic development, improved public health, and environmental stewardship.

The plan acknowledges the requirement for additional maintenance resources and recommends recruiting a Full Time Equivalent (FTE). The new FTE position would provide support to the existing 2 FTE staff in handling other general maintenance tasks within Crater Lakes Park. In turn, the existing FTEs would lend their assistance with trail-related maintenance tasks. This collaborative approach should help streamline and optimise overall maintenance efforts for both trails and other new and upgraded facilities.

As the future cultural heritage assessment is undertaken for the Crater Lakes Park the Trail Plan will be updated to reflect any findings from the assessment.



Crater Lakes Trails Plan

Guiding Vision

City of Mount Gambier guiding vision for the Parks Trails network is to: *Provide a sustainable and high-quality network of trails which enhance and complement the immersive nature of the Park, while improving access and celebrating its unique qualities.*

The overall purpose of the Plan is to:

- Provide a best practice framework and plan for the sustainable provision, management, and maintenance of the Parks trails network
- Ensure the Plan is centred around accessibility, connectivity, cultural and environmental conservation
- Provide advice regarding the governance, safety/compliance and event management considerations across the trails network
- Provide the detail required for Council to submit a development approval application for the trails network across the Park
- Ensure the provision of trails align, wherever possible, to the needs, interests and aspirations of key user groups including, but not limited to, walkers, runners, cyclists, mountain bike enthusiasts and visitors seeking interpretive experiences
- Supply Council with useable maps and resources for the promotion of the Parks Trails.

The planning process has included:

- The mapping and assessment of the existing trails as a quick reference guide
- An extensive community engagement process
- A gap analysis of trail provision and future opportunities
- A study and presentation of potential management models, recommendations and draft agreements
- Provision of a construction/works plan to deliver on the Plan recommendations with preliminary opinions of costs
- Delivery of a sign plan that both represents the status of the crater lakes trails and achieves compliance with sign locations, types and content
- A comprehensive trails management and maintenance plan indicating the type of maintenance required, where, why, how and by whom

The suite of documentation will form the base for the Development Approval Application to formalise the existing trail network and allow for the recommended future upgrades, works and new trail to be constructed.



Crater Lakes Trails Plan

DRAFT Crater Lakes Activation Plan 2023

At the time of writing the Trails Plan the Crater Lakes Activation Plan 2023 was still being developed however there was some clear guidance from a trail perspective that is worth noting. The following statements and ambitions have been extracted from the Draft.

Key findings

Crater Lakes Park provides a unique opportunity to establish a formal outdoor recreation and open space facility in proximity to Mount Gambier city centre.

Vision

Intrinsically central to our local identity, the Mount Gambier Crater Lakes Complex is a world-class peri-urban park providing unique experiences in a well-managed natural environment on the fringe of our city.

The area plays a critical role in enabling cultural connection, improving liveability in our community and enhancing the visitor experience within our region.

Trails

A key opportunity for the site is the delivery of trail facilities providing the opportunity for informal recreation activities such as walking, running and mountain biking; in particular, the development of an all abilities, family friendly trail.

Key opportunities:

- Formalisation of trails network to ensure development and maintenance is delivered with a focus on the conservation of the park and connect visitors to our story "you are traversing the land of volcanos, sinkholes, caves and crater lakes".
- Seek resourcing opportunities for the employment of a full-time Peri-Urban Park Manager offering technical experience in the ongoing management and conservation of the Crater Lakes Park as a world-class natural attraction.



Crater Lakes Trails Plan

Actions

1. Trails and linkages

Action	Priority	Alignment, Dependency and/ or Considerations
1.1. In consultation with site users, conduct a trails planning process to classify existing trails and internal linkages better define access and our desired product offering.	High	<ul style="list-style-type: none"> • SROSS • Tourism • RAP • DAIP • Cultural Heritage Assessment
1.2. Achieve an approved and permanent network of trails which meet user expectation, are environmentally and culturally sensitive and fit-for-purpose for both casual and competitive use.	High	<ul style="list-style-type: none"> • SROSS • Tourism • RAP • DAIP • Cultural Heritage Assessment
1.3. Develop an implementation and management plan for sustainable provision of a high-quality trail network throughout the entire precinct, inclusive of service agreements with key user groups to ensure trails remain safe and of high-quality.	High	<ul style="list-style-type: none"> • SROSS • Tourism • RAP • Volunteer Management Plan
1.4. Building on pre-existing documentation (such as the Leg of Mutton Landscape Master Plan) undertake a comprehensive interpretive signage and materials study to inform cultural heritage, flora and fauna and geological overlays to trails to further enhance the visitor experience and reiterate the identity of the precinct.	Low	<ul style="list-style-type: none"> • Tourism • Cultural Heritage Assessment
1.5. Encourage self-funded pathway and lighting infrastructure which links the Blue Lake Holiday Park and Blue Lake Golf Club.	Medium	
<p>1.6. Explore potential to integrate starter/family friendly trails within Bay Road pine plantation.</p> <p>Note: OTA assessed the Pine Plantations suitability for family friendly trails. We found several factors as to why this may be unsuitable in its current guise.</p> <ul style="list-style-type: none"> • The area is a formal 'dogs off lead' area. It is not safe to mix dogs off lead with young families riding and walking. • The area within the trees is out of sight where passive surveillance is challenging. • The area may be suitable to develop if the dog area was fully fenced and the trees were thinned or managed to allow for trail design and construction. 	Low	<ul style="list-style-type: none"> • Actions 1.1, 1.2 & 1.3 • Crater Lakes Park Trails Plan • Pine Plantation Maintenance • SROSS



Crater Lakes Trails Plan

Gap analysis

The Crater Lakes Recreation Area has witnessed the evolution of its trail network over several decades to meet the changing needs and demands of the local community and tourism industry. The network comprises a variety of trails, including walking trails, mountain bike (MTB) specific trails, designated shared-use trails, and vehicle management tracks. A recent Crater Lakes Precinct users survey conducted in November 2022 revealed that trails and tracks are a key attraction with 78% of survey respondents saying they use the trails and broader precinct for walking, running or bike riding. Key trail related themes from the surveyed users included:

- Greater definition of the network of tracks and trails could reduce conflict between users, particularly where bike riding and walking intersect co-exists.
- Clear opportunity to review and better define the network of tracks and trails within the precinct to respond to increased demand, improve quality and safety and reduce conflict between users.
- Trail ratings could assist in improving safety and ensuring there are trails for users of different ages and experience.
- A maintenance and management plan for tracks and trails is required to keep these assets in good condition, avoid impromptu development and reduce issues attached to vegetation removal and erosion.

The above-mentioned themes (amongst others) were also identified during the trails audit process and trails planning community engagement process.

The trails in this area have become increasingly popular for various activities such as walking, exercise, dog walking, trail running, and mountain biking. Regular local users have developed a good understanding of the trail network and create custom loops and links to suit their needs. However, tourists, visitors, and irregular users can find it challenging to navigate the network due to the irregular sign system and the complexity of the trail layout.

To address these challenges, it is important to improve the trail network's functionality and efficiency to benefit all users. This will involve enhancing opportunities for safe trail sharing among different user groups. Currently, the Strava Heat Maps indicate that users engage in activities like biking, walking, or running on trails that may not be intended for their specific user group. This highlights the need to evaluate and potentially modify the trail design to accommodate various user activities while minimising conflicts.

The focus should shift towards managing areas of conflict, improving and upgrading specific trail sections, and implementing a coherent and improved signage system. These measures will contribute to creating a high-quality community recreational asset that provides an enjoyable and safe experience for all users.

Through this comprehensive trail planning exercise, stakeholders can identify areas where gaps in the network and conflict exists and find solutions to manage these. This may involve developing separate trail sections for different user groups, constructing new trails, improving trail signage to provide clear directions, and implementing trail upgrades where necessary.

Overall, by addressing areas of conflict, enhancing key trails, and implementing an improved sign system, the trail network in the Crater Lakes Recreation area can function more efficiently, accommodate various user activities, and become a valuable recreational asset for the community.



Crater Lakes Trails Plan

Crater lakes trails gap analysis

The analysis of existing trails considered trail tenure, quantity, classifications, types and diversity, to help identify gaps in supply when compared to other similar trail destinations. The analysis highlighted the current gaps in participation across the broader community, lack of a coherent sign system, missing easy and critical access trails, and a lack of a consistent framework and coordinated approach to governance and management. Critical gaps identified include:

Gaps in participation in the broader community:

- Underrepresentation of young children, families and mobility impaired people.

Gaps in the range of trails required for the network to function safely and inclusively

- No provision for introductory trail experiences to cater for beginners to build skills and confidence.
- No low gradient trails suitable for prams and people with limited mobility.
- No safe access into and out of the main recreation area suitable for pedestrians and cyclists.
- Limited shared use trails and unnecessary single use trail designations.

Lack of supporting infrastructure required for a safe and informative trail network:

- No publicly accessible all-encompassing information portal on the trail network.
- No sign system to adequately inform and guide users through the trail network.

Lack of adequate trail maintenance

- Current maintenance is restricted to weed spraying areas only accessible by vehicle.
- Volunteers only permitted to spray herbicide on weeds.
- No regular programmed maintenance to manage drainage, trail surfaces, signage and vegetation encroachment (by council or volunteers).

Lack of a consistent framework and coordinated approach to governance and management

- The various layers of relevant legislation and CMG policies and programs contribute to internal confusion and communication issues around trail management.
- A coordinated and strategic approach to managing Crater Lakes Trails is lacking.
- Frustration of stakeholders due to inconsistent application of approvals for trail maintenance and event requirements.
- Lack of funding and resourcing for trail development.
- Lack of funding and resourcing for ongoing trail maintenance.

Lack of robust trails and progressive features

- Advanced DH trails need upgrades to improve long term sustainability.
- Limited trail features with A, B and C lines to enable and encourage skills progression.

Trail network as a whole does not currently meet the targets and expectations of Community Land Management Plan (Draft) in respect to '9. Objectives for Management of the Land' and '11. Management Objectives, Performance Targets and Measures'.

- If the recommendations of the Crater Lakes Recreational Trails Plan are implemented the trail network will meet the relevant targets and expectations.



Crater Lakes Trails Plan

Key recommendations

The Crater Lakes Trails Plan aims to address several gaps in the current network, user conflict and various compliance and safety issues. It aims to transfer to an improved governance model and incorporate a resourced programmed maintenance schedule to ensure the trail network is and remains fully operational for all users. The following tables are general recommendations and actions, the detail and specifics are provided in each of the individual trail precinct analysis later in the Plan.

As the future cultural heritage assessment is undertaken for the Crater Lakes Park the Trail Plan will be updated to reflect any findings from the assessment.

Governance and Management

1	Action	Priority
1.1	Trails Plan to be updated to reflect the findings of the Cultural Heritage Assessment.	Compulsory
1.2	Cultural engagement to be undertaken throughout the implementation of the plan eg naming of trails, signage content etc to ensure a cultural lens over all areas of delivery.	Compulsory
1.3	Adopt Trail Plan recommendations and initiate the Development Approval process to enable the Sign Plan design, fabrication and installation process to commence.	Immediate
1.4	Establish a coordinated and strategic approach to managing trails in the Crater Lakes Recreational Precinct.	Short term
1.5	Create a detailed reference flow chart outlining the various legislative and council policy/strategic hierarchies to inform future trail related decision making and authority approvals.	Short term
1.6	Establish a Memorandum of Understanding (MOU) for a partnership with a Crater Lakes Trails Reference Group. Considering the multiple interest groups and future management responsibilities it is recommended that a partnership model be developed. This model would ensure compliance with legislative requirements, policies, and agency guidelines while allowing for engagement and shared responsibility of trail management with a skills-based interest group.	Short term
1.7	Initiate discussions with Dept. for Transport and Infrastructure (DIT) regarding future management and upgrades of the narrow pathway adjacent to Riddoch Highway.	Medium
1.8	Adopt and promote use of the My Local Services mobile application as a method for trail users to report hazards.	Medium



Crater Lakes Trails Plan

Trail Maintenance

2	Action	Priority
2.1	A change of approach to trail maintenance is required to ensure a safe and sustainable trail network and meet the requirements and expectations of the trail users. Recruit a Full Time Equivalent. The new FTE position would provide support to the existing 2 FTE staff in handling other general maintenance tasks within Crater Lakes Park. In turn, the existing FTEs would lend their assistance with trail-related maintenance tasks. This collaborative approach should help streamline and optimise overall maintenance efforts.	Short term
2.2	Using the trail maintenance guidelines and plan provided, designate tasks and responsibilities to the skilled-based interest group/s in accordance with the agreed MOU.	Short term
2.3	Maintain a file on all trail audits, inspections and maintenance activities. This will help the land manager to: <ul style="list-style-type: none"> Develop a long-term record of maintenance activities undertaken that will assist with future budgeting requirements. provide a record that will assist with risk management, where records will demonstrate trail inspections and maintenance have been undertaken in accordance with recommended practices. 	Short term

Supporting infrastructure and resources

3	Action	Priority
3.1	Using the sign plan provided, initiate the design, fabrication and installation of a new Sign System throughout the Crater Lakes Trails. The sign system will: <ul style="list-style-type: none"> Provide clear and quality information at trailheads Clear waymarking for easy navigation of the trail network Clearly display the permitted use for each trail Manage previous conflict and lost user issues Be easily adaptable to incorporate new trails in the future 	Short term
3.2	Create a Crater Lakes Trail information page on the CMG website. Include trail information, downloadable Avenza enabled map and the ability to download the GPX file to upload onto their own GPS device.	Medium



Crater Lakes Trails Plan

Trail upgrades and improvements

4	Action	Priority
4.1	Adopt the recommended redesignation of trails and permitted use. The incorporation of more shared-use trails as opposed to single use trails will enable a more inclusive trail network. Some shared-use trail will be only one direction for bicycles to manage speed and improve pedestrian safety.	Short term
4.2	Commence planning and implementation of individual trail upgrades as per Trail Plan recommendations.	Medium
4.3	Design and construct link trail between Brownes Lake and Sugarloaf area (recommendation of the 2004 Management Plan)	Medium
4.4	Design and construct easy trail loop in Brownes Lake (recommendation of the 2004 Management Plan)	Medium

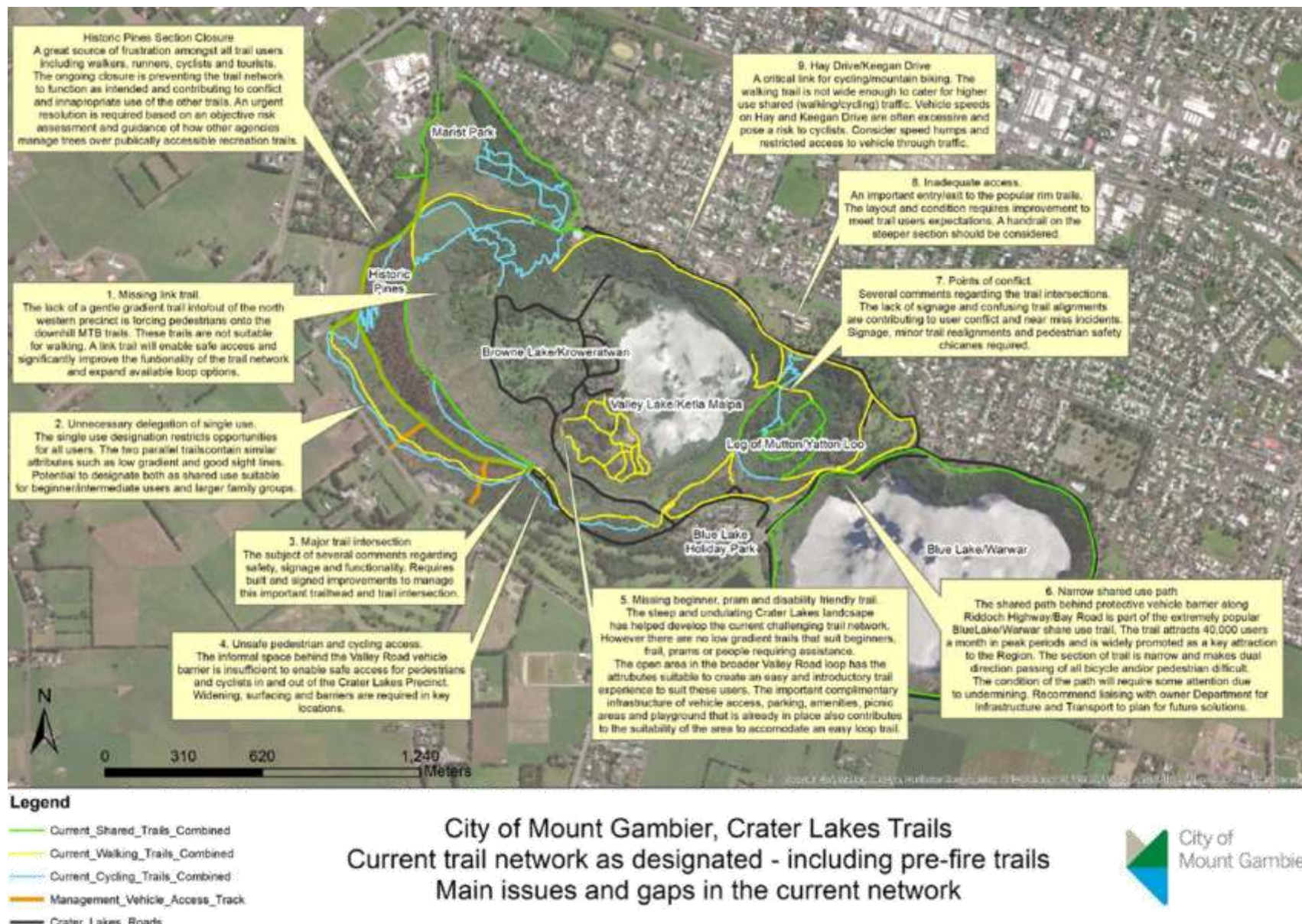
Trail issues and opportunities overview

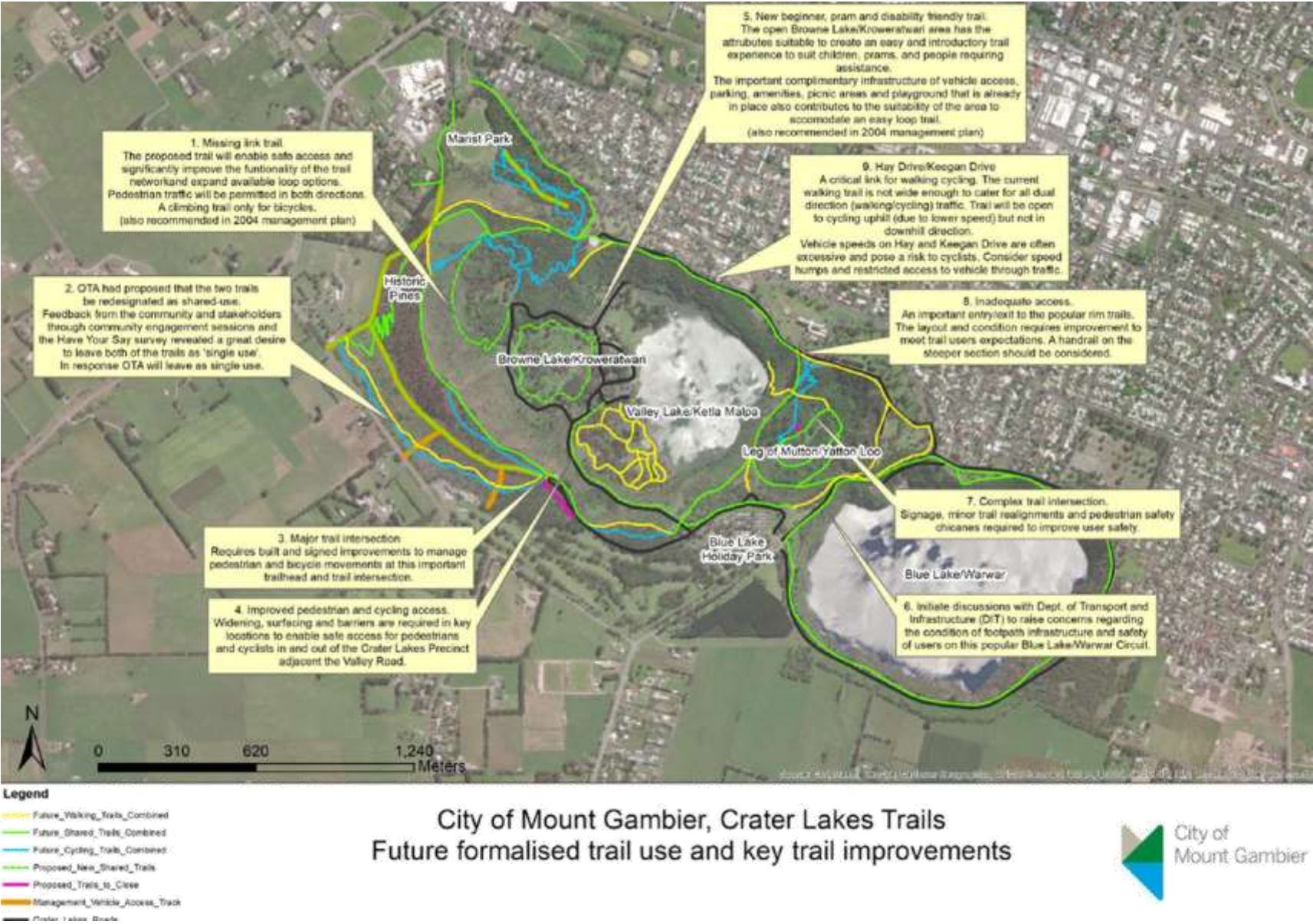
The following maps show a before and after scenario of the Crater Lake trails layout.

They also identify and discuss solutions to the key issues and opportunities raised during the Gap analysis and community engagement process.

The **Works/Construction Plan** section provides more detail, priorities and cost estimates on specific work.







Crater Lakes Trails Plan

Stakeholder and Community Consultation

Community Engagement Stage 1 Summary

Introduction and process

As part of the Crater Lakes Trails Planning process the first stage community engagement focus groups were held on Sunday 23 (one session) and Monday 24 (two sessions) July 2023 at the Wulanda Recreation and Convention Centre. A total of 36 participants attended along with Hayley Rowe, Strategic Projects Coordinator for City of Mount Gambier and Kain Gardner and Piers Brissenden for Open Trails Australia. The second stage engagement in mid-August 2023 aims to present a draft plan back to the community groups for any further feedback.

The aim of the stage one engagement was to consider what issues are important to community members in relation to the Crater Lakes Trails to enable the feedback to be taken into account in the planning process.

Themes for discussion were derived from the Have Your Say survey 'What do you consider are important aspects' section. Nine themes were considered during the sessions with open discussion being facilitated by the Open Trails Australia team.

The nine themes discussed were:

1. Improved and more informative signage and online information
2. Improved cultural and heritage interpretive signage and information
3. Designated trailhead locations for people to gather and get information
4. Diversity of trail types and styles suitable for a range of abilities
5. More community participation in using the trails and area
6. A high-quality trails network that attracts visitors and contributes to the regional economy
7. Safe and sustainable trails that are robust and long lasting
8. Clearly defined and delegated trail maintenance responsibilities
9. Effective governance for ongoing trail development and management to help realise the Crater Lakes Trails Vision

Any other themes not mentioned or questions to seek answers to were placed aside for further consideration by the council.

Outcomes

Whilst it is clear that all themes noted are important and will be included in the trails plan, the top three priority themes identified during the sessions were essentially the same across the three groups.

1. Theme 7: Safe and sustainable trails that are robust and long lasting
 - includes environmental sustainability
 - correct trail design to enable longevity
 - walkers/cyclists at intersections – who gives way to who?
 - MTB night riding can be an issue (noting it is not allowed)



Crater Lakes Trails Plan

2. Theme 1. Improved and more informative signage and online information

- Informative maps needed at all trailheads
- Trailheads should include all relevant information
- QR codes leading to downloadable maps needed
- On-trail wayfinding at intersections and other decision points

3. Theme 4. Diversity of trail types and styles suitable for a range of abilities

- Disability friendly trails are required – include some lookouts
- Beginner/family/pram friendly trails are lacking – consider a loop at Brownes Lake
- Consider the pine plantation area as an opportunity for novice trails
- Valley Road exit – road is not appropriate to walk/ride on. A trail behind barrier is required

Additional themes were also discussed and considered important to record

- An alternative climbing trail out of Brownes Lake is needed – currently no other way out apart from the road
- The Blue Lake walking path is narrow on western side – consider options to improve

A consistent matter raised was the need to re-open the tracks/trails through the Historic Pine Plantation. There is great frustration from many attendees that CMG have kept the area closed when the amount of trees that fall do not warrant such a risk adverse approach.

For further consideration

Matters raised not directly related but complementary to the trails plan are listed below.

- Records of user activity and number of users is needed
- Method of gathering information from users who do not access or use online technology needs to be implemented – eg: in-person surveys
- Better dog on/off lead signs and rules are required to better communicate intent
- When trails are available for use needs to be better advised (eg: park closes at 7pm)
- Consider an 'I share my trail' campaign to better communicate a code of conduct for all trail users
- Follow up from post-fire impacts needs to be communicated to the community
- Consider if Park Run signage can be included on park signs
- Consider safety around Keegan Drive adjacent the old hospital – hazardous for trail users. Suggestion to close that section of road or limit vehicle movement

Governance matter – Friends Group

Discussion was held at two sessions about the potential for a Friends of Crater Lakes Trails Group. This could be a good option for council to consider and formalise an agreement between parties to enable appropriate volunteer management support. Could be part of a broader precinct Friends Group and aligned to Friend of Parks Incorporated (an existing independent state body established to protect and represent the interests of the many individual Friends of Parks groups and affiliated groups in South Australia).



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Community Engagement Stage 2 Summary

Introduction and process

As part of the Crater Lakes Trails Planning process the second stage community engagement focus groups were held on Friday 11 (two sessions) August 2023 at the Wulanda Recreation and Convention Centre. A total of 30 participants attended along with Hayley Rowe, Strategic Projects Coordinator and Elisa Solly for City of Mount Gambier and Kain Gardner and Piers Brissenden for Open Trails Australia.

The aim of the stage two engagement was to present a draft plan back to the community groups for any further feedback.

OTA conducted a recap on the process to date, noting:

- A draft plan has been provided and noted by Council members
- Have your Say Survey received 165 submissions
- Results have been distilled into common issues

OTA presented proposed trails plan including

- Display maps showing:
 - current trails with call outs describing issues and
 - proposed trails with call outs describing solutions
- Talk through issues and recommended solutions
- Promoted discussion to enable queries and feedback
- General discussion about principles and techniques of trail construction, maintenance and governance.

The presentation was well received. Minor changes to the plan were discussed and agreed.

Have Your Say

In addition to the 5 community and stakeholder meetings, the council facilitated an online 'Have your say' questionnaire and feedback portal. This was carried in two stages. The first being the introduction of the project and gaining initial thoughts, wants, needs, issues and opportunities. The second being a presentation of the first conceptual draft, gap analysis and trail plan recommendations.

The first stage received 165 submissions, the second 15 submissions. The consensus is that the draft plan was well received with only minor changes in regard to shared-use recommendations required.

Internal council consultation

Two meetings were held on 24 July 2023 between City of Mount Gambier staff and Open Trails Australia. This included representatives from Governance and Property, Development Services, Operations, Parks and Gardens, Events, Tourism and the Crater Lakes Precinct Project. The scope of the trails plan was discussed, and staff had the opportunity to put forward views and ideas.

The DRAFT Trail Plan V2 was circulated among staff in September 2023 for comment. Feedback received focussed on concerns regarding existing resources and the ability to manage and maintain



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the trails network. Subsequent drafts addressed these concerns by calculating resources required and making recommendations based on these.

The DRAFT Trail Plan V4 was presented to staff and Councillors for feedback in October 2023. Feedback received addressed minor grammatical inconsistencies.



Crater Lakes Trails Plan

Recreational Trails

What is a Track and Trail?

The terms Track and Trail are often interchanged but there should be a clear distinction drawn between the two for the purpose of this Plan.

The term 'track' is typically used when the corridor is primarily designed and intended to cater to management vehicles or provide access for purposes such as land management, fire management, or other management activities. While recreational use is a secondary benefit, tracks are integral to land management and often promoted for recreational purposes as well. Common examples of tracks are roads within parks and reserves that are utilised by vehicles for access and management purposes. Track conditions may be altered over time to accommodate fire management and land management priorities.

On the other hand, the term 'trail' is used when the corridor has been primarily designed for recreational use. Trails are specifically intended for recreational purposes, and their physical design is usually narrower than tracks, making it impractical for management vehicles to traverse them. Therefore, trail users do not expect to encounter vehicles while using a trail. The exclusivity of trails often enhances the user experience by providing a stronger connection with nature and minimising urban influences.

To confuse the matter slightly, narrow, natural surface trails are widely referred to as 'singletrack'.

By understanding the distinction between tracks and trails, land managers and trail users can have a clearer understanding of the purpose, design, and expectations associated with each. This differentiation allows for better planning and management of recreational and land management activities, ensuring appropriate infrastructure is in place to cater to the specific needs and experiences of users in different environments.

Factors important to trail users

A sustainable trail facilitates public access and enjoyment of landscapes while minimising impacts on natural and cultural resources. By incorporating responsible design, maintenance practices, and promoting responsible user behaviour, a trail can provide long-term benefits to both users and the environment. Factors important to many trail users include:

- **Setting/Nature:** The trail's surroundings and natural environment play a significant role in attracting and engaging trail users. Scenic landscapes, diverse ecosystems, and the presence of flora and fauna enhance the overall experience.
- **Singletrack Style Trail:** Many trail users prefer a trail that is specifically designed for non-motorised use, such as hiking or biking, rather than a vehicle track. Singletrack trails provide a more immersive and intimate experience in nature, away from motorised traffic.
- **Exercise Opportunity:** Trails offer an opportunity for physical activity and exercise. Whether it's walking, running, cycling, or hiking, users appreciate trails that allow them to engage in their preferred form of exercise, promoting health and well-being.



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- **Loops and Connectivity:** Users often value trails that offer loop options or connect to other trails. Loop trails provide a sense of completion and allow users to explore different areas without retracing their steps. Connectivity to other trails or destinations enhances the trail network and expands recreational opportunities.
- **Variety of Trail Type/Style:** Diversity in trail type and style caters to the preferences and abilities of various users. Some may enjoy rugged and challenging trails, while others prefer gentle, accessible paths. Providing a mix of trail types ensures inclusivity and attracts a broader range of users.
- **Good Information:** Users appreciate accurate and up-to-date information about the trail, including maps, trailhead signage, distance markers, and points of interest. Clear communication regarding trail conditions, regulations, and any potential hazards helps users plan their trips effectively and enhances their overall experience.

These factors contribute to creating an enjoyable and fulfilling experience for all trail users, encouraging them to explore, appreciate nature, and engage in physical activity. By considering these factors during trail planning, design, and management, trail managers can create inclusive and appealing environments for diverse user groups.

Singletrack Trail Users

- **Hikers** - more focused on setting and destination, most mobile users, capable of cross-country travel.
- **Trail Runners** – most similar in movement to mountain bikers (speed, distance, preferred trail conditions) where the trail itself is an important factor along with exercise.
- **Mountain Bike Riders** - wide range of desired experiences, but the trail itself is generally the primary factor, rather than destination or setting .
 - Factors more specific to mountain bikes
 - Playfulness
 - Technical challenge
 - Skills progression
 - Trail flow
- **E-Bike MTB** - similar in desired experiences to human-powered mountain bikers but able to cover more distance for a given fitness level.

Please see the Glossary for meanings of other terminology used in the document.



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Single use and shared use trails

Single use trails are designed and developed exclusively for a particular user group, often seen in mountain biking. These trails are specifically tailored to meet the needs and challenges of that user group, which may include technical features and terrain that are not suitable for other users. Single use trails should be clearly identified as such to ensure that users have the best experience possible and to minimise conflicts with incompatible user groups.

Shared use trails are designed to accommodate multiple user groups. These trails are open to various users, such as mountain bikers, trail runners, and walkers. Shared use trails require users to be mindful of others and to practice responsible trail etiquette. Mountain bikers can play a role in building positive relationships with other users by respecting their presence and yielding the right of way when appropriate.

The concept of shared use trails acknowledges that different user groups can coexist and enjoy the trails while respecting each other's needs and safety. Shared use trails are generally Easy to Intermediate in classification with some of the following attributes depending on the situation:

- Clear signage is important to inform users
- Good sight lines where users can see each other approaching
- Room to pass safely (or step off trail) if other users are encountered
- Lower gradient and lower speed trails
- Can be narrow singletrack if:
 - Volume of use is low so likelihood of encountering other groups is low
 - Trail is used as a climbing trail only trail for MTB and both directions for walking

It is important for all users to understand and adhere to the designated trail guidelines and etiquette to ensure a harmonious and enjoyable trail experience for everyone.

By distinguishing between single use and shared use trails, trail managers can appropriately plan and designate trails to cater to specific user groups, while also considering the potential for shared use trails where multiple user groups can safely and responsibly coexist.



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Environmental Benefits

Volunteer contributions from trail users, particularly mountain bike riders, play a significant role in trail care and maintenance, benefiting trail networks in South Australia and throughout Australia. In addition to the valuable work volunteers perform in preserving and caring for the environment, the planned development of trails can also provide various environmental benefits. Some of these benefits include:

- **Increased Community Ownership and Connection:** Trails create opportunities for community members to engage with and appreciate natural areas. By providing access and connection to the environment, trails foster a sense of ownership and stewardship among users. This increased connection can lead to long-term conservation outcomes as individuals develop a vested interest in protecting and preserving the natural surroundings.
- **Preservation and Protection of the Environment:** Well-designed and properly managed trails that are sensitive to the landscape can help preserve and protect the environment. By identifying suitable trail routes and implementing appropriate trail construction and maintenance techniques, the impact on ecosystems, habitats, and sensitive areas can be minimised. This approach ensures that trails add value to the area while preserving its natural integrity.
- **Prevention of Unsustainable Trail Development:** Strategic planning for trail development, based on user demand and environmental considerations, helps prevent the creation of unsanctioned trails in unsuitable environments. When trails are carefully planned, designed, and managed, they can direct users to designated areas that are suitable for recreational activities, reducing the potential for unauthorised trail development that may harm sensitive habitats or ecosystems.
- **Passive Surveillance and Reduction of Illegal Activities:** The presence of trail users provides passive surveillance in natural areas, discouraging antisocial behaviour and illegal activities such as dumping waste. When trails are well-travelled and actively used, it creates a sense of community and shared responsibility for the environment. This can help deter illegal dumping and other undesirable activities, contributing to the overall cleanliness and protection of the natural areas.

By recognising the value of volunteer contributions and implementing well-designed and managed trails, the Crater Lakes Trails network can harness the environmental benefits outlined above. This approach not only enhances the trail experience but also promotes environmental stewardship, community engagement, and the long-term preservation of the natural surroundings.



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Social and Health Benefits

Engaging in outdoor activities such as walking, running, and mountain biking within the Crater Lakes Trails network can bring about numerous social and health benefits. Some of these benefits include:

1. **Improved Mental and Physical Health:** Spending time in nature and being physically active have been linked to improved mental well-being and physical health outcomes. Regular exercise in natural environments can contribute to reduced stress, improved mood, increased energy levels, and better overall physical fitness. These positive effects can lead to potential reductions in healthcare costs and enhanced productivity.
2. **Community Connection and Reduced Isolation:** The trails provide opportunities for individuals to connect with their community and reduce social isolation. People of all ages and backgrounds can come together to enjoy outdoor activities, fostering a sense of belonging and social interaction. Shared experiences on the trails can help build relationships and strengthen community bonds.
3. **Active and Social Family and Friend Gatherings:** The Crater Lakes Trails offer a setting where friends and families can engage in physical activity and socialise together. Participating in outdoor activities as a group promotes a healthy lifestyle, strengthens relationships, and creates lasting memories.
4. **Outdoor Learning Environment for Children:** The trail network can serve as an outdoor classroom for children, providing them with opportunities to learn about nature, culture, and history while being active. Exploring the natural environment and engaging in educational activities along the trails can foster a sense of curiosity, environmental awareness, and a deeper connection to the local area.
5. **"Green Exercise":** Research suggests that exercising in natural environments, such as the Crater Lakes Trails, can have additional benefits compared to indoor exercise alone. This concept of "green exercise" combines physical activity with the positive impacts of being in nature, leading to improved mental well-being, reduced stress, increased self-esteem, and enhanced overall enjoyment of the activity.

By offering a space for outdoor recreation and promoting physical activity, the Crater Lakes Trails can contribute to the well-being of individuals, families, and the community as a whole. The social and health benefits associated with these activities can have a positive impact on the quality of life and create a sense of pride and ownership within the community.



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Trail Sustainability

The development of a sustainable trail requires a balanced approach to the five core elements, as any overemphasis or underemphasis on a particular element can lead to negative consequences. These elements contribute to minimising environmental impact, providing a safe and positive user experience, and ensuring practical and financial feasibility for trail maintenance.

1. **Maximum Sustainable Grade:** Sustainable trails aim for a low overall grade, typically less than 10%, to minimise water erosion. By keeping the grade gentle, water flow is reduced, minimizing the potential for erosion and sedimentation. The 10% gradient can be increased if additional measures are put in place such as stone armouring or steps.
2. **The 10-Percent Average Guideline:** Following the 10-percent average guideline helps maintain a balance between trail usability and erosion control. This means avoiding excessively steep sections, especially for extended distances, as they can lead to erosion and user difficulties. Striving for a moderate and manageable grade promotes a more sustainable and enjoyable experience for trail users.
3. **The Half Rule:** The half rule is applied when unavoidable steeper sections are encountered. It suggests that these sections should be kept as short as possible (not exceeding 20 meters) and have a gradient no more than 50% of the fall line gradient. This rule helps control erosion by limiting the length and steepness of challenging trail segments.
4. **Grade Reversals:** Grade reversals are changes in the slope direction of the trail. They play a critical role in shedding water away from the trail surface and preventing water from flowing directly along the trail, reducing erosion. Incorporating grade reversals at appropriate intervals helps maintain trail sustainability and prevents concentrated water flow.
5. **Outslope or Crossfall:** Providing an outslope or crossfall refers to designing the trail tread to slope gently away from the high side. This design feature ensures that water flows across the trail rather than along it, reducing the potential for erosion. The outslope or crossfall is an important component of sustainable trail design and helps protect the trail and surrounding environment.



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The current sign system

Trail signage plays a crucial role in managing trails effectively and providing valuable information to trail users. The current sign system for trails was installed in @1988 and only covers approximately 30% of the trail network. Further, most of the critical trail markers used to navigate the trails no longer exist. With the changes in Australian Standards 2156.1 and the evolving needs of users, it is important to update the signage to ensure it meets the current requirements and effectively communicates with a broader range of trail users.

The introduction of shared-use and Mountain Bike only trails brings additional complexities, as signage needs to inform users about specific rules or classifications for each user type. However, if the signage is lacking in the required information or poorly positioned, it can lead to user confusion and instances of conflict. This highlights the need for proper signage design, placement, and content to effectively guide users and minimise risks.

Signage serves as a critical communication tool for trail users, helping them make informed decisions about which trails are suitable for their needs. By accurately grading or classifying trails and promoting these classifications through well-placed, clear, and concise signage, land managers can provide users with essential information while also managing public liability risks.

It's important to note that while signage is a crucial aspect of trail management, it is not a complete solution by itself. Regular trail audits and maintenance are still necessary to ensure that trails meet their assigned classifications and are safe for users. Signage should be seen as part of a comprehensive approach to trail management, working in conjunction with other measures such as trail inspections, maintenance, and user education.

Given the significant changes in standards and user needs over the years, it is necessary to assess and update the trail signage to align with current requirements.

A separate Sign Plan is being developed as part of the Crater Lakes Trails Planning process.



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Maintenance feedback & hazard identification tool

Trail users can often be your best source of information on a day to day basis.

CMG have adopted the My Local Services app as a way for the community and visitors to report issues.

The website and signage will provide a CMG contact number to report urgent hazards and the My Local Services app details for non-urgent issues.

See <https://www.localcouncils.sa.gov.au/my-local-services-app#features> for more information.



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Effective Governance and Management

For the Crater Lakes Trails to become a recognised and successful community asset and tourism destination, it is crucial to establish a clear and effective governance model.

Governance is a central factor in the effectiveness of successful trail destinations. A well-designed governance structure ensures that there is clear accountability, effective decision-making processes, and proper management of resources. It helps establish a framework for collaboration among various stakeholders, including land managers, user groups, local government, and community organizations.

Looking at other successful trail destinations, governance plays a central role in their effectiveness and national recognition. Based on the successful management models seen in trail networks across Australia and New Zealand, the following characteristics should be considered:

1. **Clear and Simple Governance:** The governance structure should be clear, easy to initiate, and administer over the long term. It should provide a transparent framework for decision-making, accountability, and communication among the partners involved.
2. **Recognising Partner Strengths:** Each partner's strengths and expertise should be acknowledged and considered when allocating responsibilities and authority within the governance model. This ensures that each partner can contribute effectively to the success of the trail network.
3. **Enhancing Visitor Experience and Presentation:** The governance model should prioritise the improvement and continuous enhancement of the visitor experience and the overall presentation of the trail network. It should enable commercial tourism positioning, product development, and effective marketing strategies to attract visitors.
4. **Diverse Funding Sources:** A successful governance model should support the trail network through a range of funding sources. It should include mechanisms for revenue generation to enhance cash flow, allowing for self-generated investments in facilities, assets, and services.
5. **Effective Risk Management:** The governance model should establish an effective control environment to mitigate key risks, ensuring the safety of staff, volunteers, and visitors. It should not adversely affect the operations of each agency involved, maintaining their effectiveness in their respective roles.
6. **Community Inclusivity:** The benefits of the new governance model should be visible and inclusive of user and community groups. It should actively involve and engage the community, ensuring their input, participation, and support for the trail network.

By considering these characteristics, the Crater Lakes Trails can establish an effective governance model that supports its success as a community asset and tourism destination. Clear governance, accountability, visitor experience enhancement, diversified funding, risk management, and community inclusivity are essential elements to be incorporated into the model.



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Coordination function and responsibilities

In a trail governance and management structure involving multiple partners, it is crucial to have a clear coordination function. This ensures that there is a designated organisation, group, or individual responsible for driving an integrated and consistent approach to trail management. The coordination function takes on several important responsibilities, including:

1. **Integrated Approach:** The coordination function ensures that all trail management activities are aligned and integrated. It facilitates coordination and collaboration among different agencies, stakeholders, and user groups involved in the trail network. This helps avoid duplication of efforts and ensures a cohesive and unified approach to trail management.
2. **Task and Priority Management:** The coordination function is responsible for overseeing the implementation of actions outlined in trail plans. It tracks progress, monitors timelines, and ensures that tasks are completed according to the agreed-upon priorities. By managing tasks and priorities, the coordination function helps keep the trail management efforts on track and ensures that goals are achieved.
3. **Reporting and Accountability:** The coordination function serves as the reporting mechanism, providing updates and progress reports to the governance entity. It keeps all relevant stakeholders informed about the status of trail management activities, milestones reached, and any challenges or issues that may arise. Reporting ensures transparency, accountability, and effective communication among all involved parties.
4. **Executive Support:** The coordination function provides executive support to the governance body, assisting in implementing decisions and strategies. This includes facilitating meetings, preparing documentation, and supporting the decision-making process. The coordination function acts as a liaison between the governance body and other stakeholders, ensuring smooth execution of decisions.
5. **Stakeholder Coordination:** One of the key roles of the coordination function is to coordinate activities among various agencies and stakeholders. It facilitates collaboration, fosters effective communication, and ensures that all relevant parties are engaged and working together towards common goals. This coordination helps streamline efforts and enhances the overall effectiveness of trail management.

By having dedicated people resources for trail management and coordination, the governance structure can operate efficiently, ensuring effective implementation of decisions, coordination of activities, and progress tracking. This dedicated support is essential for successful trail management, as it provides the necessary expertise, oversight, and coordination to drive the integrated approach and achieve the desired outcomes.



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Adequate resources for trail operations

Operating a trail network involves various tasks that are integral to effective land management. These tasks include:

- **Infrastructure Maintenance and Repair:** This includes regular upkeep and repair of trail surfaces, signage, parking areas, amenities (such as toilets and picnic areas), and waste management infrastructure (such as rubbish and/or recycling bins). Regular maintenance ensures that the trails are safe, accessible, and well-maintained for visitors.
- **Trail Classification and Performance:** Monitoring and assessing the trails to ensure they meet their intended classification or difficulty levels is essential. This involves evaluating trail conditions, trail features, and user feedback to ensure that the trails provide the desired user experience and align with the designated trail classification system.
- **Environmental Management:** Trail networks exist within natural environments, and it is crucial to manage their impact on the surrounding ecosystems. Environmental management tasks may include erosion and runoff control measures, vegetation management (including invasive species control), protection of significant species or habitats, and compliance with relevant environmental regulations and legislation. Additionally, fire management strategies should be implemented to mitigate bushfire risks and ensure visitor safety.
- **Emergency Management:** Planning and preparation for emergency situations are vital for trail networks. This includes providing emergency access routes, issuing emergency notices (such as for fires or floods), and implementing trail closures when necessary to protect visitors and respond to emergency situations effectively.
- **Visitor Management:** Effective visitor management ensures that trail users adhere to any use requirements or regulations, such as trail etiquette (code of conduct), permitted activities, and safety guidelines. Trail managers may also oversee the organisation and management of trail events, coordinating logistics, safety measures, and participant communication.



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Funding issues and opportunities

The development of many trails in Australia has been marked by a lack of funding and a high reliance on government grants. This has resulted in a somewhat inconsistent and "stop-start" pattern of trail development, with progress depending on the success of grant applications. Unfortunately, in some cases, limited provision of funds has been allocated for future management and maintenance of the trails. This lack of adequate funding for ongoing maintenance can lead to challenges in ensuring proper upkeep and may result in trails falling into disrepair or a heavy reliance on volunteer efforts.

The funding landscape for trail development in Australia often requires trail managers and developers to compete for limited government grants. This can create uncertainty and inconsistency in securing funding for projects, as grants may not always be available or accessible on a continuous basis. The stop-start nature of funding can disrupt the seamless development and maintenance of trail networks, hindering their overall effectiveness and sustainability.

Additionally, the lack of dedicated funds for ongoing management and maintenance poses challenges for ensuring the long-term viability of trail networks. Without sufficient financial resources, it becomes difficult to allocate funds for routine maintenance, repairs, signage updates, or other necessary improvements. This can result in trails deteriorating over time, compromising the visitor experience and potentially impacting safety.

Furthermore, heavy reliance on volunteers to carry out maintenance tasks can be unsustainable in the long run. While volunteers play a crucial role in trail management, their availability and capacity may vary, leading to inconsistencies in maintenance efforts. Relying solely on volunteers for trail upkeep may not provide the level of expertise, consistency, or resources required to ensure optimal trail conditions.

To address these challenges, it is essential to explore diverse funding streams and strategies for trail development and ongoing management. This can involve seeking alternative funding sources such as corporate sponsorships, user fees, partnerships with businesses or tourism entities, or exploring potential revenue-generating opportunities within the trail network. By diversifying funding sources and establishing a sustainable financial model, trail managers can better ensure the ongoing maintenance and development of trails, ultimately enhancing the visitor experience and promoting the long-term success of the trail destination.



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Trail Plan – Funding opportunities

The City of Mount Gambier and its partners have access to various grant opportunities that can support the development and implementation of the Crater Lakes Trails Plan. These grants can provide funding for infrastructure projects, open space improvement, and regional community development. Some potential grant sources include:

1. SA Office for Recreation, Sport and Racing: ORSR offers grants for infrastructure projects related to recreation and sport.
2. Department for Infrastructure and Transport: The Planning and Development Fund administered by this department provides investment for planning and improvement of open spaces and public realms in South Australia.
3. Federal Government Building Better Regions Fund (BBRF): This fund focuses on supporting projects that create jobs, drive economic growth, and enhance regional communities.
4. Bike SA: Bike SA occasionally offers grants for cycling infrastructure and events. The City of Mount Gambier can keep an eye on potential funding opportunities from Bike SA that align with their trail development plans.

In addition to grants, commercial businesses, property developers, and philanthropic organisations can also contribute to infrastructure funding. The City of Mount Gambier can explore partnerships and donations from these sources to support the development of trails and mountain bike networks.

It's important to note that the cost estimates provided in the Crater Lakes Trails Plan are based on current market rates and previous studies. However, actual implementation costs may vary and additional approvals, detailed design, and documentation stages will be required before the construction of trails and associated infrastructure can begin.

By leveraging grant opportunities, seeking partnerships with commercial entities, and exploring philanthropic support, the City of Mount Gambier can access the necessary funding to implement the Crater Lakes Trails Plan and bring the envisioned trail network to life.



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Different models of management

There isn't a single governance model that suits every destination, as each model has its own advantages and disadvantages. These models can be categorised into three broad categories:

Option 1: Sole Agency Management

This model involves a single authority being responsible for utilizing the land they have either ownership of or a license to use for trail development and usage. There is no sharing of accountability, and user groups are neither allowed nor supported to volunteer their services. This model is typically applied to mountain bike trails that are built on a specific land tenure, without direct involvement of the community or businesses (and indirectly in some cases).

In this scenario, marketing is generally carried out by the agency, although there may be instances of external marketing through mountain bike clubs or third-party websites like Trail Forks.

Visitor servicing is also typically handled directly by the management agency; however, in certain cases, local clubs may be permitted to provide visitor services on the land designated for mountain biking purposes.

Option 2: Public/Private Partnership Structure

This model entails a greater involvement of user groups in a partnership with local government. It allows the land manager to concentrate on their core responsibilities, such as parks, reserves, and council operations, while remaining a partner in the trail network's development. Various variations of this model can occur, including the establishment of a Memorandum of Understanding (MOU), expanded roles of trust models, and reducing the number of authorities involved through contracts or other approaches.

If a partnership is deemed appropriate, there are several mechanisms that can be employed. These mechanisms can be broadly described as follows:

Memorandum of Understanding (MOU)

This mechanism is generally used for less formal arrangements where coordination and collaboration are key aspects of the partnership. It works best when there is one dominant land manager. An MOU may be developed to allow one partner to manage the trails with support and input from other partners and/or stakeholders.

Incorporated Association

Incorporated Associations are established and governed by the ACT Associations Incorporation Act 1991. They must have a minimum membership, become a legal entity capable of entering into contracts, and can sue or be sued.

This form of partnership has its own set of advantages and disadvantages. Incorporated Associations are typically used in complex situations where land managers, trail users, governments, and businesses aim to establish a formal partnership. It can also bind members to a set of rules, commonly known as a constitution.



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Delegation and Volunteerism

This model applies to land managers who are willing to delegate the running, operations, maintenance, or other aspects of the trail destination to a voluntary group. In some cases, these arrangements are formalized through agreements. The trails must be accessible to the community free of charge, and the club responsible for their management must be affiliated with AusCycling.

Option 3: Private Arrangements

This model involves a single entity assuming management control of the trails, raising the required funding for operation, marketing, and maintenance, and having complete management authority. This arrangement typically occurs on private land.

Criteria for determining the right model for the Crater Lakes Trail Network

When developing governance arrangements for trails, trail managers and developers need to carefully consider various options. The following questions can assist the City of Mount Gambier and its key stakeholders in determining the most appropriate model for their circumstances, taking into account the unique characteristics of mountain bike developments:

1. Does the chosen model provide a clear and straightforward governance structure that aligns with the land tenure and purpose of the trail destination? It should ensure that the governance arrangements are well-suited to the specific characteristics of the land and the intended use of the trails.
2. Are the roles and responsibilities clearly defined and understood for both the land manager and the entity governing the trail users? It is essential to have a clear understanding of the accountabilities and expectations placed on each party involved in the governance structure.
3. Is the proposed model in compliance with the relevant legislation, regulations, and policies in South Australia? It is crucial to ensure that the proposed governance arrangements are legally permissible and align with the existing framework.
4. Does the proposed model facilitate opportunities for partnerships with other organizations that can add value to the project? Exploring partnership opportunities can enhance the effectiveness and success of the trail development, leveraging the strengths and resources of different entities.
5. Will the new model provide optimal visitor servicing for the target markets identified? It is essential to consider how the proposed governance arrangements will support and enhance the visitor experience, ensuring that the needs and expectations of the identified target markets are met.
6. Does the model maximise the commercial viability of the proposed mountain bike hub, considering the ongoing maintenance needs and the potential for generating income for growth? The chosen model should enable sustainable financial management and support the long-term viability of the mountain bike hub.
7. Does the model allow for community input, engagement, and volunteerism? It is important to ensure that the governance arrangements provide opportunities for community involvement,



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fostering a sense of ownership and promoting volunteer participation in trail management and development.

8. Does the model minimise duplication and uncertainty? It should streamline processes and minimise redundancies, reducing administrative burdens and ensuring clarity in decision-making and implementation.
9. Does the model provide a suitable mechanism for managing risk, including safety considerations? The governance arrangements should incorporate appropriate risk management practices to ensure the safety of trail users and mitigate potential liabilities.

By answering these questions, trail managers and stakeholders can systematically assess and determine the most suitable governance model for their specific circumstances, taking into account the unique aspects of the trail development project.

The right governance and management model

The recommended governance model for the Crater Lakes trail network acknowledges the significant role of the City of Mount Gambier as the primary land manager within the project area. As the owner and caretaker of most of the land within the network, the City of Mount Gambier plays a crucial role in the development and management of the trails.

There are potential opportunities for private land development and other trail-related experiences, such as camping and accommodation facilities, that can be connected to this plan. These opportunities may involve accessing parcels of land under the management of other landowners or through agreements with the City of Mount Gambier or other incorporated bodies.

It is also possible that the City of Mount Gambier may identify future land that is important for trail development or for creating strategic connections between different trails and networks, thereby enhancing the Crater Lakes trail network as a whole.

While the City of Mount Gambier can take on a leadership role in developing the trail network, it is not expected to be responsible for the ongoing management of the trail network beyond its direct control. Other entities, such as private landowners or incorporated bodies, may take on the management responsibilities for specific sections or facilities within the trail network.

Overall, this governance model recognises the key role of the City of Mount Gambier as the primary land manager while allowing for potential collaboration with private landowners and other stakeholders to enhance the trail network and provide diverse experiences for trail users.



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Recommendation- A partnership model

Considering the multiple interest groups and future management responsibilities it is recommended that a partnership model be developed. This model would ensure compliance with legislative requirements, policies, and agency guidelines while allowing for engagement and shared responsibility of trail management with a skills-based interest group. The specific form of this partnership could be established through a Memorandum of Understanding (MOU) or by creating an incorporated body, depending on the agreed level of responsibility sharing.

The partnership group would play a crucial role in providing collaborative leadership for the development of new trail experiences and assisting with the ongoing management and expansion of the existing network. They would actively seek commercial investments, explore grant opportunities, and secure resources from various sources such as the land manager, philanthropic organisations, and potential future revenue streams like events or user fees. Additionally, the partnership model would facilitate the involvement of user groups, allowing them to contribute actively and ensuring the land manager can concentrate on their core responsibilities, such as parks, reserves, and council operations, while remaining a key partner in the trail network's development.

By adopting this partnership model, the Crater Lakes trail network can benefit from the expertise and resources of diverse stakeholders, fostering collaboration, innovation, and sustainable management practices.

Legislative, policy and agency guidelines would continue to apply and the agency has the option to engage and share responsibility for trail management with a skills-based group brought together under an MOU or an incorporated body depending on the agreed level of responsibility sharing.

This group would ensure collaborative leadership in the development of the new trail experiences and assist with the ongoing management and development of the current network. It will also be instrumental in seeking commercial investment, resources from grant opportunities and through land manager, philanthropic and or future revenue from events, user fees or from budget allocations.

This model would see a greater role for user groups and provides for the land manager to focus on core business (parks and reserves, and Council operations) and remain a partner in the development of the trail network.



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Sample MOU

The following text is a starting point to formalise an agreement between the Council and a Trails orientated volunteer group.

As part of our commitment to providing the best trail experience, Trail Care Group (TCG) have entered into a Memorandum of Understanding (MoU) with the City of Mount Gambier (CMG).

The MoU outlines the responsibilities for both parties to manage Trails within the Crater Lakes Recreational Precinct. Importantly, it provides the agreement between TCG and the CMG to enable grants and funding for the professional trail development and signage in Crater Lakes. It will also be key to the future progress of the growth and maintenance of the Crater Lakes trail network.

Roles and responsibilities of CMG

CMG has the responsibility to care for, control and manage the relevant parks and reserves.

CMG are responsible for:

1. Communicating with TCG on issues relating to trails within the Crater Lake Precinct.
2. Seeking input from TCG regarding future plans that affect trails within the Crater Lakes Precinct.
3. Supporting the staged implementation of the Crater Lakes Trails Plan recommendations.
4. Where possible, providing support in the form of equipment, materials, human resources and funding to establish, restore or maintain sustainably designed trails.
5. Where possible, providing training for TCG volunteers in occupational health and safety, equipment use, weed control, conservation and other relevant topics.
6. Responding in a timely manner to TCG requests for approval to conduct special events within the Crater Lakes Precinct.
7. Providing constructive feedback to funding applications, plans and project briefs developed by TCG, regarding use of the Crater Lakes Precinct.
8. Working constructively with the TCG to resolve any negative issues relating to trails in the Crater Lakes Precinct.

Roles and responsibilities of TCG

The role of TCG is to assist in the development and management of trails within the Crater Lakes Precinct.

TCG has responsibility for:

1. Promoting understanding of responsible trail use (mountain bike riding, running, walking) and practices among TCG members and the community more generally.
2. Encouraging all members to respect the cultural and natural values of the Crater Lakes Precinct.
3. Encouraging all mountain bikers, runners, walkers to respect each other and other park users.
4. Organising and running social events within the Crater Lakes Precinct.



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5. Organising and running competition events (races) within the Crater Lakes Precinct.
6. Increasing the knowledge of TCG members, and other relevant parties, of sustainable trail principles and maintenance techniques.
7. Preparing, for the approval of CMG, strategic master plans for Crater Lakes Precinct.
8. Seek approval from CMG to maintain or construct sustainable trails in the Crater Lakes Precinct.
9. Organising volunteers to maintain and construct trails, as well as undertake approved activities, such as weed control, vegetation trimming, and drain clearing in the Crater Lakes Precinct.
10. Establishing a mechanism so TRG members can report matters that may be of interest to CMG, including unsafe visitor infrastructure, road and track conditions, notable wildlife observations, pests, weeds and feral animal observations, alleged breaches of the relevant legislation i.e. illegal dumping.

Mutual Roles and Responsibilities

In addition, the CMG and TCG will:

1. Recognise and respect each other's roles and responsibilities.
2. Follow the directions and expectations detailed in the Trail Maintenance – General Procedures document.
3. Promote responsible mountain biking, running and walking as legitimate activities within the Crater Lakes Precinct.
4. Support a collaborative and cooperative partnership between CMG, TCG and any other affiliated organisations to develop and maintain trail in the Crater Lakes Precinct.
5. Communicate openly with each other on matters relating to trails within Crater Lakes Precinct, and work constructively to resolving problems identified by either party.
6. Operate within the spirit of strategic master plans, plans of management, or other plans relating to the development or improvement of trails within the Crater Lakes Precinct.
7. Collaborate on the development of publicity materials to promote both organisations and inform the public of the partnership activities. Any such material prepared by either party for publicity will be submitted to the other party for approval prior to its release.
8. Not advertise or promote materials carrying the logo or other official text or emblems that might suggest service endorsement by either association without prior approval.
9. Meet half yearly to discuss progress and plans under this MOU, and on any other dates agreed necessary by both parties.



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Volunteer insurance and funding

There are several ways to ensure that volunteers are covered for the activities they are undertaking.

1. If the volunteer group falls under the Friends of Park Incorporated (FoP Inc) banner, they would be insured through that system. FoP Inc affiliated groups can apply for funding as an independent incorporated organisation.
2. The group can pay for their own public liability insurance with an annual cost of around \$2000.
3. If the group is affiliated with AusCycling, they are covered for public liability whilst undertaking trail building and maintenance activities on a voluntary basis. It is understood that the *Mount Gambier Mountain Bike Club* is already affiliated with AusCycling and is currently covered to work on trails under the conditions detailed in Appendix C. AusCycling affiliated groups can apply for funding as an independent incorporated organisation.



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Trail Maintenance

Introduction

The following trail maintenance section has been assembled specifically for the City of Mount Gambier in response to the requirements of the Crater Lakes Trail Network. This section provides a comprehensive overview of the "What," "When," "Why," and "How" aspects concerning the management and maintenance of the entire Crater Lakes trail system. While it might initially appear to be a daunting task, in practical terms, it is a straightforward process. The main objectives of the Crater Lakes Trails Maintenance Plan is to conduct inspections periodically and ensure that vegetation is adequately trimmed, drainage is free of obstructions and the trails meet their respective grades.

With the assistance of local volunteers, the CMG can maintain the trails to an appropriate standard without imposing significant strain on the existing operational resources.

Trails are recreational assets

Trails are assets and should be managed in a similar way to any other visitor facility asset such as a footpath, tennis court, bridge or building. They have a capital value, useful life, a level of service and require a funded/resourced preventative maintenance program like other council owned and managed assets.

Trails should be managed based on the following principles of asset management to ensure that they:

- Represent value for money
- Are fit for purpose
- Meet service level requirements
- Are sustainable for their whole of life
- Minimise risk and maximise user opportunity
- Minimise the impact on the environment.

Trails do not maintain themselves. Well-designed trails require less maintenance; however, all trails will require some ongoing maintenance. A maintenance program should be developed to provide a strategic and targeted approach to ensuring trails are maintained in the best condition possible, providing the optimum user experience and minimising maintenance costs in the future. It is important to accept that unscheduled maintenance tasks will be required occasionally as a result of fires and severe storm damage.

All trails require ongoing maintenance if their standard is to be kept high. The quality of trails is often cited as a key attraction for popular trails and trail based tourism destinations and likewise poorly signed, heavily eroded and rutted trails are usually avoided by users.



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Causes of trail deterioration typically relate to the amount of use, weather conditions, standard and quality of construction, soil types, availability of suitable materials and the absence of adequate maintenance. Good trail maintenance should include and consider:

- Maintaining trails against their promoted classification
- Good maintenance practices and schedules are there to protect the investment/asset and meet the prescribed standards
- Maintaining the drainage system to protect the trail and surrounds
- Manage and mitigate public liability risks

The resource and time requirements for trail maintenance is heavily influenced by the quality of the initial trail design and construction. Poorly designed and built trails and trail features will require more frequent maintenance, and earlier in their life, than trails that are built sustainably.



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Principles of effective trail maintenance

When prioritising and programming trail works, the following key principles should be considered:

1. **Expect some Trail Deterioration:** It's important to recognise that all trails will undergo some level of deterioration over time, even with proper maintenance. Factors such as usage, weather conditions, construction quality, soil types, and maintenance practices influence trail deterioration. Anticipating and planning for this natural wear and tear helps set realistic expectations.
2. **Maintain Trails to their Promoted Classification:** Trails should be maintained according to their promoted classification, as defined by relevant standards and guidelines. The classification considers trail elements such as surface, gradient, and corridors. Over-servicing or under-servicing trails based on their actual usage or desired presentation level should be avoided to ensure appropriate allocation of resources.
3. **Good Maintenance Practices and Schedules:** Implementing regular and proactive maintenance practices is crucial for protecting trail investments/assets and meeting prescribed standards. Preventative maintenance not only reduces the need for costly repairs but also ensures a safe and enjoyable experience for trail users.
4. **Early Issue Identification and Intervention:** Promptly identifying and addressing trail issues is essential for preventing more extensive and expensive repairs. Regular inspections and monitoring help identify potential problems before they worsen. Investigating off-trail influences that may contribute to rapid degradation is also important for effective intervention.
5. **Correct Diagnosis for Effective Treatment:** When addressing trail problems, it's crucial to identify the root cause and treat it appropriately. Merely addressing symptoms without tackling the underlying issue leads to inefficient and ongoing maintenance. Consider factors beyond the trail itself, such as off-trail changes that may impact degradation rates.
6. **Restoration of Correct Crossfall:** Maintaining the correct crossfall of the trail is vital for sustainable trail use. Cleaning nicks and removing built-up edge berms restores the proper surface profile. Proper water management is essential, as water movement on the trail surface is often a major contributor to degradation. Implement effective drainage measures that allow water to sheet across the trail, avoiding concentrated channels that exacerbate erosion.
7. **"Go BIG" Approach to Maintenance:** Adopting a proactive approach to maintenance tasks can save time and resources in the long run. When trimming vegetation, remove back to the main trunk or consider removing the entire specimens to reduce the need for frequent trimming. For drainage, invest time in making nicks bigger to ensure effective water flow. This approach minimises the need for frequent return visits to address the same issue.

By considering these principles when prioritising and programming trail works, trail managers can optimise resource allocation, enhance sustainability, and provide trail users with safe and enjoyable experiences.



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Trail maintenance Program

A trail maintenance program should consist of the following:

- Auditing of the trail
- Hazard identification and reporting
- Frequency of maintenance tasks
- Standards of maintenance tasks
- Visitor statistics
- Trail upgrades and renewal

Auditing and Inspections

The trail audit serves as a valuable tool for trail managers to assess the condition of their trails and allocate resources and funding effectively. When developing a maintenance program for a new trail, it is recommended to capture audit information at the practical completion stage and record it on the land owner/manager's asset register. This ensures that the trail's condition is documented and can guide future maintenance efforts.

Trail inspections are a requirement under the Australian Walking Track Standards 2156.1 and are necessary for any publicly accessible asset, including trails covered by a land manager's asset management strategy/program. Inspections play a crucial role in ensuring public safety, user enjoyment, and asset protection within trail networks. It is important to conduct these inspections periodically by qualified staff or accredited providers.

Inspections assess the trail against its promoted classification and identify any existing or emerging risks and sustainability issues. Trails naturally change over time due to usage, and while trail surface changes are acceptable as long as the original planned trail classification is maintained, certain conditions must be met. These include ensuring that trail infrastructure and signage remain safe and serviceable, technical trail features are in good condition, and no environmental issues like excessive erosion or shortcutting have developed.

The required inspection frequencies for each class of trail are outlined in the Australian Standard 2156.1 Walking Tracks Part 1: Classification and Signage. In the absence of similar standards for cycling trails, Open Trails Australia recommends that land managers adopt best practices and err on the side of caution when determining inspection intervals. This approach ensures the safety of trail users and helps manage public liability risks effectively.

Hazard Identification and Reporting

Trails are susceptible to various challenges, such as wear and tear, unauthorised use, vandalism, and the impact of weather conditions. These factors can potentially pose risks to trail users. Therefore, it is crucial to incorporate a hazard inspection process and schedule, along with reporting criteria, into a comprehensive trail management plan.



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The trail management plan should clearly outline the responsibilities for managing hazards, which typically lie with the trail owner. To effectively address hazards, the following steps should be followed:

1. Hazard Identification: Identify potential hazards along the trail.
2. Risk Assessment: Evaluate and assess the level of risk associated with each identified hazard.
3. Risk Management: Take appropriate measures to manage the identified risks. This can involve accepting the risk, modifying the risk, or eliminating the risk altogether.
4. Review, Monitoring, and Documentation: Continuously review and monitor the effectiveness of the risk management actions taken. Keep detailed records of all actions and their outcomes.

Frequency of maintenance tasks

The frequency of trail maintenance will vary based on several factors:

1. Trail System and Classification: The extent and classification of the trail system will play a role in determining the maintenance schedule. Larger trail networks may require more frequent maintenance compared to smaller ones.
2. Usage: The amount and type of trail usage are important considerations. Recreational use, regular events, or larger-scale events can impact the wear and tear on the trail and may require more frequent maintenance.
3. Trail Type: Different types of trails have distinct maintenance requirements. For example, coastal trails exposed to wind erosion or downhill mountain bike trails with steeper terrain may need more frequent maintenance to address erosion, trail degradation, or potential hazards.
4. Soil Type: The soil composition along the trail can affect its durability and susceptibility to damage. Some soils may require more regular maintenance to manage erosion or degradation.
5. Vegetation Type: Trails surrounded by vegetation that rapidly regenerates and encroaches upon the trail may need more frequent maintenance to ensure clear passage for trail users.
6. Location: The geographic location of the trail plays a significant role. Trails located in regions with higher rainfall may require substantial maintenance after each significant rain event. Additionally, trails that are easily accessible may be more prone to vandalism or illegal dumping, necessitating more frequent maintenance and monitoring.
7. Extreme Weather Events: Unforeseen extreme weather events can cause unexpected damage to trails, requiring unscheduled maintenance and hazard checks to address any safety concerns.

A tailored maintenance schedule should be established within the trail management plan to ensure the appropriate frequency of maintenance activities, monitoring, and inspections. Regular assessments and adjustments to the maintenance schedule may be necessary based on the trail's condition and evolving circumstances.



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Standards of maintenance

It is crucial to ensure that standards are maintained. The following are some key standards to be upheld:

1. **Original Planned Trail Classification:** The trail should be maintained according to its intended classification, whether it's a hiking trail, mountain biking trail, or shared-use trail. This ensures that the trail meets the designated purpose and user expectations.
2. **Construction Standards:** Adherence to construction standards is essential to maintain the integrity of the trail. This includes obtaining prior approval for any alterations or modifications to the trail, maintaining trail surface standards, implementing proper drainage systems, upholding hygiene standards, preserving existing Technical Trail Features (TTFs) as per their original design, using approved machinery and tools, and ensuring final finishing standards are met.
3. **Signage Standards:** Clear and appropriate signage is crucial for trail users. The trail management plan should include guidelines for signage placement, content, and maintenance to ensure effective communication and wayfinding along the trail.
4. **Visitor Risk Management Standards:** Implementing visitor risk management standards is vital for the safety of trail users. This may involve establishing protocols for site closures in hazardous conditions, providing signage and notifications to communicate risks or trail closures, and regularly reviewing and updating risk management procedures.

By incorporating these standards into the trail management plan, trail managers can ensure that the trail is constructed, maintained, and managed in a manner that aligns with the intended design, user expectations, and safety considerations. Regular inspections and audits will ensure compliance with these standards and address any deviations or deficiencies that may arise.



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Visitor and trail use statistics

Understanding the usage patterns and frequency of trail use is important for trail managers. It provides valuable insights that can assist in various aspects of trail management and planning. Some key benefits of understanding trail usage include:

1. **Evaluating Project Success:** By assessing how trails are being used, trail managers can evaluate whether the project has achieved its objectives. They can determine if the trails are being utilised as intended, providing feedback on the effectiveness of the trail design and implementation.
2. **Planning Future Maintenance:** Data on trail usage helps in planning future maintenance works. By understanding which sections of the trail receive more usage, owners can prioritise maintenance efforts accordingly. This ensures that resources are allocated efficiently to address the areas that require the most attention.
3. **Prioritising Maintenance and Resources:** With information about trail usage, trail managers can prioritise maintenance activities based on the usage patterns. High-traffic areas or sections with specific maintenance needs can be identified and allocated appropriate resources, ensuring the trails remain safe and enjoyable for users.
4. **Guiding Future Trail Development:** Data on trail usage can guide future trail development plans. It provides insights into popular routes or types of trails that are in demand, helping owners make informed decisions when expanding or developing new trails.
5. **Supporting Additional Funding Requests:** Accurate information on trail usage can strengthen funding requests. By demonstrating the significant use and impact of the trails, managers can make a compelling case for additional funding to support ongoing maintenance, improvements, or expansion of trail projects.

Collecting data

To collect trail usage data, there are various methods available, and the choice of method depends on the specific purpose. Some common data collection methods include surveys, trail counters, user feedback forms, observational studies, user interviews, and digital tracking tools. Each method has its advantages and limitations, and a combination of approaches may be used to gather information about trail usage.

Popular people counters used in natural areas are those that can easily be hidden and/or are robust and reduce the risk of tampering and vandalism. A common device used in Australia is the TRAFx Infrared Trail Counter.

Manual counts are generally used on higher use trails where the range of users need to be counted separately. The trail manager will engage volunteers or professionals to count the numbers and type of trail users on particular days. This information is then used to form a general average of user numbers and types.

The TRAFx Infrared Trail Counter counts people — walkers, hikers, joggers, inline skaters, horseback riders, cyclists, etc. — on trails, paths and sidewalks. It senses and detects the infrared wavelength



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that people emit. Unlike other trail counters, it does not require a receiving unit or reflector to operate. This results in a very compact, unobtrusive design, that reduces risk of vandalism.

It uses three standard 'AA size' alkaline batteries and has very long battery life. This versatile counter has proven itself from Alaska to Australia, from mountains to deserts, and from wilderness areas to urban areas. <https://www.trafx.net/products#IR-counter>

TRAKER-COUNT - operates by sensing the natural heat energy of walkers. The micro power electronics processes this signal to maximize the sensitivity to a real event of a person walking past, and to minimise stray false counts. The total count is displayed on an LCD display. The count can be reset to zero using the proximity key.

TRAKER-COUNT is specifically designed to provide reliable data for use by land management agencies in areas such as national parks, municipal parks & walkways, and wilderness areas. The data can provide the basis and justification for the allocation of resources to particular areas.

<https://www.islandresearch.com.au/>



The Traker-Count model as used by the City of Mitcham, South Australia. Mounted in a stainless-steel box as protection from the elements and to prevent vandalism. The counter can be mounted to signs or other structures adjacent the trail.



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Trail upgrades and renewal

Trail renewal is a process that involves significant changes to an existing trail while utilising, for the most part, the existing trail corridor. There are several reasons why trails may require upgrades, alterations, or realignments, including:

1. **Changing User Demands:** As the type of users or their methods of using the trail change over time, modifications may be necessary to adapt the trail to meet the evolving needs. This could involve adding or modifying features, adjusting trail difficulty, or improving accessibility to accommodate different user groups.
2. **Unsustainability or Problematic Sections:** Certain sections of the trail may become unsustainable or pose challenges, such as erosion-prone areas, drainage issues, or safety concerns. Adjustments or realignments may be required to address these problems and ensure the long-term viability of the trail.
3. **Introducing New Trail Experiences:** Trail renewal provides an opportunity to introduce new features or experiences within the existing trail footprint. This could involve incorporating new elements such as viewpoints, interpretive signage, educational displays, or interactive elements to enhance the trail user's experience.
4. **Increasing Visitation or New User Types:** If a trail experiences rapid growth in visitation or sees the emergence of new user types (e.g., electric mountain bikes), upgrades may be necessary to accommodate the increased demand or specific needs of these users.
5. **Stakeholder or User Requests:** Local stakeholders, event managers, or tour operators may request additional features or modifications to enhance the trail for specific purposes or events. These requests can influence trail renewal decisions.
6. **Changes in Trail Classification:** Changes in trail classification, such as designating a shared-use trail or creating separate sections for different user groups, may require upgrades or alterations to ensure compliance with the new classification and cater to the diverse user needs.
7. **Wear and Tear:** Over time, natural surface trails and trail features experience general wear and tear due to usage and weather conditions. Upgrading and maintaining these elements is necessary to preserve the trail's quality, safety, and overall user experience.

By conducting regular audits and consulting with stakeholders, trail managers can determine the appropriate trail renewal actions needed to address specific challenges, improve user satisfaction, and ensure the sustainability and relevance of the trail system.



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Maintenance resourcing

To help guide the resourcing for trail management and maintenance, the recommended Partnership Model can be established through a Memorandum of Understanding (MOU) or by creating an incorporated body. The agreed level of responsibility sharing will determine the final mix of resources required. These may include:

1. Operational Staff: Dedicated staff, such as CMG operational staff, can be responsible for scheduled trail inspections based on Australian Standards (AS2156.1), MTB guidelines and relevant council policies. They can also undertake maintenance tasks on an ad hoc basis, ensuring regular upkeep and addressing immediate maintenance needs.
2. Trail Contractors: Independent auditing or inspections. For more complex renewal or maintenance tasks that require specific plant and equipment or large-scale trail works, trail contractors can be engaged. These contractors specialise in trail construction and have the expertise to undertake complex projects that may go beyond the capabilities of volunteers and in-house staff.
3. Arborists and Weed Management Contractors: Specialised contractors, such as arborists and weed management professionals, can be engaged to handle larger-scale corridor works, address fallen trees, mitigate tree-related risks, perform large-scale fire suppression clearing around assets, or prepare for prescribed burns. These contractors have the necessary expertise and equipment to manage vegetation-related maintenance tasks safely and effectively.
4. Other Fee-for-Service Works: Various fee-for-service works can be outsourced to external providers to ensure comprehensive maintenance coverage. This can include services such as the provision and installation of new signage, sign-related tasks, engineering inspections of critical infrastructure, or independent auditing of trail conditions. These specialised services can complement the efforts of in-house staff and contractors to maintain and enhance the trail system.
5. Volunteers can be a great asset to a community trail system. Many trail systems around the country are currently maintained by local volunteer organisations. Volunteers are very cost-effective and provide a good avenue for establishing a sense of pride and ownership of the trail system. Volunteers typically need lots of direction; be sure to have appropriate staff to help guide and oversee volunteer activities. In communities with large, successful trail volunteer organisations, the majority of maintenance can be delegated to the volunteer group, as long as there is a solid history of performance and a desire of the volunteer group to shoulder that type of responsibility. In communities with small or no volunteer organisations, capacity and lack of expertise can be an issue until a larger, better-trained organisation is developed.

Regardless, it is highly recommended to establish a formal, signed contract or agreement between the agency and volunteer group. The agreement should define the roles and responsibilities of all parties mentioned in the agreement, as well as define approved activities and limits of each group in the defined relationship. Most agencies require volunteer groups to carry liability insurance, so this must also be addressed. Between the agreement and the liability insurance, acceptable and unacceptable activities should be defined. For example, it is often forbidden for volunteer groups to operate tools such as



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chainsaws or motorized equipment like excavators and skid steers. This is not always the case, but these are the kinds of situations that need to be discussed and decided upon when forming a formal relationship.

Just like with hired staff, a plan to train and retrain volunteers on an ongoing basis should be in place. This is especially important with volunteers since there is typically significantly more turnover with volunteers than with staff members.










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Trail inspection intervals

Australian Standard 2156.1 Walking Tracks Part 1: Classification and signage outlines the required inspection frequencies for each class of trail. In the absence of similar standards for cycling trails that set out inspection frequencies, Open Trails Australia recommends that land managers adopt best practice and err on the side of caution regarding inspection intervals to both ensure the safety of users and manage public liability risks.

The following table demonstrates OTAs recommended inspection intervals for the various trail classifications.

Mountain Bike Trail Grades






Service Level	Grade	Symbol	Inspection Interval	Shared-use compatible?
High	Very easy		3 months	Yes
High	Easy		3 months	Yes
Moderate	Easy - Intermediate		6 months	Yes
Moderate	Intermediate		6 months	Yes
Moderate	Intermediate - Difficult		6 months	Yes
Moderate	Difficult		6 months	No
Moderate	Extreme		6 months	No

See Trail Classification section in appendix for more details.



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Walking Trail Grades

Service Level	Grade	Symbol	Inspection Interval	Shared-use compatible?
Highest	1		Monthly	Yes
High	2		3 months	Yes
Moderate	3		6 months	Yes
Moderate	4		6 months	Yes
Low	5		12 months	No

Trail inspection record keeping

OTA recommends that audits and maintenance activities are recorded and kept on file. This will help the land manager to:

- develop a long-term record of maintenance activities undertaken that will assist with future budgeting requirements
- provide a record that will assist with risk management, where records will demonstrate trail inspections and maintenance have been undertaken in accordance with recommended practices.



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Australian Walking Track Grading System

Trail classification allows land managers to develop, design, build, promote and maintain trails appropriate for the anticipated trail users.

Australian Standard 2156.1 Walking Tracks Part 1: Classification and Signage identifies six classes of walking tracks, describing each in terms of the elements used for classification and the resulting management considerations.

Public land management agencies across Australia have adopted the Australian Walking Track Grading System as a plain English language description to describe walks to the public. Under the system, walking trails are graded on a difficulty scale from grades one to five.

- GRADE ONE is suitable for the disabled with assistance
- GRADE TWO is suitable for families with young children
- GRADE THREE is recommended for people with some bushwalking experience
- GRADE FOUR is recommended for experienced bushwalkers, and
- GRADE FIVE is recommended for very experienced bushwalker

For more detail see [Appendix A](#)

2156.2- 2001- Walking Tracks- Infrastructure and design

AS 2156.2 specifies requirements for the structural design of walking track structures, to protect natural and cultural assets and for use as aids to recreation in outdoor areas where the environment is the focus of recreational activities.

The structural design criteria given in this Standard take into account factors such as location, expected use and type of recreational opportunity through reference to the track classifications given in AS 2156.1.

The following structures and parts of structures are covered in this Standard:

- (a) Boardwalks
- (b) Galleries
- (c) Pedestrian bridges, including wire crossings
- (d) Platforms (for viewing)
- (e) Barriers
- (f) Stairways
- (g) Ladders
- (h) Stiles

This Standard does not cover structures intended to carry livestock (e.g. horses) or vehicles (including bicycles and light maintenance vehicles).

This Standard is intended primarily to be applied to new structures.



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MTBA/AusCycling - Trail Difficulty Rating System

In 2012 the Australian Mountain Bike Trail Difficulty Rating System (TDRS) was developed by the International Mountain Bike Association (IMBA) of Australia to address a number of identified needs:

- Requests from land managers for a formal and 'approved' Australian trail classification standard, as a risk mitigation strategy
- The need to further clarify aspects of the existing IMBA International TDRS to account for additional trail characteristics such as exposure, suitability and a range of gradients or widths.

In 2019 Mountain Bike Australia (MTBA) reviewed the IMBA TDRS and added two additional classifications to address gaps on the 2012 system. The new classifications of Easy with some Intermediate sections/features and Intermediate with some Difficult sections/features are designed to give land managers more flexibility when grading trails and provide users with more detail to make informed decisions.

The TDRS provides seven levels of difficulty for mountain bike trails. The TDRS enables visitors to understand the nature of the trail before beginning their ride and allows them to plan their ride for enjoyment, appropriate level of challenge and safety.

Trail ratings can be communicated in several ways. Pre-visit information may include a more detailed description of the ratings, while a shorter description is required for trailhead signage and maps. Rating colours should be used on all trail directional signage.

See appendix B for more detail.



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Trail Maintenance Directions

The 3 main trail maintenance tasks are:

- Vegetation Management
- Drainage Management
- Trail Tread Management

Vegetation Management Directions

Vegetation in and around the trail corridor needs to be actively managed to ensure trail users safety and optimal experience is maintained and to assist with trail asset sustainability.

The exact type of vegetation management and frequency will differ as the trail passes through changing vegetation communities and micro climates.

It is expected that the trail managers will monitor the level of vegetation management required and modify the vegetation maintenance regimes accordingly.

Vegetation management tasks include:

- Slashing of annual grasses
- Spraying of weeds or annual grasses
- Trimming of encroaching bushes
- Leaf litter and windfall removal
- Vista maintenance
- Hazardous branch or tree removal

These tasks are critical in ensuring that trail users have appropriate sight lines and stick to the trail tread. Vegetation impinging on the corridor can cause trail widening and increase the risk of conflict through inadequate sight lines. These works can be undertaken year round, however some tasks (slashing and/or spraying of weed species) have optimal times.

Slashing of grasses

Slashing of grasses may be required in some areas to ensure good visibility and safe passage of trail users. Long grass on the trail edge can hide trail features and anchors from the trail user. Slashing is an expensive form of vegetation management however is required in some circumstances for a variety of reasons. Due to the expense it is essential that slashing is carried out correctly and at the right time of year to maximise effectiveness and longevity.

Slashing should occur once grasses have completed the majority of their growth and are starting to brown off slightly. Slashing too early may lead to requiring a second treatment.

Grasses should be slashed 1m each side of the marked trail edge and as low as the machine/operator can reasonably manage. Slashed grass must be removed (Raked, tossed, blown) from the trail tread as part of the work.



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Spraying of grass/weeds with herbicide

Grasses, weeds and some plant roots can undermine and damage both natural surfaced and sealed trails. It is important to manage the encroachment and impact these have on the trail edges. Applying herbicide is more cost effective and sustainable preference to slashing, however due to the sensitive nature of some environments it is important to apply herbicide carefully and only where required.

Trails should be sprayed with a herbicide appropriate for the vegetation being treated in accordance with local weed management specifications. For larger annual spray programs, or in sensitive and complex situations, the use of a contractor may be preferable.

It is not possible or practical to assume that trails should be accessible by management vehicles for spraying. It is essential that people responsible for spraying do so on foot with the use of long-lines and backpack pressurised applicators.

Trimming of encroaching vegetation

Cut any limbs or branches flush with the tree trunk. Provide cuts to the underside of branches to ensure that removal will not tear or strip bark from the trees.

For plants growing within the trail tread, remove all woody material for a minimum of 75 mm below the tread surface. Fill holes caused by removal with matching tread material.

If unable to be pulled out by hand, cut brush and small woody plants as near flush to the ground surface as possible. Cut and swab invasive weed species with appropriate chemical.

Consider removing the entire specimen if a bush on the trail edge is causing constant maintenance issues.

Disposal of cut materials

Remove cut vegetation from the trail corridor and scatter, placing cut ends away from the trail to allow for a natural distribution or stockpile and utilise for trail closures/remediation where required.

Do not place cut vegetative materials in creek lines, drainage alignments, ditches, culvert inlets, or other locations where they would prevent the free flow of water away from the trail tread.



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Drainage Management Directions

Understanding and maintaining water management features in the trail tread is essential to help prevent erosion and control the spread of any soil borne pathogens.

The number one enemy of simple drains is sediment. If the drain clogs, the water you are trying to move off the trail either continues eroding its way down the tread, or just sits there in a puddle.

The best drains are 'self cleaning' but in reality most drains collect debris and sediment; this must be removed before the drain stops working. Since a long time may pass between maintenance visits, the drain needs to handle annual high volume runoff without failing.

Most problem drains are waterbars. If the water is slowed by hitting the waterbar, sediment builds up. This can be compounded by inadequate angle, outsloping or an outlet that is too narrow. Water bars detract from the walking and riding experience and usually wear out from constant traffic and require regular rebuilding.

Drainage features can include:

- Nicks
- Grade dips or drainage swales
- Culverts and pipes
- Side drains



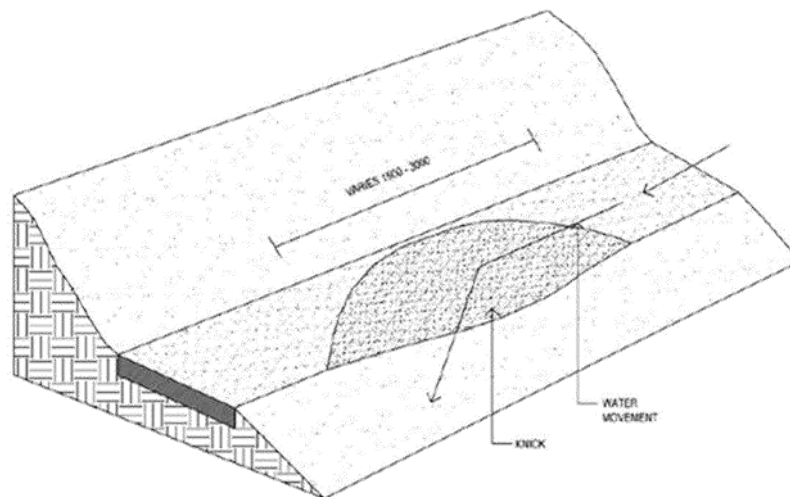
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Nicks

A nick consists of a subtle, semicircular depression in the trail, generally 1.5 to 3 meters long. The depression exit point angles at about 15 percent grade so that water runs off the edge of the trail.

Newly constructed nicks should be sufficiently compacted to provide a secure trail surface and to allow for the movement of water.

Nicks tend to capture and hold general organic matter (leaves, sticks etc.) which in turn collects silt and weeds and inhibits the free movement of water off the trail. Clean out nicks periodically with a shovel or fire rake to ensure free flow of water off the trail.



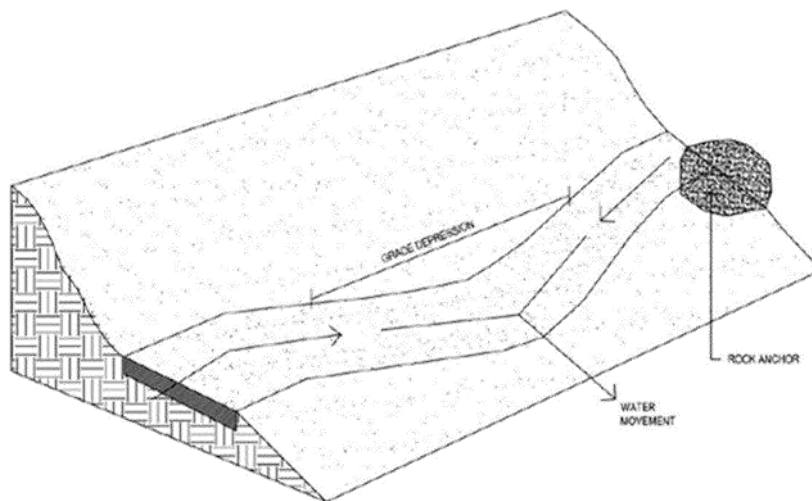
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Rolling Grade Dips/Reversals

A rolling grade dip has an out sloped depression (much like a nick) with a ramp (or ramps) built from the removed soil. The ramp is out sloped like normal tread, up to 5 percent. Rolling grade dips are generally 4 to 12m meters long and are effectively used on relatively steep trails.

Use of rock anchors may be needed to direct users towards the centre of the trail tread.

Rolling grade dips, like nicks, can also hold general organic matter (leaves, sticks etc.) which collects silt and weeds and inhibits the movement of water off the trail. Dips should be cleaned out periodically with a shovel or fire rake to ensure free flow of water off the trail. Ramps should be maintained using mineral material cleaned from the drain.



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Culverts

A culvert pipe takes water from one side of the track to the other. With the exception of those are required for permanent or intermittent water flows, culverts should meet the following requirements:

- Recommended minimum culvert internal diameter is 225 mm
- Internal walls must have a smooth finish to allow material such as leaves, small stones and twigs to pass through and reduce the likelihood of blockages.

The placement and frequency of installed culverts depends upon the circumstances. Soil type, side slope, local weather and track design all contribute to spacing of culverts.

Culvert headwalls should be lined with rocks particularly around the culvert mouth. Rocks lower excessive flow from pipes and culverts, prevent scour, and dissipate energy. Good outlet protection significantly reduces erosion and sedimentation by reducing flow velocities.

Pipes

A pipe or pipe culvert is a closed drain used to move water underneath the trail or other impediments to having an open drain. The use of pipes should be carefully considered as proper maintenance can be challenging. There may be water flow modelling and engineering advice required.

Side drains

Side drains are constructed along the side of the track on slopes or on low wet ground where drainage is a problem. Side drains intercept water from the side slope and from the track surface watershed. They carry the water down to a discharge point or culvert that directs the water to the downslope side of the track.

Geotextiles fabric lining should be considered for high flow drains or in areas of more erodible soil types. Drain can be lined with stone armouring to improve longevity.



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Trail Tread Management Directions

Trail tread tasks are best performed when soils are damp, but not waterlogged. Soil moisture is important for soil compacting following tread modification tasks.

Depending on the soil type, region and annual rainfall, the exact time of year may vary.

Avoid disturbing the tread when soils are dry as it can accelerate erosion.

Trail tread feature requiring maintenance can include:

- Edge berms
- Back cut or back slope
- Trail anchors
- Trail armouring

Edge Berms

Edge berms are the result of soil, rock and debris collecting on the downside of the trail tread and are a natural and predictable consequence of tread surface displacement and redeposition. They can be a symptom of inadequate outslope or compaction of trail treads during construction. The formation of an edge berm reduces the effective trail tread width and often provides a false edge.

Edge berms form a barrier that prevents water from sheeting across the trail. Water hits the berm and runs down the tread itself, gathering volume and soil as it goes. Often this water flow will create a gutter which amplifies the effects of edge berms.

To remove edge berms, loosen compacted berm material with a mattock, shovel, pick or rake, then remove the soil with a shovel. Use excess soil to fill holes in the tread, or to create grade reversals. Reshape the tread to restore its cross fall (outslope) and compact soil thoroughly. Avoid disturbing the back cut unless absolutely necessary. Remove the toe of the berm, and blend the slope back into natural ground levels.

Excess material should be stockpiled alongside the trail for future use rather than discarded.

Back cut/back slope

The back cut or back slope is the gently angled bank on the high side of the trail, which should blend the trail tread with the surrounding surfaces. A well-maintained back cut controls the width of the tread and reduces trail 'creep' over time. Back cuts direct water to nicks and grade reversals and reduce erosion through the even spreading of water. Vertical or steep back cuts can lead to a waterfall effect as water moves across the back cut and lead to slumping of back cut soil onto the trail tread.

Following trail construction, vegetation will readily grow in the back cut zone. Back cuts should be kept free of excessive vegetation. (Relocate vegetation disturbed by the back cut in accordance with the vegetation management schedule)



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Reinstate the back cut using a mattock or fire rake if it has slumped or is too steep. Any excess material should be stockpiled or can be used for other trail tread maintenance.

Trail Anchors

Trail anchors are natural or manmade objects within or encroaching on the trail corridor. Anchors can define the sides of the trail, helping to direct users into the centre of the trail tread. Anchors on the inside of corners can prevent users from cutting corners.

Anchors can intrude on the designated trail width to varying degrees and give the trail a more natural feel. Trail anchors should allow for the free movement of trail users. Ensure the anchors are free from jagged, sharp or otherwise hazardous surfaces.

If installing replacement rock anchors, place rock/boulders into desired position and set a minimum of 1/3 into natural ground. Provide mortar if required to secure rock in place. Ensure rockwork secure and free from rocking or movement. Take care to ensure that sharp edges are facing away from the trail if possible.

If maintaining existing anchors, check for movement and remove any inward facing sharp edges.

Retain existing vegetation as trail anchors where possible. When utilising revegetation, ensure to choose carefully species selection and location so that future growth will not encroach on the trail corridor.

Retain existing nesting hollows or nests for birds and wildlife.

Trail armouring

Where no alternate route is available, tread armouring should be used: -

- to elevate or harden the trail out of soft or wet areas
- to address / reduce user induced erosion
- in areas of potential heavy wear e.g. braking
- in areas where the trail exceeds a sustainable gradient and steps are not an option

Armouring should generally be constructed using local rock, however other materials such as gravel, flagging stone, paving, plastic soil reinforcement, boardwalks or synthetic materials may be acceptable with approval from Council. Preference is to limit tread armouring by avoidance of areas that require hardening, but where tread armouring is necessary, all principles of sustainable trail design should still apply. Ensure trail armouring is level and free from rocking or movement.



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Crater Lakes Trail Maintenance Task Schedules

The Crater Lakes Trail Maintenance - General procedures document outlines the instructions for the management of risks to visitors and staff during trail maintenance. All the procedures and in the document should be followed/applied as standard operating procedure for the Crater Lakes Trail Maintenance Plan.

Vegetation Management

Maintenance guidelines	Vegetation Management
Type of tasks covered	<ul style="list-style-type: none"> • Slashing of annual grasses • Spraying of weeds or annual grasses • Trimming of encroaching branches/bushes • Leaf litter removal • Vista maintenance • Hazardous branch or tree removal
Issue	Vegetation in and around the trail corridor can contribute to a number of issues that can affect both trail sustainability and user safety and experience.
Effect on trail asset sustainability and user experience	<p>User safety and experience</p> <ul style="list-style-type: none"> • Vegetation that encroaches into the trail corridor can hinder sight lines contributing to user conflict and has the potential to injure users • Trees and branches assessed as unsafe can fall onto the trail restricting access or injuring users • Rest points and lookouts selected for vistas are less attractive if the views are not maintained by vegetation management • Vegetation encroaching on trail structures can undermine footings, obscure defects and contribute to fire risk <p>Trail sustainability</p> <ul style="list-style-type: none"> • Encroaching vegetation that restricts sightlines can contribute increased braking and trail tread wear when users cannot see around corners etc. • Encroaching vegetation can contribute to trail widening as users walk and ride around vegetation • Leaf litter and debris building up in drainage features can restrict water flows and contribute to trail tread erosion • Grasses and weeds can emerge from seed stock and runners and undermine and damage (break up) the trail tread contributing to erosion and reducing lifespan of the trail



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Maintenance guidelines	Vegetation Management
Maintenance requirement to prevent/resolve issue	<p><u>Slashing grasses</u></p> <p>Slashing of grasses may be required in some areas to ensure good visibility and safe passage of trail users. Long grass on the trail edge can hide trail features and anchors from the trail user. Slashing is an expensive form of vegetation management however is required in some circumstances for a variety of reasons (presence of protected species that will be harmed if sprayed with herbicides). Due to the expense it is essential that slashing is carried out correctly and at the right time of year to maximise effectiveness and longevity.</p> <p><u>Spraying of grasses/weeds with herbicide</u></p> <p>Treating grasses and encroaching weeds with herbicide is an effective way to manage problematic and unwanted vegetation in and around the trail corridor as an alternative to slashing. Due to the sensitive nature of some environments it is important to apply herbicide only where required.</p> <p><u>Trimming of encroaching branches/bushes</u></p> <p>Trimming of encroaching branches and bushes that extend into and encroach on the trail corridor will ensure good visibility and safe passage of trail users</p> <p><u>Leaf litter removal</u></p> <p>Removing leaf litter and debris from drains and trail edges to ensure free movement of water</p> <p><u>Vista maintenance</u></p> <p>Trimming of branches to maintain intended views and vistas</p> <p><u>Hazardous branch or tree removal</u></p> <p>The tree specific auditing process will identify hazardous branches and trees. Removing or managing identified hazardous branches/tree will reduce risk of injury to trail users</p>



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Maintenance guidelines	Vegetation Management
Tools/equipment and resources required for task	<p><u>Slashing Grasses</u></p> <p>Brush cutters and clearing saws are recommended for slashing a variety of grasses.</p> <p><u>Spraying of grasses/weeds with herbicide</u></p> <p>A variety of spraying equipment may be suitable for use on trails from long line vehicle-based units to smaller back pack units.</p> <p><u>Trimming of encroaching branches/bushes</u></p> <p>Simple hand tools (secateurs, handsaws) to powered tools (chainsaws and pole saws) are all effective devices.</p> <p><u>Leaf litter removal</u></p> <p>Powered leaf blowers are an efficient way to remove leaf/debris. Where leaves have sat for a period and are unable to be blown a fire rake will remove these.</p> <p><u>Vista maintenance</u></p> <p>As per the trimming of encroaching branches/bushes process. May involve engaging arborists for larger trees.</p> <p><u>Hazardous branch or tree removal</u></p> <p>Powered tools (chainsaws and pole saws) are generally utilised. Additional ropes and tree climbing equipment may be used by qualified arborists.</p>



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Maintenance guidelines	Vegetation Management
How to carry out task	<p><u>Slashing Grasses</u></p> <p>Slashing should occur once grasses have completed the majority of their growth and are starting to brown off slightly. Slashing too early may lead to requiring a second treatment.</p> <p>Grasses should be slashed 1m each side of the marked trail edge and as low as the machine/operator can reasonably manage. Slashed grass must be removed (Raked, tossed, blown) from the trail tread as part of the work.</p> <p><u>Spraying of grasses/weeds with herbicide</u></p> <p>Trails should be sprayed with a herbicide appropriate for the vegetation being treated and in accordance with QPWS specifications. For larger annual spray programs, or in sensitive and complex situations, the use of a contractor may be preferable.</p> <p><u>Trimming of encroaching branches/bushes</u></p> <p>Cut any limbs or branches flush with the main trunk. Provide cuts to the underside of branches to ensure that removal will not tear or strip bark from the trees.</p> <p>If unable to be pulled out by hand, cut brush and small woody plants as near flush to the ground surface as possible. Cut and swab invasive weed species with appropriate chemical.</p> <p>Consider removing the entire specimen if a bush on the trail edge is causing constant maintenance issues.</p> <p>For plants growing within the trail tread, remove all woody material for a minimum of 75 mm below the tread surface. Fill holes caused by removal with matching tread material.</p> <p><u>Leaf litter and removal</u></p> <p>Blow or rake leaf litter and debris from the trail edge and drainage features.</p> <p><u>Vista maintenance</u></p> <p>As per the trimming of encroaching branches/bushes process. May involve engaging arborists for larger trees.</p> <p><u>Hazardous branch or tree removal</u></p> <p>On advice of qualified arborist.</p>



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Maintenance guidelines	Vegetation Management
Frequency of task	<p><u>Slashing Grasses</u></p> <p>Program when once grasses have completed the majority of their growth and are starting to brown off slightly.</p> <p><u>Spraying of grasses/weeds with herbicide</u></p> <p>The correct timing of herbicide application is critical to ensure effectiveness. Generally, periods of when the plants are younger and in a rapid growth stage is ideal.</p> <p><u>Trimming of encroaching branches/bushes</u></p> <p>Timing of this work is not as critical as other tasks that rely on periods of active growth. This can be programmed at the same time as other maintenance tasks.</p> <p><u>Leaf litter and removal</u></p> <p>Timing not critical but preferable prior to winter and periods of heavy rain.</p> <p><u>Vista maintenance</u></p> <p>As per the trimming of encroaching branches/bushes process. May involve engaging arborists for larger trees.</p> <p><u>Hazardous branch or tree removal</u></p> <p>As required on result of a risk assessment by a suitably qualified person.</p>
Disposal of cut material	<p>Remove cut vegetation from the trail corridor and scatter, placing cut ends away from the trail to allow for a natural distribution or stockpile and utilise for trail closures/remediation where required.</p> <p>Do not place cut vegetative materials in creek lines, drainage alignments, ditches, culvert inlets, or other locations where they would prevent the free flow of water away from the trail tread.</p>



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Drainage Management

Maintenance guidelines	Drainage Management
Type of tasks covered	<p>Maintenance of the following drainage features:</p> <ul style="list-style-type: none"> • Nicks • Grade dips or drainage swales • Culverts and pipes • Side drains
Issue	<p>Sediment and debris accumulates in drainage features causing the drain to be less effective or stop working .</p>
Effect on trail asset sustainability and user experience	<p>User safety and experience</p> <ul style="list-style-type: none"> • Water can pool in blocked drains and create a hazard on the trail for walkers and riders • Water can erode the trail tread creating tripping hazards • Erosion gullies can change the classification of a trail leading to public injury and liability issues • Un managed water can undermine the footings of built trail structures and contribute to visitor safety risks <p>Trail sustainability</p> <ul style="list-style-type: none"> • Blocked or ineffective drains lead to accelerated trail erosion as water bypasses the drain and continues down the trail tread at speed • Blocked drains can lead to significant trail damage in the event of heavy rain and storm events



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Maintenance guidelines	Drainage Management
Maintenance requirement to prevent/resolve issue	<p><u>Nicks</u></p> <p>Remove accumulated sediment and debris from the nick and outflow area off the trail.</p> <p><u>Grade dips or drainage swales</u></p> <p>Remove accumulated sediment and debris from the grade reversal and outflow area off the trail.</p> <p><u>Culverts and pipes</u></p> <p>Remove accumulated sediment and debris from the culvert and pipe. Remove any potential impediments from the entry to prevent these being washed through. Remove impediments from the outflow area of the culvert/pipe to allow a free flow of water. Inspect the culvert/pipe for internal blockages and remove any found.</p> <p><u>Side drains</u></p> <p>Remove accumulated sediment and debris from the drain. Remove any potential impediments from the entry to prevent these being washed through. Remove impediments from the outflow area of the drain to allow a free flow of water.</p>
Tools/equipment and resources required for task	<p><u>Nicks</u></p> <p>Fire rakes and long handled shovels are best used for removing sediment and debris from nicks. In some cases following a large storm event where excessive sedimentation has occurred and settled in several drains, a small excavator with a skilled operator may be more efficient.</p> <p><u>Grade dips or drainage swales</u></p> <p>As per the equipment for maintaining nicks.</p> <p><u>Culverts and pipes</u></p> <p>As per the equipment for maintaining nicks. Additional tools may be required to access blocked pipes.</p> <p><u>Side drains</u></p> <p>As per the equipment for maintaining nicks.</p>



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Maintenance guidelines	Drainage Management
How to carry out task	<p><u>Nicks</u></p> <p>Scrape and dig out accumulated sediment and disperse down slope of the trail. Ensure the cleaning process includes the portion of drain on/in the trail tread</p> <p><u>Grade dips or drainage swales</u></p> <p>As per procedure for cleaning nicks</p> <p><u>Culverts and pipes</u></p> <p>As per procedure for cleaning nicks</p> <p><u>Side drains</u></p> <p>As per procedure for cleaning nicks</p>
Frequency of task	<p><u>Nicks</u></p> <p>Drains should be cleaned prior to the start of the winter. A follow up cleaning should occur early in winter to capture any debris and sediment that has accumulated after the first heavy rains. A third cleaning should be programmed at the end of winter.</p> <p><u>Grade dips or drainage swales</u></p> <p>As per the frequency of nicks</p> <p><u>Culverts and pipes</u></p> <p>As per the frequency of nicks</p> <p><u>Side drains</u></p> <p>As per the frequency of nicks</p>
Disposal of material	Dispose of removed silt, sediment and debris by dispersing down slope of the trail.



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Trail Tread Management

Maintenance guidelines	Trail Tread Management
Type of tasks covered	Trail tread features requiring maintenance can include: <ul style="list-style-type: none"> • Edge berms • Back cut or back slope • Trail anchors • Trail armouring
Issue	<p>Edge berms are the result of soil, rock and debris collecting on the downside of the trail tread and are a natural and predictable consequence of tread surface displacement and redeposition.</p> <p>Edge berms form a barrier that prevents water from sheeting across the trail.</p> <p>Non-maintained trail back cut, anchors and armouring leads to trail creep and edge impacts on vegetation.</p>
Effect on trail asset sustainability and user experience	<p>User safety and experience</p> <ul style="list-style-type: none"> • Water can erode the trail tread creating tripping hazards. • Erosion gullies can change the classification of a trail leading to public injury and liability issues. • Slumping back cuts, loose trail anchors and loose armouring can force users off the trail creating a safety issue and contributing to a poor user experience . <p>Trail sustainability</p> <ul style="list-style-type: none"> • Slumping back cuts, loose trail anchors and loose armouring can force users off the trail and impact on surrounding vegetation. • Excessive edge berms can lead to accelerated trail erosion as water bypasses the drain and continues down the trail tread at speed. • Edge berms can lead to significant trail damage in the event of heavy rain and storm events.



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Maintenance guidelines	Trail Tread Management
Maintenance requirement to prevent/resolve issue	<p><u>Edge berms</u></p> <p>Remove edge berm and reinstate the original outslope of the trail tread.</p> <p><u>Back cut or back slope</u></p> <p>Remove excessive vegetation from the back cut, reinstate the original angle and/or repair following a slumping event.</p> <p><u>Trail anchors</u></p> <p>Trail anchors should allow for the free movement of trail users. Ensure the anchors are free from jagged, sharp or otherwise hazardous surfaces.</p> <p><u>Trail armouring</u></p> <p>Ensure trail armouring is level and free from rocking or movement.</p>
Tools/equipment and resources required for task	<p><u>Edge berms</u></p> <p>Fire rakes, mattock and long handled shovels are good for breaking up and removing edge berms. In some cases where the edge berm has been allowed to accumulate for several kilometres a small excavator with a skilled operator may be more efficient.</p> <p><u>Back cut or back slope</u></p> <p>Reinstate the back cut using a mattock or fire rake if it has slumped or is too steep. In some cases where the back cut is large and requires additional shaping, a small excavator with a skilled operator may be more efficient.</p> <p><u>Trail anchors</u></p> <p>A range of tools can be useful for resetting and stabilising anchors. A crowbar is very good for compacting the soil around an anchor.</p> <p><u>Trail armouring</u></p> <p>A range of tools can be useful for resetting and stabilising trail armouring. A crowbar is very good for compacting the soil around loose stone.</p>



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Maintenance guidelines	Trail Tread Management
How to carry out task	<p><u>Edge berms</u></p> <p>To remove edge berms, loosen compacted berm material with a mattock, shovel, pick or rake, then remove the soil with a shovel. Use excess soil to fill holes in the tread, or to create grade reversals. Reshape the tread to restore its cross fall (outslope) and compact soil thoroughly.</p> <p><u>Back cut or back slope</u></p> <p>Back cuts should be kept free of excessive vegetation. (Relocate vegetation disturbed by the back cut in accordance with the vegetation management schedule) Reinstate the back cut using a mattock or fire rake if it has slumped or is too steep.</p> <p><u>Trail anchors</u></p> <p>Check for movement on the trail anchor. Ram rubble material or good mineral earth around the anchor with a crowbar to firm up the anchor.</p> <p><u>Trail armouring</u></p> <p>Check for movement on the trail anchor. Ram rubble material or good mineral earth around the anchor with a crowbar to firm up the anchor.</p>



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Maintenance guidelines	Trail Tread Management
Frequency of task	<p><u>Edge berms</u></p> <p>Edge berms should be removed prior to the start of winter. A follow up treatment should occur early in winter to capture any debris and sediment that has accumulated after the first heavy rains. A third treatment should be programmed at the end of winter.</p> <p><u>Back cut or back slope</u></p> <p>The reinstatement of back cuts may be guided by the trail inspection/audit process. It is unlikely that a back cut should require specific treatment on a regular basis. Storm events may contribute to the need to carry out back cut repairs.</p> <p><u>Trail anchors</u></p> <p>The reinstatement of anchors may be guided by the trail inspection/audit process. It is unlikely that anchors should require specific treatment on a regular basis. Storm events may contribute to the need to carry out repairs.</p> <p><u>Trail armouring</u></p> <p>The reinstatement of trail armouring may be guided by the trail inspection/audit process. It is unlikely that trail armouring should require specific treatment on a regular basis. Storm events may contribute to the need to carry out repairs.</p>
Disposal of material	Excess soil material should be stockpiled alongside the trail for future use rather than discarded.



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Urgent/reactive maintenance

Although scheduled trail maintenance days will account for the bulk of all maintenance works carried out, occasionally there may be a need to undertake maintenance works reactively and/or urgently. These maintenance works are generally required where the problem can't wait until the next scheduled trail maintenance day.

Some likely types of works that would be considered urgent are listed in the table below.

Possible Urgent Trail Maintenance Works Problem	Solution	Tools Required
Following extreme rain event, the trail is substantially damaged by water.	Run-off channels need to be filled in, compacted and smoothed over. Puddles need to be drained, allowed to dry, filled in, compacted and smoothed over. Reinstate and drains or nicks that have been impacted or damaged.	Excavator, shovel, Rake, Rake hoe.
After heavy winds or storms, trees often fall across trails.	Trees need to be cut into smaller pieces and removed. Assessments by qualified arborists may be required if trees adjacent to the trail appear to be damaged.	Chainsaw
Trail slip. Trails built along steep side-slopes can be prone to slipping. This usually occurs after heavy rain and can be caused by the top batter slumping onto the trail, or the lower batter slipping down the hill.	Upper batter slips can be easily fixed by removing the fallen soil and rocks and re-shaping the trail tread and batter. If the lower batter slips down the hill, the trail may need to be re-built with rocks or a different alignment.	Excavator, shovel, Rake, Rake hoe.
Tree has fallen and broken a timber bridge or berm.	Cut and remove tree. Replace or repair timber structure if possible.	Chainsaw, Drill, Saw, Other carpentry tools.

Not all urgent works can be carried out immediately and may require the trail to be temporarily closed until the remediation work can be arranged. Temporary trail closures should be reinforced with bunting/fencing, signage and promoted on the land managers website.



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Trail Maintenance – general procedures

This procedure document outlines the instructions for the management of risks to visitors during trail maintenance. All staff and volunteers who perform trail work must be provided with these instructions and demonstrate the required competencies and understanding to the relevant person.

A: Prior to commencing trail maintenance activities

Personal Protective Equipment (PPE) – Ensure that appropriate PPE is available and in good working order prior to undertaking tasks and operating equipment. All people are to wear the appropriate PPE for the tasks being undertaken. Ensure that first aid kits are available, well stocked and up to date.

Training and induction - All people who will be undertaking maintenance work must be instructed in the performance of relevant tasks and trained in the operation of plant and equipment (if applicable) prior to work commencing. However, where this work forms part of on-site training, it must be performed under the supervision of a competent person.

A site-specific induction is required for all people who have not previously worked on a site, and induction refreshers should be undertaken at least annually.

Risks to the Public - If machinery such as power carriers or chainsaws are to be operated on trails open to the public, then warning signs are to be placed on the trail to make visitors aware that work is taking place. Where the risk to visitors is assessed as high or above, the trail must be temporarily closed for the duration of that activity.

Note that visitors and staff using tracks or facilities above and particularly below the worksite may also be at risk. The risk to those downhill from spilled loads or runaway equipment may be far greater than the risks at the worksite. Therefore, this risk also needs to be assessed and appropriate controls put in place.

Manual Handling - Trail work often involves the transport of heavy materials and equipment. Where possible, utilise mechanical assistance to deliver materials and equipment to the worksite. Where there are stairways, steep terrain, culverts, drains or creek crossings, detailed planning must be carried out to ensure that they can be traversed with the intended equipment in a safe manner.

B: When performing trail maintenance work

- Perform task briefings and inductions prior to commencing work for the day
- perform daily checks of tools and equipment prior to commencing work for the day
- lay out warning signs and/or close trails and infrastructure before commencing maintenance work
- use appropriate PPE at all times
- carry first aid kits and ensure they are within easy reach of the current work site, given that trail maintenance tends to move site regularly
- use appropriate tools and equipment to perform each task, as per task briefing
- only operate equipment if trained and/or appropriately supervised; and
- work in teams of at least two wherever possible.



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C: Other operational considerations

Incident Reporting - Report all incidents and near hits to the site supervisor and ensure that they are entered into the council reporting system within the required timeframe. Significant incidents may require a debriefing session for people working on the site, and the outcome of investigations should inform procedural improvements.

Equipment Maintenance - All equipment must be maintained in good working order. Any damaged or faulty equipment must be reported to the site supervisor and removed from service until repaired. Tag-out procedures are to be implemented to prevent the use of such equipment.

Storage - If equipment is to be stored on site (rather than at a base) for operational convenience, it must be secured to prevent unauthorised persons from operating it or injuring themselves. Any starter keys must be removed, and equipment should preferably only ever be left unattended overnight.



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Predictable trail degradation scenario

The following selected images demonstrate the effects of not maintaining drains on a new trail.



Year 1

The image shows a water management feature designed to channel water off the trail. The feature is full of sediment and requires cleaning to enable the feature to continue to function as a device to shed water and protect the integrity of the trail.



Year 2 & 3

With all the water management features full of sediment they are unable to function effectively. Water is no longer shed from the trail and now flows over the water management features. Degradation of the trail tread continues and increases with every rain event. At this stage the remediation work to reinstate the trail is considerable.



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Years 4 onwards

Water continues to erode the trail surface exposing tree roots or bedrock which contributes to degradation of the environment, increases potential of disease introduction to trees, creates more tripping hazards and impacts on visitor experience and agency reputation.



Years 4 onwards

Erosion gullies can become uncomfortable and dangerous to walk/ride so users create new trail adding to edge effects and impacts of the original trail.



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If not addressed

The level of erosion reaches a point where it is almost irreversible and extensive remediation work is required to repair or reroute the trail.



Preventative Maintenance

The entire predictable scenario could be avoided with regular programmed maintenance.



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Trail Maintenance Inspection Interval Table

Crater Lakes Trails Inspection Schedule								
	Frequency					Notes	Responsibility *	
	Monthly	Quarterly	Bi-annual	Annually	After Storm		Trail Manager or Trail Contractor	Trail Volunteer
Trailhead (Visitor nodes) Signs								
Inspect Condition			✓		✓	Is the structure sound and in good condition?	✓	✓
Check Notices/Maps/Local Alerts	✓				✓	Are the notices and maps up to date?	✓	✓
Shelters/benches								
Inspect condition				✓	✓	Is the Structure sound. Is painting required?	✓	
Roads (eg shuttle or other public access)								
Road Surface and Drainage			✓		✓	Is the road free from problems, does it require grading?	✓	
Other								
Elevated Structures					✓	AS per CMG Policy for managing elevated structures	✓	
Check Pedestrian Counters		✓			✓	Have counters been read and data submitted?	✓	✓
Trail Signage								
Inspect Condition and location			✓		✓	Are the signs in good condition? Are the markers appropriate for the trail classification? Are intersections clearly marked?	✓	✓
Trail Tread								
Surface			✓		✓	Are there signs of erosion? Is water pooling or flowing along the tread? Is there debris build up? Is extra drainage required?	✓	✓
Trail Drainage								
Check condition of drains			✓		✓	Are drains full of leaf litter or silt? Are culverts clogged?	✓	✓
Technical Trail Features								
Inspect condition			✓		✓	Is the feature structurally stable? Is it maintained to original specification? Have alternative lines been created?	✓	✓
Inspect fall zones			✓		✓	Are the fall zones clear of hazards eg sharp rocks and logs?	✓	✓
Vegetation								
Check Sight Lines			✓		✓	Does vegetation need to be pruned to maintain sight lines?	✓	✓
Check Intersections			✓		✓	Are intersection signs visible?	✓	✓
Check Trail Corridor and overhead clearance			✓		✓	Is trail corridor clear of vegetation and cleared appropriately to classification?	✓	✓

- NOTE: Many of the tasks could be carried out by a qualified trail volunteer group.



Crater Lakes Trails Plan

Trail maintenance costs and resourcing

Funding for ongoing trail management and maintenance is often overlooked or expected to be absorbed into existing operational budgets. It is important to consider how trail management and maintenance will be funded during the early stages of planning.

OTA has provided the details of scheduled maintenance, inspections and suggested times when these tasks should be carried out. We have provided advice on whether a contractor, CMG ground staff and/or Volunteers could carry out this work.

It's a challenge to provide an exact monetary cost estimate for implementing the maintenance plan. Nevertheless, we can allocate anticipated time required to complete the tasks, enabling us to outline the expected staffing and resource needs for CMG.

The respective general tasks are summarised in the following table and assume the bulk of the Trail Plan recommendations are accepted and implemented. OTA has applied a generous amount of time to complete each task to high level.

Item	Task	Regularity	Annual estimate
1	Vegetation Maintenance	3 blocks a year	8 weeks
2	Drainage Maintenance	2 blocks a year	4 weeks
3	Trail Tread Maintenance	2 blocks a year	4 weeks
4	Inspection Schedules	2 blocks a year	1 week
5	Urgent/reactive Maintenance	As required	2 weeks
6	Staff training		2 weeks

If we assume that the tasks are carried out in pairs, the total annual estimate equates to approximately the equivalent of 1 Full-Time Equivalent (FTE) position. We anticipate that this additional FTE position would provide support to the existing 2 FTE staff in handling other general maintenance tasks within Crater Lakes Park. In turn, the existing FTEs would lend their assistance with trail-related maintenance tasks. This collaborative approach should help streamline and optimise overall maintenance efforts.



Crater Lakes Trails Plan

Works/Construction Plan

The Crater Lakes Trails Works and Construction Plan (Plan) focuses on trail upgrades, areas of risk and potential new trails. It does not cover signage or typical maintenance items such as vegetation and drainage management. These items have been identified in the individual trail audits and appear in the separate document 'Crater Lakes Trails Quick Reference Guide November 2023'.

Some recommendations are straight forward, within existing trail corridors, do not require additional approvals and could be carried out by volunteers and/or staff, whilst others are more complex and will require some form of detailed design, additional approvals and involvement of professional trades/contractors.

The Plan focuses on 3 key precinct areas to simplify the process. These are:

- Valley Lake/Kelta Malpi Precinct
- Leg of Mutton/Yatton Loo Precinct
- Blue Lake/Warwar Precinct

OTA has applied numbers to each task, and in some cases images, to demonstrate the required work. The numbers in the tables and images can also be matched with the proceeding maps. Each table provides a brief description of work, a cost estimate if carried out by a trail contractor and whether the works could be completed by staff or volunteers. OTA has applied a general priority rating to each task that, in our opinion, should be considered when programming or seeking funding for work in the future. User safety, public liability risks, gaps in the current network, work required to enable trail network to function as per plan and user experience are all considered when applying the priorities.

The cost estimates are provided as a guide only and only account for the cost of the works and materials that are recommended. They do not include preliminaries, mobilisation, and other exclusions that may be required (Engineering, geotechnical surveys, permits etc.)



Crater Lakes Trails Plan

Leg of Mutton/Yatton Loo Precinct Works

1. Informal/formal lookout requires attention.



Lookout requires attention to determine future. The lookout seems informal but a bench is supplied.

Option 1: Remove bench, rehabilitate impacted area and prevent access.

Option 2: Install compliant barrier and hand railing. Promote as lookout.



Crater Lakes Trails Plan

2. Install section of missing compacted rubble trail.



2. Install missing section of compacted rubble trail across grassed area adjacent carpark to enable continuous link of both Mountain Trail and Pepper Pot Trail. @50m x 1.5m wide.

Currently trail stops at road and carpark and users unsure where to go.



Crater Lakes Trails Plan

3. Add compacted rubble with outslope to stop water pooling.

Approximately 110m x 1m wide requires attention.



4. Paint Yellow Line on edge of asphalt through carpark to act as guide for continuation of Pepper Pot Trail. Currently users unsure where to go from this point.



Crater Lakes Trails Plan

5. Carry out some minor trail widening at narrow points and vegetation trimming to improve sight lines.



Crater Lakes Trails Plan

6. Rebuild the intersection. Heavy trim of overhanging pines, remove old signage



Crater Lakes Trails Plan

7. Trim overhanging bush and block short cut at end of
Nurses Curses to guide and slow exit of cyclists.



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8. Trim vegetation at intersection to maintain current alignments but improve sight lines for all users. Note: 3 x trail markers to install.



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Leg of Mutton/Yatton Loo Precinct Works Table

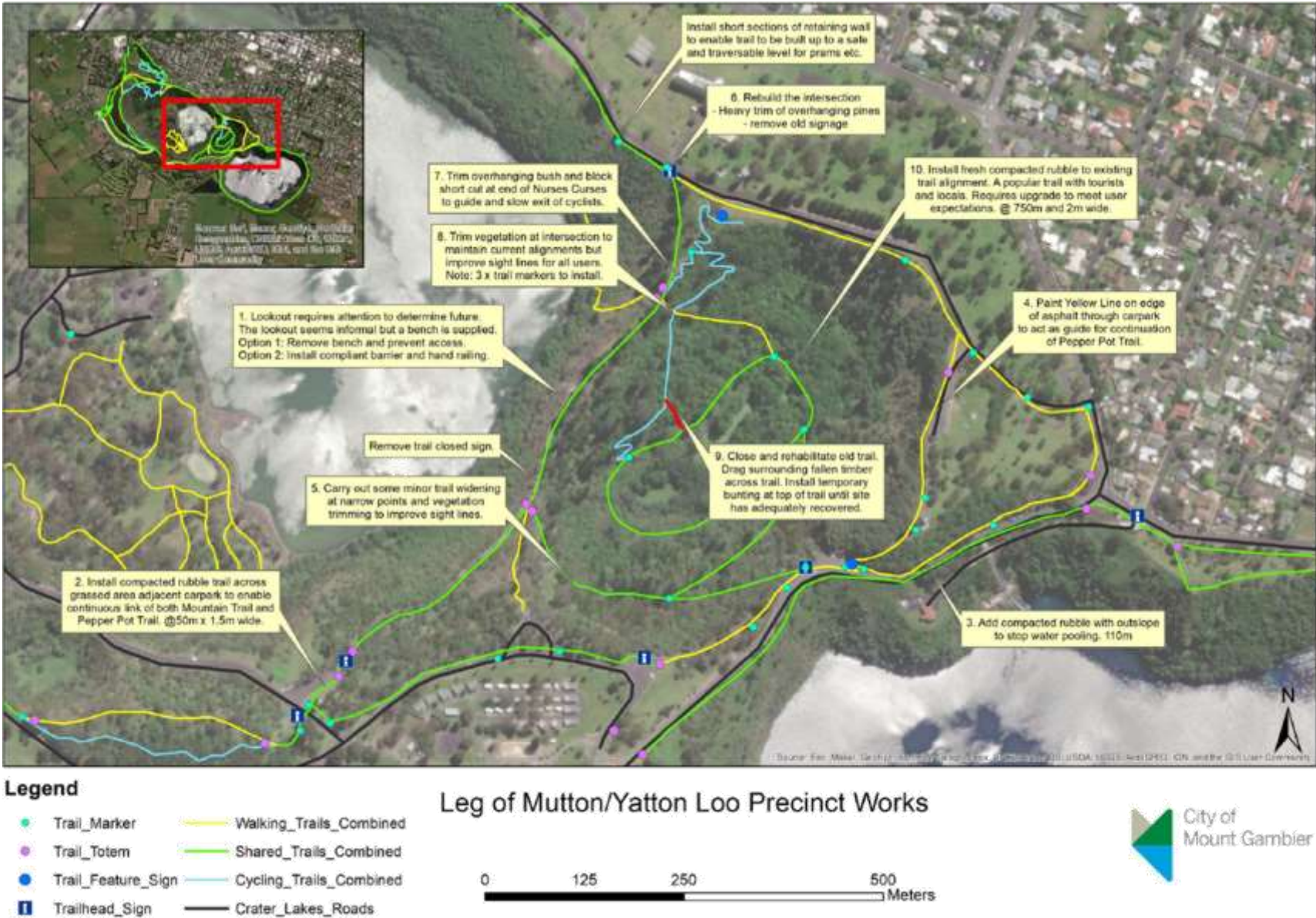
Task	Description	Cost estimate	Resource required	Priority
1	Lookout requires attention to determine future. The lookout seems informal but a bench is supplied.		CMG decision	High
	Option 1: Remove bench, rehabilitate impacted area and prevent access.	\$500	Contractor or CMG Staff	
	Option 2: Install compliant barrier and hand railing. Promote as lookout.	\$5000+	Contractor or CMG Staff	
2	Install missing section of compacted rubble trail across grassed area adjacent carpark to enable continuous link of both Mountain Trail and Pepper Pot Trail. @ 50m x 1.5m wide. Currently trail stops at road and carpark and users unsure where to go.	\$4000	Contractor or CMG Staff	Moderate
3	Add compacted rubble with outslope to stop water pooling. Approximately 110m x 1m wide requires attention.	\$6500	Contractor or CMG Staff	Moderate
4	Paint Yellow Line on edge of asphalt through carpark to act as guide for continuation of Pepper Pot Trail. Currently users unsure where to go from this point.	\$250	Contractor or CMG Staff	Moderate
5	Carry out some minor trail widening at narrow points and vegetation trimming to improve sight lines.	\$2500	Contractor or Volunteers	High
6	Rebuild the intersection. Heavy trim of overhanging pines, remove old signage.	\$4000	Contractor or CMG Staff	Moderate
7	Trim overhanging bush and block short cut at end of Nurses Curses to guide and slow exit of cyclists.	\$500	Contractor, Volunteers or CMG Staff	High
8	Trim vegetation at intersection to maintain current alignments but improve sight lines for all users.	\$250	Contractor, Volunteers or CMG Staff	High
9	Close and rehabilitate old trail. Drag surrounding fallen timber across trail. Install temporary bunting/fencing at top of trail until site has adequately recovered.	\$300	Contractor, Volunteers or CMG Staff	High



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Task	Description	Cost estimate	Resource required	Priority
10	Install fresh compacted rubble to existing trail alignment. A popular trail with tourists and locals, muddy when wet. Requires upgrade to meet user expectations. @ 750m and 2m wide.	\$50,000	Contractor or CMG Staff	Low





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Blue Lake/Warwar Circuit Precinct Works

		
<p>The location of some Armco barrier support uprights encroach into the path and affect the available width for users. An alternative barrier solution could increase the available space for trail users. See next page.</p>	<p>The structural integrity of the concrete sleeper retaining wall behind path is unknown. The gap between path and wall allows water to undermine path. Could a new fence be attached to the retaining wall steel uprights to increase path width?</p>	<p>The structural integrity of the fence should be inspected, and any issues rectified.</p>



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Example of vehicle barrier on the Kingston Bridge in the Riverland, SA. This type of barrier takes up less room, provides protection for trail users, provides more space and allows for improved pedestrian and bicycle access.



The existing Armco barrier support uprights appear in a range of locations from the actual barrier. As per the image, the orange arrow shows the upright set back with two spacers and the green arrow shows the upright with no spacers.

Is a potential solution to the width issues of the path installing all uprights as per the green arrow example?



Crater Lakes Trails Plan

Blue Lake/Warwar Circuit Precinct Works Table

Much of the identified work relates to issues and opportunities associated with the narrow path section. This area is under the control and management of the Department for Infrastructure and Transport (DIT). The key recommendation is to engage with both DIT and SA Water and commence solution-based discussions. OTA cannot provide costings or structural integrity advice for this piece of work.

Task	Description	Cost estimate	Resource required	Priority
	Engage with both DIT and SA Water and commence solution-based discussions on the various issues identified.			Moderate
	Inspect and repair non-functional lights around the Blue Lake/Warwar Circuit.	Un known	Contractor or CMG Staff	High





Crater Lakes Trails Plan

Valley Lake/Ketla Malpi Precinct Works



1. Remove unsightly and damaged boom gate and stile. Not required in this section of the network.



2. The drainage off the recently sealed carpark requires some redirection away from nearby trails.



3. Install approximately 80m of retaining wall to enable trail to be built up to a safe and traversable level for prams etc.
A basic post and rail fence would also provide a sense of security for users.



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5. Clear the fallen timber from the first 200m of the Blue Gums Ride and reinstate the drainage and trail tread.



6. The main issue with the existing informal path adjacent the road is the narrow width. Prams and bicycles are unable to pass through the narrow point of approx. 100m. Install retaining wall, widen path and install new fence to enable safe and traversable passage for prams etc.



7. Installing a basic post and rail fence will help define the path and provide a sense of security to users of the trail.



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9. Rake off the stones and organic matter to expose and reinstate the rubble path and make safe for pedestrians and prams.



10. Design and construct a new beginner, pram and disability friendly trail. The open Browne Lake/Kroweratwari area has the attributes suitable to create an easy and introductory trail experience to suit children, prams, and people requiring assistance. The important complimentary infrastructure of vehicle access, parking, amenities, picnic areas and playground that is already in place also contributes to the suitability of the area to accommodate an easy loop trail. (also recommended in Draft Crater Lakes Activation Plan and 2004 management plan)



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Valley Lake/Ketla Malpi Precinct Works Table

Task	Description	Cost estimate	Resource required	Priority
1	Remove unsightly and damaged boom gate and stile. Not required in this section of the network.	\$800	Contractor or CMG Staff	Moderate
2	Drainage off sealed carpark requires a robust solution to permanently redirect water away from the trails. This may mean a long shallow swale is created to bypass the trail entry points.	\$2500	Contractor or CMG Staff	High
3	Install approximately 80m of retaining wall to enable trail to be built up to a safe and traversable level for prams etc. A basic post and rail fence would also provide a sense of security for users.	\$35,000	Contractor	Moderate
4	Remove old signs and close/rehabilitate trail corridor	\$2500	Contractor, Volunteers or CMG Staff	Moderate
5	Clear the fallen timber from the first 200m of the Blue Gums Ride and reinstate the drainage and trail tread.	\$4500	Contractor or CMG Staff	High
6	Improve pedestrian and cycling access. Widening, surfacing and barriers are required in key locations to enable safe access for pedestrians and cyclists in and out of the Crater Lakes Precinct adjacent the Valley Road. Install retaining wall, widen path and install new fence to enable safe and traversable passage for prams etc. approx.. 100m	\$45,000	Contractor	High
7	Installing a basic post and rail fence will help define the path and provide a sense of security to users of the trail.	\$10,000	Contractor	High
8	Installing a basic post and rail fence will help define the path and provide a sense of security to users of the trail.	\$2500	Contractor	High
9	Rake off the stones and organic matter to expose and reinstate the rubble path and make safe for pedestrians and prams.	\$300	Contractor, Volunteers or CMG Staff	High



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Task	Description	Cost estimate	Resource required	Priority
10	Design and construct a new beginner, pram and disability friendly trail. The open Browne Lake/Kroweratwari area has the attributes suitable to create an easy and introductory trail experience to suit children, prams, and people requiring assistance. The important complimentary infrastructure of vehicle access, parking, amenities, picnic areas and playground that is already in place also contributes to the suitability of the area to accommodate an easy loop trail. (also recommended in 2004 management plan and DRAFT Crater Lakes Activation Plan 2023) Compacted rubble path/trail, approximately 1000m x 1.8m	\$65,000	Contractor	High
11	Design and construct new link trail. The proposed trail will enable safe access and significantly improve the functionality of the trail network and expand available loop options. Pedestrian traffic will be permitted in both directions. A climbing trail only for bicycles. (also recommended in 2004 management plan) Natural surface single trail, approximately 850m x 1m	\$34,000	Contractor	Moderate





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Glossary

Anchor:	Natural or placed barrier to reinforce trail flow and reduce trail straightening. Marking trail boundaries with rocks or vegetation to discourage users from cutting corners or straying from the desired path.
Armouring:	Armouring is a method of using large rocks to pave a trail and prevent erosion.
Back slope:	The back cut or batter of a bench cut trail.
Base Course:	The layer or layers of specified material of designed thickness placed on a trailbed to support surfacing.
Berm corner:	A bermed corner has a banked outer edge that runs the entire length of the corner, allowing the rider to maintain a faster speed.
Berm (edge):	The ridge of material formed on the outer edge of the trail that projects higher than the tread. Berms can be both intentional and unintentional, caused by the transport of tread material through heavy use.
Clearing Limit:	The area over and beside the trail that is cleared of trees, limbs, and other obstructions.
Climbing turn:	A climbing turn should be used on shallow slopes that are free flowing and gentle. Grade reversals before the turn to help divert water away and avoid erosion.
Clinometer:	An instrument used to measure gradients in the field.
Cross-country:	A style of mountain biking that involves a variety of riding experiences, including downhill and uphill trails of varying steepness.
Culvert:	Any structure with a bottom, regardless of the fill depth, the depth of invert, or the presence of a horizontal driving surface, or any bottomless (natural channel) structure with footings that does not have wheel loads in direct contact with the top of the structure.
Cupping:	When a trail surface becomes concave due to wear, displacement, compaction and/or water erosion.
De berm:	Removing an unintentional ridge of material formed on the outer edge of the trail that projects higher than the tread to restore correct drainage.
Desire Line:	Often the shortest route from point A to B. Commonly found off trail where a trail lacks good planning and design principles or where anchors have been insufficiently installed.
Downhill (DH)	A style of mountain biking that involves descending steep downhill trails as quickly as possible.
Drop-off:	A drop off is a feature on the trail where the rider will undertake a step down from a high level to a lower, defined by losing vertical height of the trail edge.



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Fall line:	Fall line trails follow the shortest route up or down a hill following the slope. Fall line trails are problematic as they become gullies, funnelling water which strips the trail of its tread and creates deep ruts. These alignments are almost impossible to maintain without costly annual remediation.
Fall Zone:	The area on either side of or below a technical trail feature that provides a clear landing for a rider who has failed to negotiate the obstacle.
Filter:	A trail filter is a high skill level, low consequence obstacle situated at the start of the trail that demonstrates the difficulty of the trail. Its purpose is to inform riders of the characteristics and technical difficulty of the trail before they start to ride.
Flow:	A trail that allows riders to carry momentum through turns, minimising braking and skidding to avoid soil disturbance and displacement.
Full Bench:	Trailbed constructed entirely on undisturbed mineral soil material.
FRP:	Fibreglass Reinforced Plastic Composite product used in lieu of timber.
Gap Jumps:	A type of jump on a trail in which there is a break between the take-off and the landing. The priority when building jumps is to create smooth flow through the approach, take-off, air and landing.
Grade reversal:	A short out sloped dip in gradient on the trail followed by a rise, forcing water off the trail.
Gradient	A measure of the angle of a geographical feature such as the slope of terrain or a trail. Gradient is expressed as a percentage with 100% gradient being vertical.
Gravity Enduro	A mountain bike race format with timed downhill and untimed uphill. Racing is over a series of stages, with the winner the rider with the fastest combined time over those stages.
GPS :	Geographically/global positioning system.
Half Bench:	Trailbed constructed on half undisturbed mineral soil and half the compacted spoil from excavating the bench.
Half Rule:	An important consideration for trail design which stipulates that a trail's gradient shouldn't exceed half the gradient of the sideslope except in limited circumstances. If it does it is considered a fall line trail.
Inslope:	Where the trail's tread is sloped downward toward the backslope.
Loop:	A loop trail starts and finishes at the same point.
Max. Grade:	The maximum sustainable trail grade is typically 15 to 20 percent, but is site-specific and varies with track alignment, use of the half rule, soil type, annual rainfall, vegetation, use of grade reversals, type of users, number of users and level of difficulty.
Natural Features:	Objects that add challenge by impeding travel. Examples include: rocks, roots, logs, holes, ledges, drop-offs etc.
Nick:	A nick is a shaved down section of trail, semicircular in shape and about three metres in diameter, with the centre of the nick out sloped at about 15 percent to draw the



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	water off the trail. There must be lower ground next to the trail for the nick to be effective.
Outslope:	Where the trail tread is sloped downward toward the embankment or daylight side of the trail tread. A method of tread construction that leaves the outside edge of a hillside lower than the inside, in order to shed water in sheet flow.
RGD:	Rolling Grade Dip. A long gentle soil ramp and depression.
Rock Armouring:	Hardening the trailbed using stone.
Roller:	A roller is a trail feature where the trail surface rises then falls smoothly, which should be rideable without pedalling.
Rolling nick:	A knick is a semi-circular, shaved down section of the trail, that is canted to the outside (and lower slope) to draw water off the trail.
Sideslope:	The natural slope of the ground, usually expressed as a percentage.
Singletrack:	A common name widely used to refer to Singletrail. Narrow purpose-built trail for walking, cycling or horse riding.
Singletrail:	Narrow purpose-built trail for walking, cycling or horse riding.
Step-up:	A type of jump that sends a rider up from a lower section of trail to a higher elevation.
Surfacing:	Material placed on top of the trailbed or base course that provides the desired tread.
Switchback:	A reverse in direction of trail grade with a level landing used to maintain appropriate gradients change elevation on a steep slope, usually involving special treatment of the approaches, crib wall and drainages.
TDRS	Technical Difficulty Rating System. A system used to grade trails with similar levels of technical difficulty. Trails are graded on width, grade (maximum and average), surface, natural obstacles and Technical Trail Features (TTFs). Other factors such as enclosure and exposure can also influence classification.
TTFs	Technical Trail Features are objects that have been introduced to a trail to add technical challenge.
Tabletop:	A tabletop is a jump feature with a flat top which separates the take-off ramp from the downslope. The advantage with this feature is that the jump can be rolled over at any stage.
Trailbed:	The finished surface on which base course or surfacing may be constructed. For trails without surfacing the trailbed is the tread.
Trail corridor:	The full dimensions of the trail, including the area on either side of the tread and the space overhead that needs to be cleared of bush and obstacles.
Tread:	The surface portion of the trail upon which traffic moves.
Water Courses:	Any natural or constructed channel where water naturally flows or will collect and flow during spring runoff, rainstorms, etc.
Wiggles:	A term used to describe the meandering and twisting shape of a trail.



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Appendices

Appendix A – Australian Walking Track Grading System





Trail grading or classification allows land managers to develop, design, build, promote and maintain trails appropriate for the anticipated trail users.

Australian Standard 2156.1 Walking Tracks Part 1: Classification and Signage identifies six classes of walking tracks, describing each in terms of the elements used for classification and the resulting management considerations.

AS 2156.1-2001 Walking Tracks - Classification and Signage



The Australian Walking Track Grading System benchmarks to AS 2156.1-2001.

Public land management agencies across Australia have adopted the **Australian Walking Track Grading System** as a plain English language description to describe walks to the public. Under the system, walking trails are graded on a difficulty scale from grades one to five.

	<p>A Grade 1 walk corresponds to AS 2165.1 Class 1 track</p> <ul style="list-style-type: none"> • Suitable for the disabled with assistance • Total distance does not exceed 5 km • Well signed, marked and maintained • Well formed track of at least 1.2 m width, surface suitable for wheelchairs • No walking experience required • No steps, or where steps exist a ramp is also provided.
	<p>A Grade 2 walk corresponds to AS 2165.1 Class 2 track</p> <ul style="list-style-type: none"> • Suitable for families with young children • Total distance does not exceed 10 km • Generally hardened surface, width of 900 mm or more, well maintained • Trailhead signs and route markers at intersections • Minimal use of steps
	<p>A Grade 3 walk corresponds to AS 2165.1 Class 3 track</p> <ul style="list-style-type: none"> • Recommended for people with some bushwalking experience • Total distance does not exceed 20 km • Formed earthen track with a few obstacles (natural hazards), width less than 1.2 m • Trailhead signage and markers where track may be indistinct • Steps may be common.
	<p>A Grade 4 walk corresponds to AS 2165.1 Class 4 track</p> <ul style="list-style-type: none"> • Recommended for experienced bushwalkers • Distance may be more than 20 km and require multiple days • Rough track, includes arduous climbs and trail obstacles • Trailhead and some markers as required • Hikers may need to independently navigate.



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	<p>A Grade 5 walk corresponds to AS 2165.1 Class 5 and 6 track.</p> <ul style="list-style-type: none">• Recommended for very experienced bushwalker• Distance may be more than 20 km and require multiple days• Rough track with arduous climbs and trail obstacles• No signage or markers• Hikers will need to independently navigate and be self-sufficient.
	<p>Grade 6 or Class 6 is recommended for very experienced bushwalkers and consists of hiking where no trail exists – the right to roam experience.</p>



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Users guide to the Australian Walking Track Grading System

The Australian Walking Track Grading System has been developed by the Walking Tracks Grading and Improvement Project and funded by 'Go for your life' - a Victorian Government initiative aimed at developing stronger, healthier communities through promoting healthy eating and increased participation in physical activity.

The Australian Walking Track Grading System has been endorsed by Parks Forum as a voluntary industry standard and will be promoted for adoption amongst its members.

Australian Walking Track Grading System

This booklet shows you how to apply the Australian Walking Track Grading System.

The Grading System is essentially designed to assist people who are not regular or confident bushwalkers to experience walking by providing helpful information about walking trails.

Why do we need an Australian Walking Track Grading System?

The Australian Walking Track Grading System answers one question – is this walk suitable for me?

Track grading is a primary means of informing people about the features of walking tracks and assists in the marketing and promotion of walking as a leisure activity. By providing a standardised level of difficulty or track grading users are able to gauge whether a particular track is suitable for them. Currently there is no nationally consistent system to grade the level of difficulty of the track walking experience and then to clearly communicate that information to the public.

The lack of an agreed Australian track grading standard is limiting the accessibility and use of walking tracks for recreation and physical activity.

Does the Australian Walking Track Grading System ask the right questions?

97.3% of respondents felt the Australian Walking Track Grading System enables them to decide if a walk is the right level of difficulty for them.

The Grading System has been developed after a three year program of extensive research into domestic and international walkers' information needs.

Three major studies and nearly 1900 consumer interviews were commissioned to answer one question.

What information do people considering going walking actually want?

The more criteria used to grade a walk, the more complex the system becomes to apply. Consequently the system is designed to be simple – easy to apply and easy to use.

Using the Australian Walking Track Grading System

The application of the Australian Walking Track Grading System is a two step process.

The first step is a technical grading of the walk. The land manager determines a walk's grade of difficulty using descriptors taken from the *Australian Standard 2156.1 - 2001 Walking Tracks - Classification and Signage*.




The second step is to communicate to the public why a walk has received its grading – in essence translating the technical grading into 'plain English language'.



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Technical and public descriptors: Grade One walk

A Grade 1 walk corresponds to AS 2165.1 Class 1 track




	Technical Description for Land Manager use	Walk Description for Public Information	Generic Description for Public Information
Grade of walk	Grade 1	Grade 1	Grade 1
Symbol			
Distance	Total distance of track must not exceed 5km.	Total distance of track to nearest 100 metre (eg 4.2km).	No bushwalking experience required. Flat even surface with no steps or steep sections. Suitable for wheelchair users who have someone to assist them. Walks no greater than 5km.
Gradient	Grades in accordance with the AS 1428 series. (AS 2165.1) A ramp at 1:14 (7.14% slope or 4.1degrees) is the maximum slope/gradient suitable for a person in a wheelchair.	Flat.	
Quality of path	Broad, hard surfaced track suitable for wheelchair use. Width: 1200mm or more. Well maintained with minimal intrusions. (AS 2165.1)	Well formed track.	
Quality of markings	Track head signage and route markers at intersections.	Clearly sign posted.	
Experience required	Users need no previous experience and are expected to exercise normal care regarding their personal safety. (AS 2165.1)	No experience required.	
Time	30 minute increments (eg 1-1.5hr) or if the predicted time is less than an hour in 15 minute increments (eg 30-45 minutes).	Time needed to complete track to nearest half hour or nearest 15 minute increment (eg 1-1.5hrs or 30-45 minutes).	
Steps	Steps allowed only with alternate ramp access. (AS 2165.1)	No steps.	



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Technical and public descriptors: Grade Two walk

A Grade 2 walk corresponds to AS 2165.1 Class 2 track

	Technical Description for Land Manager use	Walk Description for Public Information	Generic Description for Public Information
Grade of walk	Grade 2	Grade 2	Grade 2
Symbol			
Distance	Total distance of track must not exceed 10km.	Total distance of track to nearest 100 metre (eg 4.2km).	No bushwalking experience required. The track is a hardened or compacted surface and may have a gentle hill section or sections and occasional steps. Walks no greater than 10km.
Gradient	The gradient is generally no steeper than 1:10 (or 10% or 5.7 degrees). (AS 2165.1).	Gentle hills.	
Quality of path	Generally a modified or hardened surface. Width: 900mm or more. Well maintained with minimal intrusions. (AS 2165.1).	Formed track.	
Quality of markings	Track head signage & route markers at intersections.	Clearly sign posted.	
Experience required	Users need no previous experience and are expected to exercise normal care regarding their personal safety. (AS 2165.1). Suitable for most ages and fitness levels.	No experience required.	
Time	30 minute increments (eg 1.5-2hrs) or if the predicted time is less than an hour in 15 minute increments (eg 30-45 minutes).	Time needed to complete track to nearest half hour or nearest 15 minute increment (eg 1-1.5hrs or 30-45 minutes).	
Steps	Minimal use of steps. (AS 2165.1).	Occasional steps.	



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Technical and public descriptors: Grade Three walk

A Grade 3 walk corresponds to AS 2165.1 Class 3 track




	Technical Description for Land Manager use	Walk Description for Public Information	Generic Description for Public Information
Grade of walk	Grade 3	Grade 3	Grade 3
Symbol			
Distance	Total distance of track must not exceed 20km.	Total distance of track to nearest 100 metre (eg 4.2km).	Suitable for most ages and fitness levels. Some bushwalking experience recommended. Tracks may have short steep hill sections a rough surface and many steps. Walks up to 20km.
Gradient	May exceed 1:10 (or 10% or 5.7 degrees) for short sections but generally no steeper than 1:10. (AS 2165.1).	Short steep hills.	
Quality of path	Formed earthen track, few obstacles. Generally a modified surface, sections may be hardened. Width: variable and less than 1200mm. Kept mostly clear of intrusions and obstacles. (AS 2165.1).	Formed track, some obstacles.	
Quality of markings	Track head signage and route markers at intersections and where track is indistinct.	Sign posted.	
Experience required	Users need no bushwalking experience and a minimum level of specialised skills. Users may encounter natural hazards such as steep slopes, unstable surfaces and minor water crossings. They are responsible for their own safety. (AS 2165.1).	Some bushwalking experience recommended.	
Time	Hours/days (eg 9hrs) or if the predicted time is less than an hour in 15 minute increments (eg 45 minutes).	Hours/days or if the predicted time is less than an hour 15 minute increments.	
Steps	Steps may be common. (AS 2165.1).	Many steps.	



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Technical and public descriptors: Grade Four walk

A Grade 4 walk corresponds to AS 2165.1 Class 4 track

	Technical Description for Land Manager use	Walk Description for Public Information	Generic Description for Public Information
Grade of walk	Grade 4	Grade 4	Grade 4
Symbol			
Distance	Total distance of track may be greater than 20km. Distance does not influence grading.	Total distance of track to nearest km.	Bushwalking experience recommended. Tracks may be long, rough and very steep. Directional signage may be limited.
Gradient	May have arduous climbs and steep sections. May include long steep sections exceeding 1:10.	Very steep.	
Quality of path	Generally distinct without major modification to the ground. Encounters with fallen debris and other obstacles are likely. (AS 2165.1) Walkers may encounter natural obstacles (eg bides).	Rough track, many obstacles.	
Quality of markings	Track head signage and route markers.	Limited signage.	
Experience required	Users require a moderate level of specialised skills such as navigation skills. Users may require maps and navigation equipment to successfully complete the track. Users need to be self-reliant, particularly in regard to emergency first aid and possible weather hazards. (AS 2165.1).	Experienced bushwalkers.	
Time	Hours/days (eg 9hrs) or if the predicted time is less than an hour in 15 minute increments (eg 45 minutes).	Hours/days or if the predicted time is less than an hour 15 minute increments.	
Steps	N/A (AS 2165.1) Steps do not influence grading.	-	



Crater Lakes Trails Plan

Technical and public descriptors: Grade Five walk



A Grade 5 walk corresponds to AS 2165.1 Class 5 & 6 track

	Technical Description for Land Manager use	Walk Description for Public Information	Generic Description for Public Information
Grade of walk	Grade 5	Grade 5	Grade 5
Symbol			
Distance	Total distance of track may be greater than 20km. Distance does not influence grading.	Total distance of track to nearest km.	Very experienced bushwalkers with specialised skills, including navigation and emergency first aid. Tracks are likely to be very rough, very steep and unmarked. Walks may be more than 20km.
Gradient	May have very arduous climbs and steep sections. May include long steep sections exceeding 1:10.	Very steep and difficult.	
Quality of path	No modification of the natural environment. (AS 2165.1).	Rough unformed track.	
Quality of markings	Signage is generally not provided. (AS 2165.1).	No directional signage.	
Experience required	Users require previous experience in the outdoors and a high level of specialised skills such as navigation skills. Users will generally require a map and navigation equipment to complete the track. Users need to be self-reliant, particularly in regard to emergency first aid and possible weather hazards. (AS 2165.1).	Very experienced bushwalkers.	
Time	Hours/days.	Hours/days.	
Steps	N/A (AS 2165.1). Steps do not influence grading.	-	



Crater Lakes Trails Plan

Glossary

AS 2156.1-2001 Walking Tracks - Classification and Signage	<p>The Australian Walking Track Grading System benchmarks to AS 2156.1-2001.</p> <p>A Grade 1 walk corresponds to AS 2165.1 Class 1 track</p> <p>A Grade 2 walk corresponds to AS 2165.1 Class 2 track</p> <p>A Grade 3 walk corresponds to AS 2165.1 Class 3 track</p> <p>A Grade 4 walk corresponds to AS 2165.1 Class 4 track</p> <p>A Grade 5 walk corresponds to AS 2165.1 Class 5 and 6 track</p>				
Descriptions	Walk features are described as they exist. For example the description of a Grade 2 walk gradient is <i>gentle hills</i> . However if the walk is flat it should be described as flat.				
Distance	<p>The distance given is the actual distance travelled to complete the walk.</p> <p><i>oneway</i> if the walk is promoted as a walk from one point to another (Point A – Point B);</p> <p><i>return</i> if the walk is to a point and back (Point A – Point B – Point A); or</p> <p><i>circuit</i> or <i>loop</i> if the walk is a loop.</p> <p>For Grades 1-3 distance is given to the nearest 100 meters (eg 4.2km)</p> <p>For Grades 4-5 distance is given to the nearest kilometre.</p>				
Grade	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
Distance	Up to 5km.	Up to 10km.	Up to 20km.	N/A	N/A
Experience required	<p>Experience required refers to the degree of bushwalking experience required to safely complete a specific grade walk.</p> <p>Bushwalking experience required benchmarks to AS 2156.1-2001.</p> <p>A Grade 1 walk corresponds to AS 2165.1 Class 1 track</p> <p>A Grade 2 walk corresponds to AS 2165.1 Class 2 track</p> <p>A Grade 3 walk corresponds to AS 2165.1 Class 3 track</p> <p>A Grade 4 walk corresponds to AS 2165.1 Class 4 track</p> <p>A Grade 5 walk corresponds to AS 2165.1 Class 5 and 6 track</p>				
Gradient (or slope)	The Australian Walking Track Grading System uses text to describe gradient to the public. Technical descriptions (eg. ratios or degrees) are used to technically grade the walk.				
Grade or Level of Difficulty	<p>The grade of the walk is determined by its hardest characteristic.</p> <p>Specific symbols are assigned to each grade.</p>				
	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
					
Steps	A structure with a series of risers (steps) which provides pedestrian access from one level to another.				



Crater Lakes Trails Plan

How to grade a walk

The key to grading a walk is to describe it so that a person doing the walk gets a good idea of what to expect. This means:

- Walks should be described as they actually are; and
- A walk gets its grading from its hardest component.

Therefore, a walk will often have components that are easier than the walk's ultimate grade.

The application of the Australian Walking Track Grading System is a two step process.

Step 1 – Technical grading of a walk

The person grading the walk uses technical descriptors, based on *AS 2156.1 Walking Tracks – Classification and Signage*, to determine the walk's level of difficulty.

Step 2 – Translating the technical grading into a plain English grading

Using the 'Walking Track Grading System Decision Matrix for the public' the technical grading information is translated into plain English.

How much information should you provide?

Land managers wanting to get the best out of the grading system should provide the full suite of information.

If it's not practical to provide the full suite of information at the start of the track, and in supporting material, the minimum information you should provide is the grade of walk (difficulty), identifying symbol and the actual distance.

Recommended information

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
Symbol	Symbol	Symbol	Symbol	Symbol	Symbol
Distance	Distance to complete walk. x km.	Distance to complete walk. xx km.	Distance to complete walk. xx km.	Distance to complete walk. xx km.	Distance to complete walk. xx km.
Gradient	Flat.	Gentle hills.	Short steep hills.	Very steep.	Very steep and difficult.
Quality of path	Well formed track.	Formed track.	Formed track, some obstacles.	Rough track, many obstacles.	Rough unformed track.
Quality of markings	Clearly sign posted.	Clearly sign posted.	Sign posted.	Limited signage.	No directional signage.
Experience required	No experience required.	No experience required.	Some bushwalking experience required.	Experienced bushwalkers.	Very experienced bushwalkers.
Time	High and low estimate of time needed to complete track (eg 1.5-2hrs).	High and low estimate of time needed to complete track (eg 1.5-2hrs).	Time needed to complete track (hours/days).	Time needed to complete track (hours/days).	Time needed to complete track (hours/days).
Steps	No steps.	Occasional steps.	Many steps.	N/A	N/A



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Example: Wineglass Bay Lookout Walk

Wineglass Bay Lookout Walk

This short walk offers visitors one of Tasmania's most celebrated views over the beautiful white sands of Wineglass Bay. The track is a short, fairly steep climb to the saddle between Mt Amos and Mt Mayson, two of the imposing granite peaks of the Hazards. From the saddle, a side track leads to a lookout with spectacular views over Wineglass Bay.

The track and Wineglass Bay are located within Freycinet National Park in Tasmania.

In this example the technical assessment of the components distance, quality of path, quality of markings and experience required are all Grade 1 or 2. The gradient and steps are Grade 3. Therefore, as the Wineglass Bay Lookout Walk has one or more Grade 3 components the Tasmanian Parks and Wildlife Service have graded the walk at Grade 3.

Grade 1:

Distance	Total distance of track must not exceed 5km. Wineglass Bay Lookout Walk 2.4km.
Quality of markings	Track signage & route markers at intersections.
Experience required	Users need no previous experience and are expected to exercise normal care regarding their personal safety. (AS 2165.1)

Grade 2:

Quality of path	Generally a modified or hardened surface. Width: 900mm or more. Well maintained with minimal intrusions. (AS 2165.1)
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Grade 3:

Gradient	May exceed 1:10 (or 10% or 5.7 degrees) for short sections but generally no steeper than 1:10. (AS 2165.1).
Time	Hours/days (eg 9hrs) or if the time predicted is less than an hour to the nearest 15 minute interval (eg 45 minutes). Wineglass Bay Lookout Walk 1.5 hrs.
Steps	Steps may be common. (AS 2165.1)



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Example: Wineglass Bay, Tasmania

The technical assessment of the Wineglass Bay Lookout Walk is then translated into plain English.
NOTE: Time is the land manager's best estimate of the amount of time a person of average fitness, walking in good conditions, will take to complete the walk. Time does not describe difficulty. Because this is a Grade 3 walk a high/low estimate is not required.

Grade 1:

Distance	Distance to complete walk is 2.4km.
Quality of markings	Clearly sign posted.
Experience requires	No experience required.

Grade 2:

Quality of path	Formed track.
-----------------	---------------

Grade 3:

Gradient	Short steep hills.
Time	Time needed to complete track (hours/days) 1.5hrs.
Steps	Many steps.

Wineglass Bay Lookout walk could be described to the public as:

Wineglass Bay Lookout Walk. Grade 3.

Symbol	Distance:	2.4km
	Gradient:	Short steep hills
	Quality of path:	Formed track
	Quality of markings:	Clearly sign posted
	Experience required:	No experience required
	Time:	1.5hrs
	Steps:	Many steps



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Gradient (or slope)

The Australian Walking Track Grading System uses text to describe gradient to the public. Technical descriptions (eg. ratios or degrees) are used to technically grade the walk.

Grade or Level of Difficulty

The grade of the walk is determined by its hardest characteristic. Specific symbols are assigned to each grade.

- Grade 1
- Grade 2
- Grade 3
- Grade 4
- Grade 5

Steps

A structure with a series of risers (steps) which provides pedestrian access from one level to another.

Time

For Grades 1 and 2 time is specified in a range given in 30 minute increments (eg 1-1.5hrs) or, if the predicted time is less than an hour, in 15 minute increments (eg 30-45 minutes).

For Grades 3 – 5 time is given as hours or days or, if the predicted time is less than an hour, in 15 minute increments.

Determining approximately how long an individual walk will take to complete is the responsibility of the agency describing the walk.

Track (or trail)

The choice of the term *track* or *trail* is determined by local usage.

For further information on the Australian Walking Track Grading System please visit <http://www.dse.vic.gov.au/walking>.



Crater Lakes Trails Plan

Appendix B – Australian Mountain Bike Trail Classification System

Symbols and Descriptions








The Trail Difficulty Rating System (TDRS) outlined below provides seven levels of difficulty for mountain bike trails. The TDRS enables visitors to understand the nature of the trail before beginning their ride and allows them to plan their ride for enjoyment, appropriate level of challenge and safety.

Trail ratings can be communicated in several ways. Pre-visit information may include a more detailed description of the ratings, while a shorter description is required for trailhead signage and maps. Rating colours should be used on all on trail directional signage.

Mountain bike TDRS short trail descriptors should be used at trail signage, on brochures and maps or similar applications.

The use of the bike in the centre of each symbol is optional and will likely depend if the trail network consists of multi-use & shared use trails or single use.

Table 10: Mountain bike TDRS short descriptors

Difficulty Symbol	Short Description
	Very easy Wide trail with a gentle gradient smooth surface and no obstacles Suitable for beginner cyclists with basic bike skills, and most bikes
	Easy Wide trail with a gentle gradient smooth surface Some obstacles such as roots, logs and rocks Suitable for beginner cyclists with basic mountain bike skills, and off-road bikes
	Easy with Intermediate Sections Likely to be single track with a moderate gradient, variable surface and some obstacles Some obstacles such as roots, logs and rocks Suitable for mountain bikers with mountain bikes
	Intermediate Single trail with moderate gradients, variable surface and obstacles May include steep sections Suitable for skilled mountain bikers with mountain bikes
	Intermediate with Difficult Sections Suitable for competent mountain bikers, used to physically demanding routes Expect large and unavoidable obstacles and features Challenging and variable with some steep climbs or descents and loose surfaces
	Difficult Suitable for experienced mountain bikers, used to physically demanding routes Navigation and personal survival skills are highly desirable Expect large, dangerous and unavoidable obstacles and features Challenging and variable with long steep climbs or descents and loose surfaces Some sections will be easier to walk
	Extreme Suitable for highly experienced mountain bikers, used to physically demanding routes Navigation and personal survival skills are highly desirable Severe constructed trails and/ or natural features, all sections are challenging Includes extreme levels of exposure and / or risk Expect large and unavoidable obstacles and features Some sections will be easier to walk



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Trail Classification Matrix

The Trail Classification Matrix is a reference tool for the Trail Difficulty Rating System and provides detailed information to assist in planning, designing, constructing and maintaining mountain bike trails to ensure a consistent classification standard is applied.

Very easy mountain bike trail / Fire trail

	Technical Description (for land manager use)	Trail Description (for public information)	Generic Description (for public information)	Short Classification Key
	Grade of trail	Very easy		
	Description	Likely to be a fire road, rail trail or wide single track with a gentle gradient, smooth surface and few or no obstacles.	Likely to be a fire road, rail trail or wide single track with a gentle gradient, smooth surface and few or no obstacles.	Wide trail with a gentle gradient, smooth surface and no obstacles.
Cycling Criteria	Trail Width	300 mm plus or minus 100 mm	Two riders can ride side by side.	Suitable for beginner cyclists with basic bike skills and road bikes.
	Trail Surface	Ballasted or smooth	Ballasted with no challenging features on the trail.	
	Trail Gradient	Climbs and descents are mostly shallow. Ave. trail grade - 7% or less. Max. trail grade - 15%.	Climbs and descents are mostly shallow.	
	Quality of Markings	Trailhead signs and route markers at intersections.	Clearly signposted.	
Risk Assessment Criteria	Level of Trail Exposure	Exposure to either side of the trail corridor includes downward slopes of up to 10%.	Minimal exposure on either side of the trail corridor.	
	Natural Obstacles and Technical Trail Features (TTFs)	Unavoidable bridges or culverts or water.	No obstacles.	
	Experience Required	Suitable for beginner / novice cyclists with basic bike riding skills. Suitable for road bikes.	Suitable for beginner / novice cyclists with basic bike riding skills. Suitable for road bikes.	


Easy mountain bike trail

	Technical Description (for land manager use)	Trail Description (for public information)	Generic Description (for public information)	Short Classification Key
	Grade of trail	Easy		
	Description	Likely to be a continuation of fire road or wide single track with a gentle gradient, smooth surface and relatively few or no obstacles. Short sections may occur where criteria is exceeded.	Likely to be a continuation of fire road or wide single track with a gentle gradient, smooth surface and relatively few or no obstacles. Short sections may occur where criteria is exceeded.	Wide trail with a gentle gradient, smooth surface and some obstacles such as roots, logs and rocks.
Cycling Criteria	Trail Width	300 mm plus or minus 100 mm	Two riders can ride side by side.	Suitable for beginner cyclists with basic mountain bike skills.
	Trail Surface	Mostly fire road or similar	Mostly fire road or similar	
	Trail Gradient	Climbs and descents are mostly shallow, but trail may include some moderately steep sections. Ave. trail grade - 7% or less. Max. trail grade - 15%.	Climbs and descents are mostly shallow, but trail may include some moderately steep sections.	
	Quality of Markings	Trailhead signs and route markers at intersections.	Clearly signposted.	
Risk Assessment Criteria	Level of Trail Exposure	Exposure to either side of the trail corridor includes downward slopes of up to 10%.	Minimal exposure on either side of the trail corridor.	
	Natural Obstacles and Technical Trail Features (TTFs)	Unavoidable obstacles or terrain features such as logs, roots and rocks. Avoidable, suitable obstacles or jumps may be present. Unavoidable bridges or culverts or water. Short sections may occur where criteria is exceeded.	Trail may have obstacles such as logs, roots, rocks and jumps.	
	Experience Required	Suitable for beginner / novice mountain bikers with basic mountain bike skills. Suitable for road bikes.	Suitable for beginner / novice mountain bikers with basic mountain bike skills. Suitable for road bikes.	



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Easy / Intermediate mountain bike trail

		Technical Description (for land manager use)	Trail Description (for public information)	Generic Description (for public information)	Short Classification Key
		Grade of trail Description	Easy with intermediate sections Likely to be single track with a moderate gradient, variable surface and some obstacles Short sections may exceed these criteria	Likely to be single track with a moderate gradient, variable surface and some obstacles Short sections may exceed these criteria	Single track, moderate gradient and some obstacles
Guiding Criteria	Trail Width	Typically 1.5m or more	Handicapped width	Some obstacles such as roots, logs and rocks	For beginner mountain bikers with basic mountain bike skills
	Trail Surface	Mostly firm and stable	Mostly firm and stable	Stable for mountain bikers with mountain bike skills	
	Trail Gradient	Challenging and descents are mostly shallow, but trail may include some moderately steep sections Avg. trail grade - 10% or less Max. trail grade - 20%	Challenging and descents are mostly shallow, but trail may include some moderately steep sections		
	Quality of Markings	Trailhead signs and route markers as appropriate	Clearly signposted		
	Level of Trail Exposure	Exposure to either side of the trail corridor includes downward slopes of up to 20%	Minimal exposure on either side of the trail corridor		
Risk Assessment Criteria	Natural Obstacles and Technical Trail Features (TOFs)	Unavoidable obstacles to access high, such as logs, roots and rocks Avoidable, soluble obstacles and jumps may be present Unavoidable bridges (over or under) Short sections may exceed these criteria	Trail may have obstacles such as logs, roots, rocks and jumps		
	Experience Required	Suitable for beginner / novice mountain bikers with basic mountain bike skills Suitable for off-road bikers	Suitable for novice bikers		

Intermediate mountain bike trail

		Technical Description (for land manager use)	Trail Description (for public information)	Generic Description (for public information)	Short Classification Key
		Grade of trail Description	Intermediate Single trail with moderate gradients, variable surface and obstacles Trail use as prescribed use	Intermediate Single trail with moderate gradients, variable surface and obstacles	Intermediate
Guiding Criteria	Trail Width	Typically 1.5m or more	Handicapped width or greater	May include steep sections	For skilled mountain bikers
	Trail Surface	Possible sections of rocky or loose trail	Possible sections of rocky or loose trail		
	Trail Gradient	Mostly moderate gradients but may include steep sections Avg. trail grade - 10% or less Max. trail grade - 20%	Mostly moderate gradients but may include steep sections		
	Quality of Markings	Trailhead signs and route markers as appropriate	Signposted		
	Level of Trail Exposure	Exposure to either side of the trail corridor includes downward slopes of up to 20%	Exposure to either side of the trail corridor includes moderate exposure on either side of the trail corridor		
Risk Assessment Criteria	Natural Obstacles and Technical Trail Features (TOFs)	Unavoidable obstacles to access high, such as logs, roots and rocks Avoidable, obstacles to access may be present, width of track is greater than half the height of the obstacles Technical jumps to access high, avoidable double jumps and avoidable gap jumps Unavoidable bridges (over or under) Short sections may exceed these criteria	Trail will have obstacles such as logs, roots, rocks and jumps		
	Experience Required	Suitable for skilled mountain bikers with basic mountain bike skills Suitable for mountain bikers	Suitable for skilled mountain bikers with basic mountain bike skills Suitable for mountain bikers		




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Intermediate / Difficult mountain bike trail

		Technical Description (For land manager use)	Trail Description (For public information)	Generic Description (For public information)	Short Classification Key
Building Criteria	Grade of trail	Intermediate to difficult			
	Description	Likely to be a challenging single trail with moderate gradients, variable surface and obstacles. Trail use or preferred use	Likely to be a challenging single trail with moderate gradients, variable surface and obstacles	Suitable for experienced mountain bikers, used to physically demanding terrain	For experienced mountain bikers Large, non-avoidable obstacles and features Some steep climbs or descents and loose surfaces
	Trail Width	From start point or narrowest point	Standard width or greater		
	Trail Surface	Available surface of rocky or loose material	Possible surface of rocky or loose material		
	Trail Gradient	Mainly moderate to gradient but may include steep sections. Avg. trail grade: < 10% or less Max. trail grade: < 20% Short sections may exceed these criteria	Mainly moderate to gradient but may include steep sections	Expect long and non-avoidable obstacles and features Challenging and variable with some steep climbs or descents and loose surfaces	
Risk Assessment Criteria	Quality of Markings	Trailhead signs and route markers at least meet basic	Signposted		
	Level of Trail Exposure	Exposure to either side of the trail corridor includes downward slopes of up to 20%	Sections of trail will include moderate exposure on either side of the trail corridor		
	Natural Obstacles and Technical Trail Features (TTFs)	Unavoidable obstacles to get over high such as logs, roots and rocks. Avoidable obstacles to cross may be present, width of track is greater than half the height of the obstacle. Technical jumps to overcome high, avoidable double jump and avoidable gap jumps. Unavoidable bridges across or under Short sections may exceed these criteria	Trail will have obstacles such as logs, roots, rocks and jumps		
	Experience Required	Suitable for experienced mountain bikers with good mountain bike skills Suitable for mountain bikers	Suitable for experienced mountain bikers with good mountain bike skills Suitable for mountain bikers		

Difficult mountain bike trail

		Technical Description (For land manager use)	Trail Description (For public information)	Generic Description (For public information)	Short Classification Key
Building Criteria	Grade of trail	Difficult			
	Description	Likely to be a challenging single trail with steep gradients, variable surface and many obstacles. Single use and direction Optional flow Variable for cross country, downhill or alpine	Likely to be a challenging single trail with steep gradients, variable surface and many obstacles	Suitable for experienced mountain bikers, used to physically demanding terrain	For experienced mountain bikers Challenging trail Large, non-avoidable obstacles and features Long, steep climbs or descents and loose surfaces
	Trail Width	From start point or narrowest point for road and bridges	Can be less than standard width	Navigation and personal survival skills are highly desirable	
	Trail Surface	Variable and challenging	Variable and challenging		
	Trail Gradient	Constant steep descents and climbs Avg. trail grade: < 10% or less Max. trail grade: < 20% Short sections may exceed these criteria	Constant steep descents and climbs	Expect long, dangerous and non-avoidable obstacles and features Challenging and variable with long steep climbs or descents and loose surfaces Some sections will be easier to walk	
Risk Assessment Criteria	Quality of Markings	Trailhead signs and route markers may be limited	Linked signs		
	Level of Trail Exposure	Exposure to either side of the trail corridor includes steep downward slopes or cliffs	Exposure to either side of the trail corridor includes steep downward slopes or cliffs		
	Natural Obstacles and Technical Trail Features (TTFs)	Unavoidable obstacles to get over high such as logs, roots, steep off's or restricted obstacles. Avoidable obstacles to cross may be present, width of track is greater than half the height of the obstacle. Technical jumps to overcome high, avoidable double jumps and avoidable gap jumps. Unavoidable bridges across or under Short sections may exceed these criteria	Unavoidable obstacles such as logs, roots, steep off's, jumps or restricted obstacles		
	Experience Required	Suitable for experienced mountain bikers with good skills, used to physically demanding terrain. Navigation and personal survival skills are highly desirable Suitable for better quality mountain bikers	Suitable for experienced mountain bikers with good skills, used to physically demanding terrain. Navigation and personal survival skills are highly desirable Suitable for better quality mountain bikers		

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Extreme mountain bike trail

		Technical Description (for land manager use)	Trail Description (for public information)	Generic Description (for public information)	Short Classification Key
		Extensive			
Guiding Criteria	Grade of trail	Extensive			
	Description	Extremely difficult trails incorporating very steep gradients, highly variable surface and unmovable, severe obstacles Single use and direction Optional lines Cross-country, downhill or stairs	Likely to be a challenging single trail with steep gradients, variable surface and many obstacles	Suitable for highly experienced mountain bikers, used to physically demanding terrain Navigation and personal survival skills are highly desirable Large, unmovable jumps, obstacles and severe features	For highly experienced mountain bikers All sections extremely challenging Large, unmovable jumps, obstacles and severe features
	Trail Width	Options plus or minus one meter for road and bridges Features can vary	Can be less than handspan width	Some are narrow trail (walk and) or natural features, all sections are challenging Includes extreme levels of exposure and / or risk Expect large and unmovable jumps, obstacles and features	
	Trail Surface	Wholly variable and challenging	Wholly variable and challenging		
	Trail Gradient	Expect prolonged steep, loose and rocky descents or climbs Average trail grade - 10% Max trail grade - 40% Short sections may exceed these criteria	Expect prolonged steep, loose and rocky descents or climbs		
Risk Assessment Criteria	Quality of Markings	Traditional signs and some features may be limited	Limited signs		
	Level of Trail Exposure	Exposure to either side of the trail corridor includes steep downward slopes or freefall	Exposure to either side of the trail corridor includes steep downward slopes or freefall	Some sections will be easier to walk	
	Natural Obstacle and Technical Trail Features (TTFs)	Unavoidable obstacles and features Avoidable, obstacles may be present Unavoidable gap jumps and descents Unavoidable bridge features or narrowness Width of bridge is unpredictable Short sections may exceed these criteria	Unavoidable obstacles such as gap jumps, logs, roots, drop offs or constructed obstacles		
	Experience Required	Suitable for highly experienced mountain bikers with excellent skills, used to physically demanding terrain Navigation and personal survival skills are highly desirable Suitable for quality mountain bikers	Suitable for highly experienced mountain bikers with excellent skills, used to physically demanding terrain Navigation and personal survival skills are highly desirable Suitable for quality mountain bikers		



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Appendix C: AusCycling insurance for trail building and maintenance activities

Insurance For AusCycling Clubs Relating To Trail Building and Maintenance Activities

V Insurance Group are the insurance brokers for Auscycling. Insurance cover is provided to members, clubs, volunteers, officials and other insured persons/entities involved in activities that are sanctioned by Auscycling. Activities include races, organised training including individual training, meetings, fundraising activities, voluntary trail building activities, social rides and travel to and from. The Auscycling insurance program provides cover for affiliated clubs, members and volunteers when involved in Cycle Trail Building and Maintenance activities. Please find below some frequently asked questions and answers.

Frequently Asked Questions

1. Are clubs and trail care organisations affiliated with Auscycling covered for public liability whilst undertaking trail building and maintenance activities on a voluntary basis?

The liability policy organised by V Insurance covers Auscycling clubs and trail care organisations affiliated with Auscycling whilst undertaking trail building and maintenance on a voluntary basis.

2. What type of equipment and machinery can clubs, trail care organisations and their volunteers use for trail building activities and be covered for Public Liability and Personal Accident?

Clubs, trail care organisations and their volunteers are covered for Public Liability and Personal Accident when using equipment and light machinery for trail building activities subject to the following:

- a. Where a piece of equipment or machinery requires a licence or ticket to operate as dictated by the relevant State or Territory regulatory authority, the volunteer operator must have the required qualification;*
- b. Where a piece of equipment or light machinery does not require a ticket or licence to operate as dictated by the relevant State or territory authority, the Club or trail care organisation and the volunteer operator must follow Workplace Health and Safety guidelines and safety procedures as dictated by the relevant State or Territory authority;*
- c. Machinery is limited to a safe working load limit of 2,000kg; and*
- d. All operators of equipment and light machinery must be volunteers and not receiving any payment.*

3. Are Auscycling members who volunteer their time covered for public liability and personal accident while participating in official club and trail care organisations trail building and maintenance activities?

Auscycling members who volunteer their time for trail building and maintenance activities are covered by the Public Liability and Personal Accident policies.

4. Are non-Auscycling members who volunteer their time covered for public liability and personal accident while participating in official club and trail care organisations trail building and maintenance activities?

Non-Auscycling members who are volunteering their time to assist with official club trail building and maintenance activities are covered by Public Liability and Personal Accident policies.

5. Clubs and trail care organisations that build and maintain trails, skills parks and other infrastructure associated with mountain biking are they covered against public liability claims from both Auscycling members and the general public (non members) regardless of whether use is during a club activity or not?

Clubs that build and maintain trails, skills parks and other infrastructure associated with mountain biking are covered for claims under Public Liability from members and third parties where they are legally liable and negligent for the third party personal injury or property damage.



Crater Lakes Trails Plan

6. Are clubs and trail care organisations that have some form of tenure agreement with a landowner for access to public or private land for mountain bike facilities covered for public liability claims from anyone (Auscycling member and non member) that uses the facility regardless of whether the activity is an official club activity or not?

Clubs and trail care organisations are covered for Public Liability for injuries that Auscycling and its affiliated clubs are legally liable or negligent for, subject to the terms and conditions of the tenure agreement.

ENQUIRIES

For all enquiries please contact:

V-Insurance Group

www.vinsurancegroup.com

Address: Level 25, Angel Place

123 Pitt Street, Sydney, NSW, 2000

Phone: (02) 8599 8660

Toll free: 1300 945 547

Fax: (02) 8599 8661

Email: sports@vinsurancegroup.com

LEGAL DETAILS

- V-Insurance Group is an Authorised Representative of Willis Australia (AR # 432898). Willis Australia holds an Australian Financial Service Licence (AFSL #238334)
- Insurance Group ABN is 67 160 126 509



Crater Lakes Trails Plan

Appendix D – Crater Lakes Trails Quick Reference Guide

Provided in separate doc.



Crater Lakes Park – Trails Sign Plan

Crater Lakes Park – Trails Sign Plan

CITY OF MOUNT GAMBIER



Crater Lakes Park – Trails Sign Plan



City of
Mount Gambier



OPEN TRAILS
AUSTRALIA

Status	Changes	Author	Reviewer	Date
Draft V1	Footings details	K Gardner	E Solly	Sept 2023
Final	Council feedback	K Gardner	E Solly	Nov 2023

This report was prepared by Open Trails Australia Pty Ltd for the City of Mount Gambier in relation to the Crater Lakes Trails network.

Disclaimer

Any representation, statement, opinion or advice, expressed or implied in this document is made in good faith but on the basis that Open Trails Australia, directors, employees and associated entities are not liable for any damage or loss whatsoever which has occurred or may occur in relation to taking or not taking action in respect of any representation, statement or advice referred to in this document.

Acknowledgement

We acknowledge the Indigenous peoples of the lands, waters and communities we work together with. We pay our respect to their cultures; and to their Elders – past, present and emerging.



Crater Lakes Park – Trails Sign Plan

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Crater Lakes Park – Trails Sign Plan

Introduction

The Crater Lakes Park Trails Sign Plan is an integral component of the larger Crater Lakes Trail planning initiative. The requirement for an updated and compliant signage system emerged as a top-priority recommendation following the Crater Lakes Trails Audit in February 2023. This audit pinpointed insufficient or inadequate signage as the primary factor contributing to conflicts among trail users, potential hazards to their safety, and a heightened exposure of the City of Mount Gambier to public liability risks.

Through the strategic planning and execution of an upgraded, compliant, and modernised trail signage system, we aim to significantly elevate the visitor opportunities and experiences within Crater Lakes.

The sign planning process

The proceeding sign plan is the first step of a staged planning process.

The intention is to discuss sign content and to seek approval to commence the design process.

The Crater Lakes Park Trails Sign Plan is the preliminary planning document to inform the sign design process and final sign plan document.

It is informed by the previously completed Crater Lakes Trails Audit Report. Much of the justification and background can be found in that report.

The intention of this sign plan is to confirm:

- General content of trailhead and feature sign panels
- Size of sign panels and structures
- Materials for signs and sign structures
- Location of trailhead signs
- Size, type, colour and location of trail marker signs
- Potential content for web page
- Cost estimates for the design, fabrication and installation

Detailed examples and mock ups will be the next step of the process after agreement on some of the underpinning elements (text, colour) have been discussed and approved.

There are unknown and incomplete parts of this draft that will be populated during the process based on feedback from City of Mount Gambier.



Crater Lakes Park – Trails Sign Plan

The current sign system

Trail signage plays a crucial role in managing trails effectively and providing valuable information to trail users. With the changes in Australian Standards 2156.1 and the evolving needs of users, it is important to update the signage to ensure it meets the current requirements and effectively communicates with a broader range of trail users.

The introduction of shared-use and Mountain Bike only trails brings additional complexities, as signage needs to inform users about specific rules or classifications for each user type. However, if the signage is lacking in the required information or poorly positioned, it can lead to user confusion and instances of conflict. This highlights the need for proper signage design, placement, and content to effectively guide users and minimise risks.

Signage serves as a critical communication tool for trail users, helping them make informed decisions about which trails are suitable for their needs. By accurately grading or classifying trails and promoting these classifications through well-placed, clear, and concise signage, land managers can provide users with essential information while also managing public liability risks.

It's important to note that while signage is a crucial aspect of trail management, it is not a complete solution by itself. Regular trail audits and maintenance are still necessary to ensure that trails meet their assigned classifications and are safe for users. Signage should be seen as part of a comprehensive approach to trail management, working in conjunction with other measures such as trail inspections, maintenance, and user education.

Given the significant changes in standards and user needs over the years, it is necessary to assess and update the trail signage to align with current requirements.

City of Mount Gambier - Brand Guidelines

The City of Mount Gambier supplied the Brand Guidelines from 2015 to assist in the future design process. Although the sign design is not part of this brief, OTA believes it is important to consider potential colors and contrasts at this stage of the process. OTA has supplied 2 x colour mockups based on the permitted colours. We believe that the trail network signage should have a point of difference from the rest of the crater Lakes signage.

Please see the Crater Lakes trailhead sign colour mock-ups at the end of the document. Note the mock ups are to demonstrate background colours only, the text, maps, images are unrelated.



Crater Lakes Park – Trails Sign Plan

Cost estimates

The cost estimates are based on designing, fabricating, and installing the sign system in accordance with the plan. The costings are accurate in relation to similar works carried out by OTA in the past 2 years, with local South Australian companies providing the timber, frames and sign packages.

The total costs as anticipated is **\$90,950 ex GST**. This is based on a double 1200x900mm trailhead sign at the 10 identified locations.

ITEM NO.	DESCRIPTION	QTY	RATE	AMOUNT	TOTAL/s
1	SIGN PLANNING & DESIGN				
1.1	Basic Sign Plan. (content, consultation, detail)	1	0	0	
1.2	Crater Lakes Trails - Design development	1	1200	1200	
1.3	Sign layout, design, images, print files	1	7000	7000	
	Item total estimate				\$8,200
2	SIGN PRINTING & FABRICATION				
2.1	Trailhead information sign panels (Dibond panel)	20	400	8000	
2.2	Trailhead information sign frames (Powder Coat alloy)	20	415	8300	
2.3	Trailhead information sign posts (timber) 2.4m	30	100	3000	
2.4	Feature Sign panels (Dibond panel)	4	350	1400	
2.5	Feature Sign frames (Powder Coat alloy)	4	450	1800	
2.6	Feature Sign posts (timber) 1.8m	8	65	520	
2.7	Directional Trail Marker sticker package	350	1	350	
2.8	Directional Trail Marker sign panels (Dibond panel)	75	20	1500	
2.9	Directional Trail Marker posts (timber) 1.8m	40	65	2600	
2.1	Totem sign panels (Dibond panel)	175	110	19250	
2.11	Totem posts (timber) 200mm wide 1.8m	64	75	4800	
	Item total estimate				\$51,520
3	SIGN INSTALLATION				
3.1	Preliminaries, fixings, materials, mobilisation, accom. etc.	1	2650	2650	
3.2	Trailhead information sign 3 x posts 2x panels	10	510	5100	
3.3	Feature sign 2 x post 1 x panel	4	400	1600	
3.4	Trail Marker and Totem Installation	104	170	17680	
3.5	Directional Trail Marker Modify Existing	0	35	0	
3.6	Demolition of and disposal of existing signs	1	2400	2400	
3.7	Asset capture report -inc. spatial data and images	1	1800	1800	
	Item total estimate				\$31,230
	Sign System Total Cost Estimate ex GST				\$90,950
	GST				9095
	Sign System Total Cost Estimate including GST				\$100,045



Crater Lakes Park – Trails Sign Plan

Potential saving opportunities.

Trailhead signs

The current plan allows for the double 1200x900mm trailhead sign at the 10 identified locations. If text was kept to a minimum and the size of the map was slightly decreased we could fit the required sign content on to a single 1200x900 sign face. This reduces the amount of timber posts, frames, signs and installation costs resulting in a **\$10,600** saving, bringing total cost to **\$80,350 ex GST**.

Feature signs

The current plan allows for 4 feature signs that were intended to be at the top of the 4 x downhill mountain bike trails. The intention is to include additional safety information that would not fit on the Totem posts. If CMG just used the Totem markers with all the standard warning symbols and included the additional safety text on the trailhead sign, we could remove these from the plan. This reduces the amount of timber posts, frames, signs and installation resulting in a **\$5320** saving, bringing total cost to **\$75,030 ex GST**. costs (assuming this is in addition to the trailhead sign savings being adopted)



Crater Lakes Park – Trails Sign Plan

Major trailhead sign

Sign size	2 x 1200 x 900 mm sign panels in portrait orientation. It may be possible to condense the trailhead signs into a single 1200x900 sign if text is minimised.
Sign quantity	10 Trailhead signs locations have been identified.
Sign style	Posts: 100 x 100 White Cypress Pine timber. Frames: Powder coated aluminium Signs: Dibond panel with folded sides See examples at end of document.

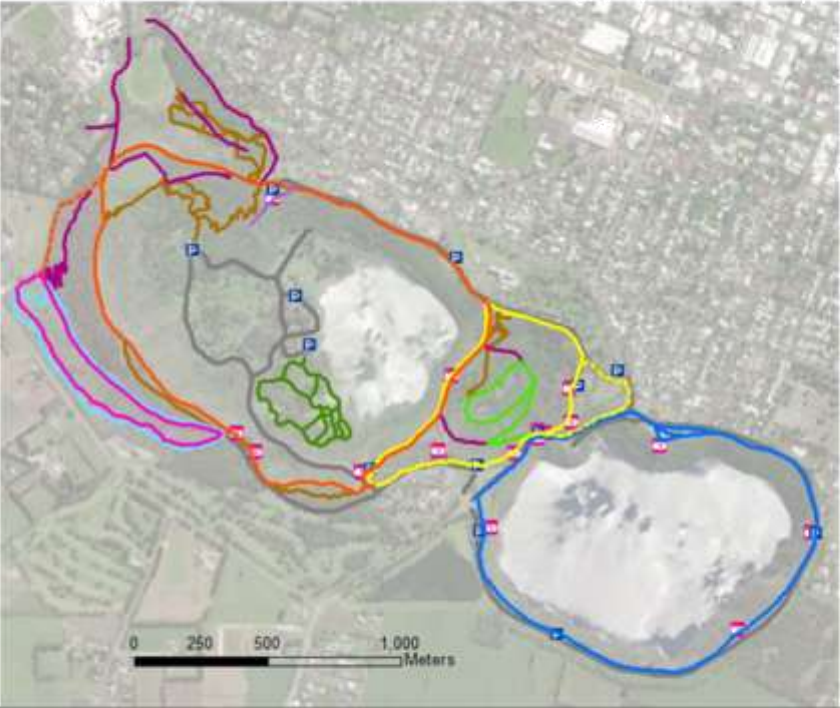


Crater Lakes Park – Trails Sign Plan

Sign content	<p><u>Crater Lakes Park Trails</u> (sign heading)</p> <p>The Mount Gambier Crater Lakes area is made up of three main craters containing several lakes including Browne Lake/Kroweratwari, Valley Lake/Ketla Malpi, Leg of Mutton Lake/Yatton Loo and the world famous Blue Lake/Warwar.</p> <p>The local phenomenon is the Blue Lake/Warwar. It is approximately 75 metres deep and is the only lake with the inexplicable ability to change colour, as it does from November each year, reaching an intense turquoise blue until March, when it starts to return to a dark blue.</p> <p>Enjoy the Valley Lake/Ketla Malpi crater, with its conservation park, adventure playground, barbecues, picnic grounds, disc golf and shelters.</p> <p>The area is serviced by a maze of roads, walking and cycling trails, all of which lead to lookouts, providing excellent viewing and photographic opportunities as well as the chance to enjoy the local flora and fauna. Select a trail that suits your interest and abilities and enjoy the amazing Crater Lakes!</p> <p>The traditional custodians of this area are the Bungandit people, we acknowledge and respect their ongoing links to country.</p>
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Crater Lakes Park – Trails Sign Plan

Map	<p>The map will be further developed when colours and additional contents is agreed on.</p> 
Trail specific information table	<p>See proceeding table.</p>












Crater Lakes Park – Trails Sign Plan

Trail name	Trail grade		Distance/time	Description
Valley Lake Conservation Park 	 Grade 2		1.2km 45 mins	If you're into wildlife, this is the walk you! Once you enter the Conservation Park, you can follow the trails to explore the park and the native flora and fauna. Birdlife can be seen from the raised boardwalk and bird hides, providing a closer look at the bushland canopy and views over the park. Keep an eye out for other animals, including Koalas, Kangaroos, and Echidnas. Don't forget your camera on this walk! <ul style="list-style-type: none"> Dogs are not allowed in the Conservation Park.
Blue Lake/Warwar Circuit 	 Grade 2	Riders give way to pedestrians	3.5km 1 hr	You can start the walk at any location around the Blue Lake/Warwar, but we recommend starting at the Visitor Centre/Pioneer Memorial. Make your way around the rim and don't forget to take the time to stop and enjoy the views of the Lake. The Centenary Tower, the Pumping Station and Mount Schank can be viewed from the Rotary Lookout. Other points of interest include the Apex Lookout, Blue Lake Lookout and Cactus Garden Lookouts. <ul style="list-style-type: none"> Some narrow section. Please be considerate of other users when passing.
Leg of Mutton/Yatton Loo Loop 	 Grade 3	Riders give way to pedestrians	1.2km 45 mins	Start this walk at the carpark near the Adam Lindsay Gordon Lookout. Make your way down the access road and follow the loop trail around the now dry lake bed. Take your time to enjoy the deep lush green surroundings. Take your camera and capture the natural beauty of the region. <ul style="list-style-type: none"> Some steep loose surfaces and exposed tree roots to negotiate.
Pepperpot Trail 	 Grade 3		2.4km 1 hr	The Pepperpot Trail provides breath-taking views over the Valley Lake/Ketia Malpi and Blue Lake/Warwar over a shorter distance. The walk begins at the same location as the Leg of Mutton walk. Follow the trail up to the stone 'rest house' then continue up the stairs, making your way to the Surge Tank and Hoo Hoo Lookout. Other points of interest include the Adam Lindsay Gordon Monument, Leg of Mutton Lake Lookout, Marks Lookout, and Stephen Henty Lookout. <ul style="list-style-type: none"> Extended lengths of steps with alternative routes. Some steep loose surfaces and exposed tree roots to negotiate.











Crater Lakes Park – Trails Sign Plan

Trail name	Trail grade		Distance/time	Description
RSL Trail 	 Grade 4		400m return 20 mins	The RSL Trail features an historic stone hut with views of the Browne/Krowertwari Lake and Valley/Ketia Malpi Lake. History??? <ul style="list-style-type: none"> The trail is a long-extended set of timber steps with no handrails. This short trail may be too minor to include?
Mountain Trail 	 Grade 4	Some sections are shared with bicycles	4.4km 1.5 hr	The Mountain Trail (also known as the Crater Lakes Trail) provides magnificent views over this unique landscape. It visits a range of lookouts and points of interest around the crater rim including a short optional walk to the RSL Lookout. Other points of interest include the Rotary Clubs Lookout, Marks Lookout, Lions Lookout, Devils Punch Bowl, and Centenary Tower. <ul style="list-style-type: none"> Extended lengths of steps with an alternative route along Blue Gum Loop Walk. Some steep loose surfaces and exposed tree roots to negotiate.
Blue Gums Loop Walk 	 Grade 2	Some sections are shared with bicycles	2.2 km 1 hr	The Blue Gums Loop Walk is an easy walk through the Blue Gum plantation. The walk starts and ends at the Lions Lookout are at the end of Elliot Drive. The trail offers alternative views to the broader Crater Lakes trails including the Blue Lake Golf Course and Carinya Gardner Cemetery. Walkers share the return leg along the Fire Track with cyclists.
Blue Gums Loop Ride 	Some sections are shared with walkers		2.3 km	The Blue Gums Loop Ride includes a fun descent through the Blue Gums plantation. The descending trail is separated from the Walking Trail. A great alternative to the more challenging Mountain Bike Trails. Riders share the return leg along the Fire Track with walkers. Riders give way to pedestrians.



Crater Lakes Park – Trails Sign Plan

Trail name	Trail grade		Distance/time	Description
Link Trails 	 Grade 3		Various	Throughout the broader Crater Lakes Trail network there are a range of linking trails that offer short-cuts and other loop options for walkers and riders. Some are shared use and others are single use. These are clearly signposted at intersections with further details provided at each location.
Mountain Bike Trails 		  	Various	The Crater Lakes Park provides a range of challenging Mountain Bike (MTB) Trails to suit riders of varying skill levels. The MTB trails are popular with locals and visitors seeking fun and challenges. Each trail is different in what it provides but riders can expect jumps, berms, drops and more! Trail grades and additional information is provided at the start of each trail. <ul style="list-style-type: none"> • Always wear a helmet and protective gear • Ride within your ability and check the trail before you ride • Riding involves risks and should be undertaken with care and regard for conditions at all times





Crater Lakes Park – Trails Sign Plan

Safety message	<p>Safety – it's your responsibility</p> <ul style="list-style-type: none"> • Bushwalking and bike riding involves risks and should be always undertaken with care and regard for the conditions. • Trails are subject to natural forces and vary over time. This may make trail use more challenging. • Watch out for uneven surfaces and tripping hazards. • Trails, paths and rocks can be slippery when wet. • The surrounding hillsides are steep; always stay on the designated trails. • Please take care when crossing roads. • During the fire season, do not smoke in reserves and do not light fires at any time of year. • When the fire danger rating is catastrophic? The Crater Lakes Precinct is closed to the public. • Some trails are single use and others shared-use. Be aware of other users and the Trail Users Code of Practice
Be prepared message	<p>Be prepared</p> <ul style="list-style-type: none"> • Wear sturdy shoes, hat, insect repellent, and sunscreen. • Keep to defined tracks and trails. • Carry sufficient food and drinking water. • Inform a responsible person of your proposed route and expected time of return. • If you find yourself close to a snake, stand still and wait for it to move away from you, or slowly move away from the snake. • Do not park in front of gates – these need to be accessible at all times.
Additional Text	<p>Code of Practice for Trail Users</p> <p>To protect the surrounding environment and to ensure the safety of all trail users, please be aware of the International Trail Users Code of Practice when using shared trails. Important points to remember include:</p> <ul style="list-style-type: none"> - Comply with all signs and trail designations. - Do not take short cuts or form new trails. - Avoid using trails in wet, muddy conditions. - Tread or ride lightly and leave no trace or rubbish. - Control your bike and walk, run or ride within your limits. - Respect the rights of others.








Crater Lakes Park – Trails Sign Plan

Additional Text:	 <p>Why does your dog need to be on a lead?</p> <ul style="list-style-type: none"> • Protect our wildlife <ul style="list-style-type: none"> ◦ Dogs can kill, injure and disturb wildlife. • Keep it fun for everyone <ul style="list-style-type: none"> ◦ Not all visitors like or are comfortable with dogs. • Be a responsible dog owner <ul style="list-style-type: none"> ◦ Take dog waste home or put it in a bin ◦ Train your dog to walk safely and happily on a lead • Keep your dog safe <ul style="list-style-type: none"> ◦ Poisons, other dogs and wildlife can cause injury or disease.
Additional Text:	<p>Reporting Hazards/Incidents and Emergency Responses</p> <p>In the event of a Serious Emergency please call 000 or 112</p> <p>In the event of an emergency or serious hazard please call the City of Mount Gambier on 8721 2555</p> <p>To report a trail hazard please call 8721 2555 or email city@mountgambier.sa.gov.au</p> <p>Park information including events, works programs, closures and Conditions of Entry are available online via this QR Code. (A Trails page on the CMG website is required and existing inaccurate information requires updating)</p> 









Crater Lakes Park – Trails Sign Plan

Trail Grade tables	Australian walking trail grading system	
		Grade 1 No bushwalking experience required. Flat even surface with no steps or steep sections. Suitable for wheelchair users who have someone to assist them.
		Grade 2 Suitable for families with young children. No bushwalking experience required. The track is a hardened or compacted surface and may have a gentle hill section or sections and occasional steps.
		Grade 3 Suitable for most ages and fitness levels. Some bushwalking experience recommended. Tracks may have short steep hill sections a rough surface and many steps.
		Grade 4 Bushwalking experience recommended. Tracks may be long, rough and very steep. May include includes arduous climbs and trail obstacles. Directional signage may be limited.
		Grade 5 Very experienced bushwalkers with specialised skills, including navigation and emergency first aid. Tracks are likely to be very rough, very steep and unmarked.



Crater Lakes Park – Trails Sign Plan

Trail Grade tables	Australian mountain bike grading system	
		Easy trails Wide trail with a gentle gradient smooth surface. Some obstacles such as roots, logs and rocks. Suitable for beginner cyclists with basic mountain bike skills, and off-road bikes.
		Easy with intermediate sections Likely to be single track with a moderate gradient, variable surface and some obstacles. Some obstacles such as roots, logs and rocks. Suitable for mountain bikers with mountain bikes.
		Intermediate Single trail with moderate gradients, variable surface and obstacles. May include steep sections. Suitable for skilled mountain bikers with mountain bikes.
		Intermediate with difficult sections For competent mountain bikers. Large, unavoidable obstacles and features. Some steep climbs or descents and loose surfaces.
		Difficult trails Suitable for experienced mountain bikers. Expect large, dangerous and unavoidable obstacles and features. Challenging and variable with steep climbs or descents and loose surfaces.
		Extreme trails Suitable for highly experienced mountain bikers. Severe constructed trails and/ or natural features, most sections are challenging. Includes extreme levels of exposure and / or risk. Expect large and unavoidable jumps, obstacles and features.





Crater Lakes Park – Trails Sign Plan

Similar sign style examples



Willowie Forest – Mount Remarkable National Park



Crater Lakes Park – Trails Sign Plan



Deep Creek Conservation Park



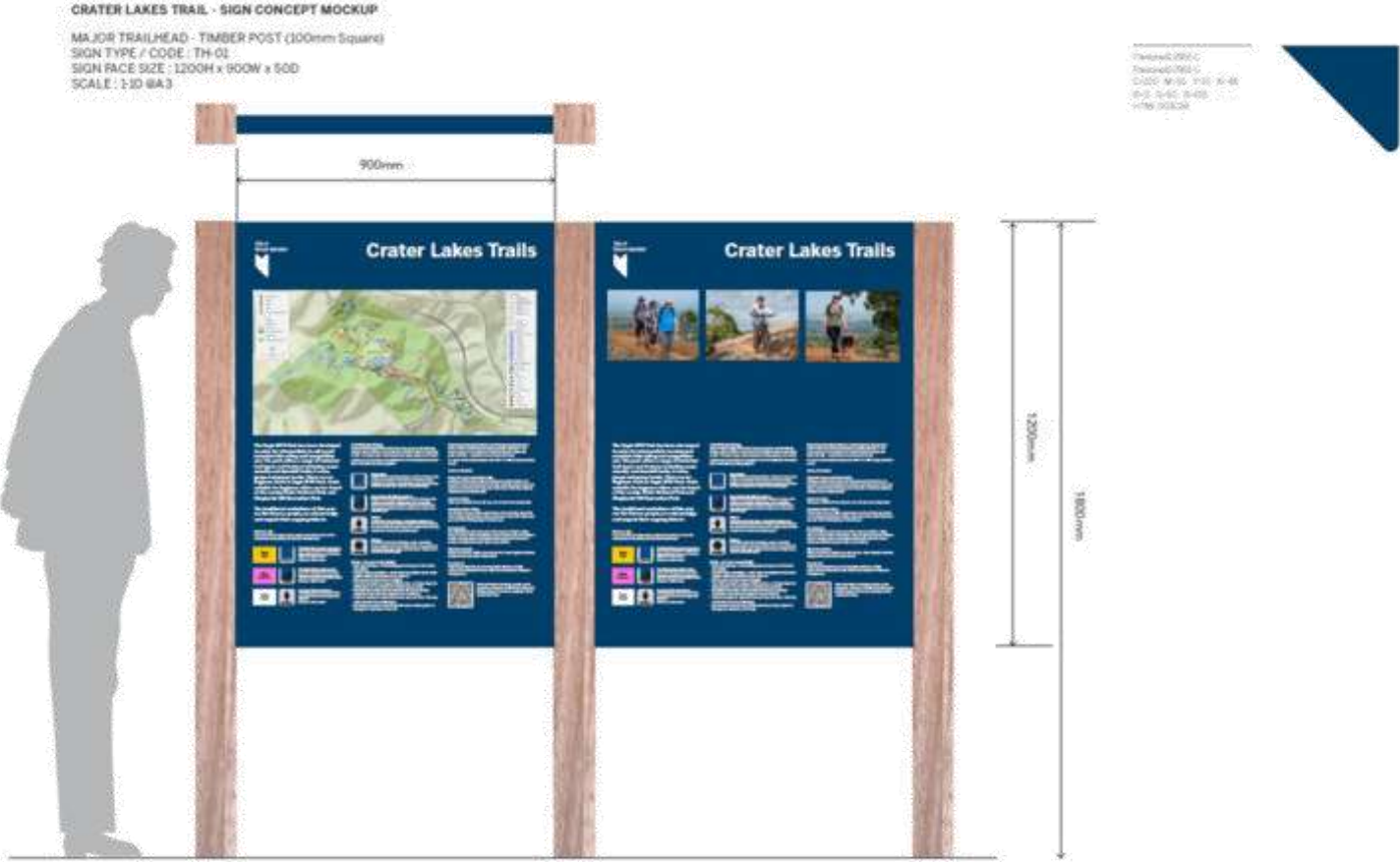
Crater Lakes Park – Trails Sign Plan



Wirrabara Forest – Southern Flinders Ranges



Crater Lakes Park – Trails Sign Plan



MAJOR TRAILHEAD - TIMBER POST (300mm Square)
SIGN TYPE / CODE: TH-01
SIGN FACE SIZE: 1200H x 900W x 50D
SCALE: 1:10 @A3



Crater Lakes Park – Trails Sign Plan

Trail marker examples



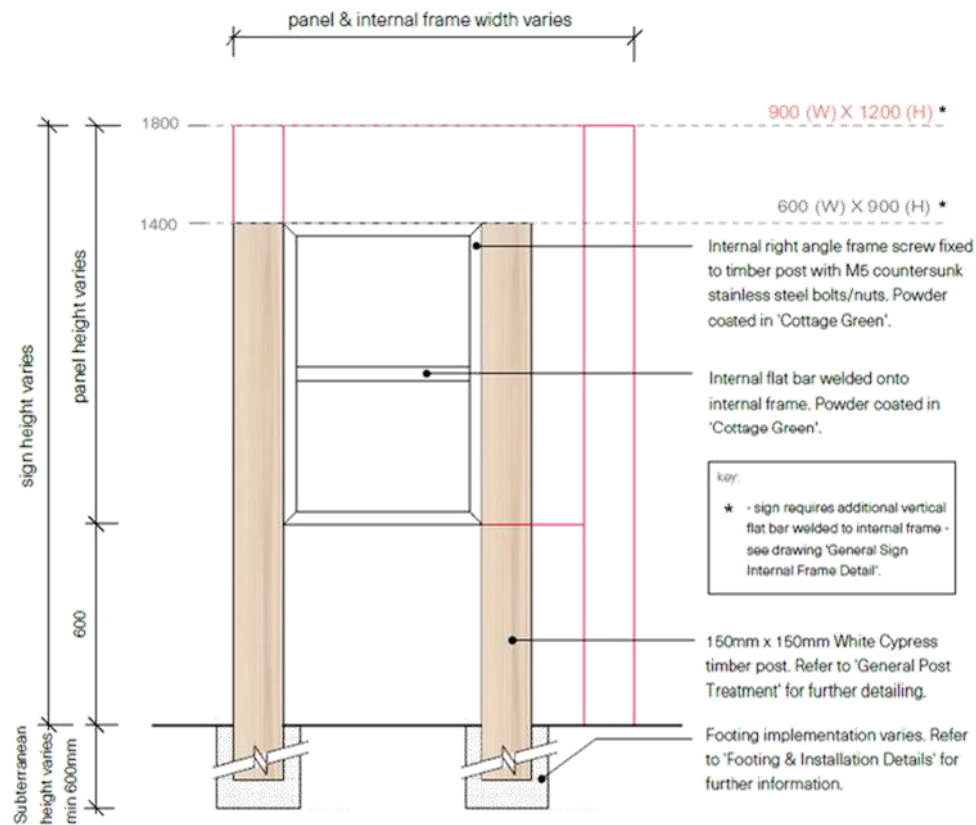
Examples of similar style/size trail markers from South Australian National Parks



Crater Lakes Park – Trails Sign Plan

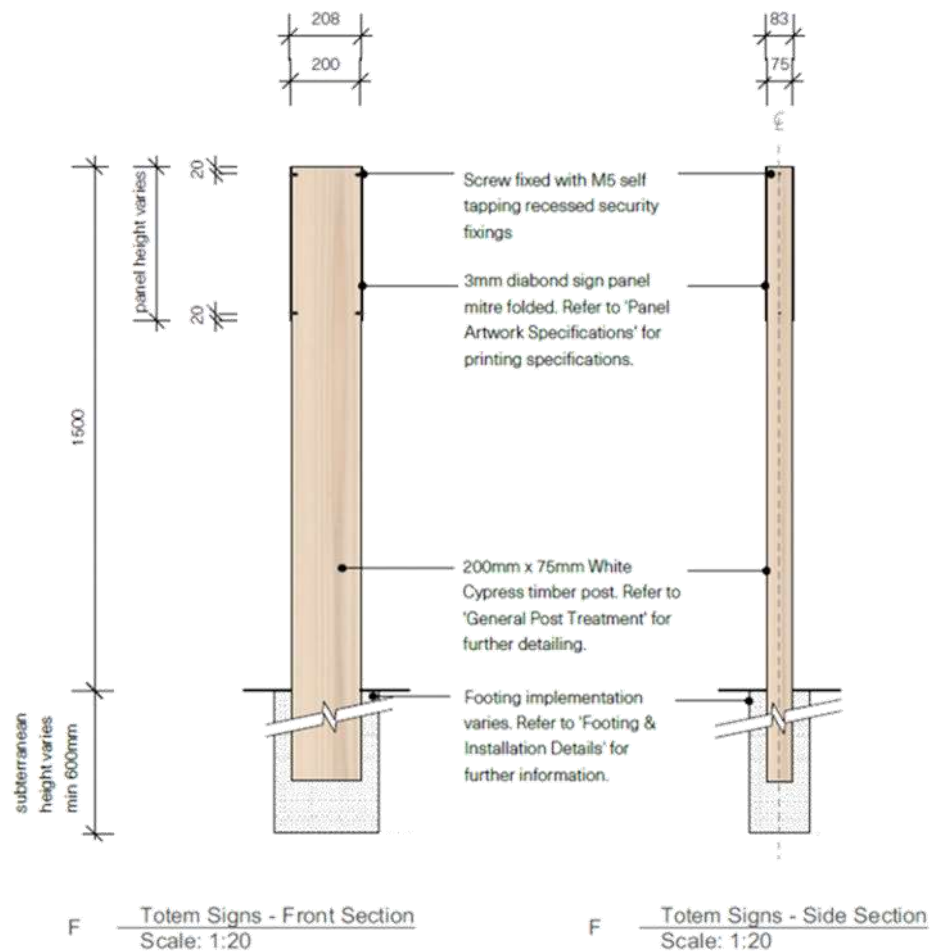
Installation and footing details

Trailhead signs



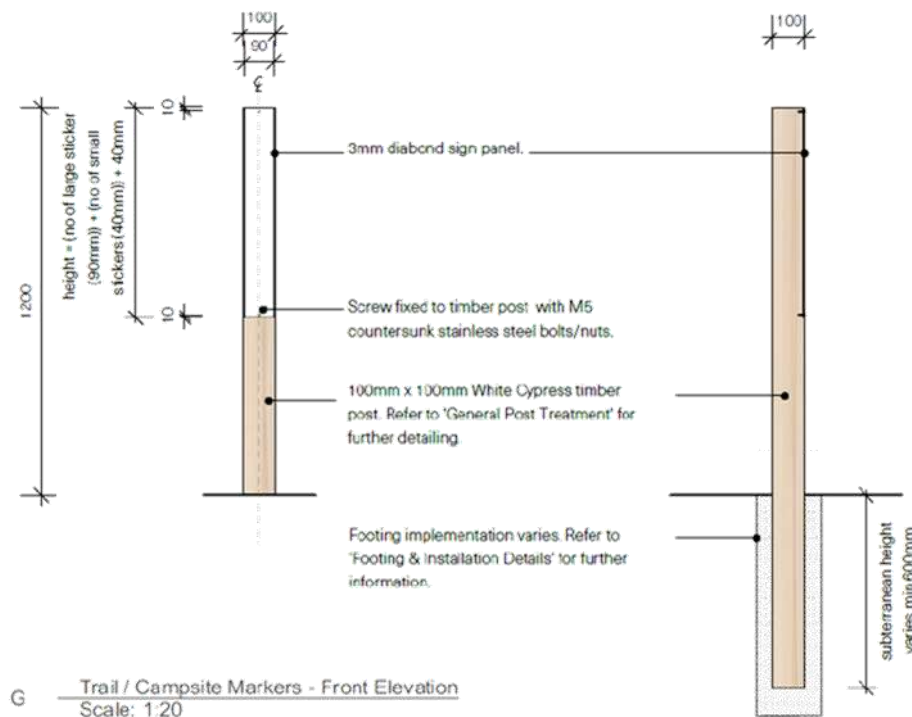
Crater Lakes Park – Trails Sign Plan

Totem style signs



Crater Lakes Park – Trails Sign Plan

General trail marker



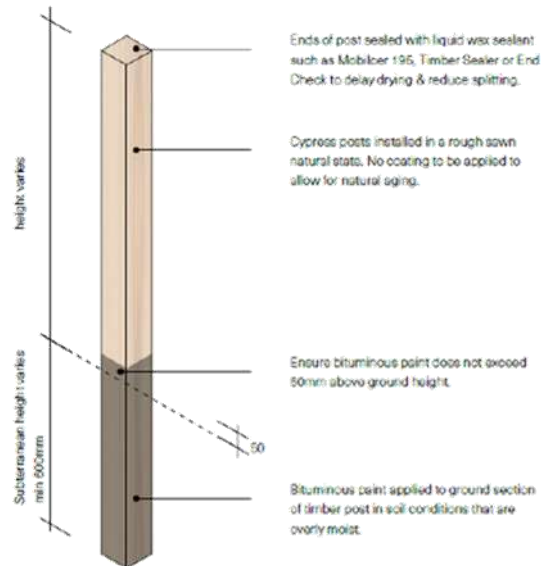
G Trail / Campsite Markers - Front Elevation
Scale: 1:20

G Trail / Campsite Markers - Side Section
Scale: 1:20

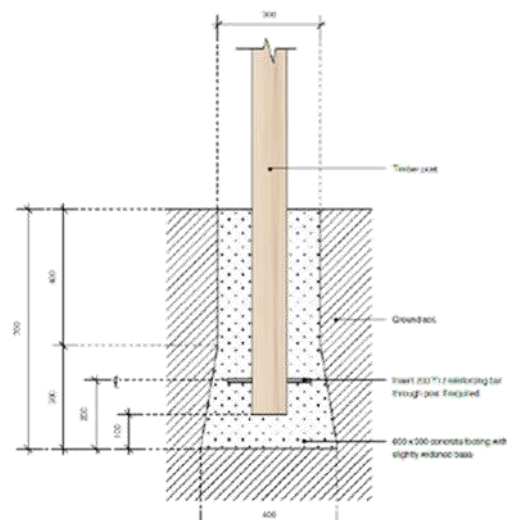


Crater Lakes Park – Trails Sign Plan

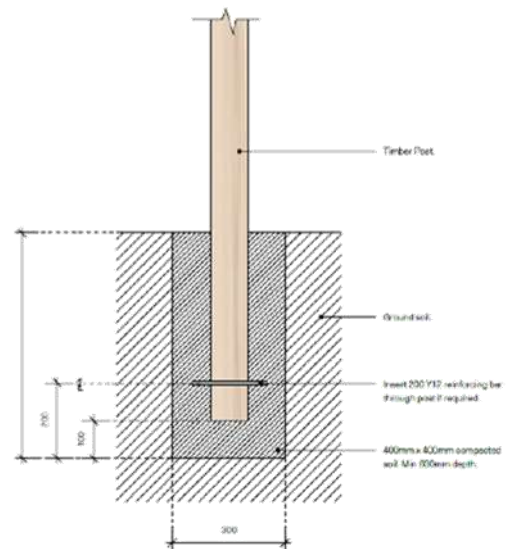
General post treatment and footings



A General Post Treatment - Isometric
Scale: NTS



A Footing & Installation Details:
Typical Concrete Footing - Front Section
Scale: NTS


















C Footing & Installation Details:
Direct Embedment System - Front Section
Scale: NTS





















Crater Lakes Park – Trails Sign Plan

Trail marker content
























Location	Trailhead Sign	Trail Marker			Trail totem		Trail totem split face			
		side 1	side 2	side 3	Side 1	Side 2	Left side 1	Right side 1	Left side 2	Right side 2
2					 Crater Lakes Walking and Cycling Trails					10 Trailhead signs
4										30 Trail markers
5					 Pepper Pot Loop 					64 Totem Signs
6		 Pepper Pot Loop	 Pepper Pot Loop							4 Feature Signs
7		 Pepper Pot Loop	 Pepper Pot Loop							
8					 Leg of Mutton / Yatton Loo Loop.  Riders give way to pedestrians					
11		 Pepper Pot Loop	 Pepper Pot Loop							
12		 Pepper Pot Loop	 Pepper Pot Loop							
					 Pepper Pot Loop. - Surge Tank -Steep with steps. 					
























13				Pepper Pot Loop easier alternative. - connects to Blue Lake / Warwar Circuit.			
17				Pepper Pot Loop			
18			 	Pepper Pot Loop. Blue Lake / Warwar Circuit. - Visitor Centre			
19				Pepper Pot Loop			
21				Pepper Pot Loop			
22				Pepper Pot Loop			
23				Pepper Pot Loop.			
					Pepper Pot Loop. - Surge Tank - Hoo Hoo Lookout. - Stephen Henty Lookout.		
26				Pepper Pot Loop			
							
28				Pepper Pot Loop			
29				Pepper Pot Loop			
				Nurses Curses			


























30		  Right Leg Down   			
31		 Pepper Pot Loop  Mountain Trail Loop	 Pepper Pot Loop. Mountain Trail Loop.  Pepper Pot Loop.		
32				 Pepper Pot Loop. Mountain Trail Loop.	 Pepper Pot Loop. Mountain Trail Loop.
33		  Leg of Mutton / Yatton Loo Loop. Link Trail. Steep access.			
34		 Right Leg Down   Nurses Curses 			
36 a		 No Entry One way mountain bike trail.	 Look out for pedestrians		

























36 b		 Look out for bicycles			
36 c		  Leg of Mutton / Yatton Loo Loop. Link Trail. Steep access.	 Right Leg Down   		
36 d bottom of link		  Leg of Mutton / Yatton Loo Loop. Link Trail. Steep access. 			
36 e asphalt circuit inter		 Leg of Mutton / Yatton Loo Link. Link Trail.  Riders give way to pedestrians			
36 f bottom of RLD		 No Entry One way mountain bike trail.	 Look out for pedestrians		
36 g bottom of 39 Link		  Pepperpot and Mountain Trail Link. Riders give way to pedestrians	  Leg of Mutton / Yatton Loo Loop. Riders give way to pedestrians		
		 Pepper Pot Loop. Mountain Trail Loop.	 Pepper Pot Loop. Mountain Trail Loop.		























39 a			 Leg of Mutton / Yatton Loo Link Link Trail.	 Leg of Mutton / Yatton Loo Link Link Trail.		
39 b			  Leg of Mutton / Yatton Loo Loop. Riders give way to pedestrians			
40			 Pepper Pot Loop. Mountain Trail Loop.  Riders give way to pedestrians	 Pepper Pot Loop. Mountain Trail Loop.  Riders give way to pedestrians		
41			 Pepper Pot Loop. Mountain Trail Loop.	 Pepper Pot Loop. Mountain Trail Loop.		
44	 Mountain Trail Loop.	 Mountain Trail Loop.				
	 Pepper Pot Loop.	 Pepper Pot Loop.				
45	 Pepper Pot Loop.	 Mountain Trail Loop.  Pepper Pot Loop.				
46			 Mountain Trail Loop.  Caravan Park. Pepper Pot Loop.	 Mountain Trail Loop.  Riders give way to pedestrians		
47	 Mountain Trail Loop.	 Mountain Trail Loop.				




















48	 Pepper Pot Loop.  Lookout	 Pepper Pot Loop.				
50	 Pepper Pot Loop.  Lookout	 Pepper Pot Loop.				
58			 No Entry One way mountain bike trail.			
59			 No Entry One way mountain bike trail.			
60			 Mountain bike trail. Please do not play on the jumps.			
68			 Blue Lake / Warwar Circuit  Riders give way to pedestrians	 Blue Lake / Warwar Circuit  Riders give way to pedestrians		
72			 Blue Lake / Warwar Circuit  Riders give way to pedestrians	 Blue Lake / Warwar Circuit  Riders give way to pedestrians		
73			 Blue Lake / Warwar Circuit  Riders give way to pedestrians	 Blue Lake / Warwar Circuit  Riders give way to pedestrians		
























78		 Blue Lake / Warwar Circuit  Riders give way to pedestrians	 Blue Lake / Warwar Circuit  Riders give way to pedestrians		
83		 Blue Lake / Warwar Circuit  Riders give way to pedestrians	 Blue Lake / Warwar Circuit  Riders give way to pedestrians		
84		 Blue Lake / Warwar Circuit  Riders give way to pedestrians	 Blue Lake / Warwar Circuit  Riders give way to pedestrians		
86 a		 Blue Lake / Warwar Circuit - Apex Lookout  Blue Lake / Warwar Circuit - No Steps  Riders give way to pedestrians			
86 b		 Blue Lake / Warwar Circuit - Apex Lookout  Blue Lake / Warwar Circuit - No Steps  Riders give way to pedestrians	 Blue Lake / Warwar Circuit  Riders give way to pedestrians		

























88		<div><div></div><div>Mountain Trail Loop - Centenary Tower - Steep with Steps</div></div> <div><div></div><div>Mountain Trail Loop - Easier alternative</div></div> <div><div></div><div>Riders give way to pedestrians</div></div>	<div><div></div><div>Mountain Trail Loop - Devils Punchbowl</div></div> <div><div></div><div>Riders give way to pedestrians</div></div>		
89			<div><div></div><div></div><div>Mountain Trail Loop - Easier Alternative</div></div> <div><div></div><div>Blue Gums Walk</div></div> <div><div></div><div>Blue Gums Ride</div></div> <div><div></div></div>		
90					
91		<div><div></div><div>Blue Gums Ride</div></div> <div><div></div></div> <div><div></div></div> <div><div></div></div>			
92		<div><div></div><div>Blue Gums Walk</div></div> <div><div></div></div>			
		<div><div></div><div>Blue Gums Walk</div></div>			



















93						
				 Blue Gums Ride 		
94						
95				 No Entry One way mountain bike trail.		
96	 Blue Gums Walk Blue Gums Ride	 Mountain Trail Loop alternative				
97				 Mountain Trail Loop  Riders give way to pedestrians	 Mountain Trail Loop - Devils Punchbowl  Riders give way to pedestrians	
100				 Mountain Trail Loop  Riders give way to pedestrians	 Mountain Trail Loop  Riders give way to pedestrians	
101	 Mountain Trail Loop  Riders give way to pedestrians	 Mountain Trail Loop  Riders give way to pedestrians				
	 Mountain Trail Loop	 Mountain Trail Loop				






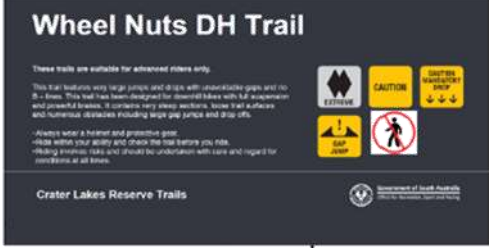

















102	 Riders give way to pedestrians	 Riders give way to pedestrians			
103				 Tower Up    Mountain Trail Loop 	
104				 Mountain Trail Loop   Tower Up  	
105					
106			 No Entry One way mountain bike trail.	 Blue Gums Ride  Riders give way to pedestrians	
107			 Blue Gums Walk 	 Blue Gums Walk	
108	 Blue Gums Ride  Riders give way to pedestrians				
	 Blue Gums Ride	 Blue Gums Ride			






















109	 Riders give way to pedestrians	 Riders give way to pedestrians				
110			 Blue Gums Walk Blue Gums Ride  Mountain Trail Loop  Riders give way to pedestrians			
111	 Mountain Trail Loop  Riders give way to pedestrians	 Mountain Trail Loop  Riders give way to pedestrians				
112	 JJs Trail  INTERMEDIATE					
113	 Mountain Trail Loop  Riders give way to pedestrians	 Mountain Trail Loop  Riders give way to pedestrians				
			 Wheel Nuts DH Trail			

























114				    		
115	 Mountain Trail Loop  Riders give way to pedestrians	 Mountain Trail Loop  Riders give way to pedestrians				
118	 Mountain Trail Loop  Riders give way to pedestrians	 Mountain Trail Loop  Riders give way to pedestrians				
119			 Mountain Trail Loop  Riders give way to pedestrians			
120			 Mountain Trail Loop  RSL Hike	 Mountain Trail Loop 		
121						
			 RSL Hike - Lots of steps - Slippery when wet			





















123					
		 Mazdos DH Trail     			
125					
		 Mountain Trail Loop Marist DH Trail  Mazdos DH Trail  Grassy Hill Trail  Riders give way to pedestrians	 Mountain Trail Loop  Grassy Hill Trail		
126					
		 Marist DH Trails     			
127					



























128		<div><div></div><div>Mountain Trail Loop</div><div></div><div></div><div>Tombstone Link</div><div></div><div></div><div>Riders give way to pedestrians</div></div>	<div><div></div><div>Mountain Trail Loop</div><div></div><div>Tombstone Link</div><div></div><div></div><div>Riders give way to pedestrians</div></div>		
129		<div><div></div><div>Wheel Nuts DH Trail</div><div></div><div>DIFFICULT</div><div></div><div>CAUTION</div><div></div><div>CAUTION MANDATORY DROP</div><div></div><div>GAP JUMP</div><div></div></div>	<div><div></div><div>Tombstone Link - Potters Point</div><div></div><div></div><div>Riders give way to pedestrians</div></div>		
130	<div><div></div><div>Tombstone Link - Potters Point</div><div></div><div></div><div>Riders give way to pedestrians</div></div>				
		<div><div></div><div>Wheel Nuts DH Trail</div></div>			










131		    			
132		 No Entry One way mountain bike trail.			
133					
134		 Mountain Trail Loop   Marist Park  Riders give way to pedestrians	 Mountain Trail Loop  Riders give way to pedestrians		
135		 Mountain Trail Loop - Centenary Tower 	 Mountain Trail Loop - Easier alternative		
136		 Mountain Trail Loop 	 Mountain Trail Loop - Centenary Tower		



137	 Mountain Trail Loop  JJs Trail   Riders give way to pedestrians				
138	 Tenison Drive  Marist Park	 Marist Park  Crater Lakes Trails	 Tenison Drive  Crater Lakes Trails		
139 140 141 142			 No Entry One way mountain bike trail.		
144 145 146 147 148	 Look out for bicycles	 Look out for bicycles	 No Entry One way mountain bike trail.	 Look out for pedestrians	
150			 Grassy Hill Trail - Marist Park  Riders give way to pedestrians	 Grassy Hill Trail - Potters Point  Riders give way to pedestrians	
151			 Grassy Hill Trail - Marist Park  Riders give way to pedestrians	 Grassy Hill Trail - Potters Point  Riders give way to pedestrians	
			 Snake DH Trail		



		    			
151 B					
		 Grassy Hill Trail - Potters Point  Riders give way to pedestrians			
152					



Crater Lakes Trails Quick Reference Guide

CITY OF MOUNT GAMBIER





Status	Changes	Author	Reviewer	Date
Draft V1		K Gardner	H Rowe	August 2023
Final	Map updates	K Gardner	E Solly	November 2023

This report was prepared by Open Trails Australia Pty Ltd for the City of Mount Gambier in relation to the Crater Lakes Trails network.

Disclaimer

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Acknowledgement

We acknowledge the Indigenous peoples of the lands, waters and communities we work together with. We pay our respect to their cultures; and to their Elders – past, present and emerging.



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Introduction

The Crater Lakes Trails Quick Reference Guide is a snapshot of the trails status, condition and value as of October 2023. This guide was prepared as part of the broader Crater Lakes Trails and Sign Planning exercise requested by the City of Mount Gambier.

The trail tables explained.

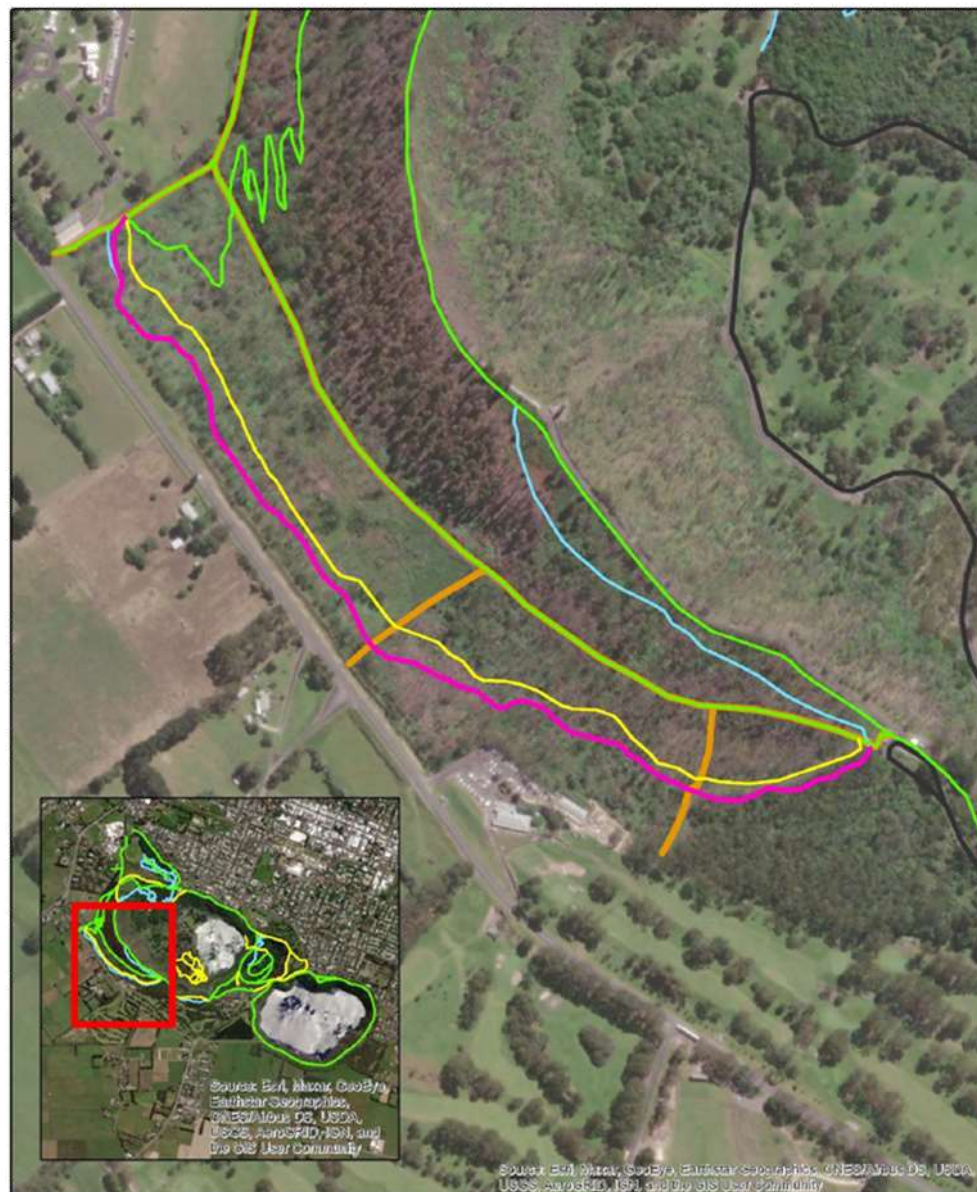
Trail Name	Name of trail
Land Tenure	Owner and manager of the trail
Trail Category	Dedicated to walking, bike or shared-use (as of Oct 23)
Trail Classification	Trail difficulty classification in current condition (see appendix A and B for details)
Trail Description	General width and surface type
Trail Length	Length of trail
Trail Signage	Signage for trail
Trail Structures	Structures installed on the trail
Trail Surrounds	Vegetation types around the trail
Stakeholders & users	Anecdotal observations of trail users and advocates
Est. Capital Value	Value if trail was to built by contractor in 2023
Current IPWEA score	Condition score according to IPWEA guidelines. (see appendix C for details)
Works required	General works required to improve safety, sustainability, and functionality of the trail. Does not include more significant upgrades that are covered in the Trail Plan Report detail.



Blue Gums Ride

Trail Name	Blue Gums Ride
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Bike Only
Trail Classification	MTBA: Easy with some intermediate
Trail Description	Natural surface open single track. 1-2m wide
Trail Length	1100m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Open woodland
Stakeholders & users	Popular for mountain bike riding.
Est. Capital Value	\$33,000
Current IPWEA score	3
Works required	Fallen trees to remove on first quarter of trail. Trim encroaching branches/shrubs. Re-shape drainage. Herbicide ground cover vegetation on trail edge.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

**Crater Lakes Trails
Blue Gums Ride**

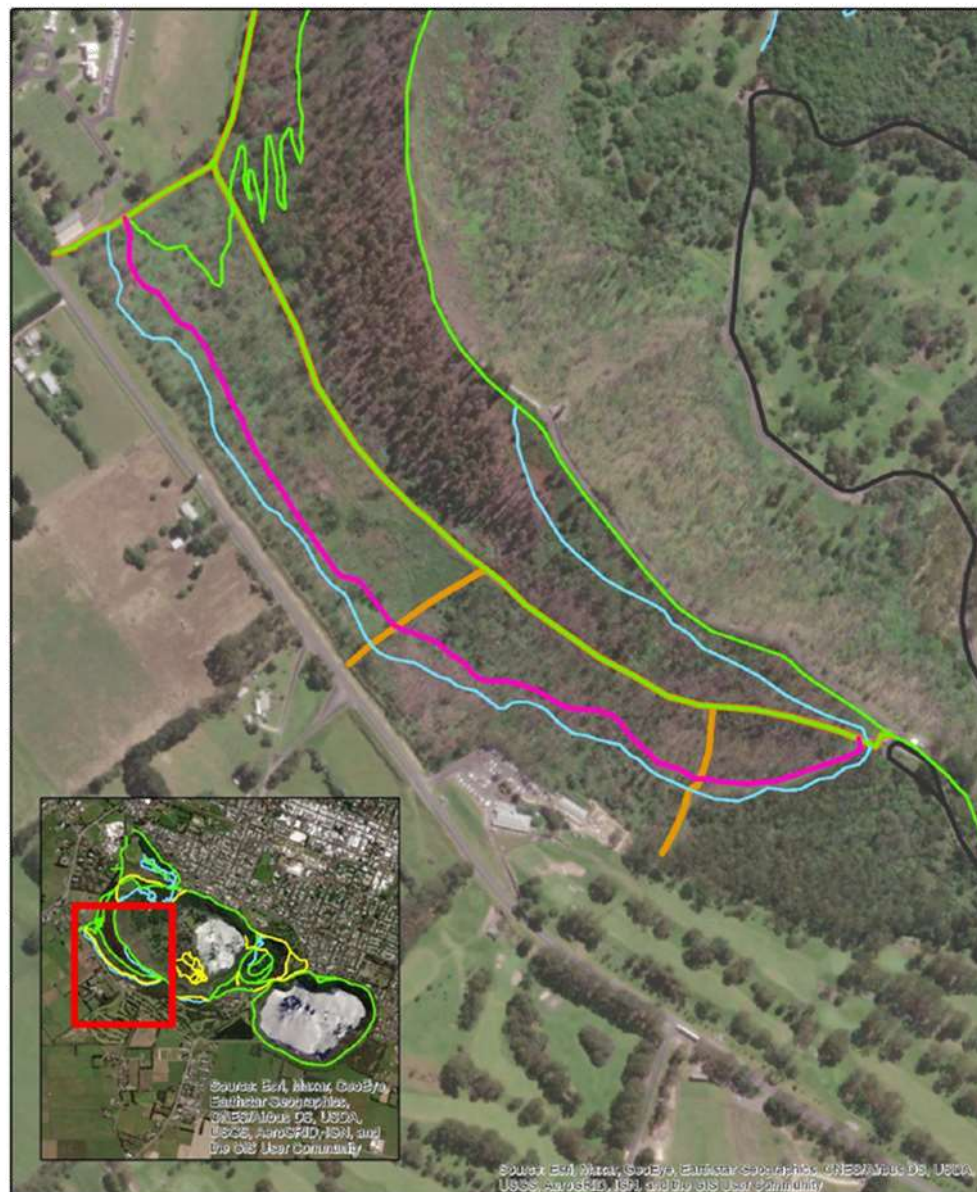
0 70 140 280 Meters



Blue Gums Walk

Trail Name	Blue Gums Walk
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Walk only
Trail Classification	AS2156: Grade 3
Trail Description	Natural surface open single track. 1-2m wide
Trail Length	1100m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Open woodland
Stakeholders & users	Popular for trail running and walking.
Est. Capital Value	\$33,000
Current IPWEA score	3
Works required	Trim encroaching branches/shrubs. Re-shape drainage. Herbicide ground cover vegetation on trail edge.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Blue Gums Walk

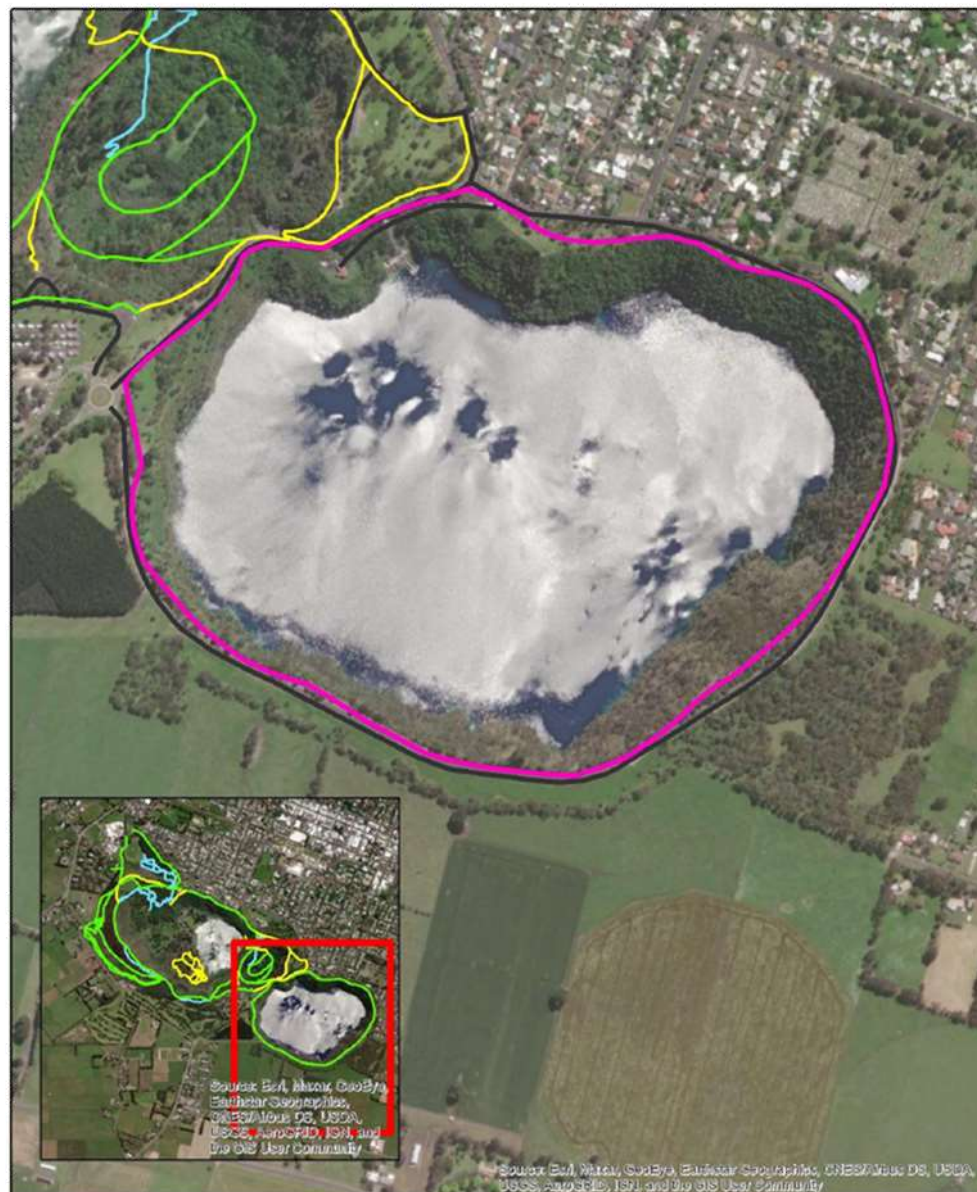
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Blue Lake Circuit

Trail Name	Blue Lake Circuit
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Shared-Use (Walking, running, cycling)
Trail Classification	MTBA: Easy with some intermediate AS2156: Grade 3
Trail Description	Concrete Path. 1.2m wide
Trail Length	3550m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Some lookouts and benches provided off the trail. Solar Lights.
Trail Surrounds	Bound by verge and Roads.
Stakeholders & users	Popular for tourists and community trail running and walking.
Est. Capital Value	\$710,000
Current IPWEA score	1.
Works required	Monitor cracking and undermining on Horrocks Road section. Repair solar lights that do not function.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Blue Lake Circuit

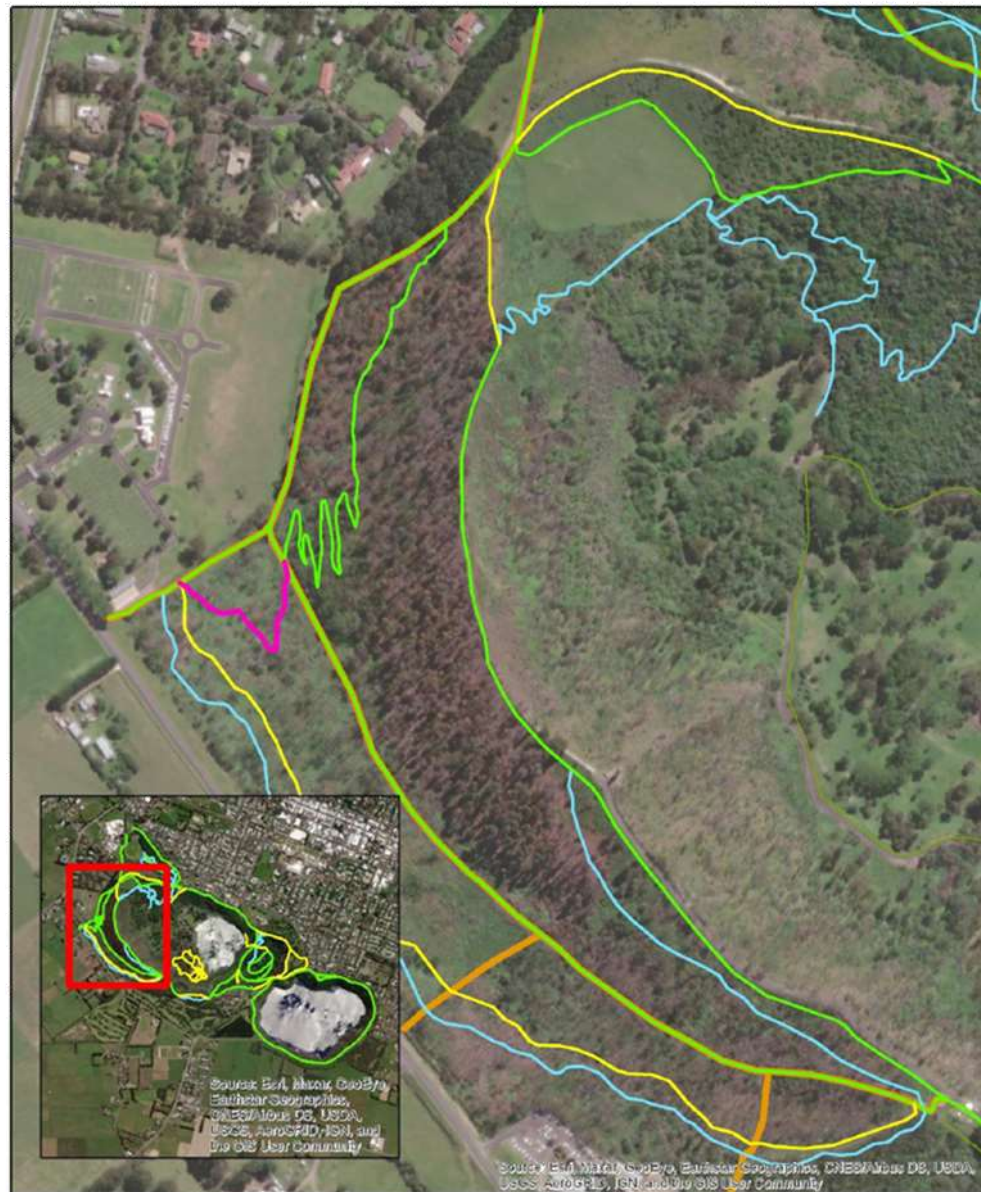


0 112.5 225 450 Meters

Droptail

Trail Name	Droptail
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Shared-Use (Walking, running, cycling)
Trail Classification	MTBA: Intermediate AS2156: Grade 4
Trail Description	Natural surface singletrail. Mostly used as a climbing trail as an alternative to steep fire track nearby.
Trail Length	226m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Open woodland
Stakeholders & users	Popular for cycling, trail running and walking. Connects to JJ Trail.
Est. Capital Value	\$5650
Current IPWEA score	4 – Trail currently closed due to previous fire and access to area being restricted.
Works required	Fallen trees to remove. Trail is currently overgrown with regrowth and requires clearing. Re-shape trail to original condition.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Drop Tail Shared-Use Trail

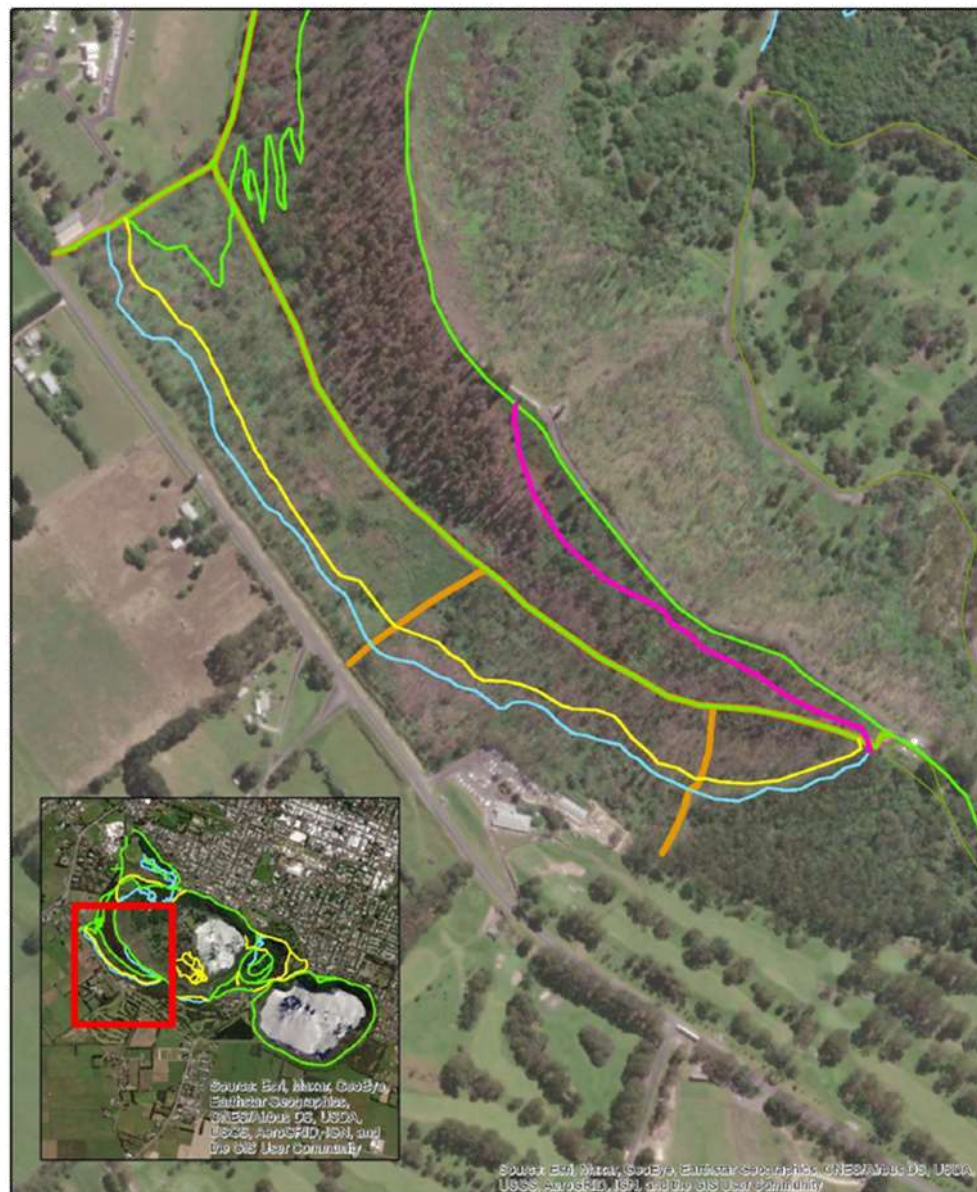
0 70 140 280 Meters



Full Wam

Trail Name	Full Wam
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Downhill Trail (cycling only)
Trail Classification	MTBA: TBC
Trail Description	Natural surface singletrail.
Trail Length	550m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Open woodland
Stakeholders & users	Popular for cycling, trail running and walking.
Est. Capital Value	\$13,750
Current IPWEA score	4 – Trail currently closed due to previous fire and access to area being restricted.
Works required	Fallen trees to remove. Trail is currently overgrown with regrowth and requires clearing. Re-shape trail to original condition. Junction at trailhead to be re-designed (potential use of temporary barriers) with safety of all users considered.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Full Wam

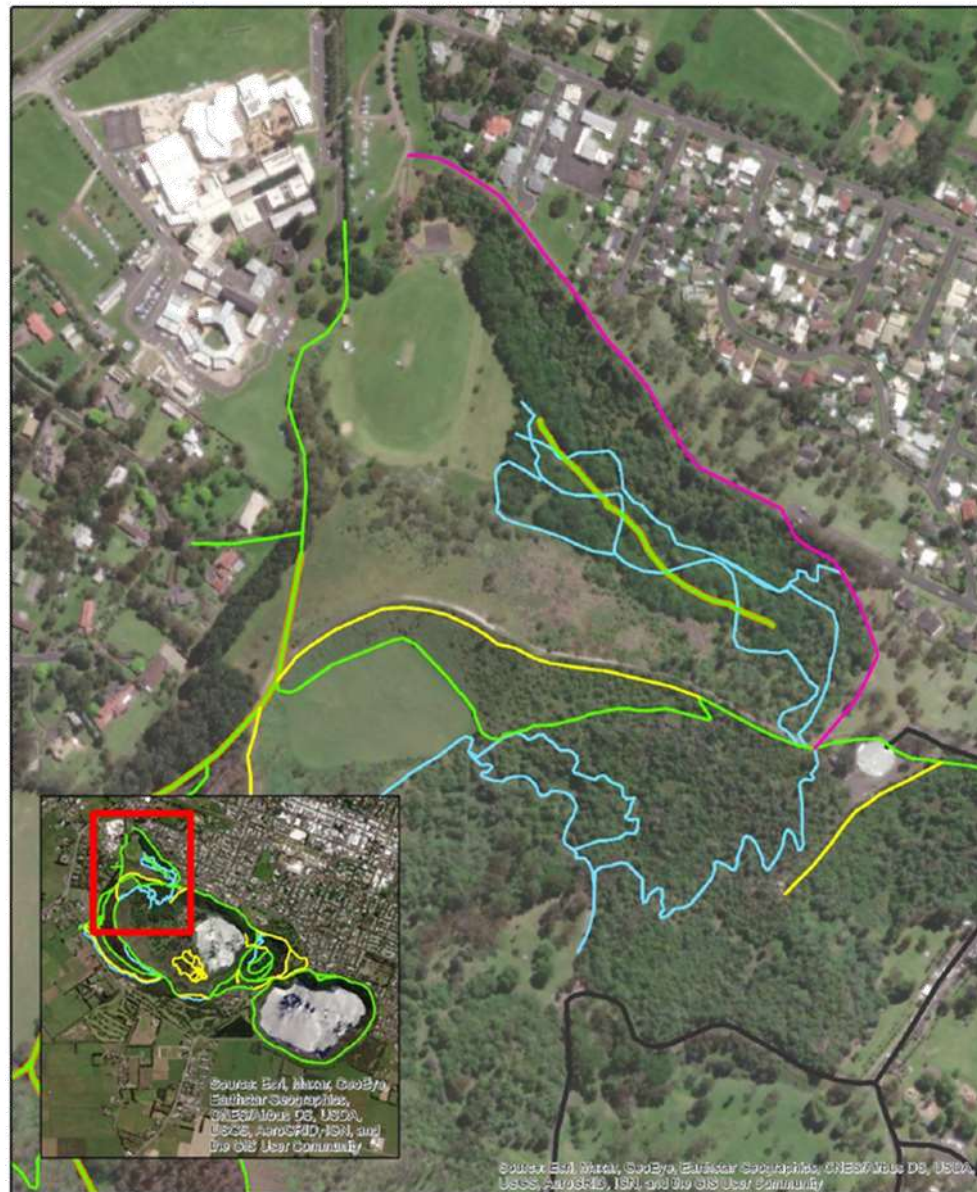
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Grassy Hill Trail

Trail Name	Grassy Hill Trail
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Shared-Use (Walking, running, cycling)
Trail Classification	MTBA: Easy with intermediate AS2156: Grade 3
Trail Description	Dual direction trail with a mix of natural surface, grass and compacted rubble surfaces. Accessible by vehicle for management purposes.
Trail Length	860m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Open grassy area..
Stakeholders & users	Popular for walking, cycling, and trail running.
Est. Capital Value	\$20,000
Current IPWEA score	2
Works required	Clear drainage to ensure water sheds off trail.





Legend

- Grassy_Hill_Trail
- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Grassy Hill Trail



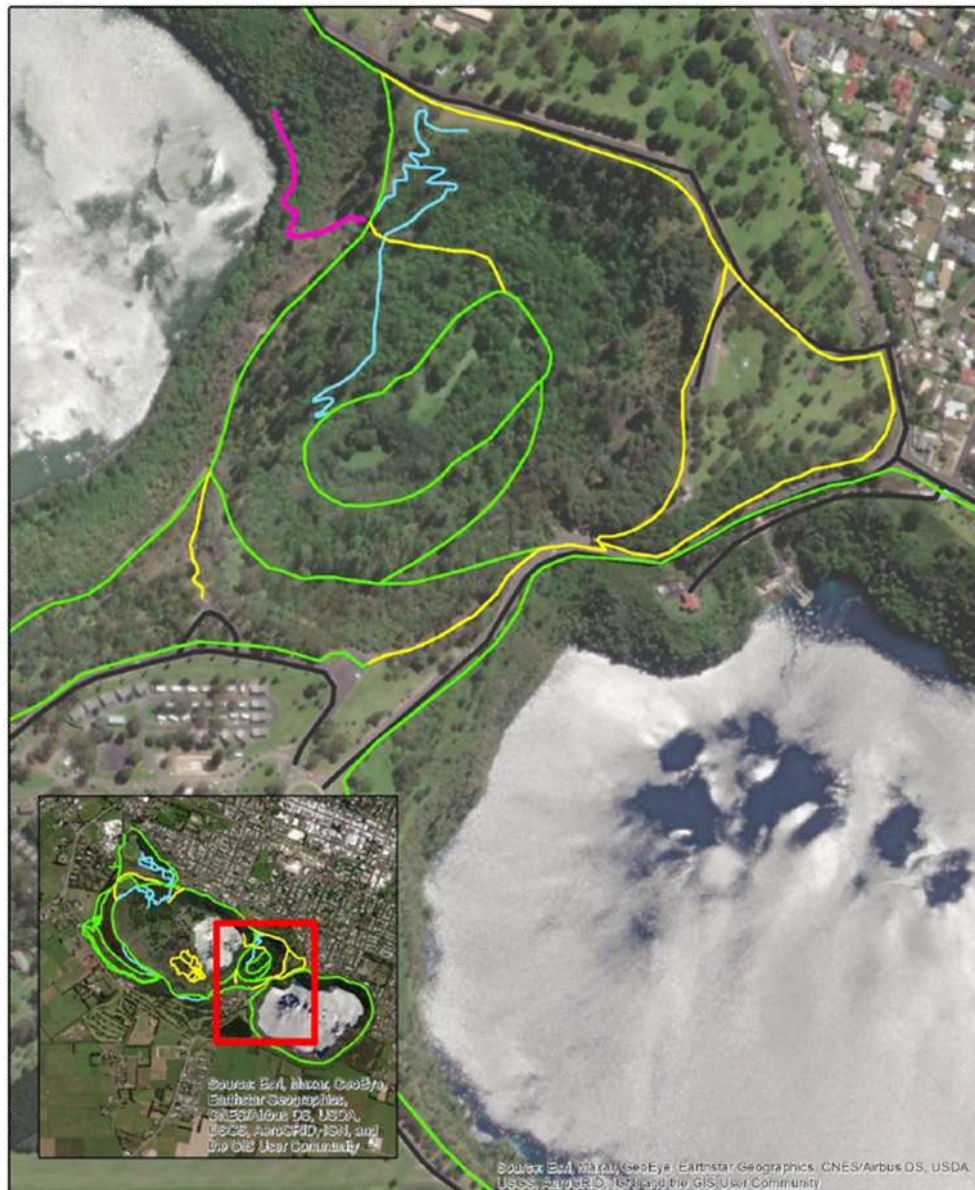
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Hike A

Trail Name	Hike A
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Hiking trail, dual direction
Trail Classification	AS2156: Grade 4
Trail Description	Steep natural surface single trail.
Trail Length	230m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Steep sideslope of western edge of Valley Lake/Ketia Malpi
Stakeholders & users	Popular for locals accessing western edge of lake for rope swings and fishing.
Est. Capital Value	\$5,750
Current IPWEA score	3
Works required	Improve drainage in key locations to divert water off trail.

- Need to determine if trail is to be promoted and sign posted in the future.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

**Crater Lakes Trails
Hike A**

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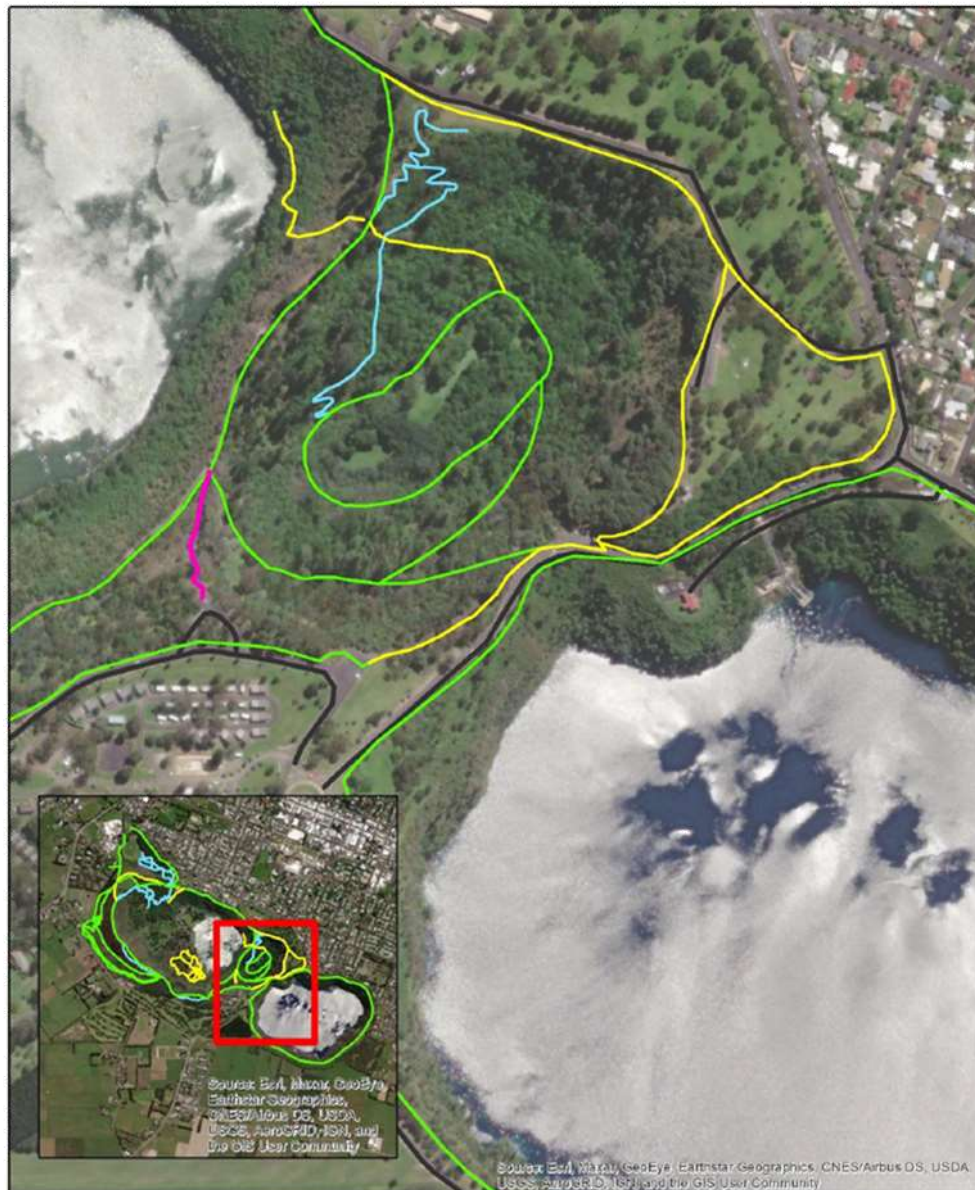


Hike B

Trail Name	Hike B
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Hiking trail, dual direction
Trail Classification	AS2156: Grade 4
Trail Description	Steep natural surface single trail.
Trail Length	230m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	On ridge with steep side slopes.
Stakeholders & users	Popular for locals as short cut between carpark and the saddle between Valley Lake/Ketla Malpi and Leg of Mutton/Yatton Loo.
Est. Capital Value	\$5,750
Current IPWEA score	2
Works required	Improve drainage in key locations to divert water off trail.

- Need to determine if trail is to be promoted and sign posted in the future.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Hike B

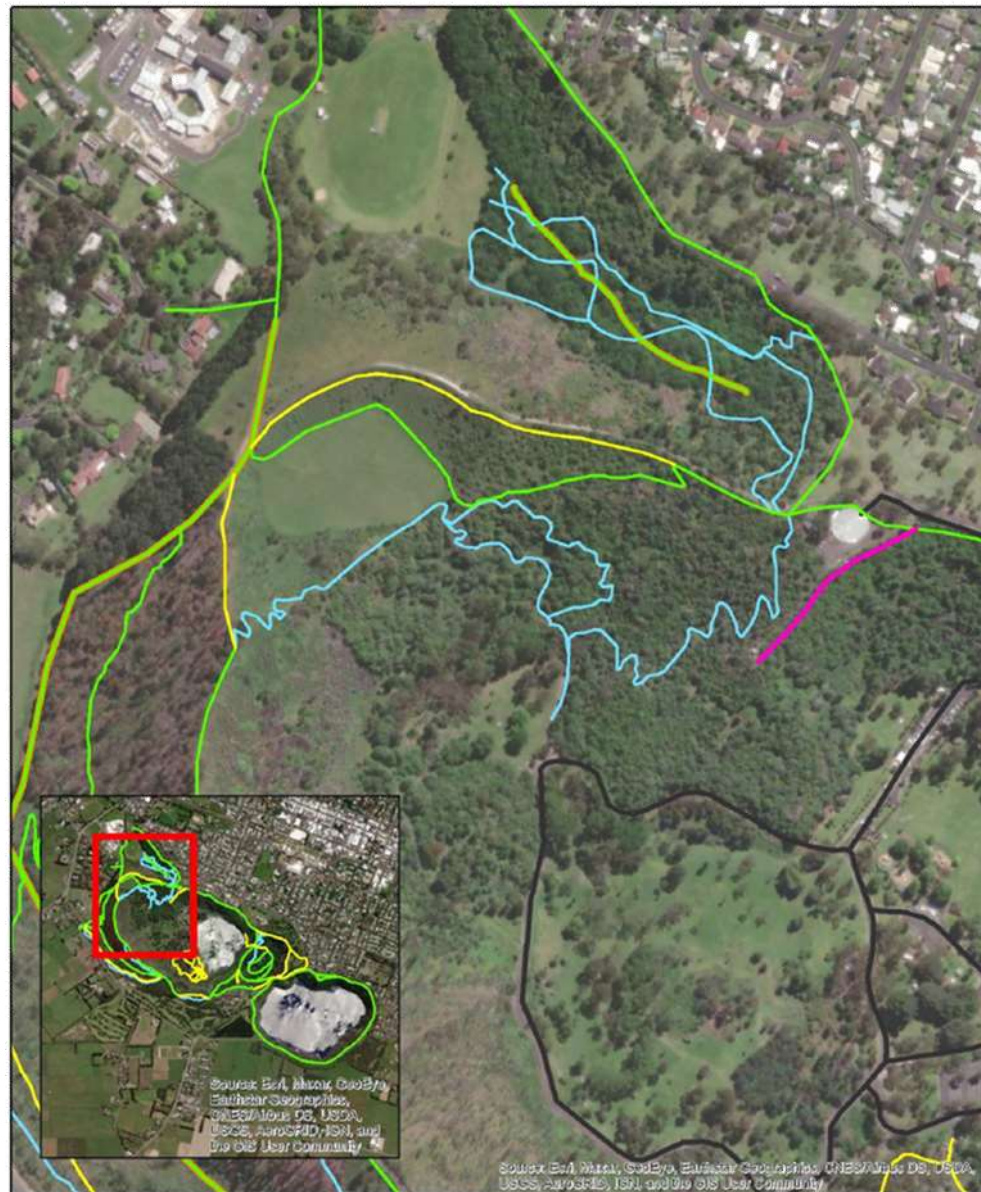
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Hike C

Trail Name	Hike C
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Hiking trail, dual direction
Trail Classification	AS2156: Grade 4
Trail Description	A short timber stepped trail between Potters Point Lookout and old Viewpoint shelter.
Trail Length	217m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Multiple timber steps. Historic shelter.
Trail Surrounds	Heavily vegetated hill sides.
Stakeholders & users	Popular for tourists, walkers, and trail running.
Est. Capital Value	\$260,000
Current IPWEA score	2
Works required	Monitor condition of steps and replace as required.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Hike C Walking Trail

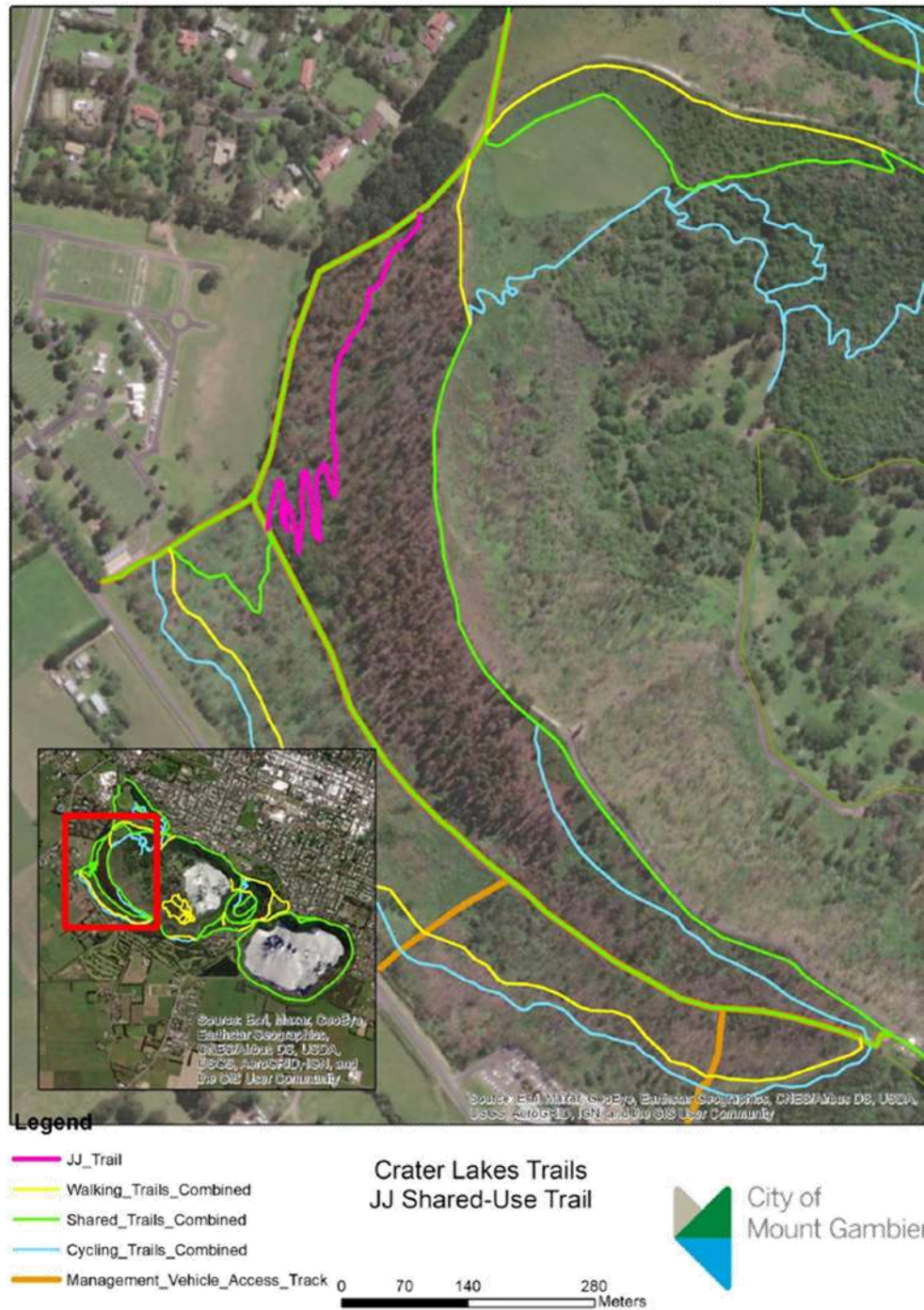
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JJ Trail

Trail Name	JJ Trail
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Shared-Use (Walking, running, cycling)
Trail Classification	MTBA: Intermediate AS2156: Grade 4
Trail Description	Natural surface singletrail. Mostly used as a climbing trail as an alternative to steep fire track nearby.
Trail Length	860m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Pine plantation on slope.
Stakeholders & users	Popular for cycling, trail running.
Est. Capital Value	\$21,500
Current IPWEA score	4 – Trail currently closed due to previous fire and access to area being restricted.
Works required	Fallen trees to remove. Trail is currently overgrown with regrowth and requires clearing. Re-shape trail to original condition.

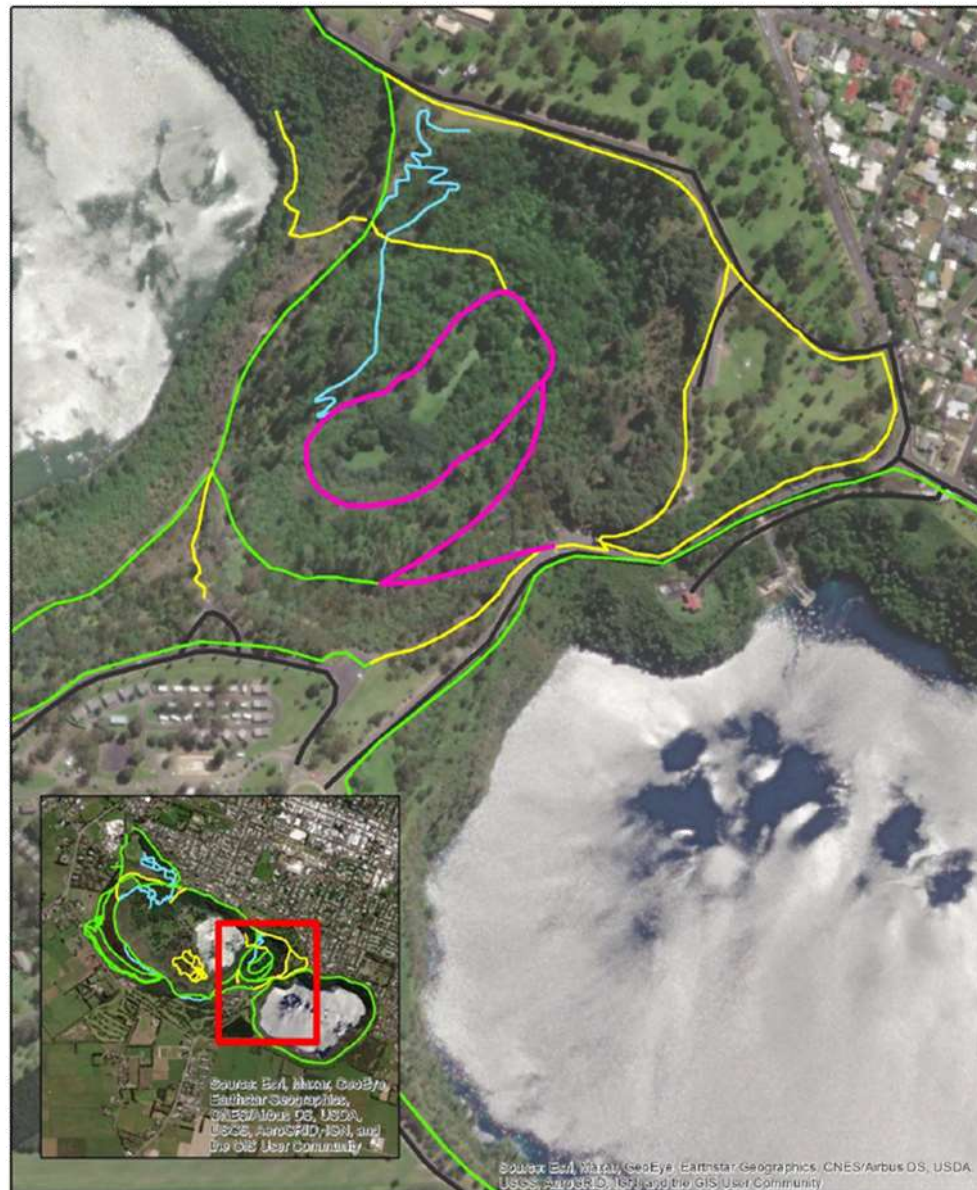




Leg of Mutton/Yatton Loo Lake Trail

Trail Name	Leg of Mutton/Yatton Loo Trail
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Shared-Use (Walking, running, cycling)
Trail Classification	MTBA: Easy with intermediate AS2156: Grade 3
Trail Description	Dual direction trail with a mix of natural surface, asphalt and compacted rubble surfaces. Accessible by vehicle for management purposes.
Trail Length	1200m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Heavy vegetation of the Leg of Mutton/Yatton Loo crater.
Stakeholders & users	Popular for tourists, walking, cycling, and trail running.
Est. Capital Value	\$150,000
Current IPWEA score	2
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Potential to re-sheet trail with compacted rubble.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Leg of Mutton Shared-Use Trail

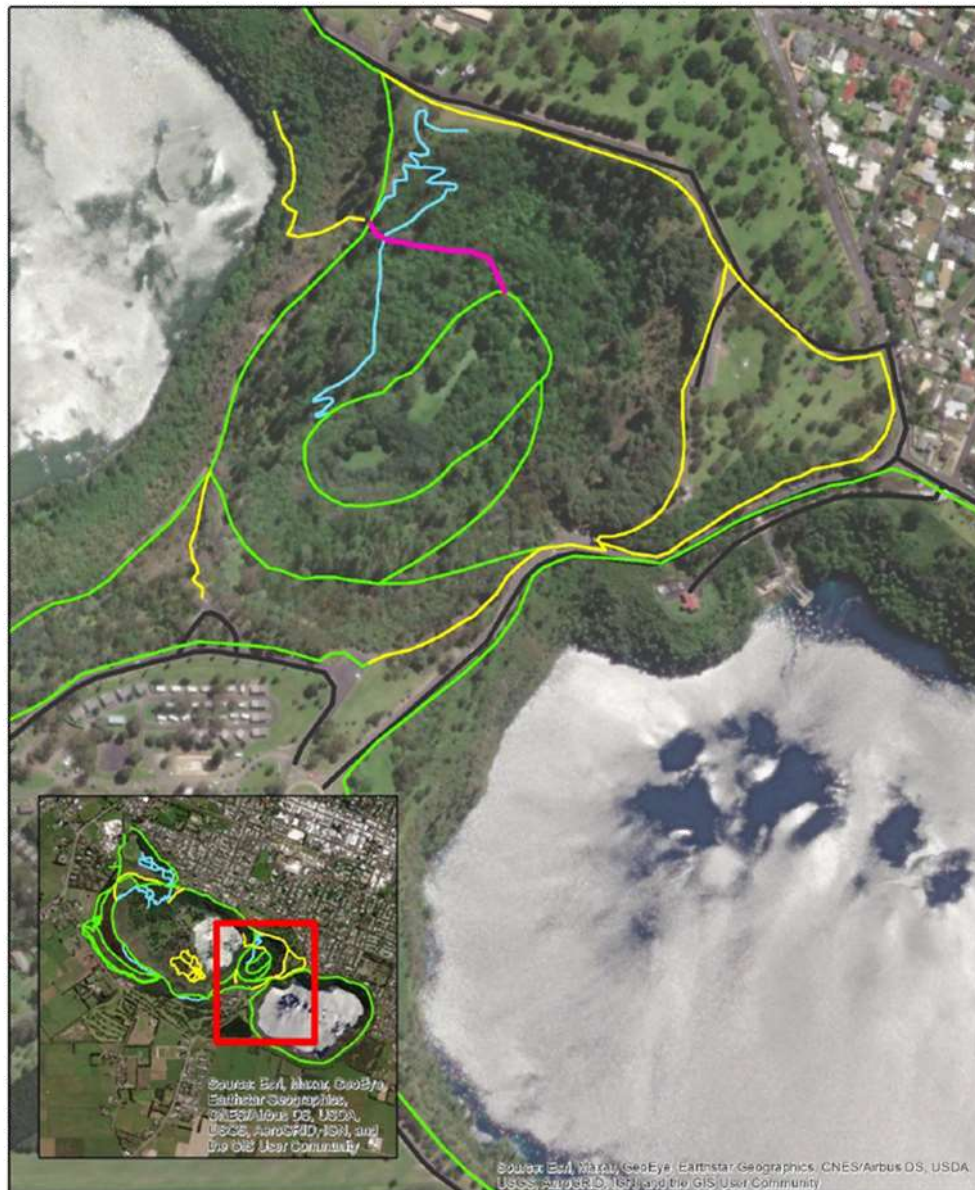
0 70 140 280 Meters



Leg of Mutton/Yatton Loo Link Trail

Trail Name	Leg of Mutton/Yatton Loo Link Trail
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Walking Only
Trail Classification	AS2156: Grade 3
Trail Description	Dual direction natural surface single trail with some timber steps.
Trail Length	175m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Some timber steps,
Trail Surrounds	Heavy vegetation of the Leg of Mutton/Yatton Loo crater.
Stakeholders & users	Walkers link between Saddle and Leg of Mutton/Yatton Loo crater.
Est. Capital Value	\$4375
Current IPWEA score	2
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Monitor condition of steps.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Leg of Mutton Link Trail

0 70 140 280 Meters



Lower MTB Trail

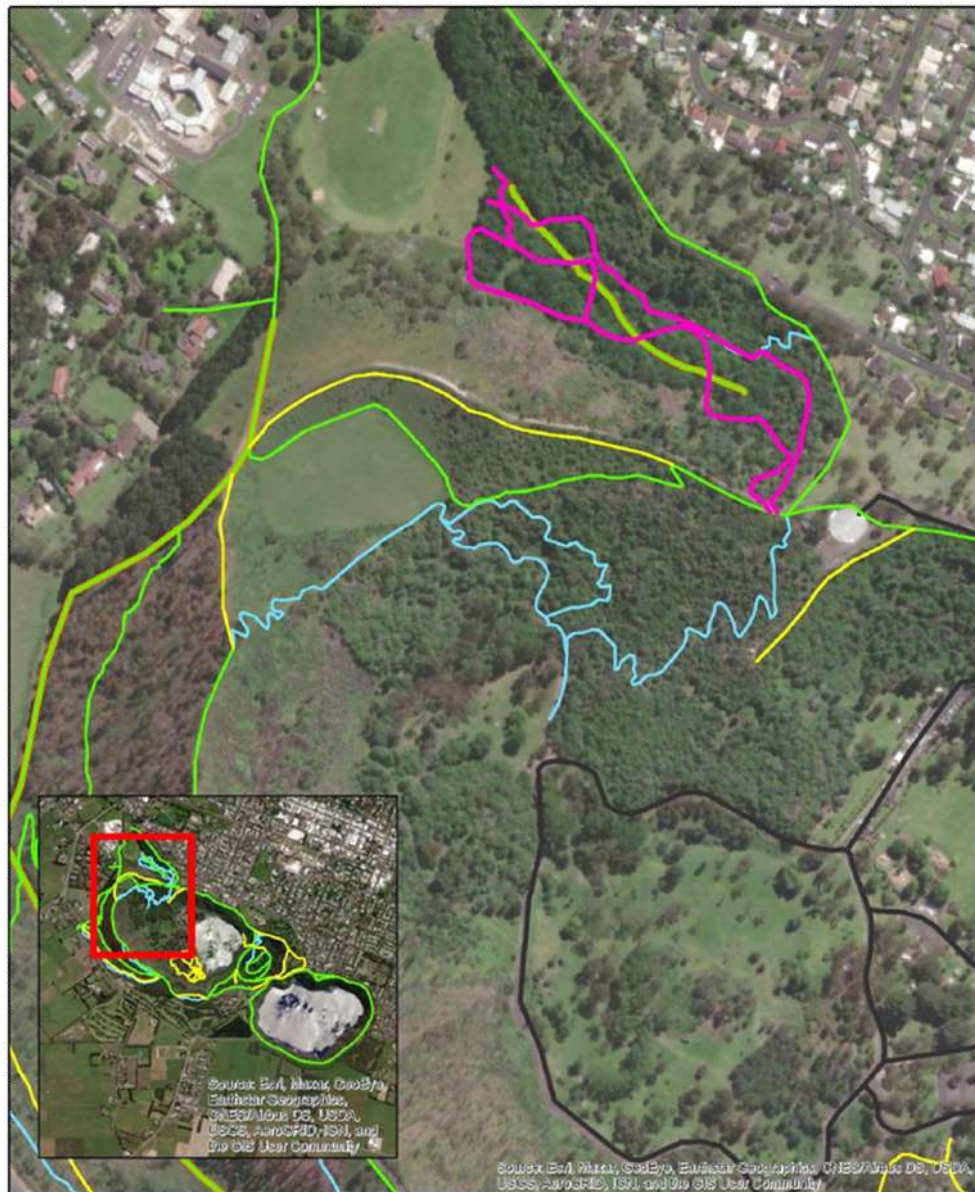
To Close



Marist Park Downhill Trails

Trail Name	Marist Park Downhill Trails
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Mountain Bike Only Trail
Trail Classification	MTBA: Difficult with Extreme Jumps
Trail Description	Natural surface downhill trail with multiple lines to choose from. A range of double jumps with B lines.
Trail Length	1200m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Double jumps
Trail Surrounds	Abundant trees - mostly introduced.
Stakeholders & users	Popular for mountain bike riding.
Est. Capital Value	\$30,000
Current IPWEA score	3
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Monitor condition of jumps.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Marist Park Downhill Trails

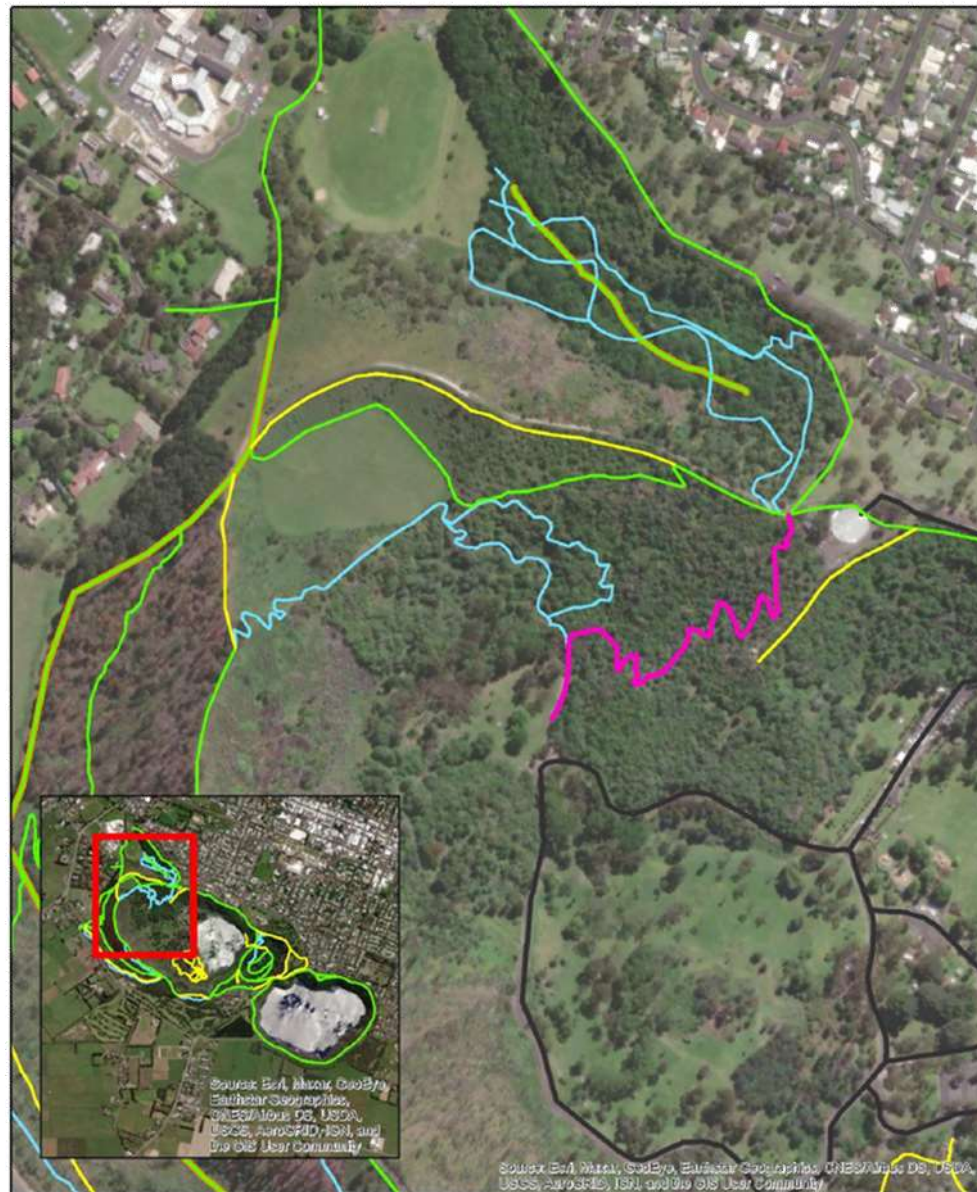
0 70 140 280 Meters



Mazdos Masterpiece

Trail Name	Mazdos Masterpiece
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Mountain Bike Only Trail
Trail Classification	MTBA: Difficult with Extreme features
Trail Description	Natural surface downhill trail with optional larger drops and jump features.
Trail Length	620m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Drops, double jumps
Trail Surrounds	Abundant trees - mostly introduced.
Stakeholders & users	Popular for mountain bike riding.
Est. Capital Value	\$18,600
Current IPWEA score	3
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Improve drops and jumps. Establish clear A, B and C line sections.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Mazdos Downhill Trail

0 70 140 280 Meters



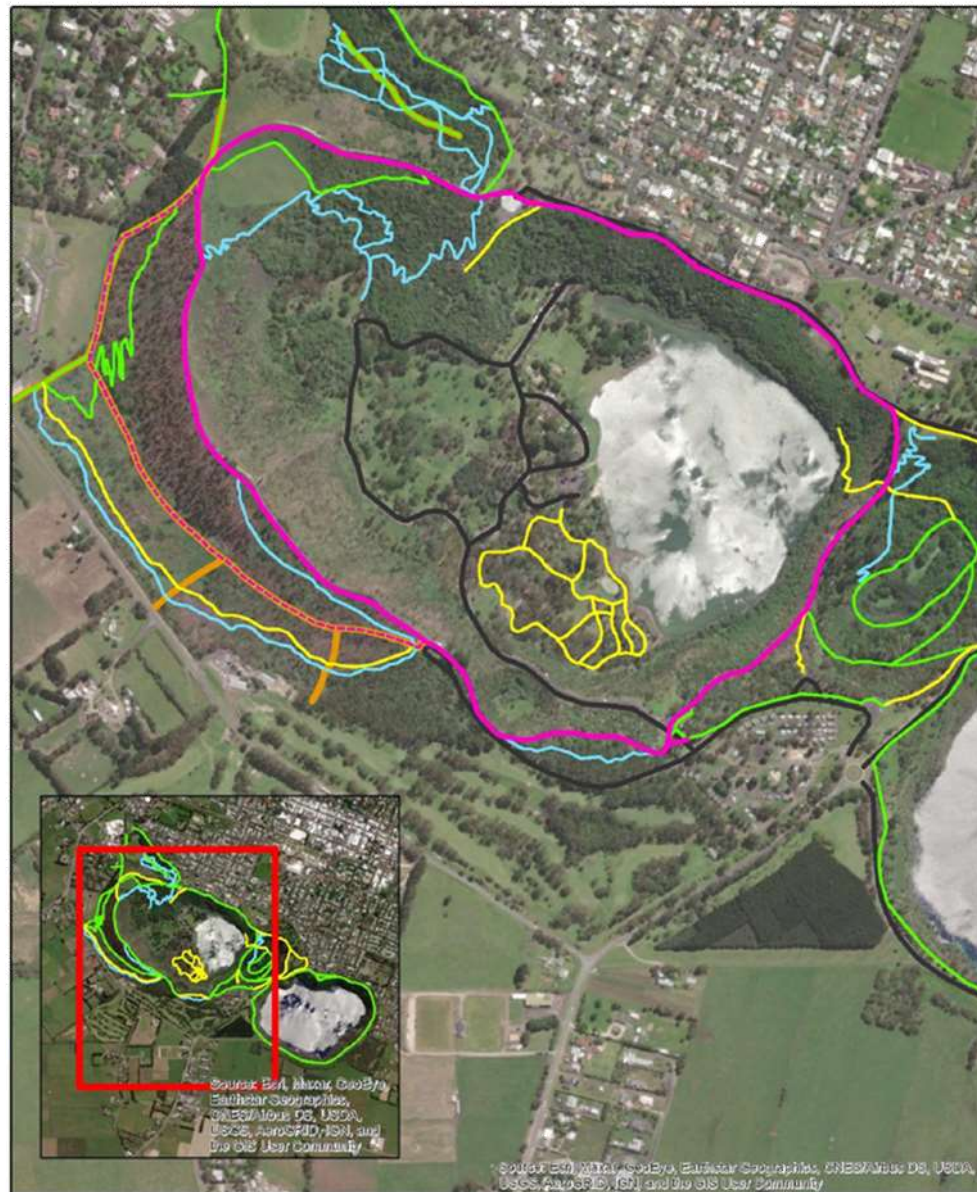
Mountain Trail

Trail Name	Mountain Trail
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Dual direction Walking trail with some sections open to cycling.
Trail Classification	MTBA: Intermediate AS2156: Grade 4
Trail Description	Dual direction. Mix of concrete path, asphalt path, wide compacted rubble and extended sections of timber steps.
Trail Length	4400m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Some associated park bench furniture
Trail Surrounds	Variety of landscapes from manicured gardens, open exposed ridges and paths adjacent roads.
Stakeholders & users	Longer loop walk for tourists and community.
Est. Capital Value	\$350,000
Current IPWEA score	3 - The condition of the trail varies due to a range of surface types and gradients. The saddle has several exposed tree roots.
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Consider sealing other steep eroding sections with asphalt or concrete. Monitor condition of steps.

Mountain Trail Alternate Section

An alternative section uses the existing vehicle management tracks and is intended to avoid the steep timber stepped section north of Centenary Tower.

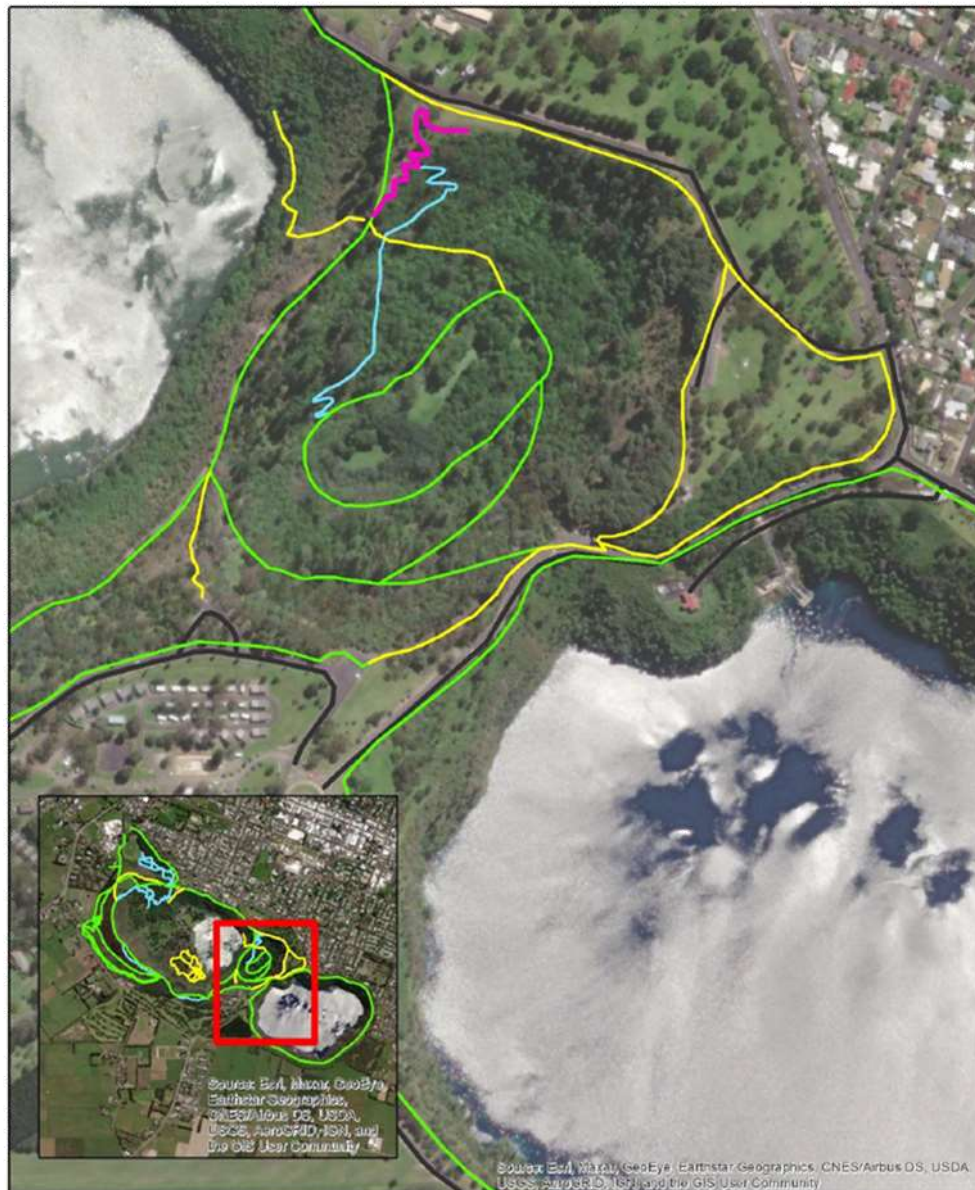




Nurses Curses

Trail Name	Nurses Curses
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Mountain Bike Only Trail
Trail Classification	MTBA: Intermediate
Trail Description	Natural surface downhill trail with bermed corners.
Trail Length	240m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Berms
Trail Surrounds	Open area on ridge.
Stakeholders & users	Popular for mountain bike riding.
Est. Capital Value	\$7,200
Current IPWEA score	2
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Block shortcuts to slow riders.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Nurses Curses

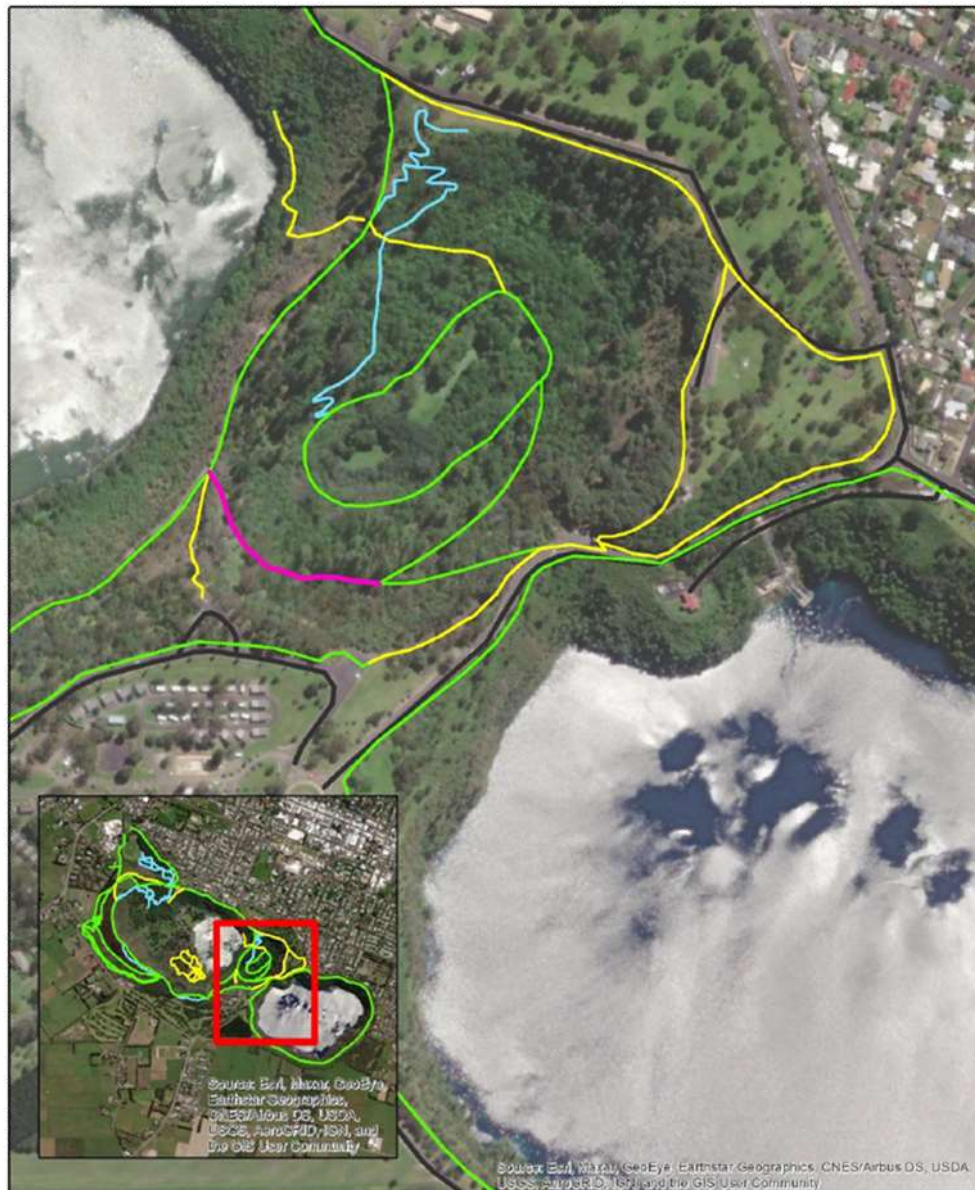
0 70 140 280 Meters



Outa Mutton

Trail Name	Outa Mutton
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Dual Direction Shared-Use (Walking, running, cycling)
Trail Classification	MTBA: Intermediate AS2156: Grade 3
Trail Description	Natural surface singletrail along contour.
Trail Length	240m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Heavy wooded area on side slope.
Stakeholders & users	Popular as a link between Saddle and Leg of Mutton/Yatton Loo
Est. Capital Value	\$7,200
Current IPWEA score	2
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Widen trail in narrow sections.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Outa Mutton Shared-Use Trail



0 70 140 280 Meters

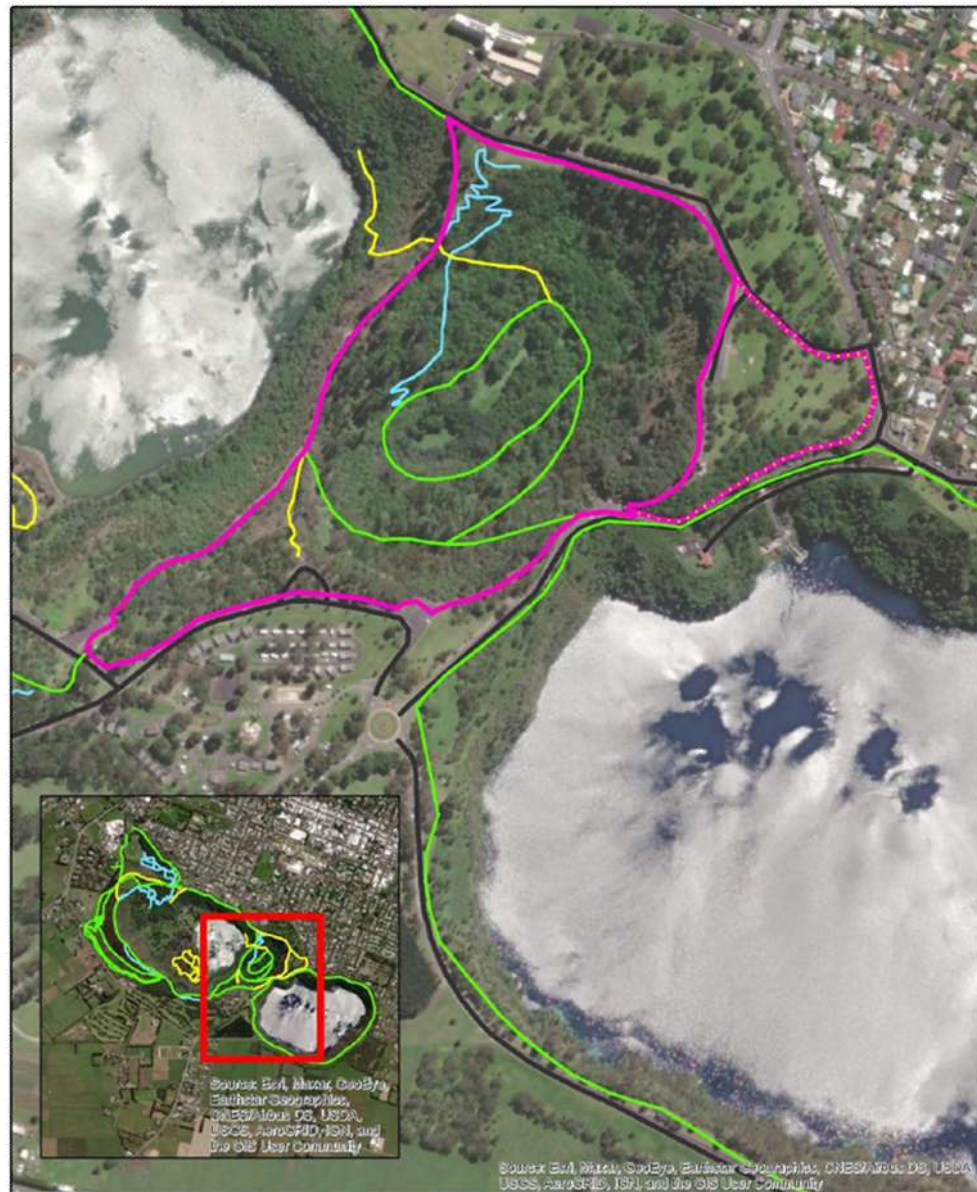
Pepper Pot Rook Walk

Trail Name	Pepper Pot Rook Walk
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Dual direction Walking trail
Trail Classification	AS2156: Grade 3
Trail Description	Dual direction. Mix of concrete path, wide compacted rubble and extended sections of timber steps.
Trail Length	2400m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Some associated park bench furniture
Trail Surrounds	Variety of landscapes from manicured gardens, open exposed ridges and paths adjacent roads.
Stakeholders & users	A Loop walk for tourists and community.
Est. Capital Value	\$190,000
Current IPWEA score	3 - The condition of the trail varies due to a range of surface types and gradients. The saddle has several exposed tree roots.
Works required	Clear drainage to ensure water sheds off trail. Monitor condition of steps and replace those that are failing. Consider replacement of steps with FRP mesh. Consider replacing surface where heavily eroded in key areas.

Pepper Pot Rook Walk Alternative

The alternative route is intended to avoid extended lengths of steps however users are left to negotiate across the grass to meet the original trail. No trail or signs provided.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Pepper Pot - Rook Walk

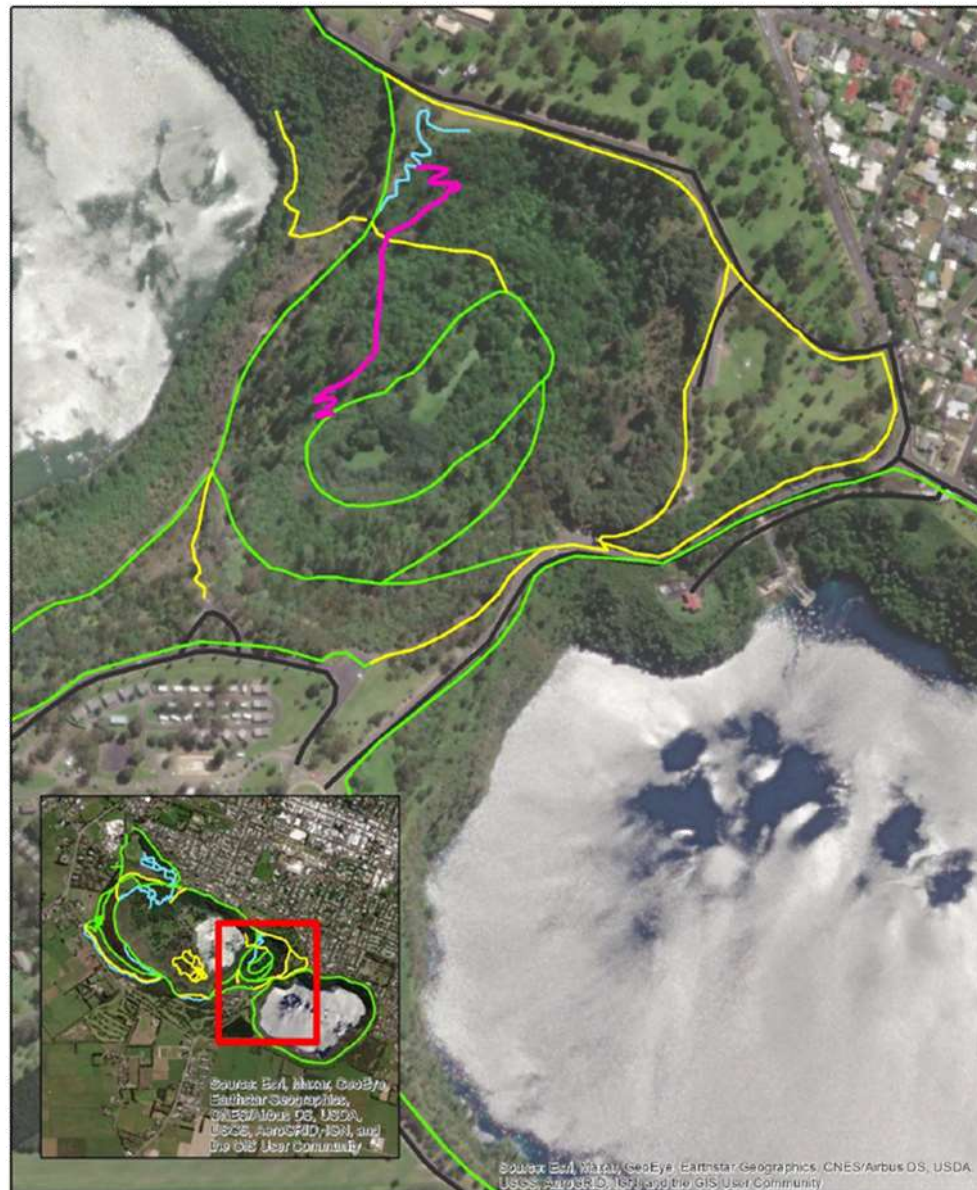
0 85 170 340 Meters



Right Leg Down

Trail Name	Right Leg Down
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Mountain Bike Only Trail
Trail Classification	MTBA: difficult
Trail Description	Natural surface downhill trail with drops and off camber sections.
Trail Length	450m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Drops, chicane (to be built)
Trail Surrounds	Heavy wooded area on side slope.
Stakeholders & users	Popular for mountain bike riding.
Est. Capital Value	\$11,250
Current IPWEA score	2
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Create a chicane at intersection with walking trail. Close original end to trail.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

**Crater Lakes Trails
Right Leg Down**

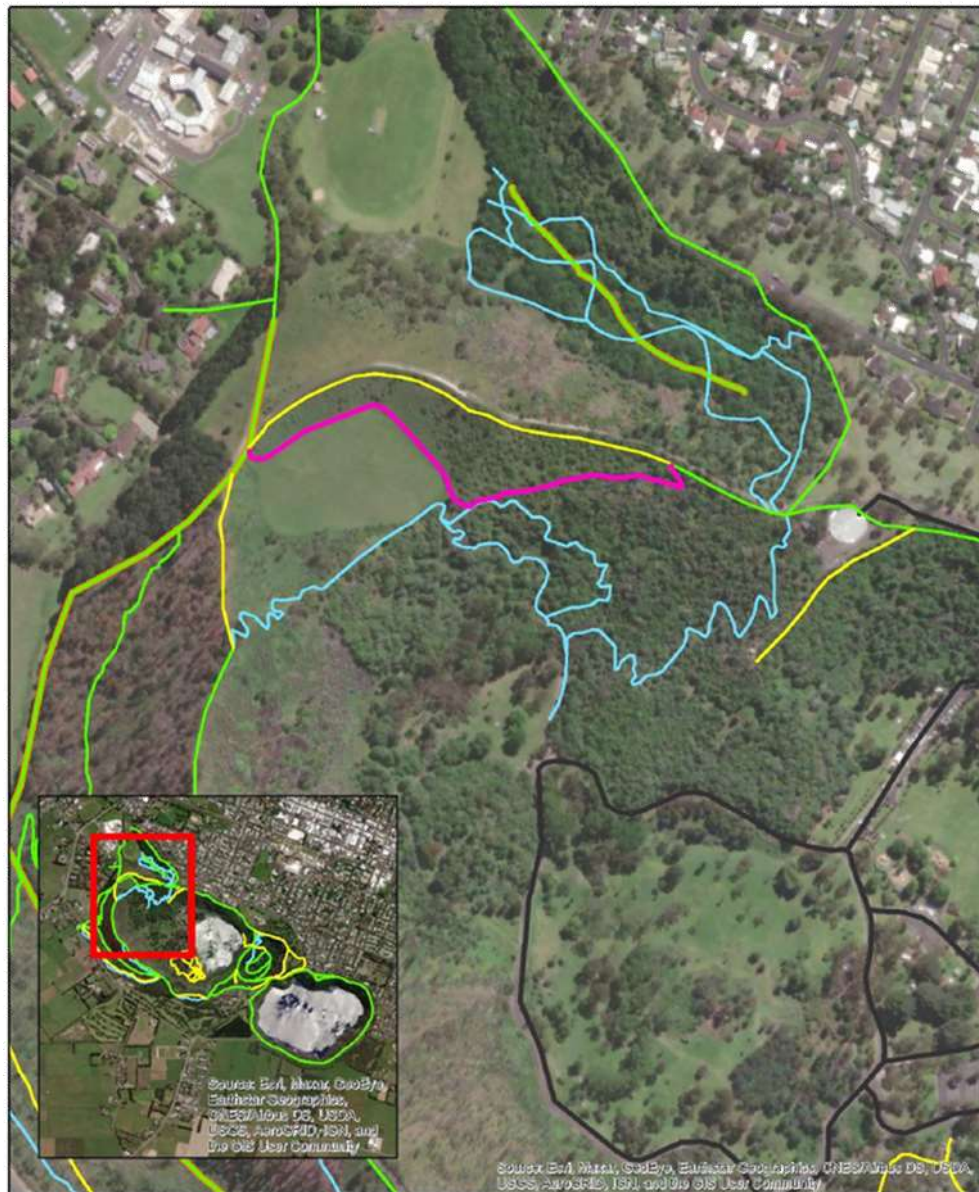
0 70 140 280 Meters



Tombstones

Trail Name	Tombstones
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Shared-Use (Walking, running, cycling) (cycling uphill only)
Trail Classification	MTBA: Intermediate AS2156: Grade 3
Trail Description	Natural surface singletrail along contour.
Trail Length	550m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Heavy wooded area on side slope.
Stakeholders & users	Popular as a link between Potters Point and western grassed area. Avoids steep crater rim section.
Est. Capital Value	\$16,500
Current IPWEA score	2
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Widen trail in narrow sections.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

**Crater Lakes Trails
Tombstones Shared-Use Trail**

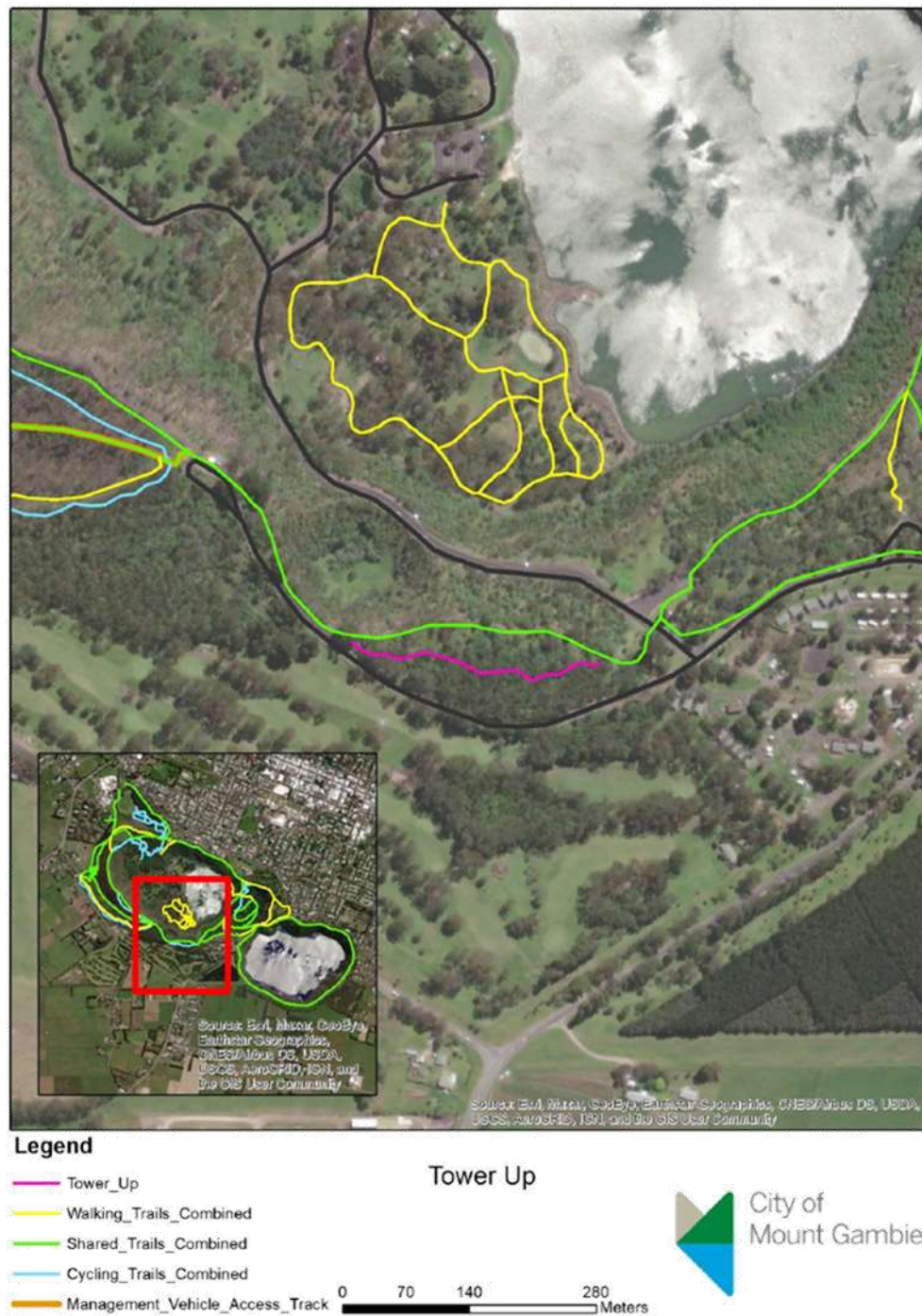
0 70 140 280 Meters



Tower Up

Trail Name	Tower Up
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Cycling only
Trail Classification	MTBA: Easy with intermediate sections
Trail Description	Natural surface singletrail. Dual Direction.
Trail Length	290m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	nil
Trail Surrounds	Moderately wooded area on side slope.
Stakeholders & users	Trail acts as an easier cycling only link off the Main Lake trail.
Est. Capital Value	\$8,700
Current IPWEA score	2
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Widen trail in narrow sections if required.



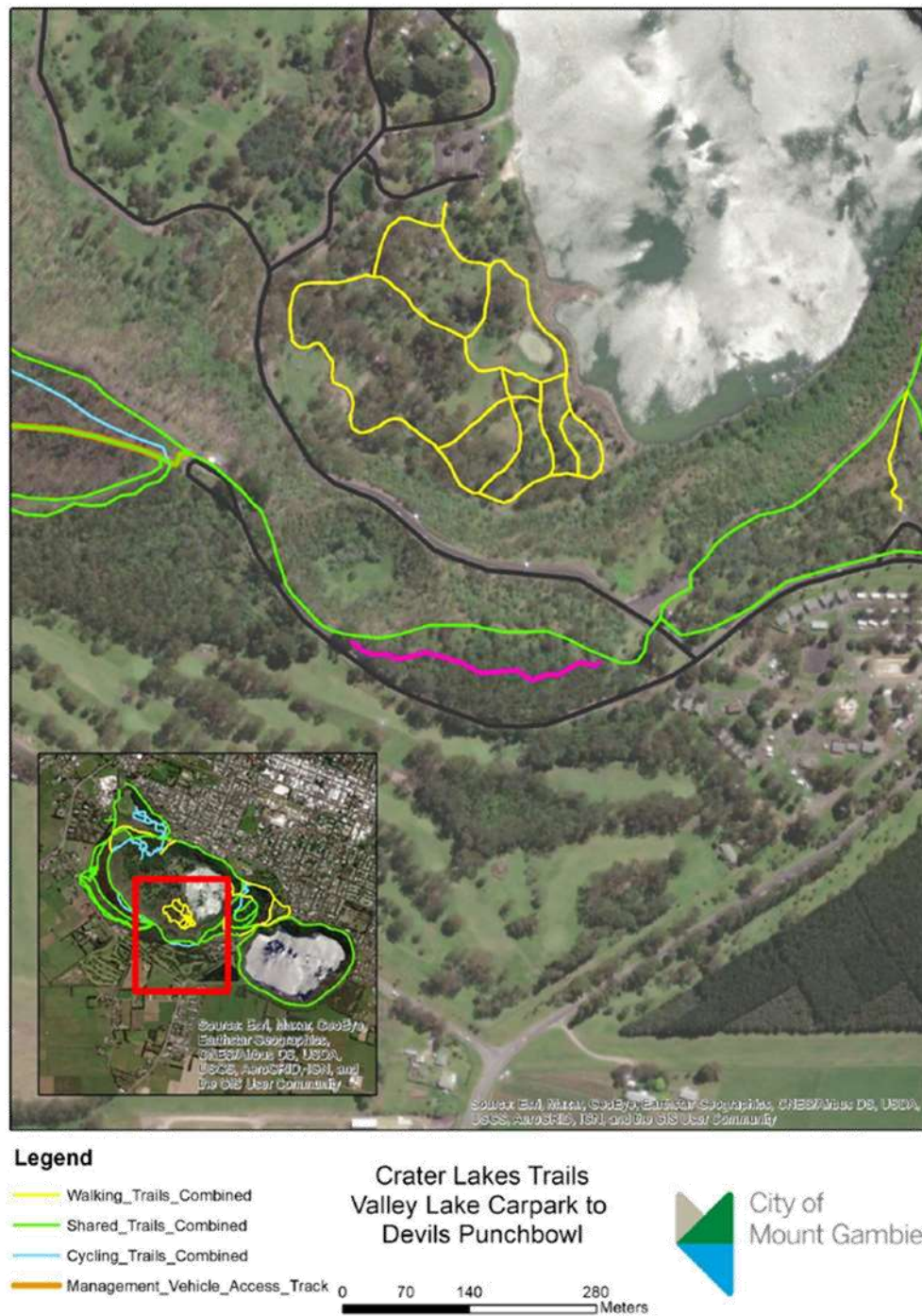


Valley Lake Conservation Park Trails

Trail Name	Valley Lake Conservation Park Trails
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Dual direction Walking trails
Trail Classification	AS2156: Grade 2
Trail Description	Dual direction. Compacted rubble.
Trail Length	Unknown (multiple trails)
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Boardwalks, elevated timber structures (lookouts, bridges, Boardwalks). Some associated park bench furniture
Trail Surrounds	Variety of landscapes from manicured gardens, native vegetation, animal enclosures.
Stakeholders & users	A stand alone park popular with tourists, children, families and the broader community.
Est. Capital Value	Unknown due to extensive elevated built structures.
Current IPWEA score	2
Works required	Managed separately. Elevated structure audits should be programmed.

This separate network of walking trails lies within the enclosed Valley Lake Conservation Park (VLCP) area. The network includes a range of elevated boardwalks, bridges, lookouts and trail infrastructure/furniture. While the other trails in the greater precinct are guided by the Crater Lakes Area Conservation Management Plan 2004, this smaller network is managed under the guidance of the Valley Lake Conservation Park Revegetation and Rehabilitation Plan 2010 which provides a range of aspirational trail related outcomes including trail classification and signage.

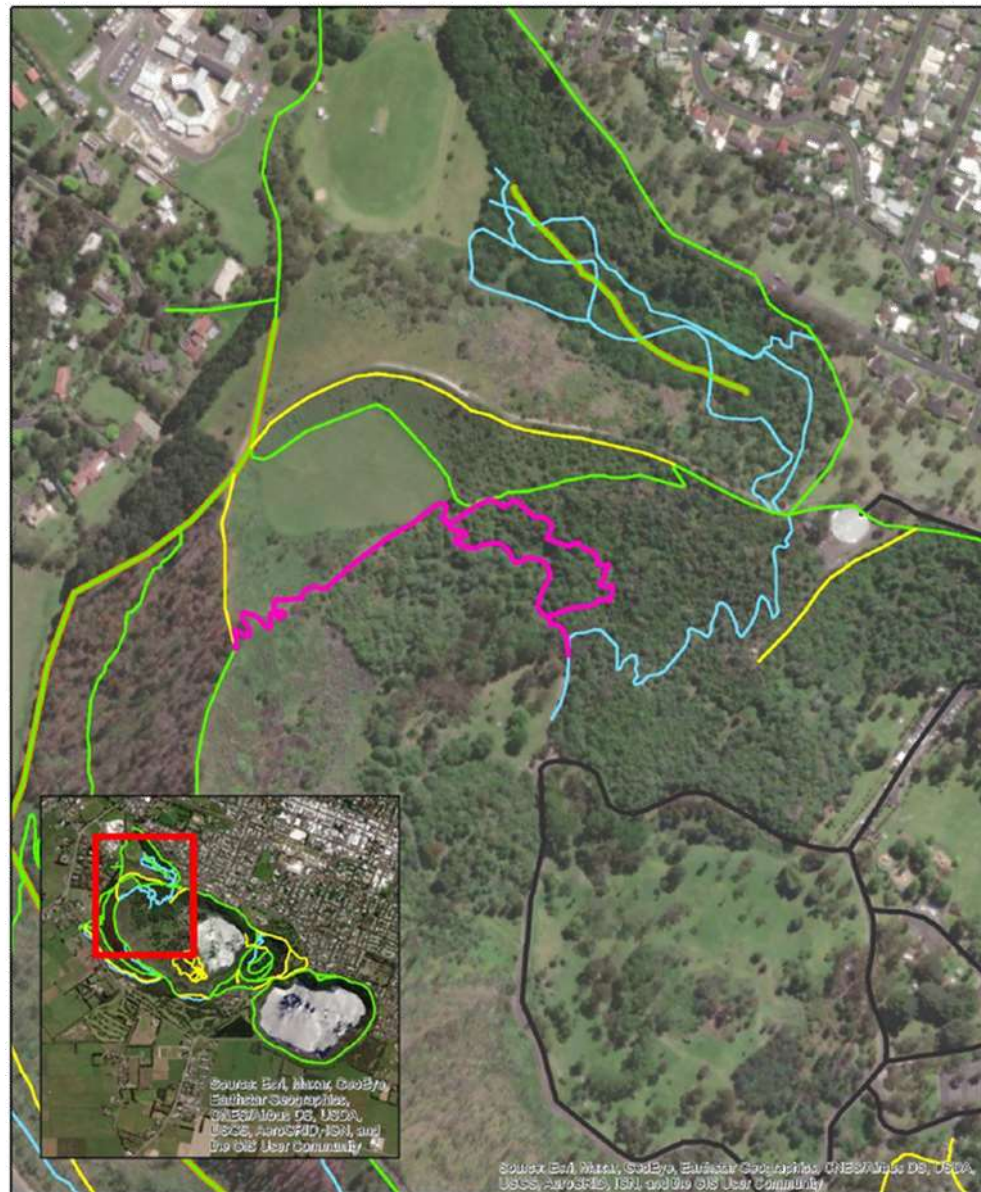




Wheel Nuts

Trail Name	Wheel Nuts
Land Tenure	Crater Lakes Trail Network, City of Mt Gambier
Trail Category	Mountain Bike Only Trail
Trail Classification	MTBA: Difficult with Extreme features
Trail Description	Natural surface downhill trail with two sperate lines. Optional larger drops and jump features.
Trail Length	1010m
Trail Signage	To be installed. Update inventory on completion.
Trail Structures	Drops, double jumps
Trail Surrounds	Exposed ridge and wooded areas.
Stakeholders & users	Popular for mountain bike riding.
Est. Capital Value	\$30,300
Current IPWEA score	3
Works required	Manage encroaching vegetation, branches and shrubs. Clear drainage to ensure water sheds off trail. Improve drops and jumps. Establish clear A, B and C line sections as two separate trail sections.





Legend

- Walking_Trails_Combined
- Shared_Trails_Combined
- Cycling_Trails_Combined
- Management_Vehicle_Access_Track

Crater Lakes Trails Wheel Nuts Downhill Trail

0 70 140 280 Meters



Appendices

Appendix A – Australian Walking Track Grading System





Trail grading or classification allows land managers to develop, design, build, promote and maintain trails appropriate for the anticipated trail users.

Australian Standard 2156.1 Walking Tracks Part 1: Classification and Signage identifies six classes of walking tracks, describing each in terms of the elements used for classification and the resulting management considerations.



AS 2156.1-2001 Walking Tracks - Classification and Signage

The Australian Walking Track Grading System benchmarks to AS 2156.1-2001.

Public land management agencies across Australia have adopted the **Australian Walking Track Grading System** as a plain English language description to describe walks to the public. Under the system, walking trails are graded on a difficulty scale from grades one to five.

	<p>A Grade 1 walk corresponds to AS 2165.1 Class 1 track</p> <ul style="list-style-type: none"> • Suitable for the disabled with assistance • Total distance does not exceed 5 km • Well signed, marked and maintained • Well formed track of at least 1.2 m width, surface suitable for wheelchairs • No walking experience required • No steps, or where steps exist a ramp is also provided.
	<p>A Grade 2 walk corresponds to AS 2165.1 Class 2 track</p> <ul style="list-style-type: none"> • Suitable for families with young children • Total distance does not exceed 10 km • Generally hardened surface, width of 900 mm or more, well maintained • Trailhead signs and route markers at intersections • Minimal use of steps
	<p>A Grade 3 walk corresponds to AS 2165.1 Class 3 track</p> <ul style="list-style-type: none"> • Recommended for people with some bushwalking experience • Total distance does not exceed 20 km • Formed earthen track with a few obstacles (natural hazards), width less than 1.2 m • Trailhead signage and markers where track may be indistinct • Steps may be common.
	<p>A Grade 4 walk corresponds to AS 2165.1 Class 4 track</p> <ul style="list-style-type: none"> • Recommended for experienced bushwalkers • Distance may be more than 20 km and require multiple days • Rough track, includes arduous climbs and trail obstacles • Trailhead and some markers as required • Hikers may need to independently navigate.



	<p>A Grade 5 walk corresponds to AS 2165.1 Class 5 and 6 track.</p> <ul style="list-style-type: none">• Recommended for very experienced bushwalker• Distance may be more than 20 km and require multiple days• Rough track with arduous climbs and trail obstacles• No signage or markers• Hikers will need to independently navigate and be self-sufficient.
	<p>Grade 6 or Class 6 is recommended for very experienced bushwalkers and consists of hiking where no trail exists – the right to roam experience.</p>



Appendix B – Australian Mountain Bike Trail Classification System

Symbols and Descriptions








The Trail Difficulty Rating System (TDRS) outlined below provides seven levels of difficulty for mountain bike trails. The TDRS enables visitors to understand the nature of the trail before beginning their ride and allows them to plan their ride for enjoyment, appropriate level of challenge and safety.

Trail ratings can be communicated in several ways. Pre-visit information may include a more detailed description of the ratings, while a shorter description is required for trailhead signage and maps. Rating colours should be used on all on trail directional signage.

Mountain bike TDRS short trail descriptors should be used at trail signage, on brochures and maps or similar applications.

The use of the bike in the centre of each symbol is optional and will likely depend if the trail network consists of multi-use & shared use trails or single use.

Table 10: Mountain bike TDRS short descriptors

Difficulty Symbol	Short Description
	Very easy Wide trail with a gentle gradient smooth surface and no obstacles Suitable for beginner cyclists with basic bike skills, and most bikes
	Easy Wide trail with a gentle gradient smooth surface Some obstacles such as roots, logs and rocks Suitable for beginner cyclists with basic mountain bike skills, and off-road bikes
	Easy with Intermediate Sections Likely to be single track with a moderate gradient, variable surface and some obstacles Some obstacles such as roots, logs and rocks Suitable for mountain bikers with mountain bikes
	Intermediate Single trail with moderate gradients, variable surface and obstacles May include steep sections Suitable for skilled mountain bikers with mountain bikes
	Intermediate with Difficult Sections Suitable for competent mountain bikers, used to physically demanding routes Expect large and unavoidable obstacles and features Challenging and variable with some steep climbs or descents and loose surfaces
	Difficult Suitable for experienced mountain bikers, used to physically demanding routes Navigation and personal survival skills are highly desirable Expect large, dangerous and unavoidable obstacles and features Challenging and variable with long steep climbs or descents and loose surfaces Some sections will be easier to walk
	Extreme Suitable for highly experienced mountain bikers, used to physically demanding routes Navigation and personal survival skills are highly desirable Severe constructed trails and/ or natural features, all sections are challenging Includes extreme levels of exposure and / or risk Expect large and unavoidable obstacles and features Some sections will be easier to walk



Appendix C- IPWEA Condition Assessment

Open Trails Australia uses The Institute of Public Works Engineering Australasia (IPWEA) 'Simple Approach' model for assessing the condition of the listed trail assets.

The condition assessment tool is an efficient method to rapidly assess and rank the condition of a trail or trail section to help inform the level of maintenance required and/or record the rate of trail degradation in response to other circumstances or pressures.

Rank	Description of Condition
1	Very Good Condition - Only normal maintenance required
2	Minor Defects Only - Minor maintenance required (5%)
3	Maintenance Required to Return to Accepted Level of Service - Significant maintenance required (10-20%)
4	Requires Renewal - Significant renewal/upgrade required (20-40%)
5	Asset Unserviceable - Over 50% of asset requires replacement

Open Trails Australia applies a consistent approach to ranking trails as assets. Some examples of how these are applied.

- A trail that has some minor vegetation encroachment or sedimented drains would be ranked 1 as these issues should be addressed as part of a standard programmed maintenance schedule.
- A trail with minor erosion would be ranked 2 as some additional work may be required to reinforce existing water bars or water management features.
- A trail with more significant erosion would be ranked 3 as new water management devices are required or hardened surfaces are breaking up that would require resurfacing of sections.
- A trail that had unmanageable or unsustainable sections that required re-routes or additional built structures may be ranked as 4.
- Trails that were unmanageable on their current alignment or had completely overgrown due to undefined corridors and lack of use would be ranked 5.



19.2 WAYFINDING STRATEGY & DESIGN OF SIGNAGE SUITE – REPORT NO. AR23/77778

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/77778
CM9 Reference:	AF22/378
Author:	Biddie Shearing, Manager Economy, Strategy and Engagement
Authoriser:	Barbara Cernovskis, General Manager City Infrastructure
Summary:	This report provides a Wayfinding Strategy and Design of Signage Suite for consideration and endorsement.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Council Report No. AR23/77778 titled 'Wayfinding Strategy & Design of Signage Suite' as presented on 21 November 2023 be noted.
2. That Council endorse the Wayfinding Strategy & Design of Signage Suite as attached.
3. That a phased implementation plan be developed for inclusion in the Asset Management Plan and Long Term Financial Plan.



TYPE OF REPORT

Corporate

BACKGROUND

Council has sought to develop a comprehensive signage suite to be designed across our city, connecting the CBD with surrounding attractions by improving wayfinding, orientation, arrival landmarks incorporating key user information, and storytelling.

This signage suite aims to assist residents and visitors in navigating our city and become our 24-hour seven day a week ambassador, signifying that we are “open for business” while celebrating our stories, provoking curiosity to explore further and reflecting our pride in our city.

The strategic objectives are to:

- Establish a visual identity for Mount Gambier’s wayfinding that is clean and future proof, utilising contemporary graphic design principles.
- Highlight and respond to both the rich history attractions and existing CBD infrastructure.
- Create clear pedestrian and vehicular navigation throughout the CBD.
- Clear accessible and attraction navigation for visitors.
- Maximize linkages between high profile and lesser-known destinations, precincts and attractions through a clear and improved wayfinding suite.
- The design concept provided is adopted by City of Mount Gambier and executed throughout the CBD at a high standard.

This work is underpinned by strategic work across the Crater Lakes Activation Plan, Sport Recreation Open Space Strategy, Disability Access and Inclusion Plan, Reconciliation Plan and the ability for online information to be maintained and up to date through the use of QR Codes.

It is noted that this work doesn’t include council boundary signs, entrance statements, information bays, street signs, brown signs, and built-form signage.

PROPOSAL

Council engaged Arterial Designs to develop a Wayfinding Strategy and Design of Signage Suite

- that reflects our brand and values, is inviting to visitors and residents and provides the information and direction they require,
- incorporates wayfinding, CBD, trails, place name and interpretative/tourism signage,
- considers complete signs including posts and structures to branding and quality of the experience they support for the community and visitors, and
- Incorporates dual naming.

Several options were provided and through considerable consultation with various parts of Council, a unified position has been formed for the design attached to this report.

It is proposed that Council endorse the Wayfinding Strategy and Design of Signage Suite to enable administration to develop a phased implementation plan for inclusion in both the Asset Management Plan and Long-Term Financial Plan.

LEGAL IMPLICATIONS

Legislative requirements under the *Planning Development and Infrastructure Act 2016*, the *Local Government Act 1999* and the *Crown Land Management Act 2009* and any other applicable legislation will be investigated and complied with.



STRATEGIC PLAN

GOAL 1 - OUR PEOPLE

1.4.3 Valuing and supporting our Boandik and multicultural communities

1.4.5 Ensuring support services and recreational activities are accessible

GOAL 2 – OUR LOCATION

2.1.1 Working with the community to ensure our CBD, health and education precincts, our streets and our public spaces are safe, inviting and support a positive image of the City of Mount Gambier

2.1.4 Regularly reviewing and updating Council's Asset Management Plans for each asset category

2.1.5 Providing efficient visitor services by making tourism information access easier and more relevant

2.5.2 Understanding the traffic impacts and the management of delivery needs within a more pedestrian friendly environment

OUR DIVERSE ECONOMY

3.1.1 Beautifying town entrances, gateways and public spaces to create a sense of arrival, together with enhanced digital gateway to access the City from anywhere

3.1.2 Generating positive messages about Mount Gambier that are heard and recognised across our region and in Adelaide, together with wider domestic and international targeting

3.4.5 Working with other tourism stakeholders to develop dispersal strategies that bring tourists into the region from across South Australia, Victoria and further afield

GOAL 4 – OUR CLIMATE, NATURAL RESOURCES, ARTS, CULTURE AND HERITAGE

4.2.3 Enhancing and promoting environmental experiences to encourage the involvement of our residents and attract visitors

4.2.4 Seeking to improve connectivity between our reserves and the CBD by non-motorised forms of transport

COUNCIL POLICY

A900 – Asset Management

S120 – Street Signs, Directional Tourist and Other Scenic Facility Signs

Dual Naming Policy

ECONOMIC IMPLICATIONS

The Wayfinding Strategy and Design of Signage Suite provides an overview of the signage requirements across the city and will enable council to be consistent and structured in its approach to either replace or install signage in line with the Asset Management Plan and will need consideration as part of the Long-Term Financial Plan. There is no existing budget allocation for implementing the new signage within the current financial year outside of ongoing asset management.

On endorsement of the Wayfinding Strategy and Design of Signage Suite, a full implementation plan will be developed in consultation with City Infrastructure, Finance and Tourism.

ENVIRONMENTAL IMPLICATIONS

In close consultation with the City Infrastructure team and applying industry standards/techniques to signage design, the material(s) recommended in the strategy and design suite are reflective of our local environment and conditions while acknowledging our local timber industry and where possible complementing our built forms and other existing signage.



In specific places, signage has not been present or clearly outlined the opportunity to educate visitors or pedestrian traffic to protect the surrounding environment. This strategy addresses this, specifically as it relates to the tourism attractions and trails network in the Crater Lakes Peri-Urban Park.

SOCIAL IMPLICATIONS

Clear and updated wayfinding signage can positively influence the social fabric of a city, fostering inclusivity, civic pride, community engagement and a more connected experience for residents and visitors.

CULTURAL IMPLICATIONS

Council adopted a Dual Naming Policy in 2022, followed by a Gazette notice in March 2023. This strategy ensures signage of the five dual-named sites is considered.

RESOURCE IMPLICATIONS

The Wayfinding Strategy and Design of Signage Suite will enable administration to develop a phased implementation plan and inclusion in both the Asset Management Plan and Long-Term Financial Plan. This will assist with the planning and management of resources required to implement and maintain signage.

VALUE FOR MONEY

A phased implementation approach will allow council to appropriately manage long term financial requirements in alignment with the ongoing asset management plan.

RISK IMPLICATIONS

Outdated and unclear signage can reduce the ability to navigate efficiently and lead to visitor dissatisfaction, impacting the city's reputation as a welcoming destination.

Neglecting to update existing signage may also lead to non-compliance with accessibility standards and dual naming obligations.

EQUALITIES AND DIVERSITY IMPLICATIONS

This work is underpinned by strategic work across the Crater Lakes Activation Plan, Sport Recreation Open Space Strategy, Disability Access and Inclusion Plan, Reconciliation Plan and the ability for online information to be maintained and up to date through the use of QR Codes.

ENGAGEMENT AND COMMUNICATION STRATEGY

During the extensive engagement and consultation across various projects including, but not limited to, the Crater Lakes Activation Plan, Crater Lakes Trails Plan, Sport, Recreation and Open Space Strategy, coupled with our ongoing commitment to the Disability Access and Inclusion Plan and the Reconciliation Action Plan.

IMPLEMENTATION STRATEGY

It is envisaged that the development of an implementation plan will capture long term financial requirements overlaid with the ongoing asset management plan and therefore informing a phased rollout and delivery of the project.

CONCLUSION AND RECOMMENDATION

A wayfinding strategy and a holistic design suite of signs will provide council with a structured way forward for replacing and installing signage across the city.

With many benefits, including:

- A connected community,
- Improved navigation to attractions and facilities 24/7,
- A thriving local economy with vibrant visitor and cultural engagement,



- A strong indigenous presence with the integration of accurate cultural place names, accompanied by live feed of digital educational resources using QR Codes.

It is therefore recommended that Council endorse the Wayfinding Strategy and Design of Signage Suite to enable administration to develop a phased implementation plan for inclusion both the Asset Management Plan and Long-Term Financial Plan.

ATTACHMENTS

1. City of Mount Gambier Wayfinding Strategy and Design of Signage Suite [↓](#)



Mount Gambier Wayfinding Strategy and Suite

Prepared for City of Mount Gambier Council by Arterial Design

Final, 13 November 2023



Acknowledgment of Country

Arterial Design would like to acknowledge the Boandik Peoples as the Traditional Custodians of the land and water the City of Mount Gambier sits upon today.

This style guide has been commissioned by City of Mount Gambier Council.



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Introduction

The aim of this strategy is to produce clear, consistent and visually appealing wayfinding signage to improve wayfinding connectivity of the CBD to its neighbouring attractions. The wayfinding signage suite will be designed to not only aid residents but also tourists through by improving existing wayfinding, creating landmarks and incorporating important information and storytelling.

What is Wayfinding Signage?

Wayfinding signage assists people in navigating their journey, helping them determine where they are in relation to their destination, and what the best route is to take. It can also invite people to explore somewhere new, or encourage new ways of travelling. Wayfinding consists of tools to assist with orientation and navigation, such as maps, directional indicators and location information.

Positioned within the public realm, pedestrian wayfinding signage is different to other types of signage such as, interpretation, advertising, road signs etc.

Strategy Objectives

- Establish a visual identity for the Mount Gambier's CBD wayfinding that is clean and 'future proof', utilising contemporary graphic design principles.
- Highlight and respond to both the rich history attractions and the existing CBD infrastructure
- Create clear pedestrian and vehicular navigation throughout the CBD
- Clear, accessible and attractive navigation for tourists, increasing number of visitors to the city
- Maximise linkages between high profile and lesser known destinations, precincts and attractions through a clear and improved wayfinding suite
- The design concept provided is adopted by City of Mount Gambier Council and executed throughout the Mount Gambier CBD at a high standard

Project Outcomes

- A connected community
- Improved navigation to tourist attractions and infrastructure 24/7
- A thriving local economy with vibrant tourism and cultural engagement
- A strong Indigenous presence within the wayfinding system, with integration of accurate cultural place names, accompanied with a live feed of digital education resources accessed through QR codes.



Disclaimer and project scope

This style guide has been prepared by Arterial Design for the City of Mount Gambier, and is to only be implemented under advisement of the City of Mount Gambier for the purpose agreed upon between Arterial and the City of Mount Gambier.

This style guide is in the form of a 'guide' only, and must be implemented by an experienced interpretation designer, graphic designer or signage designer, engaging an engineer for any structural outputs, with final approval by the City of Mount Gambier. Arterial are not liable for any misuse of the style guide.

All recommendations, results and opinions in this style guide are based on information gathered at the time the document was prepared. Arterial has no responsibility or obligation to update this document to account for any changes occurring subsequent to the date it was prepared.

The following are not included in this style guide scope:

- Design guidelines for signage relating to private businesses.
- Detailed design including specific manufacturing techniques
- Planning approvals processes and associated permit, including cultural heritage permits
- Final content creation to be applied to interpretation
- Digital platforms and digital connectivity
- Engineering approvals for structural design and installation
- Print ready files for graphic panels
- Audit of all existing signage



Language and Definitions

Dual Naming

The provision of dual naming at significant sites across the City of Mount Gambier is important in acknowledging the Boandik Peoples as the Traditional Owners and custodians of the land where Mount Gambier (Berrin) sits today.

The implementation of dual naming is a key action within the City of Mount Gambier Council's Yerkaalpata Reconciliation Action Plan.

In close collaboration with Elders, community leaders, Burrandies Aboriginal Corporation and the Bunganditj Language Reclamation Group, a Dual Naming Policy has been endorsed, highlighting the introduction of dual naming to six key initial sites and creating the framework for the consideration of additional names in the future.

The dual names are:

- *Umpherston Sinkhole/Balumbul (Bah-loom-bool)*
- *Blue Lake/Warwar (Waa-wore)*
- *Valley Lake/Ketla Malpi (Ket-lah mah-l-pi)*
- *Leg of Mutton/Yatton Loo (Yah-ton-loo)*
- *Browne Lake/Kroweratwari (Kroh-weh-rat-wah-ri)*
- *Cave Garden/Thugi (Th-oo-gi)*

References
City of Mount Gambier Website: <https://www.mountgambier.sa.gov.au/>



Design Guidelines

Planning Principles

Wayfinding across the City of Mount Gambier will;

- Be designed as 24/7 ambassadors of the city
- Be relevant to the site and the audience
- Provide a clear sense of direction
- Prioritise the usage of Aboriginal language names where possible

Interpretation across City of Mount Gambier will;

- Inclusive interpretation will ensure all visitors have access to learning in all places through a variety of experiences
- Be consistent and create a sense of place

Design

Ease of Installation

- Designs proposed will need to be realistic to on-site conditions and their implementation to be clear, precise, allowing for contingencies and tolerances in the fabrication process, able to be transported to site.
- Ensure that a design outcome that can be built and that the methodology for implementation provides clear direction. Final documentation must be signed off by an engineer and working drawings delivered by qualified signage fabricator.

Consistency

This strategy aims to produce a unified sign suite across the City of Mount Gambier CBD, ensuring the consistent use of fonts, colours, map and icon illustrations and placement of the signs. Consistent signage establishes a visual character for the city and acts as a recognisable marker for easy navigation.

They must have a consistent graphic approach as well as consistent naming conventions across the sign.

Avoid using acronyms or different variations of the same destination, to avoid confusing users.

Timeless

The aim is to produce a clean and minimal ‘future proofed’ design that won’t become outdated. Appropriate use of basic design principles such as proportion, hierarchy & colour, will ensure a successful and eye-catching outcome. The option to update the information panel or refresh the colours used should also be considered in the design, allowing for the signs to remain current.

Hierarchy

There are a number of considerations to understand when it comes to wayfinding. One of which is hierarchy in signage. Within this hierarchy, large areas (such as a city centre) are signed from further away, then to a cluster of destinations within an area. Then within the cluster, individual destinations are signed.¹

Hierarchy within the signage suite in Mount Gambier will consider the different types of users, arterial roads into the town as well as pedestrian based signage.

Individual destinations on signage is common and applicable to all modes of transport. However please consider the eligibility criteria set out in Wayfound Victoria, when there are too many destinations to be placed on a sign. No more than four destinations should be placed on a sign to avoid cluttering and confusing visitors. An example of consideration or criteria to follow would be to prioritize destinations that are in close proximity to the sign.

Please see page 31 of Wayfound Victoria: Wayfinding Guidelines V2.0 for further information.

¹ p.28, 2020 , Wayfound Victoria: Wayfinding guidelines V2.0



Signage Placement Example

Signage Placement Example

A portion of the CBD has been mapped out to demonstrate potential sign locations. When selecting sign locations, it is important to consider pedestrian routes, key destinations and entry thresholds, in particular where visitors from interstate/overseas will be entering the CBD.



02 Design

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Best Practice Examples



Clayton City, Kiku Obata & Company (USA)



Hobart City Wayfinding, Arterial Design



City of Fremantle Wayfinding, Arterial Design



Ilha Comprida, ps2 (Brazil)



City of Frankston, Heine Jones



Ilha Comprida, ps2 (Brazil)



Te Tii Ruarāhuna, Law Creative Group, NZ

Moodboard



Colour Palette

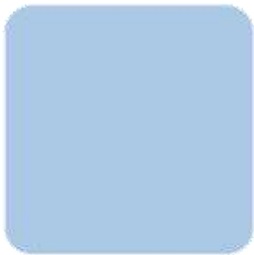
The colour palette for the style guide has been specified to complement the new look and feel identified during the site visit on 21 August 2023 as well as colours provided by council.



RGB: 0, 56, 101
CMYK: 100, 78, 33, 20
HEX #: 003C69



RGB: 0, 94, 131
CMYK: 92, 53, 29, 13
HEX #: 005E83



RGB: 171, 202, 233
CMYK: 38, 12, 4, 0
HEX #: aacae6

Signage Suite Palette



RGB: 219, 212, 190
CMYK: 17, 14, 28, 1
HEX #: dbd4be



RGB: 67, 70, 77
CMYK: 70, 58, 48, 47
HEX #: 43464d



RGB: 92, 87, 61
CMYK: 56, 47, 72, 44
HEX #: 5c573c



Icons

A bespoke icon suite has been developed to reflect City of Mount Gambier’s visual identity, and to give expression to specific places and practices.



Typeface

Body typeface

Figtree has been selected to use for all body text, as it is clear, legible and complements the accent typeface. This font has also been used smaller signage, please see graphic design approach.

Figtree

Figtree Semibold

Aa Bb Cc Dd Ee
Ff Gg Hh Ii Jj Kk Ll
Mm Nn Oo Pp Qq
Rr Ss Tt Uu Vv Ww
Xx Yy Zz

Figtree Regular

Accent typeface

Sarabun has been selected as the accent typeface for headings on large signs. This typeface was selected for its bold lettering and rounded look. It still maintains its legibility when used for large welcome signs. When this document was created, this font is available for free from Google Fonts.

Sarabun

Sarabun Bold

Aa Bb Cc Dd Ee Ff
Gg Hh Ii Jj Kk Ll
Mm Nn Oo Pp Qq Rr
Ss Tt Uu Vv Ww Xx
Yy Zz

Sarabun Bold



Graphic Design Approach

A selection of fonts are provided for production. Sarabun is used for large scale text such as headings on interpretive signs or welcome signs (*right*). The thickness of this font would allow for it to be laser cut from the chosen material and mounted onto posts for a depth effect as well as remain legible when viewed from varying distances.

Figtree is used for any sub headings and street names
Figtree Regular is for all body text.

Sarabun Bold

→

Heading

Figtree Bold

→

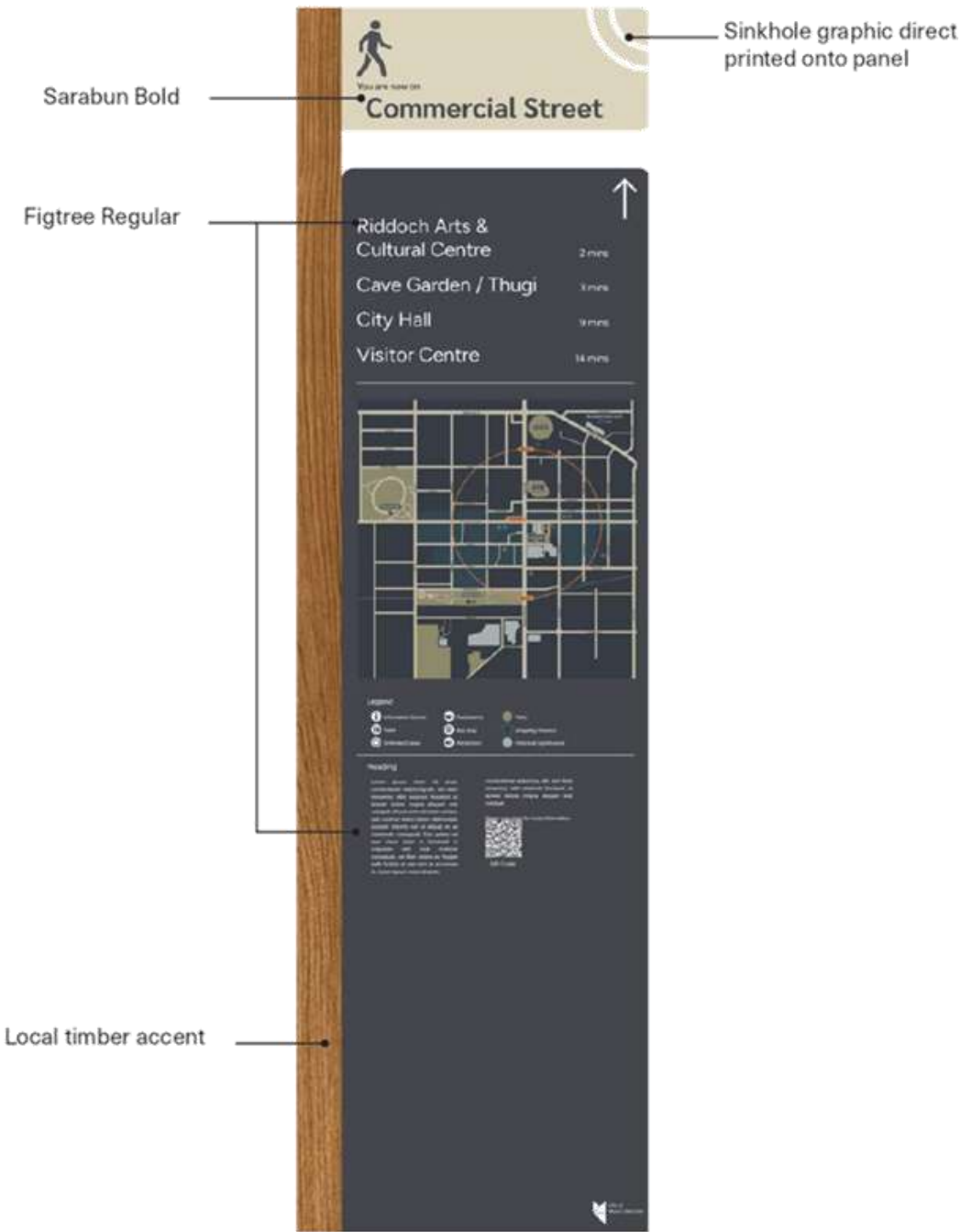
Sub-Heading
"Quote"

Figtree Regular

→

Body

Example:

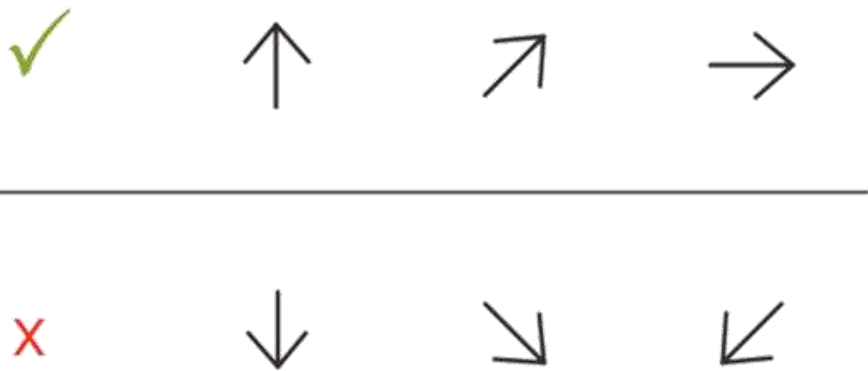


Directional Information

Arrows

Arrows are used to direct pedestrians towards a destination. Avoid using arrows that point downwards to reduce confusion, downward arrows should only be used to direct pedestrians below ground such as through an underpass or down a below-ground staircase.

The most commonly used directions are forwards, left, right or forwards on a 45° angle.

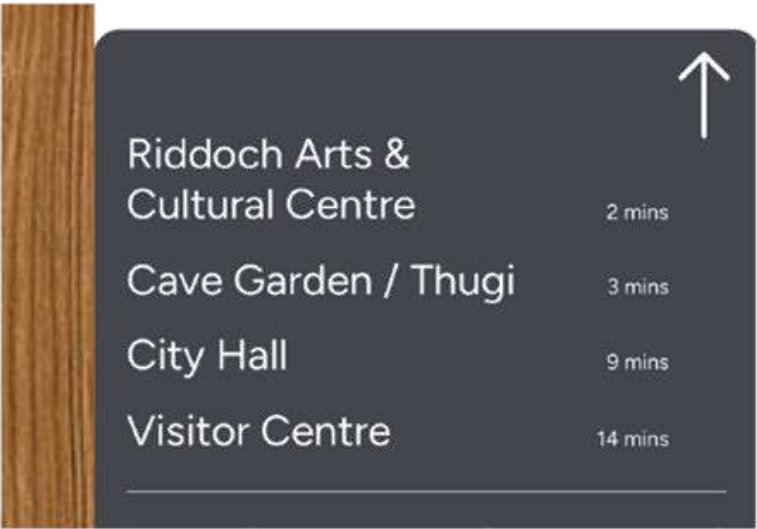


Walk times

Walk times have been included next to destinations as an incentive to encourage more walking across the CBD, highlighting how achievable the distances are. Choosing to include times to show walkability of CBD.

Use this formula to calculate walk-times:

80 meters distance = 1 minute walking



Accessibility

There are a variety of factors to consider when deciding on the placement of a wayfinding sign to ensure safety and functionality.

Universal Design

- Cater to inclusive, diverse and all-abilities access, wherever possible, at signage and interpretation interventions and along the pathways to them.
- Elements should be clear, informative, interesting and help to form a comprehensive understanding and appreciation of site in visitors. They should be simple and intuitive; easy to understand for all, meaningful without being overly complex.
- Innovation: A design outcome that is innovative without being overly reliant on complex technical devices; that require costly hardware updates.
- Designs should be smart and catered for the conditions where they will be placed, without being overly simplified nor hard to procure or fabricate.
- A design outcome and spatial arrangement of interpretive devices in the landscape will respond in a manner that understands and caters to the physical scale of the subject area.

Quality

- The development of contemporary, high-quality interpretation is of paramount importance in delivering meaningful changes complementary to the landscape.
- Devices and mediums proposed would need to be unique, innovative and capture the visitor's interest in ways which provoke excitement, amazement and inquiry that augment and complement their journey through CBD. Materials shall be sympathetic and responsive to the natural environment and national park setting, with a consideration of robust material selection that can be easily installed and maintained.

Orientation

- Consider the direction the sign is facing, is it in the best position to be easily read by passers-by?
- Where possible, position graphic face of sign away from direct sunlight to reduce fading

Accessibility

- Ensure sign is clear from obstructions such as landscaping, infrastructure or parked cars and buses
- A minimum of 1000mm clearance is required around any freestanding signs to accommodate for wheelchairs, prams and pedestrian traffic flow.
- Applicable standards and codes include the Australian Standards and the Department of Transport's guidelines for designing wayfinding systems.
- Compliance with the Disability and Discrimination Act 1992 and AS 1428.



Optimum Viewing Heights

In order to optimise the viewing of any text on an interpretation panel, it is important to assess the distance at which certain text should be read at. The allocated text size required for assigned distances can then be applied to ensure user readability.



Distance	Letter Height (lower case x)	Pt size (approx)
1m	6mm	31pt
2m	8mm	43pt
4m	14mm	75pt
6m	20mm	106pt
8m	25mm	132pt
10m	30mm	159pt
12m	40mm	212pt
15m	55mm	156pt
20m	80mm	424pt
40m	130mm	689pt
50m	150mm	795pt

Formula for calculating text sizes

(Lower case letter Height in mm) x 5.3 = pt size
(pt size) ÷ 5.3 = Lower case letter height in mm



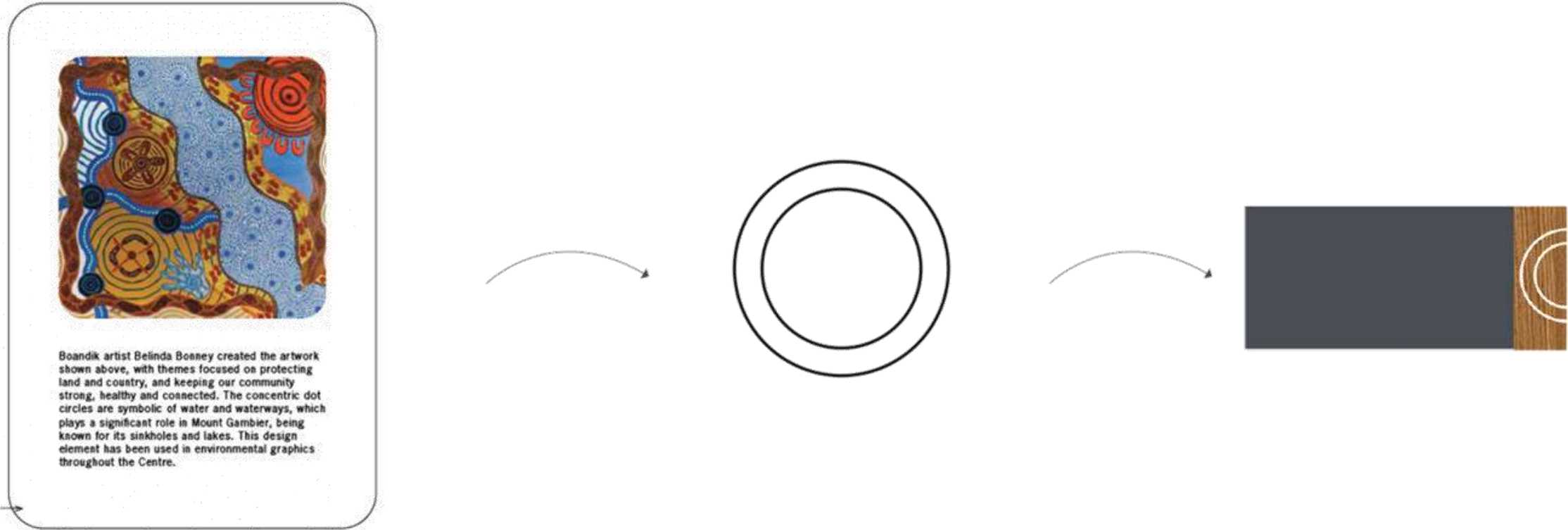
03 Signage Suite

Concept Design Approach	21
Local Navigation Map	22
Signage Suite	24
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Legibility and Viewing Heights	37
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Concept Design Approach

The signage suite incorporates an interpretation of the Mount Gambier sinkhole landscape. These graphic elements reference Boandik artist Belinda Bonney's artwork for City of Mount Gambier as well as the sinkhole graphic used in the Wulanda Recreation Centre.



Belinda Bonney artwork

Artwork interpretation

Signage Detail

Using a key artwork by Belinda Bonney as a reference which has inspired the new look and feel of Mt Gambier Wulanda Recreation Centre.

The extracted lines symbolise the unique sinkhole and cave system of the City of Mount Gambier.

The extracted line may be applied to signs as a detail. Given that the artwork has been digitally interpreted, artist Belinda Bonney will need to be consulted to ensure the artwork is not misinterpreted.

Local Navigation Map

5 minute walk radius

Heads Up Map

The purpose of a head's up map, is to ensure the user can easily orientate themselves while facing the sign and find what is ahead and within their immediate vicinity. Orienting the map to the direction the user is facing, is aligned with many common mapping systems such as car navigation, that many users will likely be familiar with.

Mapping Style

This example map suggests what could be included in a 5 minute walk radius map. The aim of this map is to highlight to pedestrians where they stand in relation to the surrounding CBD with a clear 'you are here' label. Any notable amenities or destinations within a 5 minute walk radius (400m) should be included.

Optional icons to include




Information Centre



Cafes




Toilets



Bus Stop



Sinkholes



Attractions



Local Navigation Map

Precinct Map

Precinct Map

A precinct map is a close up map to show the precinct in which the sign is located. Used in wayfinding to show more detail such as where the amenities are located, parking or for visitors to situate themselves within a precinct.

At this level it is recommended to keep icons smaller than the text to avoid visual clutter. This ensures the map is legible as more information is added.



Signage Suite

The suite consists of three different types of signage which are, Informational, Directional and Identification type sign.

The following is the signage suite designed for the City of Mount Gambier. Along with the sinkhole graphics, the suite incorporates soft edges and strong timber presence throughout the signage. It is recommended that any interpretation of Traditional Owner artwork be used only in consultation with the artist.

The timber used in the suite would ideally be sourced locally where possible as a nod to the strong timber industry in Mount Gambier.



Signage Suite

The following are fingersigns that incorporate directory boards and markers on the pole.

Where multiple names are needed on the sign, it is recommended to only include names that are in close distance or to categorize them into one name if possible. For example, a shopping district could be referred to as "Shops" rather than listing the businesses individually.



Directional



Informational Sign

“You Are Here” Directory Information Board

Description

Categorized as an informational type sign, the Directory Information Boards are designed in two sizes. This is the most detailed signage option, consolidating both directional and informational type signage.

The sign includes a map graphic to identify where pedestrians are standing. These signs should be positioned at key pedestrian destinations, such as forecourts, main commercial street, gathering places often used for event, or open spaces with high visitor rate with a ‘sit and linger’ appeal.

Materiality

Powdercoated metal panels and locally sourced timber post. The timber accent is designed as a 80x80mm square timber post but alternate options such as timber cladding onto a steel SHS post can be considered.

Dimensions

The thickness of the panels will depend on engineering requirements, not provided in this document.

Sign A - 2000x580mm (including timber post)
Sign B - 1800x 480mm (including timber post)

Structure/Installation

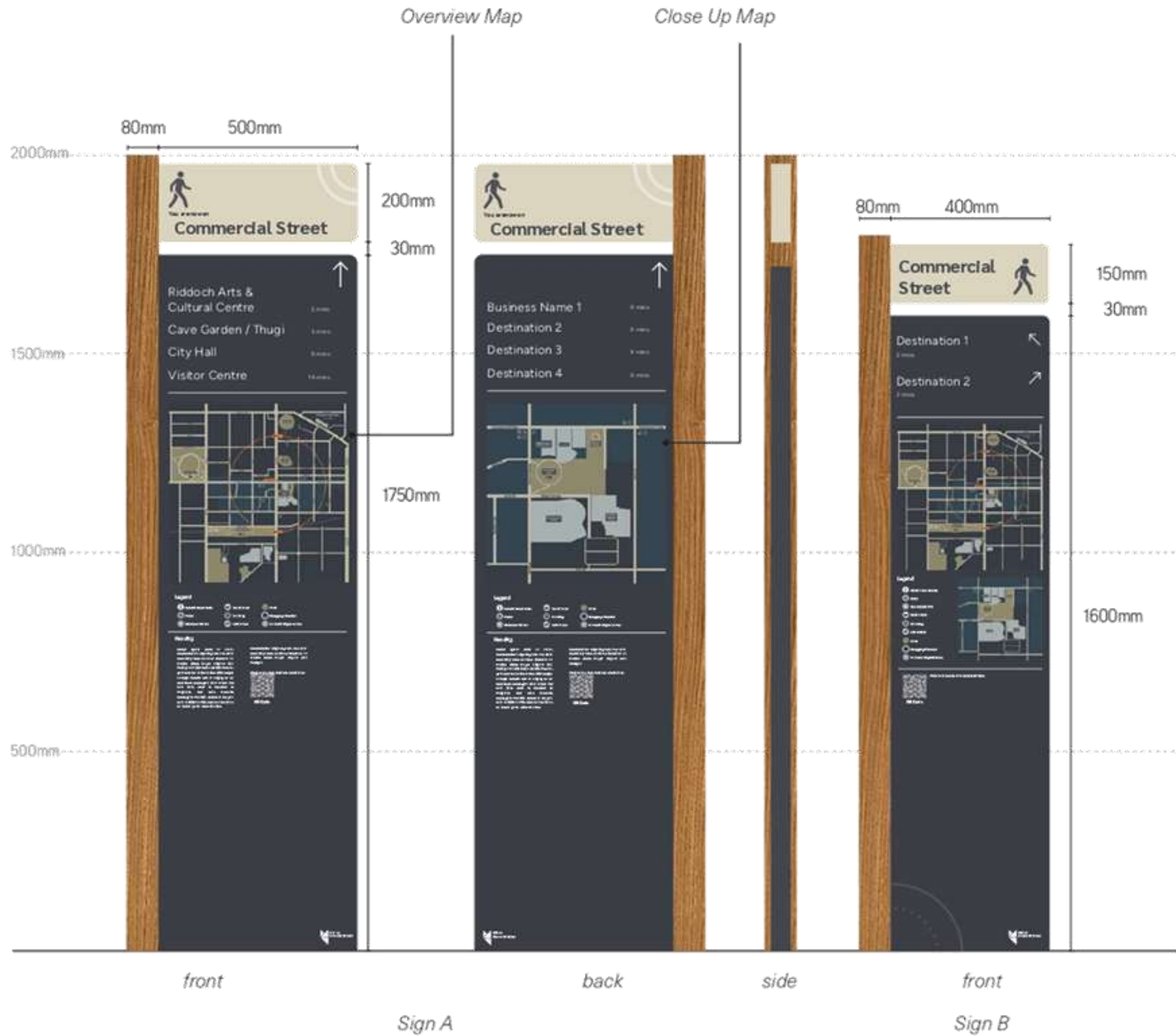
A typical construction should be maintained across similar signs within the suite where possible. These signs are designed as a sleeve, with front and back panels fitted over an internal box frame. There should be two box frames, for the two separate signage elements.

The sleeve will be fixed to the frame with screws to allow for easy maintenance or panel replacement.

Notes

Gap between the two separate panels should not be between 8mm and 25mm to avoid finger entrapment.¹ As shown on this page, the gap is 30mm.

¹ <https://www.kidsafesa.com.au/wp-content/uploads/2022/12/Kidsafe-SA-Entrapment-Info-Sheet-2022.pdf>



Directional Sign

Wayfinding Markers

Description

A simplified version of the directory board, these wayfinding markers are designed to communicate to pedestrians the key locations of the city. It is suitable for navigation within the city or along trails, to point pedestrians towards key destinations within the city or amenities within a precinct.

When used in conjunction with the Directory Information Boards, these signs could reassure pedestrians that they are headed in the right direction towards their intended destination, or it could be used as a standalone wayfinding sign.

The street or precinct name would be engraved onto the timber post along with the sinkhole graphic, and filled with white.

Materiality

Powdercoated metal panels and locally sourced timber post. The timber accent is designed as a 80x80mm square timber post but alternate options such as timber cladding onto a steel SHS post can be considered.

Dimensions

Sign A - 1500x430mm including post
Sign B - 1100mmx330mm including post

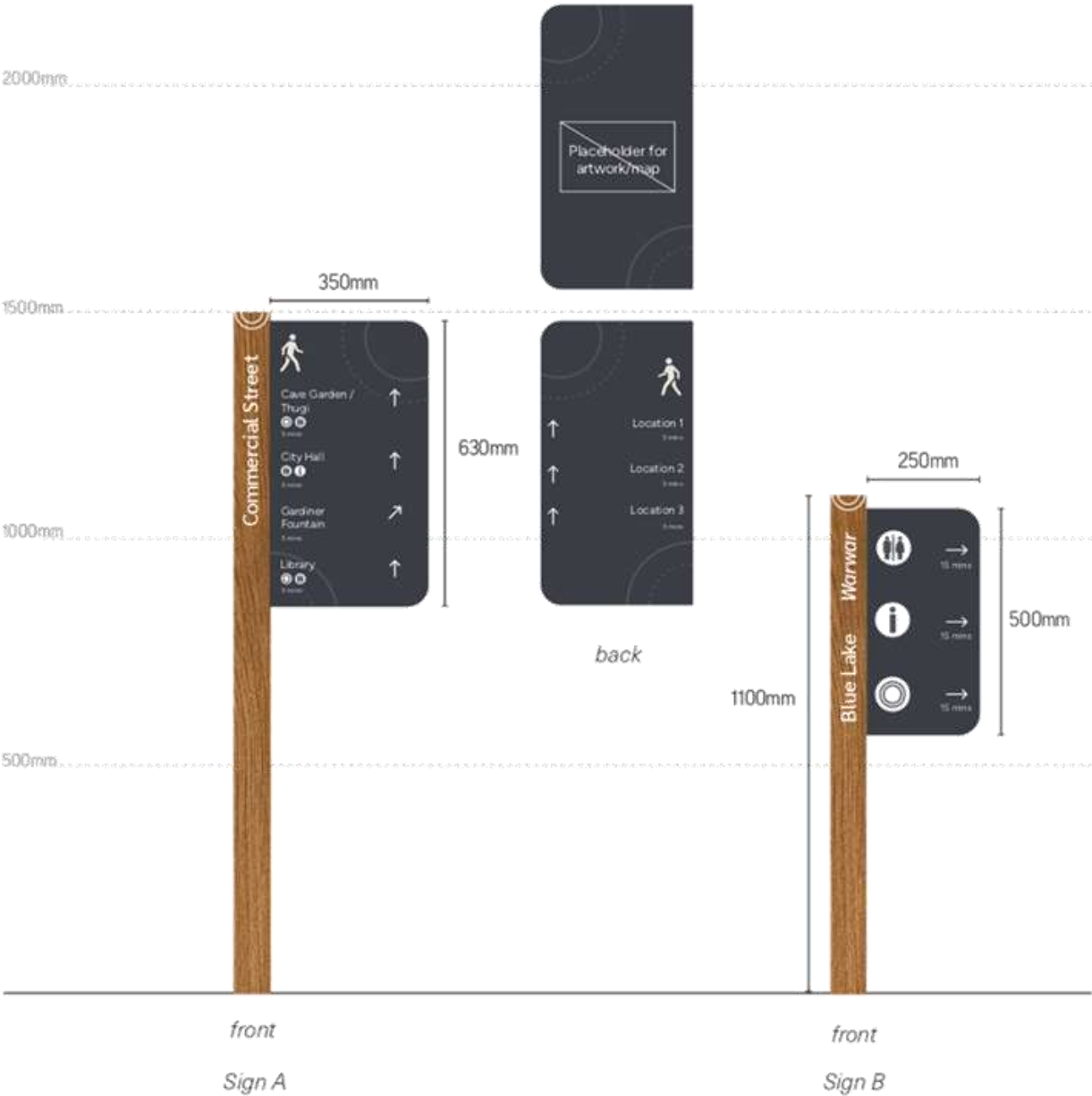
Structure/Installation

A typical construction should be maintained across similar signs within the suite where possible. These signs are designed as a sleeve, with front and back panels fitted over an internal box frame.

The sleeve will be fixed to the frame with screws to allow for easy maintenance or panel replacement.

Notes

Options are given for the graphic treatment of the back panels. The back panel could be used as an opportunity to incorporate a photo or artwork or further wayfinding information for pedestrians heading in the opposite direction.



Directional Sign

Fingersign Post

Description

A bespoke approach to the existing fingersigns. Different colours are used to visually differentiate the different types of destinations, and where possible consolidate similar types into one panel to avoid cluttering the post. This is a response to what was observed during our site visit (pg. 12) The fingersign also includes a small wayfinding marker that is wrapped around the SHS post.

Colours could be used to identify type of place, which should correspond to the signage at the final destination. For example, in this signage guide we have used green for attractions, corporate blue for commercial signs, and maintained the lighter blue for street names.

Colours palette can be found on pg. 13 of this document.

Materiality

Powdercoated steel panels and SHS post.

Dimensions

Panel size - 630x100mm
Post - 60x60mm SHS post
Wayfinding marker -

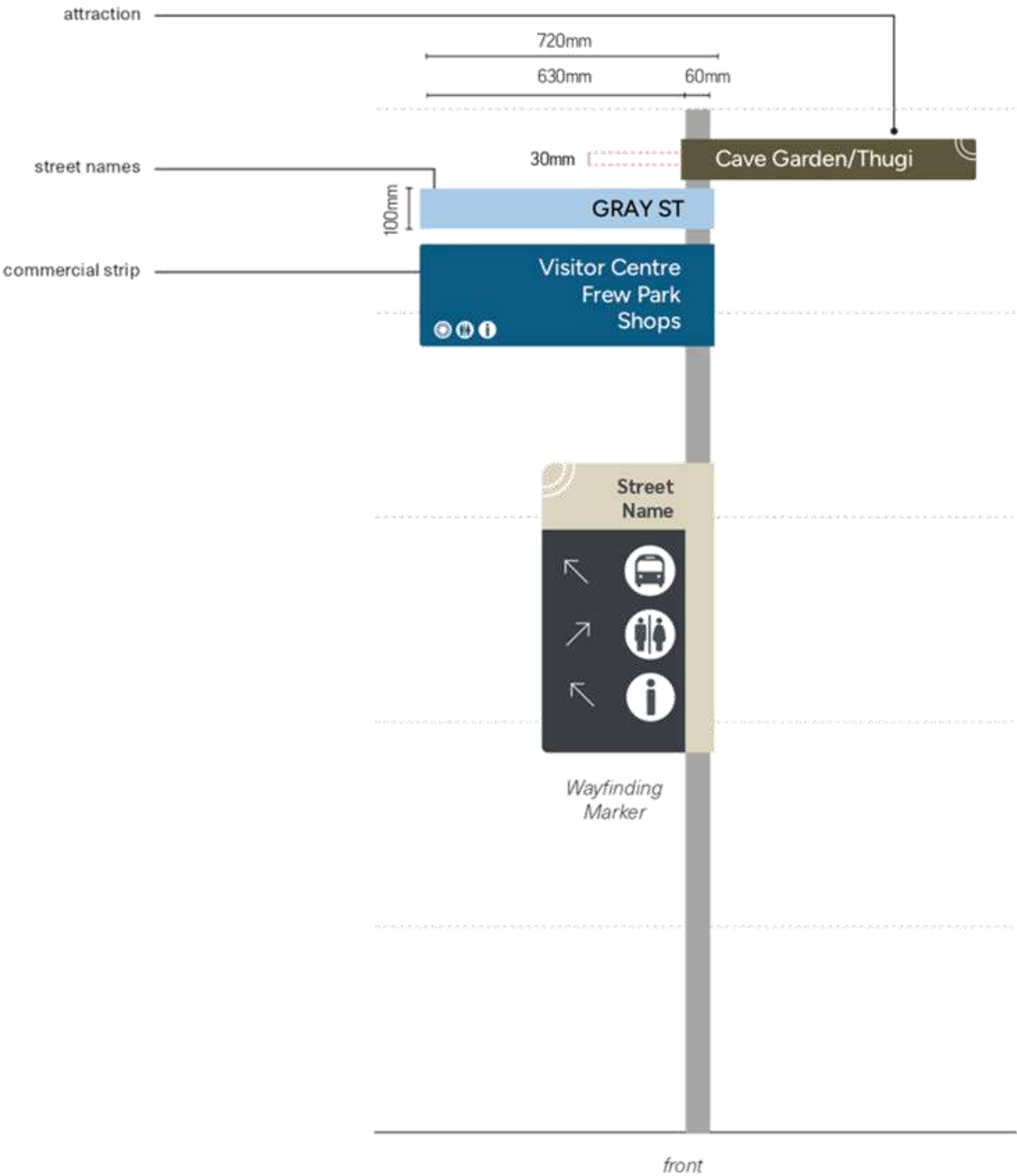
Structure/Installation

A typical construction should be maintained across similar signs within the suite where possible. The wayfinding marker is designed as a sleeve, with front and back panels fitted over an internal box frame.

The sleeve will be fixed to the frame with screws to allow for easy maintenance or panel replacement. The frame will be bolted to the SHS post, with a graphic panel wrapped on the outside around the post.

Notes

Please note that the design of this fingersign is bespoke and will need to be in consultation with Department for Infrastructure and Transport to ensure road safety and legibility is maintained in the final production of these signs.



Directional Sign

Fingersign Post with Information Panel

Description

A bespoke approach to the existing fingersigns, similar to the fingersign design on page 28. However, a informational panel is included rather than a wayfinding marker. This panel can be used to provide pedestrians a way to identify where they are located in the city and also to include some information about the City of Mount Gambier.

Colours palette can be found on pg. 13 of this document.

Materiality

Powdercoated steel panels and SHS post.

Dimensions

Panel size - 1400x550mm (thickness of panel depends on the internal frame)
Post - 60x60mm SHS post

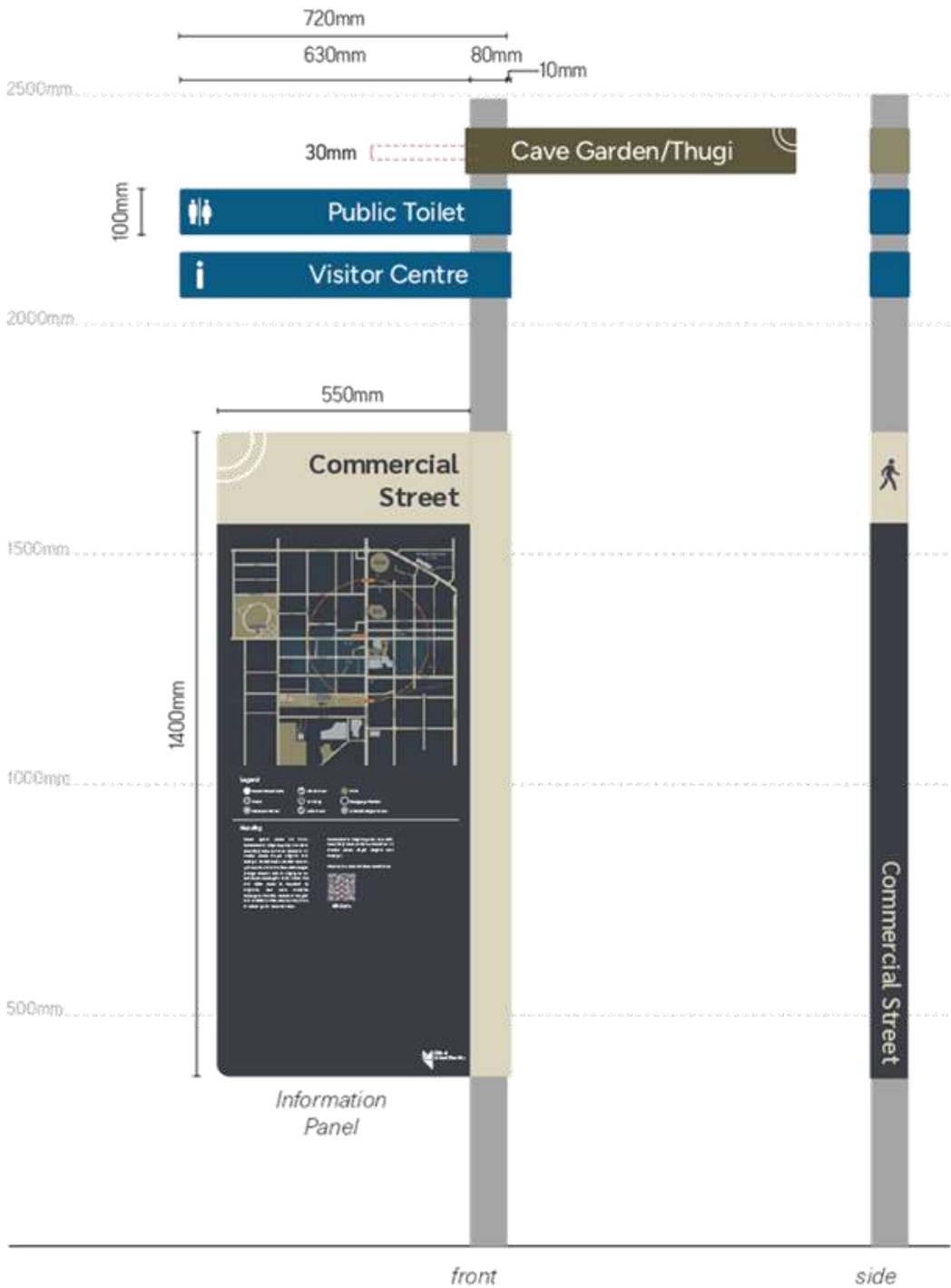
Structure/Installation

A typical construction should be maintained across similar signs within the suite where possible. The information panel is designed as a sleeve, with front and back panels fitted over an internal box frame.

The sleeve will be fixed to the frame with screws to allow for easy maintenance or panel replacement. The frame will be bolted to the SHS post, with a graphic panel wrapped on the outside around the post.

Notes

Please note that the design of this fingersign is bespoke and will need to be in consultation with Department for Infrastructure and Transport to ensure road safety and legibility is maintained in the final production of these signs.



Identification Sign

Landmark Welcome Sign

Description

An identification sign is introduced into the suite as there are a number of attractions located within the City of Mount Gambier. The landmark welcome sign can be positioned at entrances to key locations to help visitors to identify these destinations. Examples used here are Blue Lake and Lower Glenelg National Park. Please note that Lower Glenelg is included to show that longer names should be spread across two names to maintain legibility of font.

Regulatory or amenity icons is included on these signs to avoid having separate signs within the site that relay identical information. This is to ensure that signs can be consolidated across the site to avoid visual clutter.

The bracing at the back of the front panel is curved with direct graphics printed onto it. This can be an opportunity for site specific artwork to be included.

Materiality

Powdercoated steel panels bolted to top of timber accent panel.

Dimensions

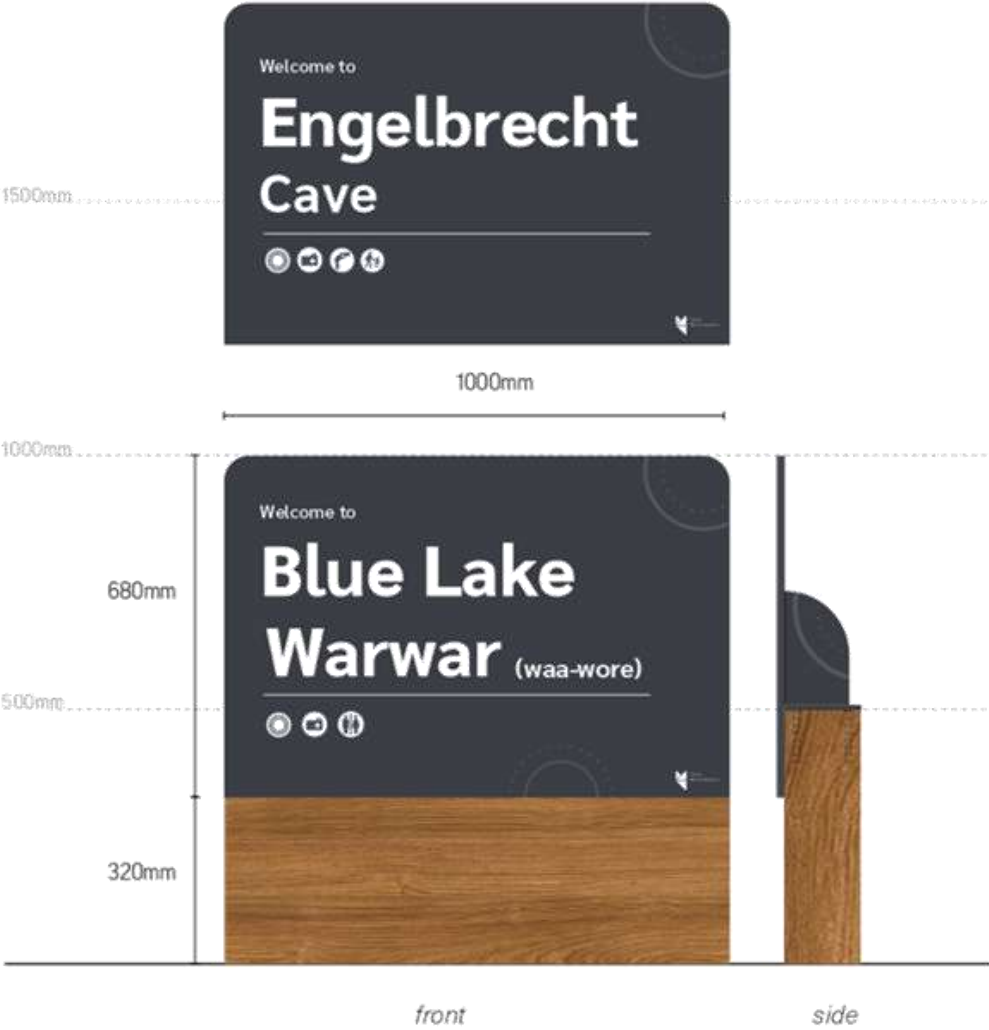
Panel size - 1000x680mm
Timber base - 500x150mm

Structure/Installation

The front panel is powdercoated 3mm panel with direct printed graphics. The panel is welded to a return at the back, which is then fixed to the top of the timber base to avoid visible fixings at the front. Bracing at the back is welded to the top of this return as shown with direct printed graphics.

Notes

These signs can be designed to be larger as long there is sufficient bracing and structural engineering is considered.



Identification Sign

Trailheads

Description

A smaller design of the landmark welcome sign, these signs are intended to be positioned along trailheads or parks near pedestrian accesss where a smaller size is required.

An option for mounted panels on existing structure is shown to replace existing signs with the new approach to signage.

All of the signs include icons to help consolidate signage across site, but to also provide information to visitors for the locations.

Materiality

Powdercoated steel panels bolted to top of timber accent panel.

Dimensions

Trailheads
Panel size - 1000x470mm
Timber base - 400x150mm

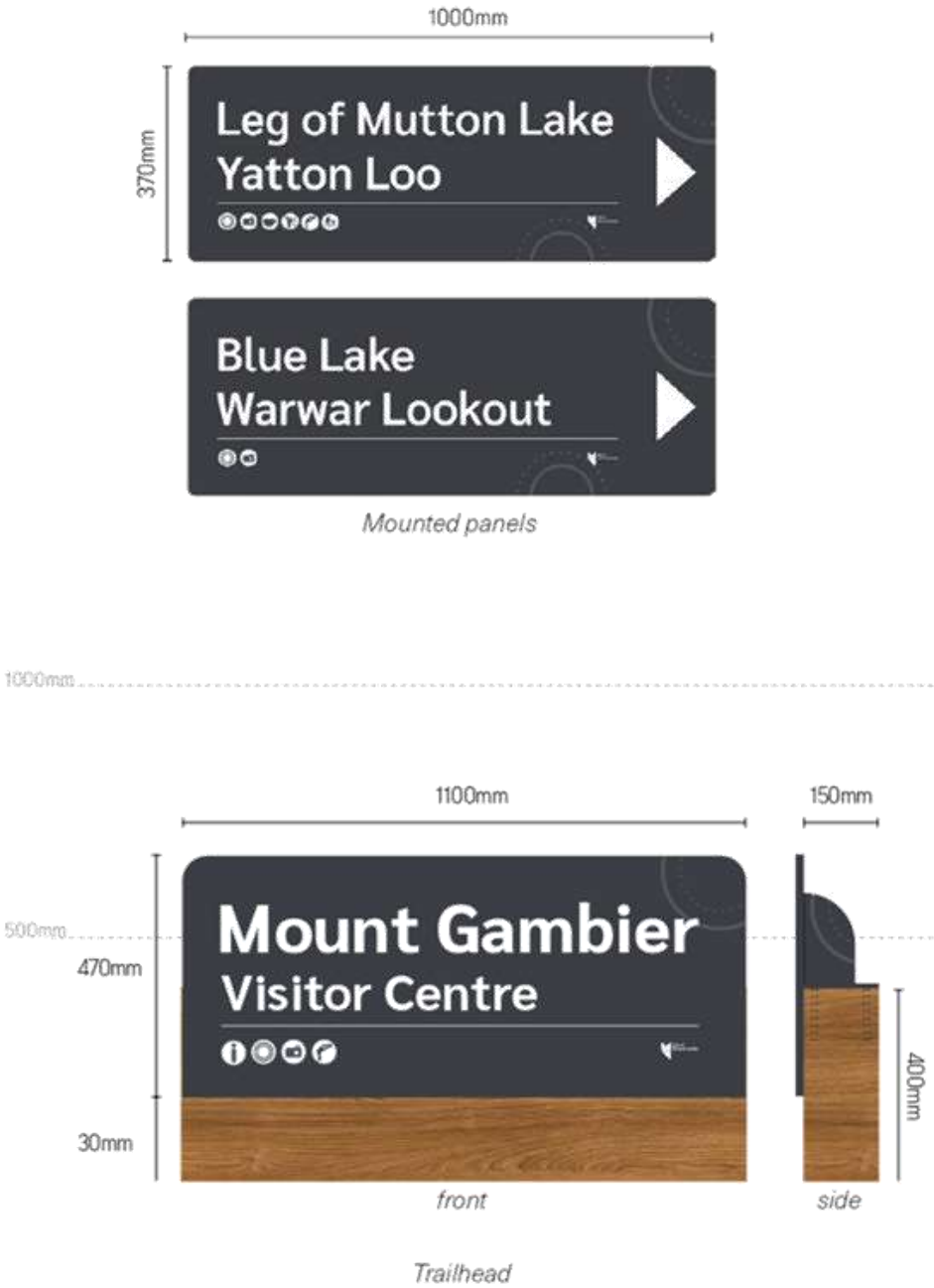
Mounted panels
Panel size - 1000x370mm

Structure/Installation

The front panel is powdercoated 3mm panel with direct printed graphics. The panel is welded to a return at the back, which is then fixed to the top of the timber base to avoid visible fixings at the front. Bracing at the back is welded to the top of this return as shown with direct printed graphics.

Notes

These signs can be designed to be larger as long there is sufficient bracing and structural engineering is considered.



Interpretive Signage

Interpretive signage are presented in two options. Interpretive graphic panels and interpretive signage.

Description

The signs on the right show an example of different graphic approaches that can be used for interpretive signage. These are examples, and final panel design may vary according to type of content on the panel.
For best practic please keep words to a max of 100-150 words for a large panel and 100 words for smaller panels.

Materiality

Powdercoated steel panels with direct printed graphics

Dimensions

Panel size - 900x600mm

Structure/Installation

Depends on location of content and if panels are used to replace existing signage.

Notes

These signs can be designed to be larger or smaller while maintaining the same graphic treatment and colour palette across the signs.



Interpretive Signage

Description

Interpretive panels mounted onto 60mm dia poles. If panels are mounted onto poles, please consider including an angle at which the panels are fixed to the poles, to ensure readability of panels.

Materiality

Powdercoated steel panels with direct printed graphics

Dimensions

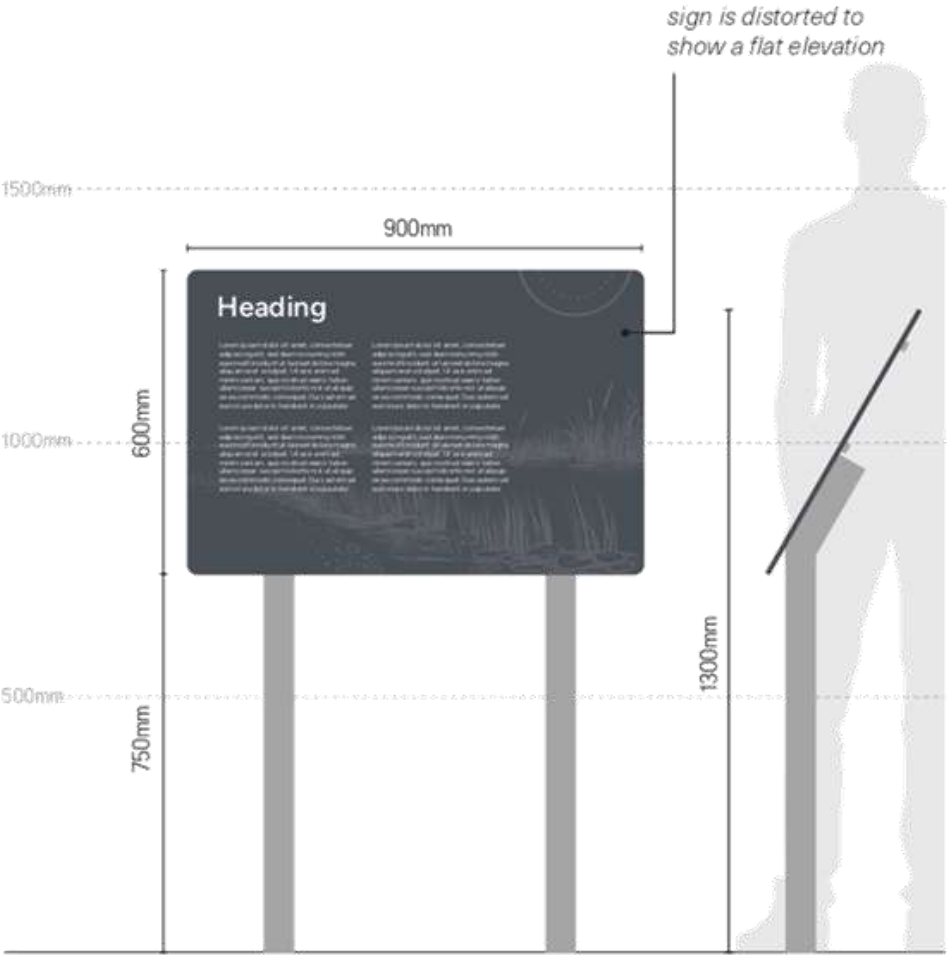
Panel size - 900x600mm
Pole - 60mm dia

Structure/Installation

Depends on location of content and if panels are used to replace existing signage.

Notes

These signs can be designed to be larger or smaller while maintaining the same graphic treatment and colour palette across the signs.



Materiality



Local timber - Sheoak variety







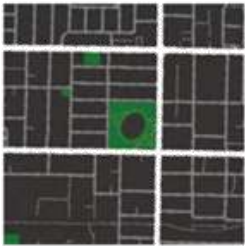


Legibility and Viewing Heights



in progress

Destination Messaging and Information Hierarchy Guidelines

A structured hierarchy of destinations within the municipality would ensure consistency of content in relation to which destinations are shown on signs and how they are identified. Once the destination has been signed it must appear on all subsequent destination signs until that destination has been reached.

Destination Hierarchy	Users	Signage Application
<div></div> <div>Regional<ul style="list-style-type: none">Geographic RegionsLocal Government AreasMajor CitiesHigh Profile Attractions</div>	<div></div>	<ul style="list-style-type: none">Local Government Areas Gateway SignsAusRoads Vehicular Directional Signs
<div></div> <div>Suburb/Town<ul style="list-style-type: none">Define by Post CodesMajor Cities Areas</div>	<div></div>	<ul style="list-style-type: none">Suburb Identification SignsAusRoads Vehicular Directional SignsCycle Route SignsCitywide Maps
<div></div> <div>Clusters<ul style="list-style-type: none">Activity CentresPrecinctsVillagesCycle Routes</div>	<div></div>	<ul style="list-style-type: none">Activity Centre Identification SignsAusRoads Vehicular Directional SignsCycle Route SignsPedestrian Directional SignsCitywide MapsHeads-up Maps
<div></div> <div>Individual Destinaton<ul style="list-style-type: none">Transport HubsPublic Open SpacesLandmarks and AttractionsPublic Buildings</div>		<ul style="list-style-type: none">Site Identification SignsCycle Route SignsPedestrian Directional SignsHeads-up MapsInternal Building Signage

04 Appendix

Existing Sign	38
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Existing Signage

CITY MAP “CIVIC GUIDE” SIGNS

The following sign was located next to the Visitor Information Centre. It shows the extent of the CBD with street names and popular attractions.

Things to be addressed in this sign:

- No clear hierarchy in information on the sign
- Colours on the sign are outdated and do not match the new palette
- Information should be evenly distributed across the sign, can advertising be separated from the rest of the information.



1.0 City Map Civic Guide at Visitor Information Centre



1.1 Close up photo of the map



Existing Signage

INFORMATIVE WAYFINDING SIGNS

The following sign was located in the CBD.

Things to be addressed in this sign:

- No clear hierarchy in information on the sign
- Colours on the sign are outdated and do not match the new palette

Information should be evenly distributed across the sign, can advertising be separated from the rest of the information.



11.1 Wayfinding Sign in CBD



11.2 Wayfinding Sign in CBD



Existing Signage

DIRECTIONAL POLES

The following signs were located in the CBD.

Things to be addressed in this sign:

- No clear hierarchy in information on the sign
- Colours on the sign are outdated and do not match the new palette

Information should be re-organized in order of significance or have icons to make it clear for visitors to know where they are going in one look.



13.1 Directional Pole for Cave Garden



13.2 Directional Pole for Streets



13.2 Directional Pole in CBD



Existing Signage

TRAILHEADS AND LANDMARK WAYFINDING

The following signs were located around the town at different key landmarks.

Things to be addressed in this sign:

- No clear hierarchy in information on the sign
- Colours on the sign are outdated and do not match the new palette

Information needs updating and colours to be changed to suite the new palette.



14.1 Informational Sign at Blue Lake Surface



14.2 Landmark Wayfinding



14.3 Landmark Wayfinding and Trail Heads



14.4 Informational Sign



Existing Signage

INTERPRETIVE SIGNAGE

The following signs were located at a key landmark.

Things to be addressed in this sign:

- Colours on the sign are outdated and do not match the new palette
- Placement and information on signs are not easily legible

Signs need updating to be more accessible and legible for visitors to read and understand.



15.1 Interp signs for Cave Garden



15.2 Close-up of Interp sign for Cave Garden



15.3 Over View of Interp signs for Cave Garden



15.4 Close-up of Interp sign for Cave Garden



Existing Signage

TRAILHEADS

The following signs were located different lookouts around town.

Things to be addressed in this sign:

- Colours on the sign are outdated and do not match the new palette
- Direction unclear

Signs need updating to match the new palette and reorganized to be easily seen by visitors.



16.1 Trail Head for Adam Lindsay Gordon Monument



16.2 Trail Head for Rook Wall Lookout



16.3 Trail Head for Blue Lake Lookout



Existing Signage

INTERPRETIVE SIGNAGE

The following signs were located at a key landmark.

Things to be addressed in this sign:

- No clear hierarchy in information on the sign
- Colours on the sign are outdated and do not match the new palette
- Placement and information on signs are not easily legible

Signs need updating to be more accessible and legible for visitors to read and understand.



17.1 Interp Sign for Umpherston Sinkhole



17.2 Interp Sign for Cenotes and other Encounters



17.3 Interp Sign for Rook Wall and Lookout



17.4 Interp Sign for Leg of Mutton Lake Crater



Existing Signage

INTERPRETIVE SIGNAGE

The following sign was located at Riddoch Art Gallery.

Things to be addressed in this sign:

- Clear hierarchy with the information
- Colours match the new palette
- Wood aged well and suits the surrounding palette

This sign can stay as it represents the new palette well.



18.1 Interp Sign for Riddoch Art Gallery



18.2 Close-up of Interp Sign for Riddoch Art Gallery





arterial

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19.3 WASTE & RESOURCE RECOVERY STRATEGY – REPORT NO. AR23/77140

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/77140
CM9 Reference:	AF22/378
Author:	Aaron Izzard, Environmental Sustainability Coordinator
Authoriser:	Barbara Cernovskis, General Manager City Infrastructure
Summary:	By the end of 2023 Council is required by State Government to adopt a high level waste management plan that contains progressive waste diversion targets. The proposed Waste & Resource Recovery Strategy would satisfy this requirement.
Strategic Plan Reference:	Goal 3: Our Diverse Economy
	Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage

REPORT RECOMMENDATION

1. That Council Report No. AR23/77140 titled 'Waste & Resource Recovery Strategy' as presented on 21 November 2023 be noted.
2. That the Chief Executive Officer, or her delegate, be authorised to make minor grammatical and apply graphic design changes in finalising the strategy.
3. Council adopt the Waste & Resource Recovery Strategy, as presented with Report No. AR23/77140.



Type of Report

Corporate

BACKGROUND

South Australia's Waste Strategy 2020-2025 has a target for Non-Metropolitan areas of:

By 2023: Regional Waste Management Plans are in place for all South Australian regional local government areas and/or regional city clusters and set regionally appropriate and progressive waste diversion targets.

Hence, Council needs to have adopted a waste diversion target by the end of the 2023 calendar year. The proposed Waste & Resource Recovery Strategy is a high level document that outlines Council's vision for waste management and resource recovery, and sets landfill diversion targets for the period of 2023 to 2030. It captures only some of the key opportunities that are available, with more detail contained in the proposed Waste & Resource Recovery Masterplan, which will be much more comprehensive. The Strategy, in conjunction with the Masterplan, will create a waste and resource recovery system with a strong foundation and establish Council's direction, creating the platform for future actions and opportunities, including promoting the local circular economy.

The Strategy is focused on Council's kerbside collection services and high level actions. The Masterplan will consider Council's waste services as a whole – including financial sustainability, the management of Caroline Landfill, Waste Transfer Station and ReUse Market etc.

A copy of the Draft Waste & Resource Recovery Strategy is attached.

PROPOSAL

The high level document sets the context and contains a vision, objectives, landfill diversion targets and priority actions – all in relation to Council's waste operations. It is proposed that the Waste & Resource Recovery Strategy be adopted, and then forwarded to Green Industries South Australia for approval.

LEGAL IMPLICATIONS

The adoption of the strategy will satisfy the State Government requirements to have an adopted waste management plan with progressive waste diversion targets.

STRATEGIC PLAN

There are strong links with the Strategic Plan, particularly Goal 3.5 Reusing, recycling and waste management. This goal speaks about investing in sustainable waste management practices at Council's waste facilities.

COUNCIL POLICY

The Strategy links to the following Council policies:

- W115 Waste Management - Receiving of Waste – Caroline Landfill.
- W125 Waste Management - Kerbside Refuse Collection.

ECONOMIC IMPLICATIONS

The Strategy, in conjunction with the Masterplan, will create a waste and resource recovery system with a strong foundation and establish Council's direction, creating the platform for future actions and opportunities, including promoting the local circular economy. It will direct sound investment in Council's waste systems and sites.



ENVIRONMENTAL IMPLICATIONS

The Strategy and the Masterplan will enable the organisation to continue to minimise negative environmental impacts from Council's waste operations.

SOCIAL IMPLICATIONS

Adoption of the Strategy is anticipated to lead to improved waste services for the local community.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Strategy itself has minimal resource implications, just some minor administration, but it will enable more efficient use of Council's waste related resources.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

The risk of not adopting the Strategy is that Council will not fulfill the State Government requirements outlined at the beginning of this report.

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

The Strategy is an internal document, and relevant staff have been involved in its formulation and Elected Member input has been sought. The Waste & Resource Recovery Masterplan will be a more detailed document and will involve consultation with a broader range of stakeholders.

IMPLEMENTATION STRATEGY

The Strategy contains a section dedicated to implementation.

CONCLUSION AND RECOMMENDATION

State Government require Council to adopt a waste management plan with waste diversion targets by the end of 2023. In order to meet this requirement it is recommended that Council adopt the Waste & Resource Recovery Strategy attached to this report.

ATTACHMENTS

1. Draft Waste & Resource Recovery Strategy [📄](#)





Waste & Resource Recovery Strategy

2023-2030

City of Mount Gambier

DRAFT



Forward

Waste management is a core service provided by Council, and one of its most significant areas of operation. It is a service that can easily be taken for granted, but is one that requires substantial effort and investment.

Council not only runs the collection service of the three kerbside bins – general waste, FOGO (food organics garden organics) and recycling – it also owns and operates Caroline Landfill, the Waste Transfer Station and ReUse Market.

In 2020 the South Australian Government released the South Australia's Waste Strategy 2020-25. It requires that waste management plans be in place for all SA regional local government areas and/or regional city clusters by 2023. The plans are required to set regionally appropriate and progressive waste diversion targets.

This Strategy articulates a vision and target for our waste and resource recovery operations. It also articulates objectives and high level priority actions, which will provide a framework for achievable local solutions to enhance service delivery, manage costs and drive innovation in resource recovery. The implementation will support local jobs and the local circular economy. The intention of this document is to be high level, and complimentary to the more detailed Waste & Resource Recovery Masterplan.

It is envisaged that this document will assist in establishing the City of Mount Gambier as a leading example of regional sustainable waste management, in tandem with the local community. Instead of burying resources in landfill, we will make every effort to maximise our capture of the unrecovered resource potential in waste.

In order to implement this Strategy we will develop strong partnerships with industry, government and our local community. I am proud of our community's efforts to reduce waste and maximise the reuse of resources, and am excited to work together to reimagine waste and recover materials that can generate value for the local circular economy.

Lynette Martin OAM

Mayor of the City of Mount Gambier



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Background

Mount Gambier is perfectly centred halfway between Adelaide and Melbourne, and less than 30km from the coast. It's location within the Limestone Coast affords great access to natural beauty, but can present challenges with regards to waste management – with both major centres over 400km away.

Similarly, having a population of almost 28,000, and prominence as the largest centre in the region, ensures that locals have access to a wide range of services – including waste management, but also gives rise to issues.

Council is responsible for delivering services for the management of waste on behalf of the community in the City of Mount Gambier as required by the Local Government Act 1999. The services Council provide include:

- Kerbside collection of general waste, food organics and garden organics (FOGO), and recycling.
- Waste Transfer Station.
- ReUse Market.
- Caroline Landfill.

Delivering these services requires significant financial and human resources. Council recognises the importance of implementing sustainable waste management initiatives aimed at reducing the environmental impacts and increasing resource efficiency for the benefit of the community and the environment.

South Australia's Waste Strategy 2020-2025 has a target for Non-Metropolitan areas of:

By 2023: Regional Waste Management Plans are in place for all South Australian regional local government areas and/or regional city clusters and set regionally appropriate and progressive waste diversion targets.

This high level strategy outlines Council's vision for waste management and resource recovery, and sets landfill diversion targets for the period of 2023 to 2030. It captures only some of the key opportunities that are available, with more detail contained in the comprehensive Waste & Resource Recovery Masterplan. This Strategy, in conjunction with the Masterplan, will create a waste and resource recovery system with a strong foundation and establish Council's direction, creating the platform for future actions and opportunities, including promoting the local circular economy.

This Strategy is focused on Council's kerbside collection services and high level actions. The Masterplan considers Council's waste services as a whole – including financial sustainability, the management of Caroline Landfill, Waste Transfer Station and ReUse Market.



Kerbside system and performance

The following table outlines the amount of material collected via Council's kerbside collection service over the past three financial years.

	2020-2021	2021-2022	2022-2023
General waste	6,023 tonnes (53% of Total)	6,001 tonnes (51% of Total)	5,661 tonnes (45% of Total)
Recycling	2,051 tonnes (18% of Total)	2,013 tonnes (17% of Total)	2,076 tonnes (17% of Total)
FOGO	3,345 tonnes (29% of Total)	3,867 tonnes (32% of Total)	4,674 tonnes (38% of Total)
Total	11,419 tonnes	11,881 tonnes	12,410 tonnes
Landfill diversion	47%	49%	55%



Context

The City of Mount Gambier does not conduct its waste management in isolation. It is influenced by a range of factors, from local to global. There have been significant changes in the waste and recycling industry in recent years. These will impact on current practices and will shape our future actions.

[images]

The waste hierarchy

When considering its management practices Council endeavours to follow the waste management hierarchy. This highlights the order of preference that should be followed when dealing with waste and related resources.

The circular economy

As the name suggests, the circular economy is an approach where materials are reused back within our economic systems as much as possible – as opposed to a linear approach, where items are created, used, and then buried in landfill.

SA Waste Strategy 2020 – 2025

The strategy has a strong focus on supporting a circular economy approach. It identifies the priorities and pathways for the state to achieve higher resource recovery. One of the most pertinent aspects of the strategy requires regional councils to set progressive landfill diversion targets by the end of 2023.

Circular Economy Opportunities Limestone Coast

In November 2022 Regional Development Australia Limestone Coast and Green Industries SA launched the **Circular Economy Opportunities Limestone Coast** report. This report highlights unique opportunities for improved circularity that exist across agriculture, and food and drink value chains in the Limestone Coast. This report is a blueprint of opportunities for investment and job opportunities in our region and across the country.

SA food waste strategy: valuing our food waste

This comprehensive state strategy is focused on reducing and preventing food waste being sent to landfill. It proposes actions to support households and businesses to reduce food waste sent to landfill and further opportunities for the organics recovery and processing sectors in South Australia.



SA solid waste levy

The State Government charges a fee for every tonne of waste sent to landfill in SA. The waste levy aims to incentivise resource recovery by increasing the costs of waste disposal, making resource recovery more financially viable by comparison. Council owns and operates Caroline Landfill, and as such pays the levy for every tonne of material deposited at the facility. Reducing waste to landfill will reduce the cost of the levy for Council.

Limestone Coast Regional Waste Steering Committee

The Committee falls under the Limestone Coast Local Government Association (LCLGA). One of the objectives of the committee is to identify and recommend regional priorities and initiatives for waste management in the Limestone Coast. It oversees both the **Limestone Coast Regional Waste Management Strategic Direction 2018-2023** and the **Limestone Coast Region Waste and Resource Recovery Infrastructure Plan**.



Vision

Be an innovative leader in regional waste management, supporting the local circular economy through increased resource recovery, and empowering our local community to reduce waste and maximise reuse and recycling.

Objectives

Objective 1 Increase landfill diversion

Burying waste in landfill is not a sustainable solution, does not support the local economy and should be a last resort. Council will endeavour to divert as much material as is practical away from landfill.

Performance indicators:

- Divert 65% of kerbside materials from landfill by 2030.
- Minimum of 60% of residences utilise the FOGO service.
- Sorting of commercial loads prior to arrival at the landfill.

Objective 2 Provide high quality waste and resource recovery services and infrastructure that supports the local economy

Deliver high quality services and infrastructure that are adaptable to community needs and market changes.

Performance indicators:

- Develop an infrastructure plan that will encourage efficient and effective resource recovery and waste management through its implementation.
- Undertaking educational activities to reduce contamination in all three waste streams.

Objective 3 Financially sustainable waste services

Waste services that are financially self-sufficient, funded through the landfill gate fee and waste service charge. There should be sufficient capacity to not just cover costs, but to reinvest directly back into waste, to improve services and infrastructure.

Performance indicators:

- Costs do not exceed revenue from the landfill gate fee and waste service charge.



Kerbside landfill diversion targets

South Australia's Waste Strategy 2020-2025 contains the target of 70% kerbside diversion by 2025 – for metro councils. With regards to non-metro councils it states:

By 2023: Regional Waste Management Plans are in place for all South Australian regional local government areas and/or regional city clusters and set regionally appropriate and progressive waste diversion targets.

The average kerbside landfill diversion rate for regional SA is 40.1%, with the average for metropolitan councils being 50.6% (from SA Kerbside Waste Performance Report 2020-21).

Our 2030 target is to divert 65% of kerbside materials from landfill. This will be achieved through further promotion of Council's FOGO system, and other targeted activities, resulting in increased recovery of organics and recyclables.

	Current	Target	
	2022-2023	2026-2027	2029-2030
Landfill diversion	55%	60%	65%



Priority Actions

The list of actions below provides high level guidance to achieve Council's objectives and targets. The actions have been allocated numbers for ease of reference. The numbers do not represent an order of priority.

Action 1.	Identify infrastructure requirements to ensure best practice waste management and resource recovery.
Action 2.	FOGO service - Continue to heavily promote Council's FOGO service, as well as home based options such as composting.
Action 3.	Investigate landfill pre-sort options.
Action 4.	Explore utilising AI for education and reducing kerbside contamination.
Action 5.	Investigate multi-faceted approach to managing landfill leachate.
Action 6.	Educate and engage with the community to best manage waste at the source.
Action 7.	Procure products and materials containing recycled content.
Action 8.	Develop regional partnerships and support community initiatives.
Action 9.	Develop financial model to ensure financially sustainable waste services.

Action 1. Identify infrastructure requirements to ensure best practice waste management and resource recovery.

Council's vision is to be an innovative leader in regional waste management, supporting the local circular economy. In order to achieve this significant upgrades to existing infrastructure are required.

Upgrades to Council's waste facilities – Waste Transfer Station, ReUse Market and Caroline Landfill – can increase resource recovery, operational efficiency and safety, and provide better services to the community.

These measures, along with working with the LCLGA waste committee on exploring a regional materials recovery facility (MRF), will maximise opportunities to support the local circular economy

Action 2. FOGO service - Continue to heavily promote Council's FOGO service, as well as home based options such as composting.

Audits of Mount Gambier's kerbside bins have indicated that the average general waste bin contains 36% food waste and 9% garden waste. This equates to over 2,000 tonnes of organic material being buried in Caroline Landfill every year. When buried in landfill organics create methane and leachate, which are both problematic, and the material is lost to the circular economy.

The contents of the kerbside FOGO bins go to a local composting facility, then back on to gardens and farms, supporting local jobs and the local circular economy.



Council should also continue to promote home options such as composting and worm farms, especially through the Compost Revolution. Residents can enrich their gardens through managing organics at home, and can create their own circular system through growing their own food.

Action 3. Investigate landfill pre-sort options.

Caroline Landfill is the only landfill in the region licenced to accept putrescible waste. The site receives over 30,000 tonnes of waste every year. As stated above, the kerbside system contains significant amounts of material that should not be going to landfill. Similarly, audits of commercial loads have also found that there is a significant proportion of material in this waste stream that should not be deposited in landfill. This is a waste of resources, and leads to landfill cells filling up more quickly than they should.

Pre-sorting commercial loads before they are emptied into landfill will divert materials into the circular economy, and assist with defraying the significant cost to build new cells.

Action 4. Explore utilising AI for education and reducing kerbside contamination.

As indicated above, waste audits have demonstrated that the average Mount Gambier general waste bin contains 45% organics, it also comprises 25% recyclables. Thousands of tonnes of materials being buried in landfill each year, rather than being diverted into the circular economy.

Artificial intelligence (AI) could potentially be used to assess the contents of kerbside bins as they are emptied. Feedback could then be given residents regarding how to improve their sorting practices. Sorting at the source is much more effective than large scale sorting at industrial facilities.

Action 5. Investigate multi-faceted approach to managing landfill leachate.

Mount Gambier has a relatively wet climate, which makes managing landfill leachate a challenge. The high rainfall received over winter, combined with cooler temperatures, can mean that leachate levels rise considerably over these periods.

Relying on one option to manage leachate carries inherent risks. If that one option is inhibited, then leachate volumes can become a significant risk to the site. In order to manage leachate effectively a multi-faceted approach is required.

Action 6. Educate and engage with the community to best manage waste at the source.

Our local community want to manage their waste and resources in an effective manner. To be able to do this they need accurate information, presented in an easily accessible and timely manner. Ongoing education will assist with landfill diversion, cost efficiencies and supporting the local economy.

Council will continue to undertake educational activities, endeavouring to work with other relevant agencies in the delivery. Potential partners include local businesses, other councils and State Government



agencies. Council will continue to partner with Green Industries SA to align with the state-wide Which Bin educational campaign.

Action 7. Procure products and materials containing recycled content.

The viability of the recycling industry is reliant on having markets for the recycled materials and products. If no-one purchases these items then the system fails. Lack of markets is also an inhibitor to the industry's growth. Council can contribute to developing the local circular economy and remanufacturing, through purchasing products and materials that contain high levels of recycled content in our operations and capital works.

Action 8. Develop regional partnerships and support community initiatives.

Building partnerships across the region with industry groups, businesses and communities will help develop a local circular economy and help achieve our goals. Council will consider how we can support new opportunities with these organisations, industry and our community based on their merits, scale, local context and how it aligns with this strategy.

Action 9. Develop financial model to ensure financially sustainable waste services.

An informed financial model will enable Council to manage operational inefficiencies, regulatory compliance, and create space to explore opportunities that can provide significant, innovative improvement, which will protect our environment and increase revenue.

Long term financial modelling, whole of life asset management and post closure provisions are key components required to successfully guide implementation of EPA compliant, sustainable best practice in waste service delivery and landfill management. This project is a key integrated component of Council's asset management planning approach.



Implementation

	2023	2024	2025	2026	2027	2028	2029	2030
1. Identify infrastructure requirements to ensure best practice waste management and resource recovery.								
2. FOGO service - Continue to heavily promote Council's FOGO service, as well as home based options such as composting.								
3. Investigate landfill pre-sort options.								
4. Explore utilising AI for education and reducing kerbside contamination.								
5. Investigate multi-faceted approach to managing landfill leachate.								
6. Educate and engage with the community to best manage waste at the source.								
7. Procure products and materials containing recycled content.								
8. Develop regional partnerships and support community initiatives.								
9. Develop financial model to ensure financially sustainable waste services.								



19.4 CBD ACTIVATION UPDATE – REPORT NO. AR23/76112

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/76112
CM9 Reference:	AF22/378
Author:	Biddie Shearing, Manager Economy, Strategy and Engagement
Authoriser:	Barbara Cernovskis, General Manager City Infrastructure
Summary:	This report will provide an update for CBD activation at the Cave Garden/Thugi and Watson Terrace area that will bring together existing and supported events and activities over a 10-week period.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy

REPORT RECOMMENDATION

1. That Council Report No. AR23/76112 titled 'CBD Activation Update' as presented on 21 November 2023 be noted.



TYPE OF REPORT

Other

BACKGROUND

At a Council meeting held on 19 September 2023, Council resolved:

1. *That Council Report No. AR23/61998 titled 'CBD Activation' as presented on 19 September 2023 be noted.*
2. *That Council endorse the CBD Activation (Watson Terrace) guidelines and a budget allocation of up to \$20k to enable activation activities during the 24 November 2023 – 28 January 2024 period.*
3. *That Council be provided with a monthly activity report including budget update.*

This report will provide a monthly activity update for CBD activation at the Cave Garden/Thugi and Watson Terrace area that will bring together existing and supported events and activities throughout, November, December & January.

PROPOSAL

In-line with the endorsed guidelines and centred around the trial closure of Watson Terrace on weekends (Friday PM through until Monday AM) from late November 2023 through to January 2024. Watson Terrace will remain open during weekdays.

To support the activation of the space and encourage community activations/events in this area during the test and trial period, Council will install a stage, decorative lighting and provide some pop-up street furniture within Cave Garden/Thugi area. Basic event infrastructure to support community to 'stage' their activations will be made available. Examples of this include, but not be limited to barriers, power distribution boards, cable covers, Accessibility matting and curb ramps plus a portable PA system. Please see site map attached (1). Provision will be made for waste collection after activations.

A program of activation is being developed in consultation with business and community interest groups from Sunday 26 November through until Sunday 28 January 2024.

Noting the short lead in time, a community-led approach has built on what is already programmed across the city with existing events and activities. This program will continue to evolve as momentum grows for the activation. In addition, programmed other community activities are being considered to be delivered in the Cave Garden/Thugi and Watson Terrace area where possible. Some of these events may occur during weekdays for extended activation of the site.

Council continues to engage with business and community interest groups to co-construct a program.

Number of activations (as at 09/11/2023)	
Confirmed activations	17
Activations to be confirmed	3

At the time of writing this report, examples of activation include Markets, Yoga Classes, Blue Lake Fun Run and Christmas Drinks.



Budget

Item	Estimated Cost
Marquee and lighting hire and Furniture - bump in/bump out	\$19,235
Marketing	\$765
In-kind elements include Road Closure, Permits Waivers, Waste, Portable PA, Accessibility Mats & curb Ramps.	\$2,350 \$10,000

Note: costs are estimates only and yet to be confirmed.

Marketing and Communications Activity

Council have established an overarching identity 'Summer on Watson' to unify the diverse range of activations in the Watson Terrace and Cave Garden/Thugi area during the trial period. By consolidating these activations and events, it will generate a sense of excitement for summer in Mount Gambier while also providing a platform to strengthen their promotion and reach. Summer on Watson will be rolled out via the following activities:

- **Event landing page:** A landing page will be located under the Discover tab of the Council website. This will provide an adaptable platform to house event information and allow for new event information to be added as required. This page will feature a FAQ section (accessibility, event organisers, etc.).
- **Printed collateral:** Printed collateral to be distributed to Council sites including the Mount Gambier Visitor Centre, Riddoch Arts and Cultural Centre, Mount Gambier Library, as well as local retailers.
- **Media release:** distributed via Council's Newsroom and local media outlets.
- **Social media:** Facebook event created to promote associated events. Organic posts across City of Mount Gambier, The Riddoch Arts and Cultural Centre, Mount Gambier Library, Mount Gambier Visitor Centre and associated events/businesses. Paid advertisement throughout activation period.
- **Radio:** Interviews with local radio stations to communicate and promote activation to community.
- **My Local Services:** Investigate push notifications via My Local Services app.

The overarching identity created of 'Summer on Watson' is interchangeable to be able to bring to life other streets or precincts across the city throughout the year.

LEGAL IMPLICATIONS

Road Closures and Traffic Management Requirements will need to be Implemented, and timelines considered which is included in the Special Event Permit Administrative Procedure.

STRATEGIC PLAN

- 1.2.1 Creating opportunities for existing and new businesses by being genuinely 'open for business' and ready for education, health and retirement opportunities
- 1.3.1 Supporting community events and programs that bring people together, encourage interaction and promote a sense of community
- 1.3.2 Providing opportunities to enable our community to be supported and involved



- 2.1.1 Working with the community to ensure our CBD, health and education precincts, our streets and our public spaces are safe, inviting and support a positive image of the City of Mount Gambier
- 2.5.1 Working with business owners and property owners to understand what mechanisms would assist them in raising the quality of buildings in the CBD
- 2.5.2 Understanding the traffic impacts and the management of delivery needs within a more pedestrian friendly environment
- 2.5.3 Working with the community and developers to capitalise on opportunities as the CBD evolves
- 2.5.4 Establish a collaborative activation strategy with CBD traders that delivers a mix of hospitality, cultural and boutique offerings
- 3.1.1 Beautifying town entrances, gateways and public spaces to create a sense of arrival, together with enhanced digital gateway to access the City from anywhere
- 3.1.2 Generating positive messages about Mount Gambier that are heard and recognised across our region and in Adelaide, together with wider domestic and international targeting
- 3.1.3 Engaging our community leaders in strategies to address current barriers and in shaping the future
- 3.4.1 Encouraging the development of interesting niche businesses in our shops and public places, particularly aimed at weekend place activation, day trip tourism and experiences that complement key tourism drivers
- 3.4.3 Zoning and planning processes, together with appropriate leases and licences that support tourism activity and the development of accommodation and eateries

COUNCIL POLICY

[A240 - Assemblies and Events on Streets and Other Council Land](#)

ECONOMIC IMPLICATIONS

During a proposed Watson Terrace Activation Program from 24 November 2023 through until 28 January 2024, Council will be able to capture visitation through several methods and also be able to produce an economic impact report for future consideration.

Engagement with surrounding businesses and post-event surveys will be critical to articulating the success of the program from this perspective.

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

As outlined in Council's CBD Guiding Principles, CBD Activation:

- Connects the city for locals and visitors alike through a balance of strong attractors and natural spaces that encourage visiting the city centre for work, shopping, or play,
- Enables inner city living in a vibrant urban environment interacting with the wider community in shared spaces,
- Appeals to young and old and celebrates history with its interwoven cultural influences,
- Generates opportunities for private investment and encourages a concentration of commercial activity to bring people to the heart of the CBD, and
- Delivers on the expectation of the city being the hub as the major centre in the region's commercial and social activity, from which economic prosperity and a sense of identity can thrive.



These outcomes define the measures of success for a thriving, sustainable and inviting city. They also define the elements that will help bring people to the city as it is ultimately people who will bring.

CULTURAL IMPLICATIONS

Council's Cultural and Heritage Plan acknowledges the aspiration of our community for an active and vibrant CBD. The plan also acknowledges the importance of supporting a robust early evening economy, fostering performance opportunities for local musicians and artists and the provision of audience development opportunities for people of all ages and cultural backgrounds.

Due to the short lead-in time, and the nature of working performers, musicians and artists, some of these activities are still being considered but not confirmed as of yet. Deliberate efforts will continue to explore how the program can celebrate our cultural diversity as a city.

RESOURCE IMPLICATIONS

It is proposed that the project team with a heavy reliance of the infrastructure unit can deliver the test and trial model of activation for Watson Terrace - Watson Terrace Guidelines have been developed to guide the team. Any further resourcing or financial impacts will be presented as part of the proposed monthly reporting to Council.

VALUE FOR MONEY

To build-in a sustainable activation model from the outset, Council's financial contribution to this initiative will be primarily aimed at: 1) demonstrating what kind of activation is possible (through underwriting some costs, test and trailing new ideas or reducing perceived barriers); and then 2) seeking to strengthen and support community relationships in order for a more community-led activation opportunities into the future reducing the reliance of Council contribution longer-term.

This community-led approach to activation ensures Council's resources are amplified wherever possible.

Pre-planned and purposeful feedback can be captured throughout the test & trial period to inform future activations or investment. This can include economic impact reports to assist in evaluation compared to investment from council but also community.

RISK IMPLICATIONS

During the development of the Watson Terrace Activation Program, a consideration lens will need to ensure that while the CBD program has been sparked by the potential closure of Watson Terrace, the opportunity for all businesses and community to contribute to the activation will be vital.

Efforts will need to be made to demonstrate scalability of the concept and/or its repeat application in other commercial trading areas throughout the CBD.

EQUALITIES AND DIVERSITY IMPLICATIONS

As the test and trial program is developed, strong consideration will be given to inclusion, diversity and adhered to council documents Disability, Access and Inclusion Plan, and Reconciliation Action Plan.

ENGAGEMENT AND COMMUNICATION STRATEGY

Initial engagement has been undertaken with business and community seeking activation ideas and gain an understanding of the support or otherwise for the CBD Activation - Watson Terrace program concept.

Throughout the program, Council intends to capture community and visitor sentiment through a Have Your Say QR Code during the delivery, coupled with direct engagement with surrounding stakeholders and user groups.

IMPLEMENTATION STRATEGY

Utilising the resources from within the City & Community Growth portfolio a program of activities has been developed to activate Watson Terrace and Cave Garden/Thugi, however, the short lead time



has challenged external parties committing to the activation - despite Council waiving the permit fees process.

This learning is being captured in order to refine our approach and look to evolve the delivery for future activations.

CONCLUSION AND RECOMMENDATION

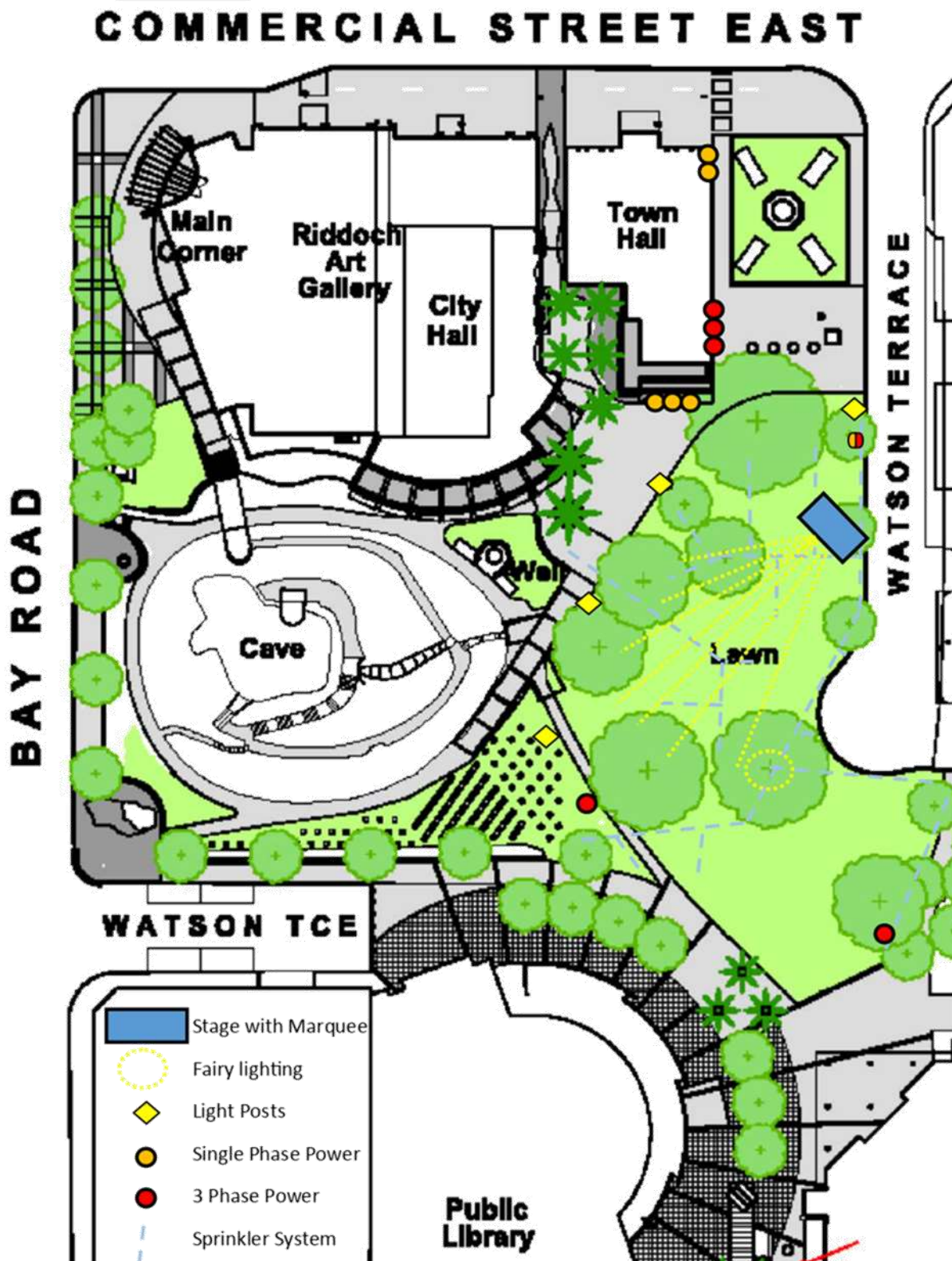
Council will be provided with a monthly activity report at the December Council Meeting.

ATTACHMENTS

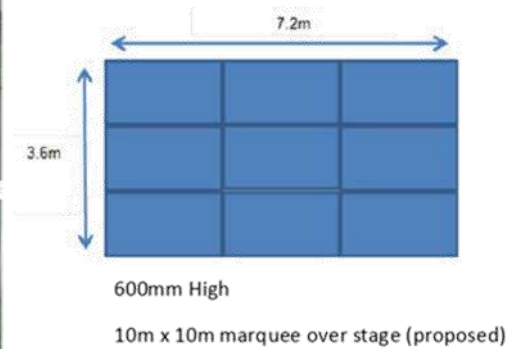
1. CBD Activation - Site Map - as at 18/10/2023 [↓](#)
2. CBD Activation - Summer on Watson - Draft Poster [↓](#)



Proposed CBD Activation Equipment Setup



Stage



A vibrant, abstract graphic composed of various overlapping organic shapes in shades of pink, purple, orange, and teal. Some shapes contain diagonal stripes. A white rectangular frame is partially visible behind the shapes. The text "SUMMER ON WATSON" is centered over the graphic in a large, white, bold, sans-serif font.

SUMMER ON WATSON



MOUNTGAMBIER.SA.GOV.AU/SUMMERONWATSON



19.5 INSTALLATION OF 1 HOUR PARKING ON MARK STREET (EASTERN AND WESTERN SIDES) – REPORT NO. AR23/74468

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/74468
CM9 Reference:	AF22/378
Author:	Derek Ferguson, Team Leader General Inspectorate
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	It is proposed to install 1 Hour Parking Zones on Mark Street (eastern and western sides) to ease traffic congestion on the Street
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Council Report No. AR23/74468 titled 'Installation of 1 Hour parking on Mark Street (eastern and western sides)' as presented on 21 November 2023 be noted.
2. That Council endorse the Traffic Impact Statement and proposed area shown on the aerial map attached to Report No. AR23/74468.
3. That Council, in accordance with the power delegated by the Minister under Section 17(1) and (2) of the Road Traffic Act (Instrument of Delegation dated 22 August 2013), resolves the following.

Prohibited Area
Ref No. 3.3.209

1 HOUR PARKING

Mark Street (western side) - From 10 metres to 109.5 metres south of the intersection with Commercial Street East

Mark Street (eastern side) - From 10 metres to 100.8 metres south of the intersection with Commercial Street East

To apply at all times



TYPE OF REPORT

Other

BACKGROUND

Council received a complaint about cars being parked on Mark Street all day without moving. As a result of the complaint Council Officers monitored the area over a period of time and a survey letter was also sent out to businesses and residents on the street.

- 7 responses to the survey were received all said the congestion on the street was an issue.
- 5 responses were in favour of 1 hour parking on the western and eastern Sides of Mark Street.
- 2 responses were in favour of longer timed limits on Mark Street.

PROPOSAL

To install 1 hour parking areas on Mark Street (western and eastern) sides.

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

Goal 2 - Our Location

- 2.1.1. Working with the community to ensure our CBD, health and education precincts, our streets and our public spaces are safe, inviting and support a positive image of the City of Mount Gambier.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

Parking inspectors to monitor for compliance.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A



IMPLEMENTATION STRATEGY

Signage to be installed.

CONCLUSION AND RECOMMENDATION

It is recommended that Council install 1 hour parking areas on Mark Street (western and eastern sides).

ATTACHMENTS

1. Aerial Photo - Mark Street [↓](#)
2. Traffic Impact Statement - Mark Street [↓](#)





TRAFFIC IMPACT STATEMENT

Installation of one (1) hour Parking Zone
Mark Street (eastern and western sides)

Part A – Traffic Management

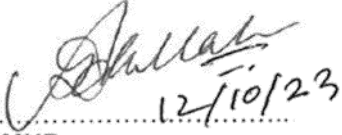
It is the view of the undersigned that the installation of one (1) hour parking zone on Mark Street (eastern and western sides) will not be detrimental to traffic management in the area.

Part B – Road Safety Effects

It is anticipated that the proposal will not have any negative impacts on road safety.

Conclusion

In the opinion of the undersigned that the proposal to implement one (1) hour parking zone in Mark Street will not have negative impacts on traffic management or road safety and is therefore deemed appropriate for the area.


12/10/23
Abdullah MAHMUD
MANAGER ENGINEERING, DESIGN AND ASSETS

11/10/2023

Ref. AF11/1880





19.6 REQUEST FOR GRANT OF EASEMENT - CALULA DRIVE RESERVE – REPORT NO. AR23/73874

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/73874
CM9 Reference:	AF22/378
Author:	Abdullah Mahmud, Manager Engineering, Design and Assets
Authoriser:	Barbara Cernovskis, General Manager City Infrastructure
Summary:	This report presents a Grant of Easement request for underground sewer infrastructure below Council’s Calula Drive Reserve.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Council Report No. AR23/73874 titled ‘Request for Grant of Easement - Calula Drive Reserve’ as presented on 21 November 2023 be noted.
2. That consent be given to a grant of easement to SA Water on Allotment 40 (Reserve) in Deposited Plan 68580 contained in Certificate of Title Volume 5950 Folio 881 on Calula Drive for sewer purposes, and a Licence to Enter be granted for installation of infrastructure prior to registration of the easement on the Certificate of Title, if sought.
3. That the developer reimburses Council for expenses incurred by Council in association with administering the grant of easement. That the reimbursement include from receipt of request to registration of the grant and supervision of any installation and make good works.
4. The Chief Executive Officer and Mayor be authorised to execute and affix the common seal of Council to any necessary documentation associated with resolution (2) of Council Report AR23/73874.



TYPE OF REPORT

Corporate

BACKGROUND

SA Water, represented by a consultant, has approached the Council for an easement grant to install sewer infrastructure under the Calula Drive Reserve (Allotment 40 in Deposited Plan 68580, as recorded in Certificate of Title Volume 5950 Folio 881). This land, categorized as community land, permits the granting of such easements under section 201(2)(d) of the Local Government Act 1999.

PROPOSAL

Purpose and Location of Easement: The proposed easement aims to facilitate infrastructure development on the west side of the railway corridor near Calula Drive. The precise alignment of the easement is depicted in the attached diagram (**Attachment 1**).

Council's Authority and Recommendations: The Council retains the authority to grant the easement at a value it sees fit, including a nominal amount. Our officers recommend not seeking reciprocal benefits for this easement for the reason it is to be granted to SA Water for Service utility.

Additionally, the Council can impose conditions on the easement and any prior licensing arrangements to safeguard its interests, including indemnity and restoration requirements as part of a long form easement, which this easement has been proposed to be.

LEGAL IMPLICATIONS

Council must comply with its Policy for disposal of land and assets required by section 49 of the Act.

STRATEGIC PLAN

N/A

COUNCIL POLICY

Council's [Procurement and Disposal of Land and Assets Policy P420](#) applies to the disposal of land and assets.

In line with Council's Procurement and Disposal of Land and Assets Policy (P420), it's essential to weigh various considerations prior to land disposal. To date, no financial offer for the easement has been received. Notably, Policy P420 allows for waiving an independent valuation for properties estimated below \$25,000, although no valuation has been completed for this property.

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

Requests for grant of easements and the administration of such granting and the documentation and supervision of associated works to Council's satisfaction necessitates the allocation of Council's finite resources.

Accordingly, it is appropriate that any out-of-pocket expenses incurred by Council in association with a developer's request be reimbursed to Council, and that consideration for the grant of easement be sufficient to cover both the value of the land interest granted, and also the 'in-kind' effort attributable



to administering the grant of easement from receipt of the request to registration of the grant and supervision of any installation and make good works.

VALUE FOR MONEY

No consideration offer has been made for the requested grant of easement, such that no assessment may be made of the value for money.

RISK IMPLICATIONS

As an existing reserve, Council assumes a risk in granting an easement and allowing a retrospective installation of underground infrastructure within its land.

An engineering design plan was provided with the application which was assessed by Council Engineering Team and was deemed satisfactory for the location of the service pipe and adequate cover.

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

None proposed.

IMPLEMENTATION STRATEGY

The extent to which implementation of the grant of easement and infrastructure installation will be overseen will be dependent upon the conditions of the grant and any prior licence to enter.

CONCLUSION AND RECOMMENDATION

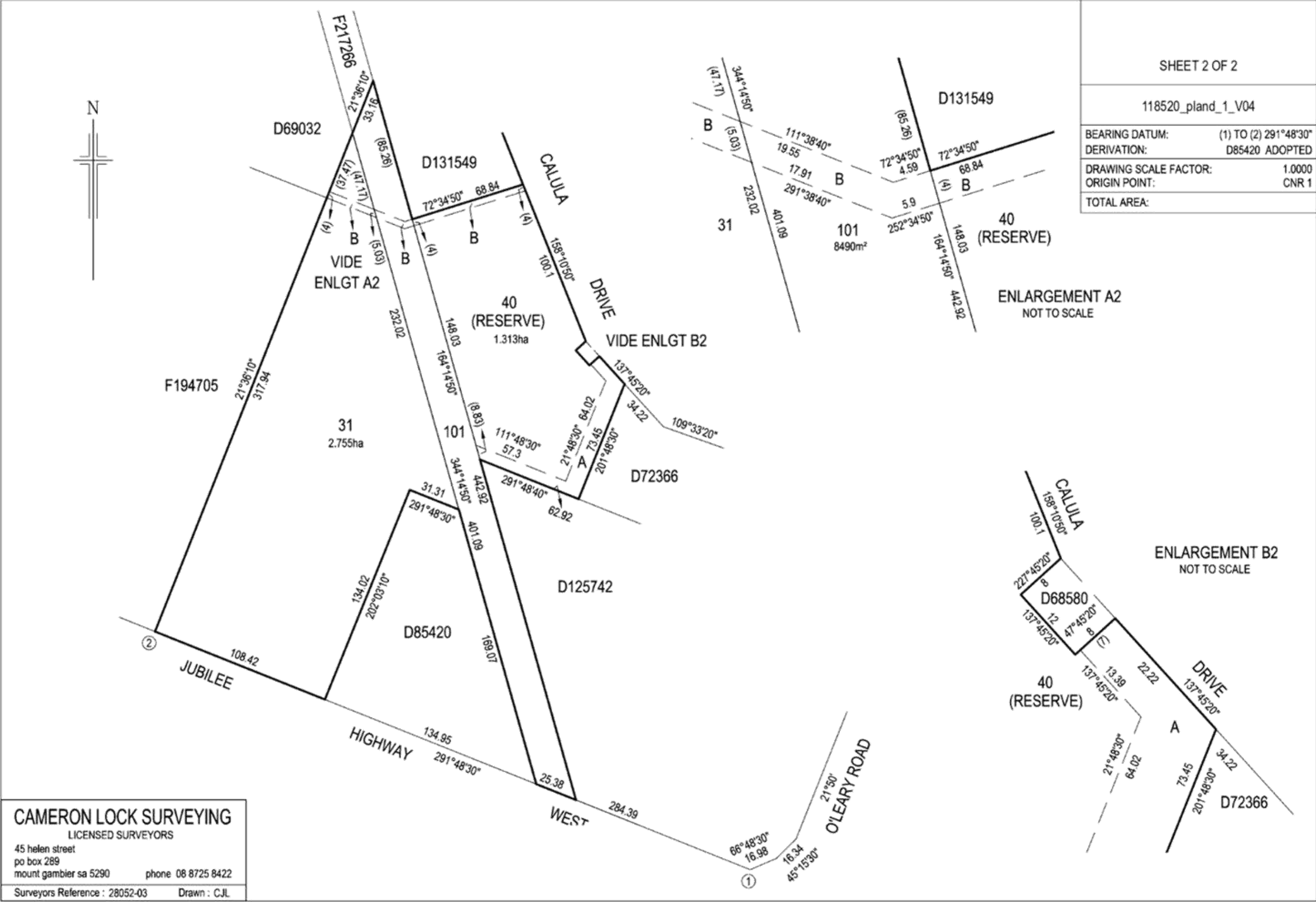
This report recommends that Council authorise the requested grant of easement to SA Water for Allotment 40 (Reserve) in Deposited Plan 68580 contained in Certificate of Title Volume 5950 Folio 881 on Calula Drive for sewer purposes.

ATTACHMENTS

1. Easement Plan [↓](#)



PURPOSE: EASEMENT		AREA NAME: SUTTONTOWN		APPROVED:		SHEET 1 OF 2 118520_text_01_v01			
MAP REF: 7022/33/G, 7022/33/B		COUNCIL: CITY OF MOUNT GAMBIER		DEPOSITED/FILED:					
LAST PLAN:		DEVELOPMENT NO:							
AGENT DETAILS: CAMERON LOCK UNIT TRUST 45 HELEN ST MOUNT GAMBIER SA 5290 PH: 87258422 FAX: 87257361		SURVEYORS CERTIFICATION:							
AGENT CODE: CLUT									
REFERENCE: 28052-04									
SUBJECT TITLE DETAILS:									
PREFIX	VOLUME	FOLIO	OTHER	PARCEL	NUMBER	PLAN	NUMBER HUNDRED / IA / DIVISION	TOWN	REFERENCE NUMBER
CT	5950	881		ALLOTMENT(S) (RESERVE)	40	D	68580	BLANCHE	SECTION 308
CT	6067	852		ALLOTMENT(S)	31	D	85420	BLANCHE	SECTION 308
PT CT	6089	38		ALLOTMENT(S)	101	F	194713	BLANCHE	SECTION 308
OTHER TITLES AFFECTED:									
EASEMENT DETAILS:									
STATUS	LAND BURDENED	FORM	CATEGORY	IDENTIFIER	PURPOSE	IN FAVOUR OF		CREATION	
EXISTING	40	SERVICE	EASEMENT(S)	A	FOR SEWERAGE PURPOSES	SOUTH AUSTRALIAN WATER CORPORATION		223LG RPA	
PROPOSED	31. 40 (RESERVE). 101	LONG	EASEMENT(S)	B	FOR SEWERAGE PURPOSES	SOUTH AUSTRALIAN WATER CORPORATION			
ANNOTATIONS:									



**19.7 STATEMENT OF PROTOCOL FOR BOUNDARY ROADS - CITY OF MOUNT GAMBIER
AND DISTRICT COUNCIL OF GRANT – REPORT NO. AR23/77748**

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/77748
CM9 Reference:	AF22/378
Author:	Abdullah Mahmud, Manager Engineering, Design and Assets
Authoriser:	Barbara Cernovskis, General Manager City Infrastructure
Summary:	To update the existing Statement of Protocol Agreement between the City of Mount Gambier and District Council of Grant for joint boundary roads.
Strategic Plan Reference:	Goal 2: Our Location

REPORT RECOMMENDATION

1. That Council Report No. AR23/77748 titled 'Statement of Protocol for Boundary Roads - City of Mount Gambier and District Council of Grant' as presented on 21 November 2023 be noted.
2. That Council endorse the Statement of Protocol for Boundary Roads between the City of Mount Gambier and District Council of Grant.
3. That the Chief Executive Officer be authorised to sign this document in conjunction with District Council of Grant.



TYPE OF REPORT

Corporate

BACKGROUND

Council shares approximately 17 kilometres of roads with the District Council of Grant, in which the Local Government Act 1999 provides for joint responsibility of such roads.

The City of Mount Gambier and District Council of Grant recognise the substantial investment in boundary roads and work in collaboration to maintain and enhance these assets.

Currently, the below representatives from each Council meet at least twice yearly to discuss current projects, future work schedules and budgeting.

District Council of Grant: Adrian Schutz, Works Manager

City of Mount Gambier: Barbara Cernovskis, General Manager City Infrastructure
Abdullah Mahmud, Manager Engineering, Design and Assets

A Statement of Protocol was developed in 1998 to formalise the operations between both Councils and whilst the document itself is still relevant, this was discussed between the above representatives and provided an opportunity to review and refresh the agreement moving forward.

The proposed Statement of Protocol (as attached) sets out the agreement for maintaining and enhancing boundary roads and identifying future projects for inclusion in the Forward Five Year Program.

Typically, for major road projects, Council applies to the Special Local Roads Program (SLRP) as a joint funding application. Projects are prioritised based on the Limestone Coast Local Government Association (LCLGA) Regional Transport Plan.

PROPOSAL

That Council endorse the Statement of Protocol for Boundary Roads between the City of Mount Gambier and District Council of Grant, noting that the purpose of the agreement is to:

- Set out the arrangements for the boundary roads asset maintenance and enhancement.
- Development of a Forward Five Year Program.
- Each year the program will be reviewed with a potential supporting grant application to the SLRP (or other grant funding body) and agreement of Council contributions for the next financial year.
- These assumptions will be included in each Councils Annual Business Plan and Budget, Asset Management Plans and Long-Term Financial Plans.

LEGAL IMPLICATIONS

The Statement of Protocol provides a written agreement between the City of Mount Gambier and District Council of Grant.

STRATEGIC PLAN

Goal 2: Our Location

2.1 Infrastructure development and managing our current assets

We will commence work on meeting the community's aspirations for future infrastructure development, whilst managing our existing infrastructure and assets in a manner that demonstrates the pride we take in our environment.



COUNCIL POLICY

[Council Policy A900 - Asset Management](#)

[Council Policy - Asset Accounting](#)

[Council Policy P420 - Procurement and Disposal of Land and Assets](#)

[Council Policy B300 - Budget Framework](#)

ECONOMIC IMPLICATIONS

Majority of our boundary roads are heavy vehicle roads, maintaining them to the required service level is very crucial for all the industries that rely on these transport routes.

Enhancement works will be required to meet the ongoing demands placed on the boundary road system that both Councils will contribute to equitably in accordance with the attached Statement of Protocol for Boundary Roads.

ENVIRONMENTAL IMPLICATIONS

Nil

SOCIAL IMPLICATIONS

Nil

CULTURAL IMPLICATIONS

Nil

RESOURCE IMPLICATIONS

In February of each year, both Councils will agree on project(s) to be delivered, SLRP grant assumptions and Council contributions for the next financial year.

Enhancement works will be required to meet the ongoing demands placed on the boundary road system that both Councils will contribute to equitably in accordance with the attached Statement of Protocol for Boundary Roads.

Typically, the City of Mount Gambier delivers the projects and services on boundary roads with an agreed financial contribution from District Council of Grant.

VALUE FOR MONEY

The Special Local Roads Program is sourced for boundary roads projects and both Councils equally contribute to the remaining costs.

City of Mount Gambier comply with the requirements of Council's Policy P420 - Procurement and Disposal of Land and Assets when delivering projects.

RISK IMPLICATIONS

Where projects cannot be delivered within allocated timeframes, the Forward Five Year Program is reviewed and updated accordingly, and extensions sought from relevant funding parties where required.

Any changes to the Budget allocations are presented to each Council as part of budget reviews.

EQUALITIES AND DIVERSITY IMPLICATIONS

Nil

ENGAGEMENT AND COMMUNICATION STRATEGY

Nil



IMPLEMENTATION STRATEGY

As per the Statement of Protocol agreement and the agreed five year forward works program.

CONCLUSION AND RECOMMENDATION

That Council authorise the Chief Executive Officer to sign the Statement of Protocol for Boundary Roads between City of Mount Gambier and District Council of Grant in conjunction with the Chief Executive Officer of District Council of Grant.

ATTACHMENTS

1. Draft Agreement - Statement of Protocol - Boundary Roads [↓](#)



AGREEMENT BETWEEN
THE CITY OF MOUNT GAMBIER AND DISTRICT COUNCIL OF GRANT
STATEMENT OF PROTOCOL FOR BOUNDARY ROADS

Introduction

Council shares approximately 17 kilometres of roads with the District Council of Grant. Whilst all the roads that form the boundary between the two Council areas are within the City Council area, the Local Government Act 1999 provides for joint responsibility of such roads.

"214 - Contribution between councils where road is on boundary between council areas

- (1) *If a council carries out roadwork on a road on the boundary between two council areas, the council is entitled to a reasonable contribution from the other council towards the cost of the work.*
- (2) *The contribution will be -*
 - (a) *an amount agreed between the councils; or*
 - (b) *in the absence of agreement - an amount determined by the court in which the action for contribution is brought.*
- (3) *A council is not entitled to contribution under this section unless the council seeking contribution gives the other council reasonable notice of the nature of the proposed roadwork and allows the council a reasonable opportunity to make representations about the proposed work - but notice is not required in a case of urgency."*

Both the City of Mount Gambier and District Council of Grant recognise the substantial investment in boundary roads, and particularly the need to maintain this important community asset at a serviceable level.

It is further recognised that, from time to time, enhancement works will be required to meet changing demands placed on the boundary road system and that both Councils needs to face the challenges equally.

Boundary Roads

Boundary Roads	Road Segment	Length
ATTAMURRA ROAD	North Tce to Houston Dr Section 39	820
ATTAMURRA ROAD	Houston Dr to Wireless Rd East Section 1607	340
ATTAMURRA ROAD	Wireless Rd East to Bishop Rd Section 1634	1196
BISHOP ROAD	Penola Rd to Gladigau Rd Section 98	605
BISHOP ROAD	Gladigau Rd to Kennedy Ave Section 1635	1187
BISHOP ROAD	Kennedy Ave to Attamurra Rd Section 1636	1165
DOHLE ROAD	Lake Tce East to Jubilee Hwy East Section 343	1119
GRANT AVENUE	White Ave to Orchard Rd Section 446	1395
GRANT AVENUE	Orchard Rd to Bay Rd Section 447	689
HAWKINS ROAD	Jubilee Hwy East to Terrell Rd Section 1669	452
HAWKINS ROAD	Terrell Rd to Sycamore Rd Section 1684	130
LAKE TERRACE EAST	Eastern boundary of 186 Lake Tce East to Eucalypt Dr	300
LAKE TERRACE EAST	Eucalypt Dr to Lewis Ave Section 661	345



LAKE TERRACE EAST	Lewis Ave to Dohle Rd Section 662	1085
MCCORMICK ROAD	Glenelg River Rd to End Section 1511	746
MILTON STREET	Commercial St West to Jubilee Hwy West Section 758	594
MILTON STREET	Tollner Rd to Commercial St West Section 757	111
NORTHUMBERLAND AVENUE	Bay Rd to John Watson Dr Section 833 (unmade road)	697
O'LEARY ROAD	Wireless Rd West to Pinehall Ave Section 1662	1172
PINEHALL AVENUE	O'Leary Rd to Suttontown Rd Section 1651	1167
PINEHALL AVENUE	Suttontown Rd to Sturm Rd Section 1652	530
PINEHALL AVENUE	Sturm Rd to Wehl St Nth Section 892	580
PINEHALL AVENUE	Wehl St Nth to Vivienne Ave Section 893	300
PINEHALL AVENUE	Vivienne Ave to Penola Rd Section 894	230
SYCAMORE ROAD	Attamurra Rd to Hawkins Rd Section 1668	1160
TOLLNER ROAD	Milton St to Tecoma Cl Section 1380	730
TOLLNER ROAD	Tecoma Cl to Mount Percy Rd Section 1097	485
TOLLNER ROAD	Mount Percy Rd to Avey Rd Section 1608	155
TOLLNER ROAD	Avey Rd to Anniefield Lne Section 1609	194
TOLLNER ROAD	Anniefield Lne to White Ave Section 1098	390
WANDILO ROAD	Jubilee Hwy West to Wireless Rd West Section 1667	1156
WIRELESS ROAD WEST	Wandilo Rd to Springview Dr Section 1469	155
WIRELESS ROAD WEST	Springview Dr to O'Leary Rd Section 1690	1009

DIT Boundary Roads (Councils responsible for K&C and footpath only)		
GLENELG RIVER ROAD	Lakes Park Drive to McCormick Road	
WHITE AVENUE	Grant Avenue to Tollner Road	

**Refer attached map highlighting the boundary roads.*

Purpose of Agreement

This agreement sets out the arrangements whereby the boundary roads asset will be maintained and enhanced.

Representatives (a minimum of one Council Officer from each Council) from City of Mount Gambier and District Council of Grant will meet at least twice yearly to determine future works schedules and include in respective budgets. Generally, a meeting is to be held in February to determine works for the next financial year with other meetings scheduled as required.

Forward Works Program

A Forward Five Year program is to be scheduled each year to identify future projects and enhancement works to ensure each Council can appropriately budget.

Such enhancement works to include:

- boundary services
- roads
- trees
- slashing

The Forward Five Year Program will include financial contributions from each Council, internal/external delivery and the project lead.



Routine Maintenance

To be carried out by the City of Mount Gambier, at full cost to the City.

Generally, routine maintenance is considered to be the day-to-day maintenance required to keep the road in good, useable condition. Typically, such work will include pothole patching, edge maintenance, table drain maintenance, grass cutting and weed control, sign maintenance and line marking.

Periodic Maintenance

All costs to be shared equally, with the City of Mount Gambier being responsible for both scheduling and undertaking such works.

Rehabilitation

All costs associated with the physical works to be shared equally, with the City of Mount Gambier to be responsible for all engineering design and supervision (at the City's cost) and carrying out of works (shared cost).

Enhancement

Projects that fall into this category to be undertaken as discrete projects. It is expected these works will be a function of traffic management and provide a benefit to the wider community.

The City of Mount Gambier is to be responsible for investigation, design and supervision of works at its own cost.

The costs of physical works to be shared equally, based on an engineering design approved by both Councils.

The City of Mount Gambier to be responsible for carrying out of physical works.

Grant Funding

Funding opportunities for enhancement works are to be investigated to assist in offsetting shared costs.

The Special Local Roads Program is to be sourced for such works with the application process undertaken by City of Mount Gambier.

Freight Routes

City of Mount Gambier and District Council of Grant to review future Freight Action Plans in respective areas and along boundary roads to identify growth corridors.

Sarah Philpott
Chief Executive Officer
City of Mount Gambier

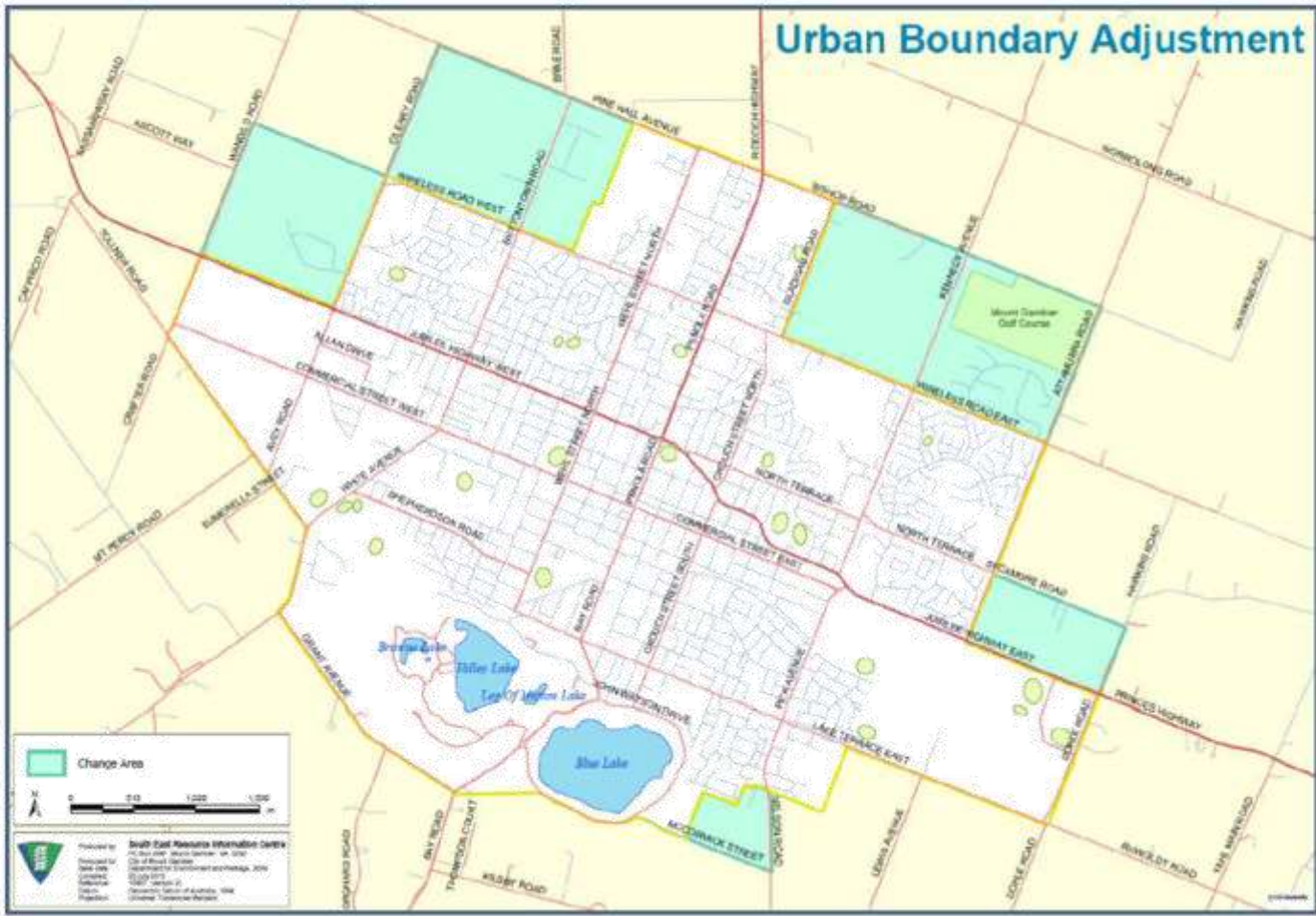
Date

Darryl Whicker
Chief Executive Officer
District Council of Grant

Date



Map - Boundary Roads



AR23/39411

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19.8 BUDGET REVIEW 1 2023/2024 – REPORT NO. AR23/78482

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/78482
CM9 Reference:	AF22/378
Author:	Julie Scoggins, Manager Financial Services
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	The purpose of the budget review as at 30 September 2023 is to provide Council, the community and other interested parties, a record of the budgeted financial activities and the financial position of the Council, compared to the adopted budget for the year ending 30 June 2024.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Council Report No. AR23/78482 titled 'Budget Review 1 2023/2024' as presented on 21 November 2023 be noted.
2. That Council adopts the revised budget for the year ending 30 June 2024 as at 30 September 2023 (Budget Review 1) as attached to Report No. AR23/78482.



TYPE OF REPORT

Legislative

BACKGROUND

1. **Legislation** - The *Local Government Financial Regulations 2011* Part 2 Section 9 requires Council to reconsider its budget at least three times between 30 September and the 31 May.
2. **Approach** - Budget Review 1 is the first complete forecast for 2023/2024, following the adoption of the Annual Business Plan and Budget in June 2023 and the approved budget including carry forwards in September 2023. The full year forecast has been developed in consultation with staff across the organisation for known material changes to operating revenue, expenditure and capital revenue and expenditure.
3. **Audit and Risk Workshop and Elected Member Informal Briefing:**
 - **Draft Budget Review 1 Position** - A draft Budget Review 1 operating result and capital expenditure position was presented to the Audit and Risk Committee on 30 October 2023 and at a workshop and to the Elected Members at an informal briefing on 7 November 2023. This included the Civic Centre lift project and proposed funding that was the subject of a confidential briefing at both of these meetings.
 - **Budget Review 1 Position For Consideration** – The operating result and capital expenditure proposed for adoption in this report at Budget Review 1 excludes both the estimated capital expenditure (and as such is excluded from the capital works program) and project funding for the Civic Centre Lift Project. This is proposed in a confidential report for inclusion in Budget Review 2 and the 2024/2025 Annual Business Plan and Budget. The table below shows the numbers presented on 7 November compared to those in this report:

\$'k	Note	As presented on 7/11	Included in Council Report	Variance
Operating Deficit	1	(3,643)	(3,509)	134
Capital Expenditure (excl Wulanda)	2	13,822	13,622	(200)

- (1) **Operating Deficit Movement \$134k** - Removal of Civic Centre Lift funding (\$200k), interest reduction \$334k.
- (2) **Capital Expenditure Movement (\$200k)** - Removal of Civic Centre Lift project \$400k, removal of project funding i.e. project cancellations and savings (\$200k).

PROPOSAL

1. **Budget Review 1** - This report includes an update of operating revenue and expenditure, and changes to the budgeted capital revenue and expenditure for the financial year with key numbers shown in the table below:

\$'k	Adopted Budget	Approved Budget	Budget Review 1	Variance to Approved Budget
Budget Adopted at the Council Meeting	Jun-23	Sep-23	Nov-23	
Operating Deficit	(2,837)	(3,158)	(3,509)	(351)
Capital Expenditure	9,665	13,985	14,763	778
Net Impact To Financing Activities (Surplus/(Deficit))	(1,759)	(6,399)	(6,890)	(491)

Draft Budget Review Statement of Uniform Presentation of Finances:



2. **Full Year Forecast** - The Draft Budget Review for the end of financial year is now forecast to be as follows (as per the Uniform Presentation of Finances (UPF)):

Operating Result of (\$3,509k) is (\$351k) higher than the Approved Budget (unfavourable variance) - The material variances for operating revenue and expenditure are detailed below:

Operating Revenue – \$1,886k or 4.5% higher than the Approved Budget (favourable variance):

- **User Charges \$206k higher than the approved budget (favourable variance)** – Mostly Wulanda where revenue has been reforecast to reflect more recent performance (mostly offset by supporting expenditure).
- **Grants, Subsidies and Contributions - Capital \$712k higher than the Approved Budget (favourable variance)** - Including the timing of recognition of grants for Local Roads and Community Infrastructure (LRCI) Phases 1,2 and 3 and 4 \$662k, and DC Grant Boundary Roads contribution \$50k.
- **Grants, Subsidies and Contributions - Operating \$51k higher than the Approved Budget (favourable variance)** - Recognition of Margaret Worth and Bicycle Action Plan grant (mostly offset by supporting expenditure) \$36k and additional Regional Transport Subsidy \$15k.
- **Investment Income \$13k higher than the Approved Budget (favourable variance)** - Recognition of actual LGFA annual distribution payment.
- **Reimbursements \$629k higher than the Approved Budget (favourable variance)** - Increased electricity reimbursements for Wulanda (offset by corresponding expenditure).
- **Other Income \$275k higher than the Approved Budget (favourable variance)** – Mainly \$258k for insurance revenue recognition (offset by expenditure).

Operating Expenditure – (\$2,238k) or (4.9%) higher than the Approved Budget (unfavourable variance):

- **Employee Costs (\$371k) higher than the Approved Budget (unfavourable variance)** - Mainly due to changing the provision of cleaning services from outsourced to Council staff (mainly offset by corresponding savings in materials, contracts, other).
- **Materials, Contracts, Other (\$1,634k) higher than the Approved Budget (unfavourable variance)** - Including the following significant variances:
 - **Council Resolutions \$279k** - Provision of cleaning services change \$331k (more than offset by additional employee costs), Rotary District 9780 Conference (\$15k), CBD Activation (\$20k), other minor adjustments net (\$17k).
 - **Emergency Costs (\$90k)** - Including initial Margaret Street sink hole investigation costs (\$80k).
 - **Trainees (\$46k)** - Offset by vacancy savings and other expenditure.
 - **Insurance Costs (\$258k)** – Offset by revenue (as above).
 - **Wulanda Operating Costs (\$838k)** - Including electricity ((\$629k) offset by reimbursements above), Wulanda operating costs in support of additional revenue (\$176k)).
 - **Electricity (\$502k)** - Increased Wulanda expenditure (\$629k), offset by reduction in other sites \$127k.
 - **Other (\$179k)** – Including increased IT costs (\$48k) and Infrastructure valuation costs (\$35k),



- **Depreciation (\$566k) higher than the Approved Budget** – Mainly due to additional depreciation resulting from the Infrastructure valuation/ additional assets (\$750k), Caroline landfill depreciation further to year-end adjustments (\$173k), partly offset by project timing in other asset classes \$357k.
- **Finance Costs \$334k** – Where increased interest rates for variable debt has been more than offset by lower than previously forecast opening debt position.

Council's operating deficit has increased by (\$351k) to (\$3,509k), where additional grant revenue has been more than offset by depreciation resulting from valuation and year-end adjustments and electricity adjustments (noting that there are a number of offsetting adjustments between revenue and expenditure).

Draft Capital Expenditure:

Capital Expenditure of \$14,763k is (\$778k) higher than the Approved Budget (unfavourable variance) - The key drivers for the increase in this year's capital works program (compared to the Approved Budget) are:

Asset Class	Adopted Budget \$'000s	Approved Budget \$'000s	Budget Review 1 \$'000s	Variance to Approved Favourable/ (Unfavourable) \$'000s
Buildings & Structures	1,160	1,893	1,914	(21)
Caroline Landfill	2,200	3,659	3,659	0
Information Technology	60	106	106	0
Infrastructure	3,574	4,832	4,849	(17)
Other	269	419	436	(17)
Plant & Equipment	1,782	2,456	2,657	(201)
Total Excl Wulanda	9,045	13,365	13,622	(257)
Wulanda	620	620	1,141	(521)
Total Inc Wulanda	9,665	13,985	14,763	(778)

- **Capital Expenditure** – The increase from \$14.0m in the Approved Budget to \$14.8m at BR1 is mainly due to the following:

Capital Works Program Expenditure (Excluding Wulanda) is (\$257k) higher than the approved budget (unfavourable variance):

- **Cancelled Projects \$25k** – Grate replacement project \$25k.
- **Savings \$38k** - Including Ferrers St Carpark footpath renewal \$20k, and O'Halloran Terrace PLEC remediation \$15k.
- **Additional Costs (\$282k)** - Including plant/vehicles (\$188k) reflecting market conditions and Grevillea Street (Acacia St to Stafford St) - Road Reconstruction (\$50k), Library Storage Unit (\$15k) and Beacon Art Project (\$17k) (Council decision).
- **New Projects (\$52k)** – Including Dohle Road New Drainage System (\$45k), and Dog Park new shelter (\$6.5k).

Wulanda Capital Expenditure is (\$521k) higher than the approved budget (unfavourable variance) mainly due to cashflow timing including the following:

- **Wulanda (\$0.5m)** - Costs that have been carried forward including retractable seating from 2022/2023 to be incurred in 2023/2024.

Draft Budget Review Financial Indicators:



Compared to the Adopted Budget, the key financial indicators which measure the financial sustainability and performance of Council are as follows:

- **Operating Surplus Ratio** – Is (0.4%) above the approved budget and (1.2%) higher (unfavourable) than the adopted budget.
- **Net Financial Liabilities Ratio** - Is lower than the Adopted Budget mainly as a result of lower borrowings and increased revenue.
- **Asset Renewal Funding Ratio** - Is higher than the Adopted Budget where carry forwards from 2023/2024 of \$2.1m (as taken to Council at the September 2023 meeting) and additional expenditure of \$0.2m at BR1 have driven a significant increase in this ratio.

Financial Indicator	Adopted Budget	Approved Budget	Budget Review 1
Operating Surplus Ratio	-6.7%	-7.5%	-7.9%
Net Financial Liabilities Ratio	117%		106%
Asset Renewal Funding Ratio	100%	137%	141%

3. Loan Funded Borrowings:

The loan funded borrowings of \$36,733k forecast for the year-end at Budget Review 1 are \$3,337k lower than the Adopted Budget of \$40,070k (favourable variance).

4. Risks to Budget Review 1 - Please note that there are a number of risks where at this stage the financial impact is unknown and as such have not been incorporated in Budget Review 1:

- **Margaret Sink Hole** - \$80k has been proposed for inclusion in BR1 based on known investigation costs and activities recognising that the costs of rectifying the sink hole are at this stage unknown.
- **Financial Assistance Grants** – At this stage the amount to be brought forward from 2024/2025 to be paid in this financial year is unknown.
- **Economic Conditions** - Adelaide CPI as at 30 September 2023 was 5.9% compared to the adopted budget assumption of 4.2% for 2023/2024 which may mean that some costs are higher than anticipated.
- **Asset Valuations** - Aligned with market conditions and sector wide experience it is anticipated that the valuations for the remaining infrastructure assets including stormwater drainage, car parks and smaller classes (retaining walls and guard rails) and buildings and structure asset classes will increase depreciation in this financial year.
- **Caroline Landfill** - Development of masterplan and post closure provision are expected to have an impact upon Council's financial results.
- **Long Term Financial Plan** - Further work is required to be undertaken to establish the impact of the changes proposed for Budget Review 1 on the long term financial plan.

LEGAL IMPLICATIONS

The Local Government Financial Regulations 2011 Part 2 Section 9 requires Council to reconsider its budget at least three times between 30 September and the 31 May.

STRATEGIC PLAN

As per budget/strategic plan – no comment applicable to this report.

COUNCIL POLICY

The Annual Business Plan assesses the financial requirements of the Council for the financial year and sets out a summary of its proposed operating expenditure, capital expenditure and sources of revenue and takes into account Council's long-term financial plan.



[B300 Budget Framework Policy](#)

ECONOMIC IMPLICATIONS

As per budget/strategic plan – no comment applicable to this report.

ENVIRONMENTAL IMPLICATIONS

As per budget/strategic plan – no comment applicable to this report

SOCIAL IMPLICATIONS

As per budget/strategic plan – no comment applicable to this report

CULTURAL IMPLICATIONS

As per budget/strategic plan – no comment applicable to this report

RESOURCE IMPLICATIONS

As per budget/strategic plan – no comment applicable to this report

VALUE FOR MONEY

Budget adjusted as per the details of this report.

RISK IMPLICATIONS

The *Local Government Act 1999* requires that Council assesses the financial requirements of the Council for the financial year and sets out a summary of its proposed operating expenditure, capital expenditure and sources of revenue and takes into account the Council's long-term financial plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

Budget Review 1 - It is a legislative requirement that Council reconsiders its budget at regular intervals during the year. The budget assesses the financial requirements of Council for the financial year, it provides stability and certainty of financial outcomes and ensures continuation of delivery of essential community services and the efficient operation of infrastructure while maintaining a sound financial position.

ATTACHMENTS

1. Budget Review 1 Financial Statements [↓](#)



City of Mount Gambier - Uniform Presentation of Finances Draft BR1 2023/2024				
2023 Actuals \$'000s		Adopted Budget 2024	Draft Budget Incl C/F 2024	Draft BR1 2024
Income				
24,893	Rates	26,416	26,416	26,416
731	Statutory Charges	734	734	734
6,947	User Charges	9,193	9,193	9,399
1,071	Grants, Subsidies and Contributions - Capital	341	341	1,053
6,402	Grants, Subsidies and Contributions - Operating	4,707	4,707	4,758
49	Investment Income	40	40	53
755	Reimbursements	538	538	1,167
1,263	Other Income	311	311	586
42,111	Total Income	42,280	42,280	44,166
Expenses				
14,365	Employee Costs	15,087	15,087	15,458
17,460	Materials, Contracts & Other Expenses	17,288	17,609	19,242
10,176	Depreciation, Amortisation & Impairment	10,467	10,467	11,033
1,094	Finance Costs	2,275	2,275	1,942
43,095	Total Expenses	45,117	45,437	47,675
(984)	Operating Surplus / (Deficit)	(2,837)	(3,158)	(3,509)
17	Timing Adjustment for grant revenue			(36)
(967)	Adjusted Operating Surplus (Deficit)	(2,837)	(3,158)	(3,546)
Net outlays on existing assets				
(5,370)	Capital expenditure on renewal and replacement of existing assets	(5,762)	(7,890)	(8,115)
10,176	Depreciation, amortisation and impairment	10,467	10,467	11,033
40	Proceeds from sale of replaced assets	277	277	385
4,846	Net outlays on existing assets	4,982	2,854	3,303
Net outlays on new and upgraded assets				
(18,216)	Capital expenditure on new and upgraded assets <i>(including investments property & real estate developments)</i>	(3,903)	(6,095)	(6,648)
5,142	Amounts received specifically for new and upgraded assets			
20	Proceeds from sale of surplus assets <i>(including investment property and real estate developments and non-current assets held for resale)</i>			
(13,054)	Net outlays on new and upgraded assets	(3,903)	(6,095)	(6,648)
(9,175)	Annual Net Impact to Financing Activities (surplus (deficit))	(1,759)	(6,399)	(6,890)



City of Mount Gambier - Statement of Comprehensive Income Draft BR1 2023/2024

2023 Actuals	\$'000s	2024 Adopted Budget	Draft BR1 2024
Income			
24,893	Rates	26,416	26,416
731	Statutory Charges	734	734
6,947	User Charges	9,193	9,399
1,071	Grants, Subsidies and Contributions - Capital	341	1,053
6,402	Grants, Subsidies and Contributions - Operating	4,707	4,758
49	Investment Income	40	53
755	Reimbursements	538	1,167
1,263	Other Income	311	586
42,111	Total Income	42,280	44,166
Expenses			
14,365	Employee Costs	15,087	15,458
17,460	Materials, Contracts & Other Expenses	17,288	19,242
10,176	Depreciation, Amortisation & Impairment	10,467	11,033
1,094	Finance Costs	2,275	1,942
43,095	Total Expenses	45,117	47,675
(984)	Operating Surplus / (Deficit)	(2,837)	(3,509)
1,054	Physical Resources Received Free of Charge	1,000	1,000
(364)	Asset Disposal & Fair Value Adjustments	0	0
5,808	Amounts Received Specifically for New or Upgraded Assets	0	0
5,514	Net Surplus / (Deficit)	(1,837)	(2,509)
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
90,897	Changes in Revaluation Surplus - I,PP&E	9,662	12,201
(575)	Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	0	0
90,322	Total Other Comprehensive Income	9,662	12,201
95,836	Total Comprehensive Income	7,824	9,692



City of Mount Gambier - Statement of Financial Position Draft BR1 2023/2024

2023 Actuals	\$'000s	Adopted Budget 2024	Draft BR1 2024
ASSETS			
Current Assets			
76	Cash & Cash Equivalents	553	502
4,155	Trade & Other Receivables	1,803	1,826
67	Inventories	61	69
4,298	Total Current Assets	2,416	2,397
Non-Current Assets			
399,756	Infrastructure, Property, Plant & Equipment	327,405	417,571
399,756	Total Non-Current Assets	327,405	417,571
404,054	TOTAL ASSETS	329,821	419,968
LIABILITIES			
Current Liabilities			
4,801	Trade & Other Payables	5,162	5,446
3,088	Borrowings	1,269	1,269
3,011	Provisions	2,848	3,086
10,900	Total Current Liabilities	9,279	9,801
Non-Current Liabilities			
28,519	Borrowings	38,801	35,463
3,495	Provisions	3,890	3,871
32,014	Total Non-Current Liabilities	42,691	39,335
42,914	TOTAL LIABILITIES	51,970	49,136
361,140	Net Assets	277,852	370,832
EQUITY			
87,644	Accumulated Surplus	86,991	85,135
271,174	Asset Revaluation Reserves	189,489	283,375
2,322	Other Reserves	1,372	2,322
361,140	Total Equity	277,852	370,832



City of Mount Gambier - Statement of Cashflows Draft BR1 2023/2024

2023 Actuals	\$'000s	Adopted Budget 2024	Draft BR1 2024
Cash Flows from Operating Activities			
Receipts:			
24,803	Rates Receipts	26,237	26,416
731	Statutory Charges	734	734
6,947	User Charges	9,193	9,399
6,419	Grants, Subsidies and Contributions	4,707	4,722
49	Investment Receipts	40	53
755	Reimbursements	538	1,167
50	Other Receipts	311	2,914
Payments:			
(14,081)	Payments to Employees	(15,087)	(15,458)
(15,666)	Payments for Materials, Contracts & Other Expenses	(17,189)	(19,200)
(720)	Finance Payments	(2,275)	(1,942)
9,287	Net Cash provided (or used in) Operating Activities	7,209	8,805
Cash Flows from Investing Activities			
Receipts:			
1,071	Grants Utilised For Capital Purposes	341	1,053
5,142	Amounts Received Specifically for New/Upgraded Assets	0	0
40	Sale of Replaced Assets	277	385
20	Sale of Surplus Assets	0	0
Payments:			
(5,370)	Expenditure on Renewal/Replacement of Assets	(5,762)	(8,115)
(18,216)	Expenditure on New/Upgraded Assets	(3,903)	(6,648)
(17,313)	Net Cash provided (or used in) Investing Activities	(9,048)	(13,324)
Cash Flows from Financing Activities			
Receipts:			
10,000	Proceeds from Loans	5,002	8,056
22	Proceeds from Bonds and Deposits		
Payments:			
(1,905)	Repayments of Loans	(2,930)	(2,930)
(265)	Repayment of Lease Liabilities	(181)	(181)
0	Repayment of Bonds & Deposits	0	0
7,852	Net Cash Flow provided (used in) Financing Activities	1,892	4,945
(174)	Net Increase/(Decrease) in Cash & Cash Equivalents	53	426
250	plus: Cash & Cash Equivalents - beginning of year	499	76
76	Cash & Cash Equivalents - end of the year	553	502



City of Mount Gambier - Statement of Equity Draft BR1 2023/2024			
2023 Actuals	\$'000s	Adopted Budget 2024	Draft BR1 2024
265,304	Opening Balance	270,027	361,140
5,514	Net Surplus / (Deficit) for Year	(1,837)	(2,509)
	Other Comprehensive Income		
90,897	- Gain (Loss) on Revaluation of I,PP&E	9,662	12,201
(575)	- Impairment (loss) reversal relating to I,PP&E		
	- Impairment (expense) / recoupments offset to asset revaluation reserve		
	- Share of OCI - Equity Accounted Council Businesses		
	- Other Equity Adjustments - Equity Accounted Council Businesses		
	- Other Movements		
90,322	Other Comprehensive Income	9,662	12,201
95,836	Total Comprehensive Income	7,824	9,692
361,140	Equity - Balance at end of the reporting period	277,852	370,832



City of Mount Gambier -Key Financial Ratios Draft BR1 2023/2024

2023 Actuals	\$'000s	Adopted Budget 2024	Draft BR1 2024
-2.3%	Operating surplus ratio	-6.7%	-7.9%
	$\frac{\text{Operating surplus}}{\text{Total operating revenue}}$		
92%	Net financial liabilities ratio	117%	106%
	$\frac{\text{Net financial liabilities}}{\text{Total operating revenue}}$		
88%	Asset renewal funding ratio	100%	141%
	$\frac{\text{Expenditure on renewal/replacement of assets}}{\text{Optimal level of such expenditure as per IAMP}}$		



**19.9 STATUTORY FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2023 –
REPORT NO. AR23/78432**

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/78432
CM9 Reference:	AF22/378
Author:	Kylie Harradine, Financial Accounting Coordinator
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report presents the draft 2022/2023 Financial Statements for adoption by Council.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Council Report No. AR23/78432 titled 'Statutory Financial Statements for the Year Ending 30 June 2023' as presented on 21 November 2023 be noted.
2. That the audited Financial Statements for the year ending 30 June 2023 as attached to Report No. AR23/78432 be adopted (Attachment 1).
3. That the Management Representations Letter signed by the Chief Executive Officer as attached to Report No. AR23/78432 be noted (Attachment 2).
4. That the Chief Executive Officer and the Mayor of the City of Mount Gambier be authorised to certify the financial statements (Attachment 1).



TYPE OF REPORT

Legislative

BACKGROUND

1. **Report Purpose** - The purpose of the annual financial statements is to provide Council, the community and other interested parties, a record of the financial activities and the financial position of Council, comparative to the preceding financial period.
2. **Section 125** - Pursuant to Section 125 of the Local Government Act 1999, a Council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the Council's assets, and to secure (as far as possible) the accuracy and reliability of Council records.
3. **Section 126** - Pursuant to Section 126 (4) of the Local Government Act 1999, the functions of an Audit and Risk Committee include – (a) reviewing annual financial statements to ensure that they present fairly the state of affairs of the Council and (c) reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Council on a regular basis.
4. **Section 129** - Pursuant to Section 129 (3) of the Local Government Act 1999, (3) The auditor must provide to the Council— (a) an audit opinion with respect to the financial statements; and (b) an audit opinion as to whether the controls audited under sub section (1) (b) are sufficient to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law.
5. **Section 16** - Pursuant to Section 16 of the Local Government (Financial Management) Regulations 2011, on or before 30 November a copy of the audited financial statements for the preceding year must be submitted to the Minister and the presiding member of the South Australian Local Grants Commission.
6. **Appointment of External Auditors** - Samantha Creten, Dean Newbery and Partners were appointed as Council's Auditors for the period 2022 - 2026.
7. **Interim Audit** - Council's external auditors (Dean Newbery and Partners) undertook an interim site visit in relation to the external audit for the year ended 30 June 2023 in May 2023.
8. **Second Audit** - The financial audit of the 2022/2023 financial statements is the second audit to be undertaken by Dean Newbery and Partners as part of their engagement to undertake five audits for Council.
9. **Financial Year Balance Date External Audit Attendance** - Dean Newbery and Partners attended Council's offices between 18-19 September 2023.

PROPOSAL

1. **Model Financial Statements** - The Model Financial Statements set out a recommended format (covering the four principal financial statements and notes to be read in conjunction with those statements) complying with Australian Accounting Standards.
2. **Form and Contents** - The form and contents of the financial statements are prescribed by the Local Government Act 1999 and Financial Regulations 2011, in conjunction with associated Australian Accounting Standards, and in particular Part 4 13 of the regulations requires that; the financial statements of a council, council subsidiary or regional subsidiary (other than notes and other explanatory documentation) must be in accordance with the requirements set out in the Model Financial Statements.
3. **External Audit** - Council's Financial Statements (covering the four principal financial statements and notes which are read in conjunction with those statements) were audited by Dean Newbery and Partners in September 2023. Dean Newbery and Partners were awarded a 5 year contract



in 2021 to undertake the external audit of the Council's financial report and audit of internal controls for the financial year period 1 July 2021 – 30 June 2026.

4. **Audit and Risk Committee Review** - The Financial Statements for the year ending 30 June 2023 were presented to the Audit and Risk Committee on 30 October 2023. The Committee recommended that the draft Financial Statements for the Year ending 30 June 2023 presented fairly the state of affairs of the Council. It should also be noted that Samantha Creten, John Jovicevic, and Kyle Harrison of Dean Newbery and Partners attended the Audit and Risk Committee meeting.
5. **Significant Notes** - Apart from the four principal financial statements, key financial performance information is included in Note 13 Financial Indicators that highlight Council's financial sustainability, and Note 14 Uniform Presentation of Finances that shows the annual net impact to financing activities (surplus/(deficit)) for the year.
6. **Valuations** - The following valuations were undertaken as at 30 June 2023, with resulting impact included in the Financial Statements as per note 6 and 8:
 - **Land** - Land based on Valuer General's valuations;
 - **Infrastructure Assets** – Undertaken by an independent valuer including footpaths, kerbs and guttering, and road assets (noting that car parks and stormwater drainage will be valued as at 1 July 2023 with the financial impact included in the 2023/2024 financial statements); and
 - **Riddoch Art Collection** - Undertaken by an independent valuer.
7. **Financial Performance** - Council's financial performance for the 2022/2023 financial year included:
 - (a) An operating deficit of (\$984k);
 - (b) An increase in Council equity of \$95,836k; and
 - (c) annual net impact to financing activities (surplus/(deficit)) for the year of (\$9,175k).
8. **Next Steps** - Council's financial statements will be published in the Council's Annual Report for the 2022/2023 financial year and will be provided to the:
 - Minister for Local Government;
 - South Australian Local Government Grants Commission; and
 - Other key stakeholders.

LEGAL IMPLICATIONS

Financial Statements must be prepared in accordance with the Local Government Act 1999, the Local Government (Financial Management) Regulations 2011 and relevant Australian Accounting Standards.

STRATEGIC PLAN

N/A

COUNCIL POLICY

[Asset Accounting Policy](#)

[A900 Asset Management Policy](#)

[B300 Budget Framework](#)

[R105 Rating Policy](#)

[T150 Treasury Management Policy](#)



ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

N/A

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

Prudent management of Council's financial sustainability ensures that long and short term financial risk is mitigated.

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The financial statements are general purpose statements representing the financial performance of the Council for the 2022/2023 financial year and the financial position as at 30 June 2023. The financial statements have been prepared in accordance with the Australian Accounting Standards, Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

ATTACHMENTS

1. Audited Financial Statements [↓](#)
2. Signed Management Representations Letter [↓](#)



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City of Mount Gambier

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



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

Date:

Lynette Martin
MAYOR

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		4,298	3,288
Non-current assets			
Infrastructure, property, plant and equipment	6	399,756	301,171
Total non-current assets		399,756	301,171
TOTAL ASSETS		404,054	304,459
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		10,900	13,337
Non-current liabilities			
Borrowings	7b	28,519	22,311
Provisions	7c	3,495	3,507
Total non-current liabilities		32,014	25,818
TOTAL LIABILITIES		42,914	39,155
Net assets		361,140	265,304
EQUITY			
Accumulated surplus		87,644	83,080
Asset revaluation reserves	8a	271,174	180,852
Other reserves	8b	2,322	1,372
Total equity		361,140	265,304

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	<u>9,287</u>	<u>9,249</u>
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		<u>(17,313)</u>	<u>(20,202)</u>
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		<u>7,852</u>	<u>9,310</u>
Net increase (decrease) in cash held		<u>(174)</u>	<u>(1,643)</u>
plus: cash & cash equivalents at beginning of period		250	1,893
Cash and cash equivalents held at end of period	9a	<u>76</u>	<u>250</u>

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.

continued on next page ...



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.

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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 (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.

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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 (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

continued on next page ...



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

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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 2. Income (continued)

\$ '000	2023	2022
(e) Reimbursements		
Private works	9	16
Wulanda	649	–
Other	97	49
Total reimbursements	755	65
(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
Total other income	1,263	498
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	5,808	17,940
Total	5,808	17,940
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	1,071	716
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	6,402	5,899
Total grants, subsidies and contributions	13,281	24,555
(i) Sources of grants		
Commonwealth Government	6,267	10,162
State Government	6,771	13,877
Other	243	516
Total	13,281	24,555

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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 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.

continued on next page ...



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

\$ '000	2023	2022
(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>



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

		as at 30/06/22				Asset movements during the reporting period										as at 30/06/23				
		Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New/ Upgrades	Asset Additions Renewals	Wdn of Asset Disposals	Depreciation Expense (Note 25)	Impairment Loss Recognised in P/L (Note 25)	Impairment Loss Recognised in Equity (Note 25)	WIP Transfers	Adjustments	Revaluation increments to Equity (Note 25)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
\$ '000																				
Waste Management	3	5,683	5,548	(5,088)	3,145	–	–	–	(1,754)	–	–	–	–	–	–	10,231	–	(9,841)	380	
Capital work in progress		–	57,789	–	57,789	1,132	1,119	–	–	(58)	–	(57,820)	–	–	–	–	2,362	–	2,362	
Office Equipment		–	2,288	(1,809)	879	1,887	30	–	(208)	–	–	–	–	–	–	–	4,208	(1,818)	2,389	
Land	2	15,801	–	–	15,801	–	–	–	–	–	–	–	–	2,438	18,039	–	–	–	18,039	
Land	3	37,883	133	–	37,816	59	–	(32)	–	–	–	–	–	8,884	44,727	–	–	–	44,727	
Rubbish Collection	3	3,515	50	–	3,525	–	–	–	–	–	–	–	–	831	4,356	–	–	–	4,356	
Buildings and other structures	2	3,987	33	(2,131)	1,889	–	–	–	(101)	–	–	–	–	–	3,987	33	(2,252)	–	1,768	
Buildings and other structures	3	102,050	1,343	(86,805)	25,768	5,025	889	(9)	(3,424)	–	–	57,943	–	–	101,198	64,300	(53,206)	–	112,292	
Stormwater Drainage	3	8,022	127	(2,471)	5,678	1,823	11	–	(128)	–	–	–	–	–	8,022	1,831	(2,698)	–	7,257	
Kerling and Footpaths	3	74,038	3,533	(20,881)	56,590	1,838	411	(118)	(1,238)	–	–	39	–	16,757	85,653	–	(21,373)	–	74,280	
Roads (sub-base, pavement, seal, traffic lights)	3	86,829	5,851	(22,021)	70,759	723	1,854	(247)	(1,889)	–	–	89	–	83,868	149,113	–	(34,156)	–	114,957	
Public Lighting		–	–	–	–	881	242	–	(24)	–	–	469	–	–	–	–	1,573	(24)	–	1,549
Infrastructure - Other (Retaining walls, safety barriers)		–	248	(8)	240	19	145	–	(7)	–	–	–	–	–	–	–	412	(15)	–	387
Carparks	3	10,451	127	(3,422)	7,156	–	35	–	(258)	–	–	–	–	–	10,451	182	(3,378)	–	7,255	
Right-of-use assets		–	593	(348)	244	–	229	–	(198)	–	–	–	–	–	–	–	814	(337)	–	477
Plant and equipment		–	6,385	(3,304)	3,081	730	87	(21)	(692)	–	–	–	–	–	–	–	10,151	(3,868)	–	6,283
Other assets		–	4,498	(2,487)	1,811	–	45	–	(47)	(57)	(575)	–	–	–	–	–	1,580	(313)	–	1,277
Total infrastructure, property, plant and equipment		323,939	94,418	(117,184)	301,171	13,965	4,896	(424)	(10,061)	(115)	(575)	–	–	90,897	445,777	87,234	(133,255)	–	399,756	
Compenatives		328,728	49,881	(113,185)	265,424	38,588	5,964	(899)	(8,479)	–	–	–	1,878	–	323,939	94,418	(117,184)	–	301,171	

continued on next page ...



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.

continued on next page ...



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:

<i>Plant, Furniture & Equipment</i>	
Office Equipment	3 to 10 years
Vehicles and Road-making Equipment	3 to 25 years
Other Plant & Equipment	3 to 30 years
<i>Building & Other Structures</i>	
Buildings	15 to 100 years
Park Structures	20 to 30 years
Playground Equipment	20 to 30 years
Benches, Seats, etc	10 to 30 years
<i>Waste Management</i>	
Landfill assets	capacity in use
<i>Infrastructure</i>	
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

continued on next page ...



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

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	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

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	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.

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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 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
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(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

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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 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	2	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.



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).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	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:

continued on next page ...



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)

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.

continued on next page ...



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

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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 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
		31,607		23,533

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
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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
	5,313	7,462

These expenditures are payable:

Not later than one year	5,313	7,462
	5,313	7,462



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

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.

continued on next page ...



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)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio (2.3)%

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

The target as per Council's Treasury Management Policy is a ratio of greater or equal to 0.0% by 2026/27.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

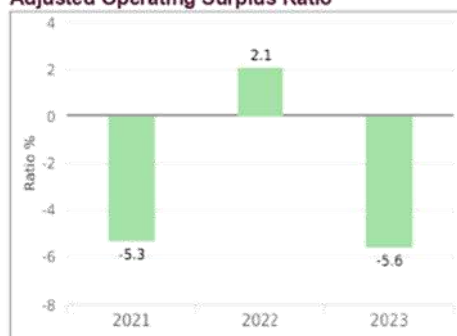
Commentary on 2022/23 result

2022/23 ratio 92%

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.

Due to timing of the Wulanda project and associated borrowings the ratio is lower than the target of lower than 100% by 2026/27

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus 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 (5.6)%

The adjusted operating ratio is more in line with expectations following the adjustment to remove the impact of the brought forward Financial Assistance Grants.

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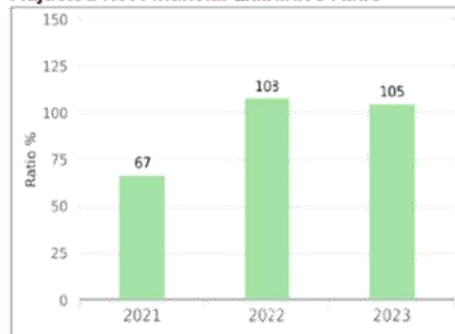
City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 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

continued on next page ...



City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

continued on next page ...



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

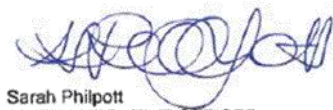
General Purpose Financial Statements

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:

14/11/23

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





Reference: AF22/136
Enquiries to: Mrs J Scoggins

City of Mount Gambier
15 Williamstown Road
Mount Gambier SA 5203

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Mount Gambier SA 5203

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24 October 2023

Samantha Creten
Partner
Dean Newbery
PO Box 755
NORTH ADELAIDE SA 5006

Dear Samantha,

RE: MANAGEMENT REPRESENTATIONS: EXTERNAL AUDIT, FINANCIAL YEAR ENDED 30 JUNE 2023

This Management Representation letter is provided in connection with your audit examination of the General Purpose Financial Report (**2023 Financial Report**) of **City of Mount Gambier Council** ('the Council') for the financial year ended 30 June 2023.

We hereby confirm, at your formal request, that to the best of our knowledge and belief, the following representations relating to the 2023 Financial Report are correct.

In making these representations, we understand that they are provided to you in connection with your external audit of the Council for the year ended 30 June 2023 as prescribed by the Local Government Act 1999, for the express purpose of your expressing an opinion as to whether the 2023 Financial Report is, in all material respects, presented fairly in accordance with all applicable standards and requirements, including statutory. In making these representations, we have read and understood the standard unqualified Audit Opinion that would be normally expressed to the Council by you as is required under Section 129(3) of the Local Government Act 1999 for the financial year ended 30 June 2023. We therefore understand, without exception, the potential ramifications of making any representations to you that are not correct, to the best of our knowledge and belief as of the date of this letter.

We understand and acknowledge that it is the Council management's responsibility for the fair presentation of the 2023 Financial Report and that management, as appropriate, have approved the Financial Report. Accordingly, management of the Council are of the opinion that the 2023 Financial Report is free of material misstatements, including omissions.

1. Compliance with all Applicable Standards, including Statutory

The Financial Report of the Council has been prepared so as to present a true and fair view of the state of affairs of the Council as at 30 June 2023 and of the results of operations of the Council for the financial year ended on that date, including for all post balance date matters, as applicable.

The accounting and financial management policies, practices and records of the Council were at all times maintained in accordance with the requirements of the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and that the Financial Report was prepared in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011, Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board together with all other mandatory professional reporting requirements in Australia.

ASSETS

Cash and Cash Equivalents

- (1) Cash on hand at balance date was represented by cash floats reconciled and on hand as at 30 June 2023.
- (2) Cash at bank at balance date represented the reconciled operating account(s) of the Council.
- (3) Short term deposits represented amounts held with the LGFA by the Council.

Rates and Other Receivables

- (1) Current rate receivables at balance date represented all outstanding amounts owed by rate payers.
- (2) Current other receivables at balance date represented all outstanding amounts owed by debtors other than rate payers.
- (3) Debts due at balance date that are known to be uncollectible have since been written-off and adequate provision has been made for impairment to cover allowances, discounts and losses that may be sustained by Council in the collection of the debts.

Inventories.

- (1) All inventories were the property of the Council and have either been paid for or the liability has been brought to account.
- (2) All inventories have been physically counted and valued in accordance with the applicable Australian Accounting Standard.

Other Current Assets

- (1) Prepayments at balance date represented payments for goods and services to be received in the 30 June 2023 financial year.
- (2) There are no non-current assets held for sale.

Financial Assets – Loans to Community Groups

- (1) There are no grounds to provide for any impairment loss for loans to community groups or other organisations, none are held.

Investments Accounted using the Equity Method

- (1) Council has complied with all applicable Australian Accounting Standards with regard to Council's equity in subsidiaries, regional subsidiaries and other interests, as applicable.

Infrastructure, Property, Plant & Equipment and Depreciation

- (1) Infrastructure, property, plant and equipment at the 2023 balance date was represented by the following fair values, cost, accumulated depreciation and carrying amounts for



each class of asset, in accordance with all prescribed requirements and standards, as follows:

\$'000s	Fair Value Level 2023	At Fair Value 2023	At Cost 2023	Accumulated Depreciation 2023	Carrying amount 2023
Infrastructure, property, plant and equipment					
Waste Management	3	10,231	0	(9,841)	390
Capital work in progress		0	2,362	0	2,362
Office Equipment		0	4,206	(1,818)	2,388
Land	2	18,039	0	0	18,039
Land	3	44,727	0	0	44,727
Riddoch Collection	3	4,356	0	0	4,356
Buildings and other structures	2	3,987	33	(2,232)	1,788
Buildings and other structures	3	101,198	64,300	(53,206)	112,292
Stormwater Drainage	3	8,022	1,831	(2,596)	7,257
Kerbing and Footpaths	3	95,653	0	(21,373)	74,280
Roads (sub-base, pavement, seal, traffic lights)	3	149,113	0	(34,156)	114,957
Public Lighting		0	1,573	(24)	1,549
Infrastructure - Other (Retaining walls, safety barriers)		0	412	(15)	397
Carparks	3	10,451	162	(3,378)	7,235
Right-of-use assets		0	614	(337)	277
Plant and equipment		0	10,151	(3,966)	6,185
Other assets		0	1,590	(313)	1,277
Total Infrastructure, property, plant and equipment		445,777	87,234	(133,255)	399,756
Comparatives		323,939	94,416	(117,184)	301,171

- (2) The additions during the 2023 financial year to Infrastructure (classes that have not been revalued), property, plant and equipment general ledger control accounts and asset registers represents the cost of additions and or improvements to existing facilities or replacements thereof. All units of property which have been replaced, sold, dismantled or otherwise disposed of, or which are permanently unusable, have been removed from general ledger and applicable asset register. Adequate provision, determined in a manner consistent with that of the preceding financial year, has been made to write-off depreciable assets over their useful economic working lives.

No circumstances have arisen which render adherence to the existing basis of depreciation misleading or inappropriate and that depreciation expense for the financial year ended 30 June 2023 is reliable.

- (3) All additions to depreciable assets represent actual additions or improvements of a capital nature, based on capitalisation thresholds consistently applied for the 2023 financial year and unchanged from the 2022 financial year.
- (4) Where the recorded carrying amount of any depreciable assets exceeds its recoverable amount as at 30 June 2023, that asset's recorded carrying amount has been written down to its recoverable amount.
- (5) Contractual commitments for capital expenditure(s) included in the Financial Report payable not later than one year are as described in the notes accompanying the Financial Report.
- (6) There are no deficiencies or encumbrances attaching to the title of the assets of the Council at 30 June 2023 other than those reflected in the financial report and those are not greater than the value of the asset.
- (7) No Operating or Finance Lease commitments exist that have not been disclosed in the Financial Report. All Operating Lease expenses have been fully disclosed in the notes to the 2023 Statement of Comprehensive Income. Finance Leasing commitments have been fully disclosed in the notes to the 2023 Balance Sheet.



- (8) The asset revaluations of infrastructure assets undertaken during the 2023 financial year by 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. were based on the principle of written down replacement value. Accordingly, total replacement value, total economic working life, residual economic working life were reliably established for each asset and the financial records of Council were restated in accordance with all applicable Australian Accounting Standards, and the Financial Report reflects all such accounting entries.

Valuations of all infrastructure assets have been formally recognised in the 2023 Financial Report.

It should be noted that the valuation of stormwater drainage and carpark assets will be undertaken by an independent valuer as at 1 July 2023.

- (9) The asset revaluation of all land owned by Council was undertaken based was revalued in 2023 based on Valuer General's valuations.

Valuations have been formally recognised in the 2023 Financial Report.

- (10) The Riddoch art collection was revalued as at 30 June 2023 by Simon Storey Art and Cultural Collection valuers.

Valuations have been formally recognised in the 2023 Financial Report.

- (11) The resultant increment to the asset revaluation reserve during the year represents the difference between the prior written down value of the assets being valued and the valuations as at 30 June 2023.

- (12) Depreciation expense reported in the 2023 Statement of Comprehensive Income is reliable, being based on reliable 'whole of life' asset management information for each class of depreciable non-current asset.

LIABILITIES – Current and Non-Current

- (1) All liabilities which have arisen or which will arise out of the activities of the Council to the end of the 2023 financial year have been included in the 2023 Financial Report.
- (2) All outstanding trade payables at balance date have been taken up as at the 2023 balance date.
- (3) All applicable accrued wages and salaries and accrued employee entitlements at the 2023 balance date have been taken up.
- (4) All accrued interest at the 2023 balance date have been taken up.
- (5) All revenue received in advance as at the 2023 balance date have been taken up.
- (6) Provisions for employee benefits, inclusive of on-costs, all discounted as at the 2023 balance date representing long service leave benefits calculated for all valid employees (as at balance date) have been taken up.
- (7) Accrued employee benefits represent annual leave accrued for all valid employees as at the 2023 balance date.



- (8) Borrowings as at the 2023 balance date represented amounts owed to the Local Government Finance Authority. Loans with the LGFA have varying maturity dates and interest rates with details fully provided in the notes to the 2023 Financial Report.
- (9) There were no contingent liabilities including for:
 - a) guarantees;
 - b) bills and accounts receivable discounted, assigned or sold and which are subject to recourse;
 - c) endorsements; and
 - d) repurchase agreements.
- (10) We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the applicable financial reporting framework.

EQUITY

- (1) There have been no adjustments to the Accumulated Surplus other than those allowable under the Australian Accounting Standards.
- (2) There have been no adjustments to the Asset Revaluation Reserve other than those allowable under the Australian Accounting standards and the balance of the reserve has been reconciled to each class of asset.
- (3) All reserve funds required by legislation to be maintained have been at all times maintained in the accounting records of the Council with the exception of the Open Space reserve that was reinstated for the FY 2022 aligned with legislation.
- (4) All transfers to and from reserve funds (including the Accumulated Surplus) are aligned with previous years (with the exception of prior year corrections in FY 2022).
- (5) Other than for the Asset Revaluation Reserve, all other reserve accounts are those applied for 2023 Council budget purposes and have the same balances as at 30 June 2023.
- (6) Council does not maintain a "Contingency Reserve" (or equivalent).
- (7) No reserves are 'cash backed'.

2023 STATEMENT OF COMPREHENSIVE INCOME

- (1) Please find attached a summary of all variations greater than 10% for all income and expense amounts (variances less than \$5,000 have been deemed immaterial and not included) disclosed in the 2023 Statement of Comprehensive Income, compared to 2022.
- (2) All depreciable physical resources received free of charge have been included in the appropriate asset register and depreciated from the date when Council assumed control (of the asset).
- (3) Depreciation expense for 2023 is in accordance with Council's asset registers and has been determined on the same basis as for 2022.



- (4) Salaries and Wages expense disclosed in the 2023 Statement of Comprehensive Income reconciles to the last budgeted salaries and wage amount approved by Council for 2023 annual budget funding purposes.
- (5) Capital grants have been correctly separated from operating grants, in accordance with the requirements of the Model Financial Statements.

KEY FINANCIAL INDICATORS

Operating Surplus Ratio - The ratio in FY 2023 is significantly lower than the previous year and the anticipated target as per the adopted budget, driven by the rating increase of 4.5%, higher than expected untied grant revenue (Financial Assistance Grants and LRCI), the first year of Wulanda operations and higher operating expenditure driven by greater than planned CPI (particularly employee costs and utilities) and higher depreciation for Caroline landfill and the first year of Wulanda depreciation.

Net Financial Liabilities Ratio – The ratio is lower than the previous year driven by increased operating revenue driven by Wulanda and grants, and increased borrowings, partially offset by lower creditors and higher debtors all driven by the delivery of the project and operations for Wulanda. It should be noted that the ratio is lower than the target set in the adopted budget where borrowings are lower than anticipated due to Wulanda and other capital projects timing.

Asset Renewal Funding Ratio – This is higher than the previous year, and lower than the LTFFP/adopted budget target and SA recommended target. Disruptions and supply shortages combined with the organisation's capacity to deliver have impacted upon the timing of the renewals program. A review of the organisation's capacity to deliver is expected to occur in the first half of FY 2024.

OTHER REQUIRED REPRESENTATIONS

- (1) No events have occurred (or are known to occur) subsequent to the 30 June 2023 that would require any consideration for adjustment to or additional disclosure in the 2023 Financial Report.
- (2) The Council does not have any plans or intentions that may materially affect the carrying value or classification of all assets and liabilities as at 30 June 2023.
- (3) The Council has complied with all aspects of contractual arrangements and agreements that would have a material effect on the 2023 Financial Report in the event of non-compliance.
- (4) There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, other than those disclosed in the 2023 Financial Report.
- (5) There are no violations or possible violations of laws, compulsory standards or regulations whose effects should be considered for disclosure in the 2023 Financial Report or as a basis for recording as an expense or otherwise.
- (6) The methods, the data, and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

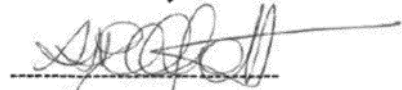


- (7) The Council has full title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- (8) All details concerning related party transactions and related amounts receivable or payable (including sales, purchases, loans and guarantees) have been correctly recorded in the accounting records. All related parties have been identified and disclosed to you during your audit.
- (9) The Council reviews, at least on a quarterly basis, the adequacy of insurance cover on all assets and insurable risks. This review has been consistently performed, and where it is considered appropriate, assets and insurable risks of the Council are at all times adequately covered by appropriate insurance.
- (10) The minutes of all meetings of Council and its Committees were made available to you and are complete and authentic records of all such meetings held during the 2023 financial year and to the date of this letter. All other statutory records were properly kept at all times during the year and have been made available to you for audit purposes.
- (11) All audit correspondence has been formally and promptly responded.
- (12) All audit correspondence has been referred to Council and Council's Audit and Risk Committee.
- (13) Salaries and wages records together with records for the Goods and Service Tax were at all times fully maintained in accordance with the requirements of the Australian Taxation Office, as applicable.
- (14) All documentation relating to the capture of Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) including all authorised forms provided by the deemed Key Management Personnel, evidence of review of total related party transactions processed during the financial year by the Council e.g. Transaction reports of payments made by Council to related parties and any working papers of calculation methodologies for the disclosures in the 30 June 2023 financial statements will be made available to the auditors prior to the presentation of the financial statements to the November 2023 council meeting.
- (15) All deemed material transactions relating to Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) have been included and adequately disclosed in the 30 June 2023 financial statements.
- (16) Council has formally in place and has at all times maintained an appropriate standard of accounting, internal control structure and framework, segregation of duties and risk management structure and framework across the entire organisation, including appropriate controls and mechanisms specifically designed to prevent and detect fraud and error. Further, we advise that there have not been any instances of fraud or error during the financial year ended 30 June 2023 or to the date of this letter. In addition, there are no matters that should be brought to your attention for the purposes of your making an assessment as to Sections 129(5) and 129(6) of the Local Government Act 1999.
- (17) The 2023 Financial Report has been adjusted for all agreed audit adjustments for the year ended 30 June 2023. It should be noted that a misstatement that was deemed to be immaterial further to discussions with external audit staff have not been adjusted.
- (18) Council's Audit and Risk Committee has addressed all of its prescribed responsibilities and no member of the Committee has undertaken other professional services for the Council.



- (19) In our opinion, there are no grounds to believe that the Council will not be able to pay its debts as and when they fall due, that assets will be at all time maintained to the service standards currently determined by Council and accordingly, the Council is long term financially sustainable.

Yours sincerely



Sarah Philpott
Chief Executive Officer

Enclosures (as applicable)

Enclosure 1 – Statement of Comprehensive Income Variance Analysis



\$'000s	Ref	Drafts Actuals 2023	Actuals 2022	Variance	Variance %
Income					
Rates		24,893	23,822	1,071	4%
Statutory charges	1	731	633	98	15%
User charges	2	6,947	5,515	1,432	26%
Grants, subsidies and contributions - capital	3	1,071	716	355	50%
Grants, subsidies and contributions - operating	4	6,402	5,899	503	9%
Investment income	5	49	14	35	250%
Reimbursements	6	755	65	690	1062%
Other income	7	1,263	498	765	154%
Total income		42,111	37,162	4,949	13%
Expenses					
Employee costs	8	14,365	13,090	(1,275)	-10%
Materials, contracts and other expenses	9	17,460	13,234	(4,226)	-32%
Depreciation, amortisation and impairment	10	10,176	8,479	(1,697)	-20%
Finance costs	11	1,094	358	(736)	-206%
Total expenses		43,095	35,161	(7,934)	-23%
Operating surplus / (deficit)		(984)	2,001	(2,985)	-149%
Physical resources received free of charge	12	1,054	1,760	(706)	-40%
Asset disposal and fair value adjustments	13	(364)	(787)	423	54%
Amounts received specifically for new or upgraded assets	14	5,808	17,940	(12,132)	-68%
Net surplus / (deficit)		5,514	20,914	(15,400)	-74%
Other comprehensive income					
Changes in revaluation surplus - I,PP&E	15	90,897		90,897	100%
Impairment (expense) / recoupments offset to asset revaluation reserve	16	(575)		(575)	-100%
Total other comprehensive income		90,322	0	90,322	100%
Total comprehensive income		95,836	20,914	74,922	358%

As per the reference numbers listed, please find explanations for material variances of greater than +/- 10% for 2023, compared to 2022:

- Statutory Charges \$98k** – Includes additional animal registration fees & fines incorporated in budget reviews \$51k, development act fees \$11k, and town planning fees \$24k aligned with development in the city, parking fines/expiations with greater focus post COVID \$24k.
- User Charges Increase \$1,432k** – Including first year of Wulanda \$1,310k, waste management (\$19k), rental and lease income \$86k (including the Mount Gambier Tourist Park).
- Grants, Subsidies, & Contributions Capital \$355k** – Including LRCI Grant Funding Increase \$188k where Council received \$904k, compared to \$716k received in FY 2022 and boundary roads contributions of \$167k (previously treated as capital grant revenue).
- Grants, Subsidies, & Contributions Operating \$503k** – Including additional Financial Assistance Grants Increase \$408k (100% additional payment of following year's grant and 25% of the current year (compared to 75% of the following year's grant and 50% of the current year's grant in 2022)), and Regional Transport Subsidy timing of payments \$114k.
- Investment Income \$35k** – Higher income due to the change in methodology for LGFA distribution and significantly higher borrowings.
- Reimbursements \$690k** – This increase is mainly due to the utilities reimbursements for the Wulanda operations (offset by expenditure).
- Other Income Increase \$765k** - Main variances include a significant increase in open space revenue \$796k reflecting development activity, downstream drainage increase/reclassification \$60k, partly offset by lower insurance recoveries (\$108k).



8. **Employee Costs (\$1,275k)** – Including movement in Long Service Leave (\$0.5m) where last year's significant movement in the discount rate distorted the FY 2022 charge, overtime increase (\$0.2m), superannuation rate increase/impact of salary increase (\$0.1m) and increase in salaries and wages including EA increase (\$0.4m).
9. **Materials, Contracts and Other (\$4,226k)** – Material variances include Wulanda operations (\$2.5m), energy (\$0.8m), software (\$0.3m), and election expenses (\$0.2m)
10. **Depreciation Increase (\$1,697k)** – Mainly due to an increase in Buildings and Structures (\$0.6m) driven by Wulanda, and waste management (\$0.9m) where Cell 3C has been assumed to be at capacity at the end of FY 2023.
11. **Finance Costs Increase (\$736k)** - Higher finance costs mainly due to finance costs being treated as operating expenditure post Wulanda completion. During the construction of Wulanda, finance costs relating to the project were treated as capital costs.
12. **Physical Resources Free Of Charge (\$706k)** - Decreased revenue from developments/land divisions including: Footpaths & Kerbing (\$387k) and Roads (\$345k).
13. **Asset Disposal and fair value adjustments \$423k** – Lower disposal costs for Infrastructure assets as a result of the capital works program \$262k, partly offset minor surplus resulting from sale of plant and machinery compared to loss in previous year \$105k, other assets \$56k
14. **Amounts Received for New/Upgraded Assets (\$12,132k)** – Mainly driven by lower Wulanda Commonwealth and Federal government grants in FY 2023 of \$5.0m compared to \$17.5m in FY 2022 in line with the respective grant deeds of agreement.
15. **Changes in revaluation surplus \$90,897k** - Revaluations undertaken as at 30 June for Infrastructure Assets (Kerbs and guttering, roads and footpaths) \$80.7m, land \$9.3m and the Riddoch collection \$0.8m.
16. **Impairment (expense)/recoupments offset to asset revaluation reserve (\$575k)** - Further to the external audit advice to treat library books as an operating expense due to the statewide one card system (\$575k) was written off against the library book asset revaluation reserve (with the remaining (\$57k) included in the depreciation, amortisation and impairment line).



19.10 2022/2023 CITY OF MOUNT GAMBIER ANNUAL REPORT – REPORT NO. AR23/78253

Committee:	Council
Meeting Date:	21 November 2023
Report No.:	AR23/78253
CM9 Reference:	AF22/378
Author:	Ashlea Watson, Communications Officer
Authoriser:	Sarah Philpott, Chief Executive Officer
Summary:	This report seeks adoption of the 2022/2023 City of Mount Gambier Annual Report as required under Section 131 of the Local Government Act 1999.
Strategic Plan Reference:	Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Council Report No. AR23/78253 titled '2022/2023 City of Mount Gambier Annual Report' as presented on 21 November 2023 be noted.
2. That the City of Mount Gambier 2022/2023 Annual Report as tabled be adopted.
3. That the Chief Executive Officer be authorised to make any non-material amendments as considered necessary prior to publication.
4. That copies of the City of Mount Gambier be distributed to the bodies/persons referred to in Section 131 of the *Local Government Act 1999*.
5. That the LCLGA Annual Report be added to the electronic file prior to distribution to the required bodies/persons.



TYPE OF REPORT

Legislative

BACKGROUND

Section 131 of the *Local Government Act 1999* requires Council to prepare and adopt on or before 30 November of each year an Annual Report containing the prescribed information and documents relating to the operations of Council for that financial year.

PROPOSAL

The final draft proof of Council's Annual Report in respect of the 2022/2023 financial year has been circulated to Members and is now recommended for adoption.

The Annual Report includes the material and specific reports on the matters specified by the Local Government Act 1999 and Regulations.

Should Council seek any further amendments or time, the Annual Report may be deferred to a special meeting, noting the publication deadlines as set out in the *Local Government Act*.

The Financial Statements as presented within the tabled document have been included following adoption by the Audit and Risk Committee on 30 October 2023 and in preparation for noting by Council as per item no.16.2 of this agenda.

LEGAL IMPLICATIONS

The Annual Report has been prepared as per Section 131 of the *Local Government Act 1999*.

STRATEGIC PLAN

Goal 5 – Our Commitment

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

The report is delivered within the allocated budget for 2023/2024.

ENVIRONMENTAL IMPLICATIONS

The number of copies printed is kept to a minimum and recycled paper is specified as a requirement in the invitation to quote.

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The report is delivered within the allocated budget for 2023/2024 and by utilising existing internal resources.

VALUE FOR MONEY

Four invitations to quote were sent out and two quotes were received for the design and print of the Annual Report.

RISK IMPLICATIONS

Failure to prepare and adopt an Annual Report by the required deadline would place Council in breach the *Local Government Act*.



EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A

IMPLEMENTATION STRATEGY

The Annual Report will be printed and distributed to all relevant parties and bodies as outlined in the Act and will be available on Council's website and in hard copy format from the Customer Service counter once printed.

As required under Schedule 2, Clause 28 (3) of the Act, a regional subsidiary must furnish to constituent councils a report on the work and operations of the subsidiary for the preceding financial year, therefore, the Limestone Coast Local Government Association (LCLGA) 2022/2023 Annual Report will be added to the electronic version of the City of Mount Gambier Annual Report that will be published on Council's website upon finalisation and has been referenced within the City of Mount Gambier Annual Report.

CONCLUSION AND RECOMMENDATION

This report recommends that the City of Mount Gambier 2022/2023 Annual Report as tabled be adopted to ensure Council meets the required deadlines as set out in the *Local Government Act 1999*.

ATTACHMENTS

Nil



20 MOTIONS WITH NOTICE

Nil

21 URGENT MOTIONS WITHOUT NOTICE

22 CONFIDENTIAL ITEMS OF COMMITTEES

Nil



23 NEW CONFIDENTIAL ITEMS

23.1 SALE OF LAND FOR NON-PAYMENT OF RATES – REPORT NO. AR23/74286

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and (Council Officers) be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.1 AR23/74286 Sale of Land for Non-Payment of Rates.

The Council is satisfied that, pursuant to section 90(3) (a) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.1 AR23/74286 Sale of Land for Non-Payment of Rates and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (a) be kept confidential and not available for public inspection until the latter of:- 12 months, or the matter being settled.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

23.2 SALE OF LAND FOR NON-PAYMENT OF RATES – REPORT NO. AR23/74289

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and (Council Officers) be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.2 AR23/74289 Sale of Land for Non-Payment of Rates.

The Council is satisfied that, pursuant to section 90(3) (a) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.2 AR23/74289 Sale of Land for Non-Payment of Rates and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (a) be kept confidential and not available for public inspection until the latter of:- 12 months, or the matter being settled.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

23.3 SALE OF LAND FOR NON-PAYMENT OF RATES – REPORT NO. AR23/74290

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and (Council Officers) be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.3 AR23/74290 Sale of Land for Non-Payment of Rates.

The Council is satisfied that, pursuant to section 90(3) (a) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.3 AR23/74290 Sale of Land for Non-Payment of Rates and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (a) be kept confidential and not available for public inspection until the latter of:- 12 months, or the matter being settled.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

23.4 UPDATE ON TELSTRA CO-INVESTMENT PROPOSAL FOR MOBILE BLACKSPOTS – REPORT NO. AR23/76480

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and (Council Officers) be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.4 AR23/76480 Update on Telstra Co-investment Proposal for Mobile Blackspots.

The Council is satisfied that, pursuant to section 90(3) (b), (d), (g) and (j) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is
 - conducting business; or
 - proposing to conduct business; or
 - to prejudice the commercial position of the Council
- commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected:
 - to prejudice the commercial position of the person who supplied the information, or
 - to confer a commercial advantage on a third party
- information concerning matters that must be considered in confidence in order to ensure that the Council does not:
 - breach any law, order or direction of a court or tribunal constituted by law,
 - breach any duty of confidence, or
 - breach any other legal obligation or duty
- information the disclosure of which would divulge information provided on a confidential basis by or to:
 - a Minister of the Crown, or
 - another Public Authority or official (not being an employee or a person engaged by the Council) that would on balance be contrary to the public interest

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because the information to be considered includes reports provided to Council containing commercial information creating a duty of confidence, and including information from a public authority, the premature disclosure of which could confer an advantage on third parties and prejudice the commercial position of Council in negotiations, and be contrary to the public interest in achieving optimal investment outcomes and value.

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.4 AR23/76480 Update on Telstra Co-investment Proposal for Mobile Blackspots and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (b), (d), (g) and (j) be kept confidential and not available for public inspection until an appropriate agreement has been executed releasing Council from its duty of confidence or Telstra provide express permission to release the information, whichever is the earlier.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

23.5 CRATER LAKES UNSOLICITED PROPOSAL – REPORT NO. AR23/78247

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and (Council Officers) be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.5 AR23/78247 Crater Lakes Unsolicited Proposal.

The Council is satisfied that, pursuant to section 90(3) (b), (d) and (g) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is
 - conducting business; or
 - proposing to conduct business; or
 - to prejudice the commercial position of the Council
- commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected:
 - to prejudice the commercial position of the person who supplied the information, or
 - to confer a commercial advantage on a third party
- information concerning matters that must be considered in confidence in order to ensure that the Council does not:
 - breach any law, order or direction of a court or tribunal constituted by law,
 - breach any duty of confidence, or
 - breach any other legal obligation or duty

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because the attachment and information regarding Crater Lakes Project Proposal contains commercial information of a confidential nature provided to Council in-confidence, and the consideration of which if conducted in open could prejudice the position of Council or the party that provided the information or confer a commercial advantage on a third party. The public interest in the matter being considered in open is considered to be outweighed by the public interest in ensuring the best possible outcome for the community, which may be prejudiced if the matter were considered in open.

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.5 AR23/78247 Crater Lakes Unsolicited Proposal and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (b), (d) and (g) be kept confidential and not available for public inspection until two years after the expiry of an agreement entered into in relation to the matter or two years after the proposal has been abandoned and Council has been released from its duty of confidence, whichever is the later.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

**23.6 AF23/254 TENDER - PROCUREMENT - TENDER FOR CIVIC CENTRE LIFT UPGRADE
– REPORT NO. AR23/79137**

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and (Council Officers) be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.6 AR23/79137 AF23/254 Tender - Procurement - Tender for Civic Centre Lift Upgrade.

The Council is satisfied that, pursuant to section 90(3) (k) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- tenders for the:
 - supply of goods, or
 - the provision of services, or
 - the carrying out of works

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because tenders for the: supply of goods, or the provision of services, or the carrying out of works.

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.6 AR23/79137 AF23/254 Tender - Procurement - Tender for Civic Centre Lift Upgrade and its attachments, having been considered by the Council in confidence under Section 90(2) & (3) (k) be kept confidential and not available for public inspection until 12 months after the completion of the tender works, with the name of the successful tenderer and the tender contract value to be disclosed following execution of a contract.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

23.7 QUESTION WITH NOTICE - WULANDA RECREATION AND CONVENTION CENTRE - STRATEGIC STATUS UPDATE – REPORT NO. AR23/78853

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and (Council Officers) be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.7 AR23/78853 Question With Notice - Wulanda Recreation and Convention Centre - Strategic Status Update.

The Council is satisfied that, pursuant to section 90(3) (b) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is
 - conducting business; or
 - proposing to conduct business; or
 - to prejudice the commercial position of the Council

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because these are matters of a contractual nature where Council is still executing a live contract.

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.7 AR23/78853 Question With Notice - Wulanda Recreation and Convention Centre - Strategic Status Update and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (b) be kept confidential and not available for public inspection until 30 November 2024.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

24 MEETING CLOSE



COMMITTEE MINUTES

AND

REPORTS / ATTACHMENTS

**MINUTES OF CITY OF MOUNT GAMBIER
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBER, CIVIC CENTRE, 10 WATSON TERRACE, MOUNT
GAMBIER
ON TUESDAY, 17 OCTOBER 2023 AT 6.00 P.M.**

PRESENT: Mayor Lynette Martin (OAM), Cr Frank Morello, Cr Josh Lynagh, Cr Kate Amoroso, Cr Mark Lovett, Cr Max Bruins, Cr Paul Jenner (entered the meeting at 6:01 pm), Cr Jason Virgo

OFFICERS IN ATTENDANCE:	Chief Executive Officer General Manager Corporate and Regulatory Services Acting General Manager City Infrastructure Manager Financial Services Communications Officer Executive Administrator	- Mrs S Philpott - Mrs J Fetherstonhaugh - Mr K Manarangi - Mrs J Scoggins - Ms M Brookes - Mrs A Pasquazzi
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1 ACKNOWLEDGEMENT OF COUNTRY

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.

2 APOLOGIES

RESOLUTION 2023/219

Moved: Cr Kate Amoroso

Seconded: Cr Frank Morello

That the apology from Cr Sonya Meziniec be received.

CARRIED

3 LEAVE OF ABSENCE

Nil

4 CONFIRMATION OF COUNCIL MINUTES

RESOLUTION 2023/220

Moved: Cr Max Bruins

Seconded: Cr Frank Morello

That the minutes of the Ordinary Council meeting held on 19 September 2023 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

5 MAYORAL REPORT

Cr Paul Jenner entered the meeting at 6:01 pm

5.1 MAYORAL REPORT - OCTOBER 2023

- EO Recruitment Panel - LCLGA
- SAROC Committee Meeting
- SA CFS – Region 5 Council CEO and Mayor Briefing in Coonawarra
- Official Opening of Lower South East Bowls Season 2023-2024
- Radio Interview 5GTR-FM
- Disability Inclusion Training – Virtual
- Radio Interview ABC
- Elected Member Briefing – Presentation by Nathan Paine CEO – SA Forest Products Assoc
- UniSA Destination Australia Scholarship Video Project
- Fortnightly LCLGA Mayor's Meeting – Virtual
- Presentation to Year 5 - Tenison Woods College
- South Australia State Brand – Forum/Discussion with Kantar Public
- National Police Remembrance Day 2023 – Wreath Laying
- Meeting with representatives from Keolis Downer and Link SA
- SAROC Annual Business Plan Workshop
- South Australians Lead the Way Presentation
- Panel Interviews EO - LCLGA
- Citizenship Ceremony
- Valley Lake Climate Watch Trail Launch
- Ray White Real Estate - Fifth Birthday Celebration
- Radio Interview – Triple M
- Meeting re Christmas Parade
- Elected Member Briefing – RDALC and LCLGA
- Elected Member Briefing – Strategic Plan Update
- Meeting with Hon Ben Hood, MLC
- Information Session - Planning DC Grant
- Official Opening – Uniting Communities Mount Gambier Hub Site
- Friendship Force Rose Planting – Northland/Wairapa NZ
- LCLGA Board Meeting – Kingston District Council
- With CEO, Meeting in Naracoorte re Roads

RESOLUTION 2023/221

Moved: Mayor Lynette Martin

Seconded: Cr Jason Virgo

That the Mayoral report made on 17 October 2023 be received.

CARRIED

6 REPORTS FROM COUNCILLORS

Cr Josh Lynagh	Citizenship Ceremony, Valley Lake Climate Watch Trail Launch.
Cr Paul Jenner	Public Lighting Working Group Sub Committee meeting, Citizenship Ceremony, Valley Lakes Climate Watch Trail Launch, Mount Gambier Choral Society 90 th Birthday Celebrations, Meeting with Damian Buckley of the Mount Gambier Cycling Club, GTE AGM and Board meeting.
Cr Max Bruins	Opening of UC Hub, Ray White 5 th Birthday Celebrations.

RESOLUTION 2023/222

Moved: Cr Max Bruins

Seconded: Cr Kate Amoroso

That the reports made by Councillors on 17 October 2023 be received.

CARRIED

7 QUESTIONS WITH NOTICE

Question:

The following question was received from Councillor Max Bruins.

Following on from the announcement that the state government has recently awarded an 8 year contract for the public bus services in Mount Gambier with no increase to the current grossly inadequate service levels currently provided, what future strategic and advocacy work is planned to continue to push this issue on behalf of Mount Gambier ratepayers?

Response:

The bus service has been contracted to LinkSA part of the Keolis Downer group. LinkSA provide bus services to several areas across the state. The contract retains the current level of service and does not increase services nor change routes. As Council is aware, the current service is demonstrably inadequate, with the service not reviewed for 30 years, and the comparative expenditure more appropriate to a community of around 3,000 to 6,000 people, rather than a regional capital of around 28,000.

Council will continue to advocate to State Government for an improvement in services. The Mayor has already written to Minister Koutsantonis to this end. Advocacy will continue with local members of parliament, including Troy Bell MP. The Mayor, CEO and team have met with LinkSA who are keen to work with Council to determine if there can be some adjustments to the routes within the envelope of their current contract. In addition, it is understood that the State Government is to conduct a Regional Transport Review in the new calendar year. Council will make submissions to that Review, and in the meantime, LinkSA have expressed their willingness to work alongside Council to identify the potential models of future service delivery, to inform that submission.

8 QUESTIONS WITHOUT NOTICE

Nil

9 PETITIONS

Nil

10 DEPUTATIONS

The Mayor sought and was granted leave of the meeting for Mr Kym Steer, President of the South Australian Athletic League to present his deputation in relation to Sponsorship of Mount Gambier Gift Carnival virtually.

11 NOTICE OF MOTION TO RESCIND OR AMEND

Nil

12 ELECTED MEMBERS INFORMATION BRIEFING SESSIONS**12.1 ELECTED MEMBER INFORMATION/BRIEFING SESSIONS FROM 16/09/2023 TO 13/10/2023****RESOLUTION 2023/223**

Moved: Cr Frank Morello

Seconded: Cr Mark Lovett

1. That Council Report No. AR23/44822 titled 'Elected Member Information/Briefing Sessions from 16/09/2023 to 13/10/2023' as presented on 17 October 2023 be noted.

CARRIED

13 ELECTED MEMBERS TRAINING AND DEVELOPMENT

Nil

14 COUNCIL ACTION ITEMS**14.1 COUNCIL ACTION ITEMS - 19/09/2023****RESOLUTION 2023/224**

Moved: Cr Josh Lynagh

Seconded: Cr Max Bruins

1. That Council Report No. AR23/44831 titled 'Council Action Items - 19/09/2023' as presented on 17 October 2023 be noted.

CARRIED

15 JUNIOR SPORTS ASSISTANCE (SECTION 41) COMMITTEE MINUTES AND RECOMMENDATIONS

Nil

16 AUDIT AND RISK COMMITTEE MINUTES AND RECOMMENDATIONS

Nil

17 CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE MINUTES AND RECOMMENDATIONS

Nil

18 BUILDING FIRE SAFETY COMMITTEE MINUTES

Nil

19 COUNCIL REPORTS

Pursuant to Section 74 of the Local Government Act 1999, Cr Frank Morello disclosed a general conflict of interest in Item 19.1.

In accordance with Section 75B Cr Frank Morello informed the meeting:

Nature of Interest:

I was a member of the creative arts fund selection panel.

Intention to Participate:

I intend to stay in the meeting and vote on the matter. I will not move or second the motion.

Reason for Participating:

The action that I am taking is sufficient to address and deal with my conflict adequately by not moving or seconding the motion.

In accordance with Section 75B of the Local Government Act 1999 Cr Frank Morello remained in the meeting for Item 19.1.

19.1 CREATIVE ARTS FUND 2023/2024 APPLICATIONS**RESOLUTION 2023/225**

Moved: Cr Kate Amoroso

Seconded: Cr Mark Lovett

1. That Council Report No. AR23/52928 titled 'Creative Arts Fund 2023/2024 Applications' as presented on 17 October 2023 be noted.
2. That Council notes the total funding request from applicants was \$85,613 and shortlisted applicants was \$32,503, which is under the budgeted amount of \$50,000 for the 2023/2024 grant round.
3. That \$32,503.00 be endorsed for distribution for the 2023/2024 Creative Arts Fund as follows:

<u>Project Name</u>	<u>Applicant</u>	<u>Requested</u>	<u>Approved</u>
UP	Lucy Bonnin	\$18,893	\$ 18,893*
Sea Weave: A Community Weaving Project	Tabitha Williams	\$13,610	\$13,610

*Includes \$193.00 Planning SA lodgement fee for Development Application

4. That all applicants be notified accordingly, advising that the provision and acquittal of these grant funds will always be subject to:
 - all necessary land holder and development approvals being obtained; and
 - all works being completed in accordance with all relevant legislative and compliance standards.
5. That unspent funds (\$17,497) from the 2023/2024 Creative Arts Fund be allocated to the delivery of the Mount Gambier Beacon Art Project, and reflected in Budget Review 1.

6. Prior to the 2024/2025 round of funding a workshop be held to review the qualifying criteria and selection process.

CARRIED

Having participated in the meeting for 19.1 Cr Frank Morello voted in favour of the motion.

19.2 RIDDOCH ARTS AND CULTURAL TRUST - ANNUAL GENERAL MEETING, CONSTITUTION, SERVICE LEVEL AGREEMENT AND MEMBERSHIP

The Mayor sought the approval of at least two-thirds of the members present at the meeting to suspend meeting procedures:

Purpose of the Suspension: To discuss item 19.2.

Carried by more than two-thirds of the members present at the meeting.

Meeting Procedures were suspended at 6:37 pm.

The Mayor determined that the period of suspension should be brought to an end;

Carried by more than two-thirds of the members present at the meeting.

The Period of Suspension came to an end and Meeting Procedures resumed at 6:48 pm.

RESOLUTION 2023/226

Moved: Cr Paul Jenner

Seconded: Cr Max Bruins

1. That Council Report No. AR23/67765 titled 'Riddoch Arts and Cultural Trust - Annual General Meeting, Constitution, Service Level Agreement and Membership' as presented on 17 October 2023 be noted.
2. That the release of an Expression of Interest and Prospectus for Riddoch Arts and Cultural Trust Board membership be noted.
3. That Cr Sonya Meziniec be endorsed as the Council Member on the Riddoch Arts and Cultural Trust Board for a further term of appointment for continuity purposes.
4. That Council notes that the Chief Executive Officer as Councils representative under the constitution, will endorse the proposed amendments to the Constitution at the upcoming Annual General Meeting.
5. That Council notes the draft Service Level 'Heads of Agreement' and the Mayor and Chief Executive Officer be authorised to execute Agreement' as attached to Report No. AR23/67765.
6. That the Mayor and Chief Executive Officer be authorised to affix the Council Seal to any documents necessary to give effect to the actions and set out in Report No. AR23/67765.
7. That further reports be presented to Council to consider the Riddoch Arts and Cultural Trust Board membership and draft Business Plan and Budget for the 2024/2025 year.

CARRIED

19.3 LOCAL ROADS AND COMMUNITY INFRASTRUCTURE PROGRAM PHASE 4 - PROJECT NOMINATIONS

RESOLUTION 2023/227

Moved: Cr Max Bruins
 Seconded: Cr Paul Jenner

1. That Council Report No. AR23/66435 titled 'Local Roads and Community Infrastructure Program Phase 4 - Project Nominations' as presented on 17 October 2023 be noted.
2. That Council endorse the below project nominations for Phase 4 of the Local Roads and Community Infrastructure Program (LRCI) grant funding:

Description	Problem being addressed	Commence	Complete	Total project cost	LRCI Program Funding Allocation
Frew Park Upgrade	Upgrading facility which is due for renewal.	January 2024	June 2025	AUD \$486,995	100%
Road Reconstruction - Boandik Terrace (Crouch Street to Warren Street)	Road section to be renewed due to its existing condition. As per our forward works program.	July 2024	June 2025	AUD \$280,909	100%

3. That the Chief Executive Officer and/or General Manager City Infrastructure be authorised to submit the above projects for LRCI Phase 4 to the Commonwealth (represented by the Department of Infrastructure, Transport, Regional Development and Communications).
4. That the budget be updated to include the grant revenue in Budget Review 1 for 2023/2024.

CARRIED

Pursuant to Section 74 of the Local Government Act 1999, Cr Josh Lynagh disclosed a general conflict of interest in Item 19.4.

In accordance with Section 75B Cr Josh Lynagh informed the meeting:

Nature of Interest:

I work for Claire Scriven MLC who is Minister for Forestry.

Intention to Participate:

I intend to stay in the meeting and vote on the matter. I will not move or second the motion, nor will I be engaging in discussion or debate on the matter.

Reason for Participating:

The action that I am taking is sufficient to address and deal with my conflict adequately by not moving or seconding the motion or speaking to the motion. I intend to vote and represent the community with my vote as I feel that is important.

In accordance with Section 75B of the Local Government Act 1999 Cr Josh Lynagh remained in the meeting for Item 19.4.

19.4 SOUTH AUSTRALIAN FOREST PRODUCTS ASSOCIATION (SAFPA) - AFFILIATE MEMBERSHIP

RESOLUTION 2023/228

Moved: Cr Kate Amoroso
 Seconded: Cr Jason Virgo

1. That Council Report No. AR23/67000 titled 'South Australian Forest Products Association (SAFPA) - Affiliate Membership as presented on 17 October 2023 be noted.
2. That Council does not become an affiliate member of the South Australian Forest Products Association (SAFPA) however, reiterates Council's ongoing support and recognition of the contribution to economic, environmental and community outcomes of the forest industry in Mount Gambier and the Limestone Coast.

CARRIED

Cr Kate Amoroso called a division.

The declaration was set aside.

Voting by division being:

In Favour: Crs Frank Morello, Kate Amoroso, Mark Lovett and Jason Virgo

Against: Crs Josh Lynagh, Max Bruins and Paul Jenner

The MAYOR declared the motion

CARRIED 4/3

Having participated in the meeting for 19.4 Cr Josh Lynagh voted in favour of the motion.

19.5 LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION (LCLGA) CHARTER

RESOLUTION 2023/229

Moved: Cr Paul Jenner

Seconded: Cr Jason Virgo

1. That Council Report No. AR23/66855 titled 'Limestone Coast Local Government Association (LCLGA) Charter' as presented on 17 October 2023 be noted.
2. That the updated Limestone Coast Local Government Association Charter as attached to Report No. AR23/66855 be endorsed.
3. In endorsing the Charter, the City of Mount Gambier writes to the Limestone Coast Local Government Association noting the importance of timely governance and reporting activities, and delivery of priority projects.

CARRIED

19.6 REVIEW OF DECEMBER 2023 / JANUARY 2024 COUNCIL MEETING DATES

RESOLUTION 2023/230

Moved: Cr Max Bruins

Seconded: Cr Josh Lynagh

1. That Council Report No. AR23/1241 titled 'Review of December 2023 / January 2024 Council Meeting Dates' as presented on 17 October 2023 be noted.
2. That the December 2023 meeting be held one week earlier on the 2nd Tuesday of the month, being 12 December 2023, to avoid the week leading into Christmas.
3. That the January 2024 meeting be held one week later on the 4th Tuesday of the month, being 23 January 2024, providing more opportunity for agenda preparation to occur after the Christmas / New Year period.

CARRIED**19.7 VOLUNTEER MANAGEMENT PLAN AND POLICY****RESOLUTION 2023/231**

Moved: Cr Paul Jenner

Seconded: Cr Mark Lovett

1. That Council Report No. AR23/68821 titled 'Volunteer Management Plan and Policy' as presented on 17 October 2023 be noted.
2. That the City of Mount Gambier Volunteer Management Plan as attached to Report No. AR23/68821 be endorsed to progress to implementation planning.
3. That the proposed Volunteer Management Policy as attached to Report No. AR23/68821 be endorsed.

CARRIED**19.8 PERIODIC REVIEW OF CONFIDENTIAL ITEMS - OCTOBER 2023****RESOLUTION 2023/232**

Moved: Cr Max Bruins

Seconded: Cr Frank Morello

1. That Council Report No. AR23/66920 titled 'Periodic Review of Confidential Items - October 2023' as presented on 17 October 2023 be noted.
2. That the following Confidential Orders as specified in Attachment 1 to Report AR23/66920, having been reviewed by Council, be amended to alter their duration and release conditions:
 - 19/09/2023 – Item 23.2 – Contracted Cleaning Services – Report No. AR23/63952
 - Duration of confidentiality order to be amended from:
“until the Deed of Termination for Pickwick Group Pty Ltd has been executed and alternate service delivery option implemented.”
 - to read:
“until further Order at least two (2) years after any activities associated with the subject matter described in Report No. AR23/63952 have been finalised.”
3. That the following Confidential Orders as specified in Attachment 1 to Report AR23/66920, having been reviewed by Council, be released as soon as practicable following the Council meeting on 17 October 2023:

Nil
4. That all Confidential Orders as specified in Attachment 1 to Report AR23/66920, excluding those amended or released in resolutions (2) and (3) above, having been reviewed by Council remain in operation on the grounds and release conditions specified.

CARRIED

20 MOTIONS WITH NOTICE

20.1 NOTICE OF MOTION - CENTRELINK RESOURCING

RESOLUTION 2023/233

Moved: Cr Max Bruins

Seconded: Cr Mark Lovett

1. That Council Report No. AR23/68264 titled 'Notice of Motion - Centrelink Resourcing' as presented on 17 October 2023 be noted.
2. That council write to The Federal Social Services Minister – The Hon. Amanda Rishworth MP and the Federal Member for Barker – The Hon. Tony Pasin MP seeking an urgent review of resourcing in relation to the processing of Age Pension applications to prevent further social disadvantage to certain members of our community.

CARRIED

20.2 NOTICE OF MOTION - EMERGENCY SERVICES DEDICATED PARKING

RESOLUTION 2023/234

Moved: Cr Max Bruins

Seconded: Cr Paul Jenner

1. That Council Report No. AR23/68689 titled 'Notice of Motion - Emergency Services Dedicated Parking' as presented on 17 October 2023 be noted.
2. That Council liaise with Kym Franklin from the RSL & District Bowling Club and management of the Mt Gambier station of the South Australian Ambulance Service (SAAS) to discuss potential access issues to the bowling greens situated along Jubilee Highway East in the event of a medical emergency when there are a large number of vehicles parked along the highway.
3. Following discussions with the parties mentioned in (2) above, if SAAS are in agreeance that a dedicated emergency services parking space is warranted, that Council write to the Department of Infrastructure and Transport seeking that such a parking space be installed.

CARRIED

21 MOTIONS WITHOUT NOTICE

21.1 DEPUTATION - MR KYM STEER, PRESIDENT - SOUTH AUSTRALIAN ATHLETIC LEAGUE - SPONSORSHIP OF MOUNT GAMBIER GIFT CARNIVAL

RESOLUTION 2023/235

Moved: Cr Max Bruins

Seconded: Cr Mark Lovett

1. That Council notes the deputation provided by Mr Kym Steer on behalf of the South Australian Athletic League regarding the Mount Gambier Gift Carnival.
2. That Council approves an additional amount of up to \$5,000 contribution towards the Mount Gambier Gift Carnival for 2023/24, with the final amount allocated being dependant on the outcome of additional sponsorship with third parties, noting this would bring the total contribution to up to \$10,000 plus \$2,000 in kind.
3. That Council notes that the additional up to \$5,000 will be brought before Council in either Budget Review 1 or Budget Review 2, as the amount granted exceeds the available allocation.

CARRIED

22 CONFIDENTIAL ITEMS OF COMMITTEES

Nil

23 NEW CONFIDENTIAL ITEMS

23.1 UPDATE ON LEGAL MATTER – REPORT NO. AR23/68588

RESOLUTION 2023/236

Moved: Cr Mark Lovett

Seconded: Cr Max Bruins

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and Council Officers, S Philpott, J Fetherstonhaugh, K Manarangi, J Scoggins, M Brookes and A Pasquazzi be excluded from attendance at the meeting for the receipt and consideration in confidence of Agenda Item 23.1 AR23/68588 Update on Legal Matter.

The Council is satisfied that, pursuant to section 90(3) (f), (g), (h) and (i) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the:
 - prevention, detection, or investigation of a criminal offence, or
 - the right to a fair trial

- information concerning matters that must be considered in confidence in order to ensure that the Council does not:
 - breach any law, order or direction of a court or tribunal constituted by law,
 - breach any duty of confidence, or
 - breach any other legal obligation or duty
- legal advice
- information relating to:
 - actual litigation, or
 - litigation that the Council or Council committee believes on reasonable grounds will take place,
 - involving the Council or an employee of the Council

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because the information to be considered relates to litigation that has commenced and has been provided to Council on a strictly confidential basis.

CARRIED

RESOLUTION 2023/237

Moved: Cr Mark Lovett
Seconded: Cr Kate Amoroso

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.1 AR23/68588 Update on Legal Matter and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (f), (g), (h) and (i) be kept confidential and not available for public inspection until further ordered by Council or released in part or full by the Chief Executive Officer under delegation, to be reviewed annually.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

CARRIED

23.2 UNSOLICITED PROPOSAL - PROPERTY THIRD PARTY PROPOSAL – REPORT NO. AR23/68865

RESOLUTION 2023/238

Moved: Cr Frank Morello
Seconded: Cr Max Bruins

CONSIDERATION FOR EXCLUSION OF THE PUBLIC

Pursuant to section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Mayor, Councillors and Council Officers, S Philpott, J Fetherstonhaugh, K Manarangi, J Scoggins, M Brookes and A Pasquazzi be excluded from attendance at the

meeting for the receipt and consideration in confidence of Agenda Item 23.2 AR23/68865 Unsolicited Proposal - Property Third Party Proposal.

The Council is satisfied that, pursuant to section 90(3) (a), (b) and (d) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

- information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)
- information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is
 - conducting business; or
 - proposing to conduct business; or
 - to prejudice the commercial position of the Council
- commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected:
 - to prejudice the commercial position of the person who supplied the information, or
 - to confer a commercial advantage on a third party

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because the information to be received and discussed includes the client details of the unsolicited proposal applicant, and the disclosure of Council's deliberations on the proposal would confer an advantage on the applicant and their client and prejudice the Council's commercial position in obtaining best value for the community from Council assets.

CARRIED

The Mayor sought the approval of at least two-thirds of the members present at the meeting to suspend meeting procedures until 7:45 pm:

Purpose of the Suspension: To discuss item 23.2

Carried by more than two-thirds of the members present at the meeting.

Meeting Procedures were suspended at 7:34 pm

Cr Jason Virgo left the meeting at 7:36 pm

Cr Jason Virgo returned to the meeting at 7:36 pm

The Mayor determined that the period of suspension should be brought to an end;

Carried by more than two-thirds of the members present at the meeting.

The Period of Suspension came to an end and Meeting Procedures resumed at 7:45 pm

RESOLUTION 2023/239

Moved: Cr Max Bruins
Seconded: Cr Jason Virgo

CONSIDERATION FOR KEEPING ITEMS CONFIDENTIAL

1. In accordance with Sections 91(7) and 91(9) of the *Local Government Act 1999* the Council orders that the report 23.2 AR23/68865 Unsolicited Proposal - Property Third Party Proposal and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under Section 90(2) & (3) (a), (b) and (d) be kept confidential and not available for public inspection until further order of Council after the proposal contained in the report has been settled or abandoned, with the exception of any information that is prohibited from being withheld under s91(8) being disclosed being released upon the matter being settled, or any part of the information determined by the Chief Executive Officer to be released under delegation.
2. Further that Council delegates the power to review, revoke, but not extend the confidential order to the Chief Executive Officer in accordance with the provisions of Section 91(9)(c) of the *Local Government Act 1999*.

CARRIED

24 MEETING CLOSE

The Meeting closed at 7:46 pm.

The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 21 November 2023.

.....
PRESIDING MEMBER

**MINUTES OF CITY OF MOUNT GAMBIER
JUNIOR SPORTS ASSISTANCE FUND ANNUAL GENERAL MEETING
HELD AT THE LEVEL 1 CONFERENCE ROOM , CIVIC CENTRE, 10 WATSON TERRACE,
MOUNT GAMBIER ON WEDNESDAY, 8 NOVEMBER 2023 AT 5:30 P.M.**

PRESENT: Cr Josh Lynagh (Presiding Member), Cr Megan Dukalskis, Mrs Jeanette Elliott,
Ms Karen Cunningham, Ms Felicity Walker and Ms Jenny Burston

GUESTS : Di Gould, Andrew Matheson

OFFICERS IN

ATTENDANCE: Councillor Support Officer

- Mrs M Telford

1 ACKNOWLEDGEMENT OF COUNTRY

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.

2 APOLOGY(IES)

Nil

3 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh

Seconded: Karen Cunningham

That the minutes of the Junior Sports Assistance Fund meeting held on 22 October 2022 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

4 QUESTIONS WITHOUT NOTICE

Nil

5 REPORTS

5.1 PAYMENTS TO MEMBER ORGANISATIONS

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh

Seconded: Felicity Walker

1. That Junior Sports Assistance Fund Report No. AR23/67414 titled 'Payments to Member Organisations ' as presented on 08 November 2023 be noted.
2. Allocations are calculated based on 10% of the total cost of the principle event and capped at \$200 minimum and \$500 maximum.

3. That in the event of extenuating circumstances the determination will be at the discretion of the Committee.

CARRIED

5.2 STATEMENT OF REVENUE AND EXPENDITURE - YEAR ENDED 30/06/2023

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh

Seconded: Karen Cunningham

1. That Junior Sports Assistance Fund Report No. AR23/67416 titled 'Statement of Revenue and Expenditure - Year Ended 30/06/2023' as presented on 08 November 2023 be noted.
2. The Statement of Income and Expenditure for period ended 30 June, 2023 detailing payments to or payments from the Fund, with a 30 June 2023 cash balance of \$128,394.38 be received.

CARRIED

5.3 MEMBER ORGANISATION CONTRIBUTIONS

COMMITTEE RESOLUTION

Moved: Karen Cunningham

Seconded: Cr Megan Dukalskis

1. That Junior Sports Assistance Fund Report No. AR23/67417 titled 'Member Organisation Contributions' as presented on 08 November 2023 be noted.
2. Members Organisations be advised that the Junior Sports Assistance Fund has the financial capacity to continue to assist members following the COVID-19 crisis and as such member contributions to the Junior Sports Assistance Fund for the 2023/2024 financial year be waived.

CARRIED

5.4 GENERAL DEVELOPMENTS OF THE FUND SINCE THE THIRTY SIXTH ANNUAL GENERAL MEETING

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh

Seconded: Cr Megan Dukalskis

1. That Junior Sports Assistance Fund Report No. AR23/67419 titled 'General Developments of the Fund since the Thirty Sixth Annual General Meeting' as presented on 08 November 2023 be noted.

CARRIED

5.5 COMMITTEE APPOINTMENTS

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh
Seconded: Jeanette Elliott

1. That Junior Sports Assistance Fund Report No. AR23/67420 titled 'Committee Appointments' as presented on 08 November 2023 be noted.
2. The committee appointments to approve applications to the Junior Sports Fund Assistance Fund as referenced in Report No. AR23/67420 titled 'Committee Appointments' be adopted.

CARRIED

6 MEETING CLOSE

The Meeting closed at 5.41 p.m.

The minutes of this meeting were confirmed at the Junior Sports Assistance Fund held on 8 November 2023.

.....
PRESIDING MEMBER

15.2 PAYMENTS TO MEMBER ORGANISATIONS – REPORT NO. AR23/67414

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/67414
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report provides Members with an insight into the formula used to determine payments made to Member Organisations for their nominees to ensure consistency and fairness.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67414 titled 'Payments to Member Organisations' as presented on 08 November 2023 be noted.
2. To be determined at the meeting.



TYPE OF REPORT

Other

BACKGROUND

The Junior Sports Assistance Fund was created for the express purpose of providing financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation. Council joined with local sporting organisations to establish an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent.

The Fund assists those who already have ability and have shown natural skills, commitment and advancement to, as a minimum, selection to a State team.

Council oversees the administrative procedures to receive, consider and process funding applications and then distribute funds to the relevant Member Organisations to assist their junior.

PROPOSAL

To ensure all applications are processed in a fair manner and to ensure juniors are receiving the same amount with respect to the money outlaid the funding formula of 10% of the cost of the principal event is used to determine the contribution paid. There are minimal applications received that fall below the \$200 mark or above the \$500 mark. The terms of reference allow the Committee the discretion to review and amend the distribution policy annually.

The current funding formula is as follows:

1. Allocations are calculated based on 10% of the total cost of the principle event and capped at \$200 minimum and \$500 maximum.
2. That in the event of extenuating circumstances the determination will be at the discretion of the Committee.

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.



COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.

The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State and National events can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Juniors and these Programs are promoted to Member Organisations of the Fund as they arise.



IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The current funding formula is as follows:

1. Allocation are calculated based on 10% of the total cost of the principle event and capped at \$200 minimum and \$500 maximum.
2. That in the event of extenuating circumstances the determination will be at the discretion of the Committee.

Any changes to the funding formula to be determined at the meeting.

ATTACHMENTS

Nil



**15.3 STATEMENT OF REVENUE AND EXPENDITURE - YEAR ENDED 30/06/2023 –
REPORT NO. AR23/67416**

Committee: Junior Sports Assistance Fund
Meeting Date: 8 November 2023
Report No.: AR23/67416
CM9 Reference: AF11/725
Author: Melissa Telford, Councillor Support Officer
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary: This report presents the financial position of the Junior Sports Assistance Fund for period 1 July 2022 to 30 June 2023.
Strategic Plan Reference: Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67416 titled 'Statement of Revenue and Expenditure - Year Ended 30/06/2023' as presented on 08 November 2023 be noted.
2. The Statement of Income and Expenditure for period ended 30 June, 2023 detailing payments to or payments from the Fund, with a 30 June 2023 cash balance of \$128,394.38 be received.



TYPE OF REPORT

Other

BACKGROUND

The statement of income and expenditure of the Junior Sports Assistance Fund for the period 1 July 2022 to 30 June 2023 is reported for information.

PROPOSAL

The report provides the Junior Sports Assistance Fund audited statement of income and expenditure for financial year 2022/2023, detailing payments to or payments from the Fund as at 30 June 2023. Revenue from the member sporting organisations, Council contributions, bank interest and any donations received during the reporting period are also listed. Also, payments to junior sportspersons, coaching clinics, exceptional and financially disadvantaged juniors are also provided to inform the members of the expenditure incurred during this reporting period.

LEGAL IMPLICATIONS

Nil

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.



The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State or National Funding can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Junior and these programs are promoted to Members Organisations of the Fund as they arise.

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The financial position of the Junior Sports Assistance Fund as at 30 June 2023 is sound. The consolidated balance of the fund as at 30 June 2023 is \$128,394.38.

ATTACHMENTS

1. Junior Sports Assistance Fund - Audited Statement of Revenue and Expenditure 2022/2023





Chartered
Accountants

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

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North Adelaide SA 5006

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**INDEPENDENT ASSURANCE REPORT
TO THE MEMBERS OF THE CITY OF MOUNT GAMBIER JUNIOR SPORTS ASSISTANCE FUND
SECTION 41 COMMITTEE**

Opinion

We have undertaken a reasonable assurance engagement on the City of Mount Gambier's (Council) compliance, in all material respects, with the City of Mount Gambier Junior Sports Assistance Fund Terms of Reference as evaluated against the accompanying Financial Report titled the City of Mount Gambier Junior Sports Assistance Fund, which comprises the Statement of Revenue and Expenditure for the financial year ended 30 June 2023, Note 1 comprising of a summary of significant accounting policies and the Certification of Financial Report.

In our opinion, Council has complied, in all material respects, with the Terms of Reference as evaluated against the accompanying Financial Report for the period of 1 July 2022 to 30 June 2023.

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The City of Mount Gambier's Responsibilities

The City of Mount Gambier is responsible for:

- a) The compliance activity undertaken to meet the Junior Sports Assistance Fund Terms of Reference;
- b) Identification of risks that threaten the compliance activity identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements and apply Auditing Standards ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Assurance Practitioner's Responsibilities

Our Responsibility is to express an opinion on the Council's compliance, in all material respects, with the Junior Sports Assistance Fund Terms of Reference as evaluated against the accompanying Financial Report titled the City of Mount Gambier Junior Sports Assistance Fund for the financial year ended 30 June 2023. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance over the above.

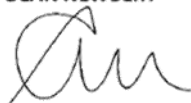


An assurance engagement to report on the Council's compliance with the Terms of Reference involves our procedures for the examination, on a test basis, of evidence supporting the amounts disclosed in the Statement of Revenue and Expenditure. These procedures have been undertaken to form an opinion whether, in all material respects, the attached Statement of Revenue and Expenditure is presented fairly in accordance with the Terms of Reference

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the compliance requirements may not be detected.

A reasonable assurance engagement for the period of 1 July 2022 to 30 June 2023 does not provide assurance on whether compliance with the Junior Sports Assistance Fund Terms of Reference will continue in the future.

DEAN NEWBERY

Samantha Cretan
DIRECTOR

9/10/2023



CITY OF MOUNT GAMBIER JUNIOR SPORTS ASSISTANCE FUND**STATEMENT OF REVENUE AND EXPENDITURE
As at 30 June 2023****REVENUE**

Task 984	Member Contributions		\$	-
Task 985	Council Contributions		\$	16,000.00
	City of Mount Gambier	\$	12,000.00	
	District Council of Grant	\$	4,000.00	
Task 1160	Donations Income - General		\$	1,500.00
	Commercial Club	\$	1,500.00	
Task 1161	Donations Income - Coaching Clinics		\$	-
Task 1162	Donations Income Exceptional Juniors		\$	1,500.00
	Commercial Club	\$	1,500.00	
Task 1163	Donations Income - Disadvantaged Junior		\$	3,000.00
	Rotary Club of Mount Gambier	\$	3,000.00	
Task 1165	Interest - Income		\$	1,330.48
TOTAL REVENUE				\$ 23,330.48

LESS EXPENDITURE

TASK 986	Payment to Sports person		\$	5,000.00
	Basketball Mount Gambier Inc - 4 Nominees	\$	800.00	
	Blue Lake Y Swimming Club - Darcy Hodges	\$	200.00	
	Lakes Junior Tennis - E Jolley/Z Young	\$	700.00	
	Lower South East Hockey Association - Clare Hopgood	\$	450.00	
	Mount Gambier & District Baseball League - Bree /Ridding	\$	400.00	
	Mount Gambier & District Baseball League - Blake McAdam	\$	300.00	
	Mount Gambier & District Little Athletics Centre - Joshua Cameron	\$	300.00	
	Mount Gambier Cycling Club - Niel van Niekerk	\$	500.00	
	Mount Gambier Cycling Club - Jamison Buckley	\$	250.00	
	Discretionary - Mount Gambier Disc Golf - Jessica Holman	\$	350.00	
	Mount Gambier Swimming Club Inc - Lucy Dening	\$	500.00	
	South Gambier Football Club - Jacob Salmon	\$	250.00	
TASK 987	Payment to Coaching Clinic		\$	8,730.00
	Blue Lake Y Swimming Club	\$	2,500.00	
	Mount Gambier Cycling Club	\$	1,500.00	
	Mount Gambier Swimming Club	\$	2,500.00	
	Basketball Mount Gambier Inc	\$	2,230.00	
TASK 988	Payment to Exceptional Junior		\$	1,500.00
	Vaughn Stratford	\$	1,500.00	
TASK 989	Payment to Financially Disadvantaged Junior		\$	1,800.00
	South Gambier Football Club Inc	\$	600.00	
	Basketball Mount Gambier Inc	\$	600.00	
	Mount Gambier Netball Association	\$	600.00	
TOTAL EXPENDITURE				\$ 17,030.00
SURPLUS (DEFICIT)				\$ 6,300.48



CITY OF MOUNT GAMBIER JUNIOR SPORTS ASSISTANCE FUND**STATEMENT OF NET ASSETS****As at 30 June 2023****This is represented by:**

Net Assets as at 30 June 2022	\$	122,093.90
Add Surplus/Defecit year ending 30 June 2023	\$	6,300.48
	\$	128,394.38

City of Mount Gambier Reserve Account

8900.9950.9970 Junior Sports Assistance Fund Reserve	\$	128,394.38
TOTAL ASSETS	\$	128,394.38

Prepared by:

Kylie Harradine
TEAM LEADER FINANCIAL ACCOUNTING
17/08/2023



CITY OF MOUNT GAMBIER JUNIOR SPORTS ASSISTANCE FUND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 June 2023****NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial statements are a special purpose financial report prepared for use by members of the Association. The committee have determined that the Association is not a reporting entity and therefore there is no requirement to apply Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board in the preparation and presentation of these financial statements.

The financial statements have been prepared from historical cost records and do not take into account changing money values or, except where stated, current valuations of non-current assets. The cash basis of accounting has been adopted. The financial statements have been prepared on the going concern basis, and the concept of materiality has been applied. No accounting standards, accounting interpretations or other authoritative pronouncements have been applied.

The following material accounting policies which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial statement.

- (a) Income Tax
The association is exempt from Income Tax.



15.4 MEMBER ORGANISATION CONTRIBUTIONS – REPORT NO. AR23/67417

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/67417
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report reflects Member Organisation contributions to be paid to the Fund for financial year 2023/2024.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67417 titled 'Member Organisation Contributions' as presented on 08 November 2023 be noted.
2. The Member Organisation contributions for the 2023/2024 financial year continue to be based on the funding formula as adopted at the Annual Meeting of Members held on 2nd August 2005 i.e. *the annual Member Organization financial contributions be based on 30% of the previous five (5) year annual average of the financial support they have received from the Fund to the individual Member Organization.*
3. The "previous five (5) year annual average" be interpreted and calculated on a rolling basis i.e. the previous five (5) year annual average include the then financial year just ended so that the Member Organisation contributions reflect the most current figures.
4. The minimum payment of \$400 and the maximum payment of \$800 apply for the 2023/2024 financial year.

OR

1. That Junior Sports Assistance Fund Report No. AR23/67417 titled 'Member Organisation Contributions' as presented on 08 November 2023 be noted.
2. Member Organisations be advised that the Junior Sports Assistance Fund has the financial capacity to continue to assist members following the COVID-19 crisis and as such member contributions to the Junior Sports Assistance Fund for the 2023/2024 financial year be reduced by 50%.

OR

1. That Junior Sports Assistance Fund Report No. AR23/67417 titled 'Member Organisation Contributions' as presented on 08 November 2023 be noted.
2. Members Organisations be advised that the Junior Sports Assistance Fund has the financial capacity to continue to assist members following the COVID-19 crisis and as such member contributions to the Junior Sports Assistance Fund for the 2023/2024 financial year be waived.

(Committee to determine member organisation contributions for 2023/2024).)



TYPE OF REPORT

Other

BACKGROUND

The Junior Sports Assistance Funds affiliated sporting organisations contribute annually to the Fund based on a formula determined by the Committee annually and adopted by the affiliated sporting organisations at the Annual Meeting to apply for the ensuing financial year.

PROPOSAL*Member Organisation Contributions 2023/2024*

The Secretary reported that the implications associated with the COVID-19 crisis significantly impacted our sporting community.

Due to the financial impact to our sporting community the Junior Sports Assistance Fund resolved to waive Member Contributions for the 2020/2021, 2021/2022 and 2022/2023 financial year.

The 2022/2023 year has seen a gradual increase in the number of applications for funding received for State and National events.

The Junior Sports Assistance Fund has the financial capacity to provide continued relief of financial obligations for the 2023/2024 year to its sporting community.

With this in mind, the Junior Sports Assistance Fund has three options for consideration.

Option 1:

Member Contributions be reintroduced in line with its previous funding formula i.e. the annual Member Organisation financial contributions be based on 30% of the previous five (5) year annual average of the financial support they have received from the Fund to the individual Member Organisation.

For the 2023/2024 financial year it is suggested that the financial contributions by Member Organisations be retained at:

- (i) minimum of \$400
- (ii) maximum of \$800

For the information of Members the last change to the financial contributions was made in 2014/2015 i.e.

	<u>2013/2014</u>	<u>2014/2015</u>
<i>Minimum</i>	\$350	\$400
<i>Maximum</i>	\$800	\$800

Option 2:

The Fund being in a very sound financial position offer a 50% reduction to member contributions for 2023/2024 calculated on the same funding formula providing member organisations the opportunity to continue to rebuild and lessen any financial burden.

Option 3:

The Fund being in a very sound financial position waive member contributions for 2023/2024 providing member organisations the opportunity to continue to rebuild and lessen any financial burden.

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.

The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.



VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State and National events can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Juniors and these Programs are promoted to Member Organisations of the Fund as they arise.

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The Junior Sports Assistance Fund Committee consider and determine member contributions from the following options:

Option 1: The Member Organisation contributions for the 2023/2024 financial year be retained at:

- (i) minimum of \$400
- (ii) maximum of \$800

Option 2: Member Organisations be advised that the Junior Sports Assistance Fund has the financial capacity to continue to assist members following the COVID-19 crisis and as such member contributions to the Junior Sports Assistance Fund for the 2023/2024 financial year be reduced by 50%.

Option 3: Members Organisations be advised that the Junior Sports Assistance Fund has the financial capacity to continue to assist members following the COVID-19 crisis and as such member contributions to the Junior Sports Assistance Fund for the 2023/2024 financial year be waived.

ATTACHMENTS

Nil



15.5 GENERAL DEVELOPMENTS OF THE FUND SINCE THE THIRTY SEVENTH ANNUAL GENERAL MEETING – REPORT NO. AR23/67419

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/67419
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	The report provides details on applications received for financial assistance from Members of the Junior Sports Assistance Fund and payments made from the Fund for financial year 2022/2023. It also provides general information in relation to membership
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

That Junior Sports Assistance Fund Report No. AR23/67419 titled 'General Developments of the Fund since the Thirty Seventh Annual General Meeting' as presented on 08 November 2023 be noted.



TYPE OF REPORT

Other

BACKGROUND

The report provides details on applications received for financial assistance from Members of the Junior Sports Assistance Fund, payments made from the Fund and general information in relation to Membership of the Fund for financial year 2022/2023 and is reported for information.

PROPOSAL**General Developments since the previous Annual Meeting**

- (a) Seventeen (17) individual sporting organisations are formal Members of the Fund as at June 2023.
- (b) The Committee that manages the Fund comprises the following members as at 30 June 2023:
- Cr Josh Lynagh (Presiding Member)
Cr Megan Dukalskis
Mrs Jeanette Elliott
Mrs Jenny Burston
Mrs Karen Cunningham
Mrs Felicity Walker
Mrs Sue La Greca (Secretary)
and the Committee met formally on 5 October 2022, 1 March 2023 and 21 June 2023.
- (c) The Committee's current policies are that the payments from the Fund for support to juniors in any one financial year should not exceed 30% of the value of the Fund calculated as at 1st day of July of that financial year and that \$5,000 be made available in any one financial year for specialised coaching clinics.
- (d) The Committee has appointed small specific sub-committees for its Members to consider all applications for financial assistance from the Fund and for the sub-committees to act on those applications in consultation with the Secretary.
- (e) The following applications for financial assistance to Juniors from the Fund had been approved and paid during the 2022/2023 year:

Basketball Mount Gambier Inc.	800
Blue Lake Y Swim Club	200
Lower South East Hockey Association Inc.	450
Mount Gambier & District Baseball League Inc.	700
Lakes Junior Tennis Inc.	700
South Gambier Football/Netball Clubs	250
Mount Gambier & District Little Athletics Club	300
Mount Gambier Swimming Club	500
Mount Gambier Cycling & Triathlon Club	750
Discretionary (Mount Gambier Disc Golf)	350
	<u>\$5,000</u>



- (f) The following applications for specialised Coaching Clinic funding had been approved and/or paid during the 2022/2023 year:

Blue Lake Y Swimming Club	2,500
Mount Gambier Swimming Club Inc.	2,500
Mount Gambier Cycling Club	1,500
Basketball Mount Gambier Inc.	<u>2,230</u>
	<u>\$8,730</u>

- (g) The following applications for Disadvantaged Junior funding had been approved and/or paid during the 2022/2023 year:

Basketball Mount Gambier	600
South Gambier Football Club	600
Mount Gambier Netball Association	<u>600</u>
	<u>\$1,800</u>

Funded entirely from the generous sponsorship of the Rotary Club of Mount Gambier Lakes from Blue Lake Fun Run proceeds.

- (h) Commercial Club Exceptional Junior Award

The Commercial Club Inc. who took on the naming rights to the Program in 2013 has continued to provide a generous donation, increasing their donation in 2022/2023 from \$2,500 to \$3,000 to the Fund. \$1,500 of this donation supporting the Exceptional Junior Program. The donation of \$1,500 is awarded to a young person (or two) who has demonstrated exceptional commitment and skills to achieve excellence in their chosen sport.

The awardee for the 2022 Exceptional Junior Award was Vaughn Stratford from the Mount Gambier Swimming Club.

- (i) Of the total incomes of the Fund for the 2022/23 financial year:

Council's contributions	16,000	69%
Member organisation contributions *	-	-
Bank Interests	1,330	5%
Donations	1,500	6%
Sponsorship	4,500	20%
	<u>\$23,330</u>	<u>100%</u>

* 2022/2023 Member Contributions waived.

- (j) The following TOTAL payments have been made to Junior sportspersons from the Fund - 1st July 1988 to 30th June 2023:

Mount Gambier and District Little Athletics	23,100
Mount Gambier Netball Association	2,150
Blue Lake Y Swimming Club	12,265
Basketball Mount Gambier	93,160
Mount Gambier Cycling & Triathlon Club	13,200
Mount Gambier & District Baseball League	87,320
Lakes Junior Tennis Association	2,800
North Gambier Football and Netball Clubs	3,950
Lower South East Hockey Association	90,525
South Gambier Football and Netball Clubs	6,900



Mount Gambier Golf Club	4,650
Mount Gambier & District Pony Club	2,600
Mount Gambier Touch Association	4,150
Mount Gambier & District Junior Cricket	7,950
South East Women's Football Association	13,525
Limestone Coast Football Assoc. (formerly Western Border Soccer Association)	9,600
Mount Gambier Swimming Club	800
West Gambier Netball Club	300
Discretionary	10,810
Blue Lake Sports Club *	1,500
Gambier Centrals Soccer Club *	1,150
Mount Gambier Pistol Club *	4,800
Blue Lake City Roller Skating Club *	11,550
Mount Gambier Ten Pin Bowling *	700
Mount Gambier Junior Motorcycle *	5,100
Blue Lake Gymnastic Club *	1,300
Shingokan Go Ju Ryu Karate *	15,720
West Gambier Football Junior Colts *	800
Mount Gambier Athletics Talent & Development *	8,350
Blue Lake BMX Club Inc. *	22,620
Australian Karate - Do Seishikan *	4,400
East Gambier Football and Netball Clubs *	1,500
Mount Gambier Show Jumping Association *	350
Mount Gambier Softball League *	33,450
	<u>\$503,045</u>

**No longer a Member*

- (k) The following TOTAL payments have been made to Member Organisations for specialised Coaching Clinics from the Fund - 1st July 1991 to 30th June 2023:

Mount Gambier Cycling & Triathlon Club	5,815
Basketball Mount Gambier	10,067
Lakes Junior Tennis Association	7,625
Mount Gambier Netball Association	4,900
Blue Lake Y Swimming Club	12,600
Mount Gambier & District Baseball League	6,750
Lower South East Hockey Association	3,050
Mount Gambier & District Pony Club	10,634
North Gambier Football and Netball Clubs	1,790
Mount Gambier & District Junior Cricket	600
Mount Gambier Little Athletics	2,100
Mount Gambier Golf Club	2,800
South East Women's Football Association	4,500
Limestone Coast Football Association	2,700
Mount Gambier Swimming Club	5,550
Mount Gambier Golf Club	2,000
Mount Gambier Ten Pin Bowling *	1,000
Mount Gambier District Korfbal Club *	1,140
Mount Gambier Pistol Club *	1,200
Mount Gambier Junior Motorcycle *	862
Shingokan Go Ju Ryu Karate *	8,040
Blue Lake Gymnastic Club *	2,500
Mount Gambier Athletics Talent Squad *	1,000
Blue Lake City Roller Skating Club *	300
Mount Gambier Table Tennis Association *	3,850
Blue Lake BMX Club *	2,000



Mount Gambier Showjumping Club *	2,450
Mount Gambier Softball League *	<u>5,590</u>
	<u>\$113,413</u>

* No longer a Member

- (I) The following TOTAL payments have been made to Member Organisations for Disadvantaged Junior from the Fund - 1st July, 2012 to 30th June, 2023:

Mount Gambier & District Baseball League	900
South East Women's Football Association	2,400
Mount Gambier Cycling and Triathlon Club	600
Basketball Mount Gambier	6,310
Mount Gambier Athletics Talent & Development Squad	300
Lower South East Hockey Association	400
Blue Lake Y Swim Club	1,100
Limestone Coast Football Association	3,990
Mount Gambier Softball League	300
Mount Gambier Netball Association	1,200
Mount Gambier Golf Club	300
Special Olympics SA (Discretionary)	1,500
East Gambier Sportsmens Football Club	600
South Gambier Football Club	600
Discretionary	<u>300</u>
	<u>\$20,800</u>

Non Resident Applications

The Secretary reported that a previous amendment to the operating guidelines now allows persons not resident of the area of the two local Councils (but who are Members of a Member Organisation of the Fund) to now apply for financial assistance, the Committee wished to be informed of the number of applications received on an annual basis.

During 2022/23 no non-resident applications were received.

Applications for Financial Assistance - Discretionary Assistance

- (a) that the Annual Meeting of Members held on 27th July, 2004 resolved:

"as a matter of Policy this Annual Meeting of Members hereby adopts and delegates the power to the Committee to make a discretionary donation to a local junior sportsperson when in the opinion of the Committee any such application deserves the Committee's support based on special merit and circumstances and where the application is not able to be processed under the current procedures of the Fund."

- (b) During the 2022/23 year the following discretionary application was received:

NAME	ORGANISATION	AMOUNT
Jessica Holman	Mount Gambier Disc Golf	\$350



Applications for Assistance Denied

The Secretary reported that during the 2022/2023 there were no applications for financial assistance denied.

Resigned (Suspended) and new Member Organisations

- (a) During 2022/2023 no Member Organisations were suspended from the Fund for non-payment of their Member Contribution.
- (b) During 2022/2023 no Members Organisations withdrew from the Fund.
- (c) During 2022/2023 no new Members joined the Junior Sports Assistance Fund.

Financial Position

With the number of applications for support to juniors, the Fund was able to cope with demand. The financial position is continually reviewed.

This 2023 Annual Meeting of Members will again be required to reflect upon the reforms necessary to stabilise and sustain the financial position of the Fund to achieve our aspirations in the 2023/2024 year.

Suggested 2023/2024 reforms can be summarised as:

- Reductions or increase in individual financial support to junior sportspersons (if the Committee deems necessary).
- The Member Contributions are to be determined via separate report as follows:

Option 1

Member Contributions be reintroduced in line with its previous funding formula i.e. the annual Member Organisation financial contributions be based on 30% of the previous five (5) year annual average of the financial support they have received from the Fund to the individual Member Organisation.

For the 2023/2024 financial year it is suggested that the financial contributions by Member Organisations be retained at:

- (i) *minimum of \$400*
- (ii) *maximum of \$800*

Option 2

The Fund being in a very sound financial position offer a 50% reduction to member contributions for 2023/2024 calculated on the same funding formula providing member organisations the opportunity to continue to rebuild and lessen any financial burden.

Option 3

The Fund being in a very sound financial position waive member contributions for 2023/2024 providing member organisations the opportunity to continue to rebuild and lessen any financial burden.



Unpaid Membership 2022/2023

All Member contributions were waived for 2022/2023.

Financial Support to Juniors not able to attend the National Event due to Illness /Injury

From time to time it can occur that a junior who has received financial support from the Fund to attend a National event is not able to finally participate due to injury, illness.

Depending on the timing of the need to withdraw the family could have purchased equipment, special purpose clothing or paid other non-refundable costs.

In the past the Funds contribution to a junior who has been required to withdraw from a State Team has been refunded in full back to the Fund.

The question is whether some or all of the Funds contribution to a junior (via a Member Organisation) can be retained by the family to cover some of the non-refundable costs incurred by the family.

The City of Mount Gambier Junior Sports Assistance Fund Committee at its meeting held on 31st July, 2013 resolved:

- (a) *the report be received;*
- (b) *“(i) as a matter of Policy, should it occur that within the twenty one (21) days prior to the actual event date, a junior sportsperson(s) is forced through injury or illness to withdraw from the principal event for which funds have been provided to the junior sportsperson(s) (via their Member Organisation) by the Fund, then the Secretary may negotiate with the family for the family to retain some of the donation provided by the Fund should the family prove that they have incurred and paid non-refundable costs;*
- (ii) in all other cases a full refund of the original donation should be returned to the fund by the recipient member organisation/family if a junior sportsperson(s) is not able to attend the principal event due to illness or injury.*

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A



ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.

The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State or National Funding can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Junior and these programs are promoted to Members Organisations of the Fund as the arise.

IMPLEMENTATION STRATEGY

N/A



CONCLUSION AND RECOMMENDATION

This report is provided for information purposes.

ATTACHMENTS

Nil



15.6 COMMITTEE APPOINTMENTS – REPORT NO. AR23/67420

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/67420
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report reflects the appointment of members of the Committee who are authorised to consider and approve applications for Junior Sports Fund assistance.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/67420 titled 'Committee Appointments' as presented on 08 November 2023 be noted.
2. The committee appointments to approve applications to the Junior Sports Fund Assistance Fund as referenced in Report No. AR23/67420 titled 'Committee Appointments' be adopted.



TYPE OF REPORT

Other

BACKGROUND

The Junior Sports Assistance Fund appoints Committee Members to consider and approve applications for funding from Member Organisations. This report reflects the appointments made.

PROPOSAL

The following appointments of members the Committee be authorised to consider and approve applications for Junior Sports Assistance Fund assistance:

APPLICATIONS FROM	COMMITTEE MEMBERS EMPOWERED TO CONSIDER
1. SWIMMING	KAREN CUNNINGHAM FELICITY WALKER
2. FOOTBALL	JEANETTE ELLIOTT JENNY BUSTON
3. HOCKEY	KAREN CUNNINGHAM JEANETTE ELLIOTT
4. BASKETBALL	FELICITY WALKER JENNY BURSTON
5. NETBALL – MGT NETBALL ASSOCIATION <u>AND</u> (those Netball Clubs associated with Mount Gambier WBFL Football Clubs provided those Football Clubs are Members of the Fund i.e. <ul style="list-style-type: none"> • South Gambier • North Gambier) 	JEANETTE ELLIOTT JENNY BURSTON
6. BASEBALL	KAREN CUNNINGHAM FELICITY WALKER
7. TENNIS	KAREN CUNNINGHAM FELICITY WALKER
8. PONY CLUB	JEANETTE ELLIOTT JENNY BURSTON
9. GOLF	JENNY BURSTON FELICITY WALKER
10. CRICKET	KAREN CUNNINGHAM JEANETTE ELLIOTT
11. ATHLETICS	KAREN CUNNINGHAM JEANETTE ELLIOTT
12. TOUCH FOOTBALL	JEANETTE ELLIOTT FELICITY WALKER
	KAREN CUNNINGHAM



APPLICATIONS FROM	COMMITTEE MEMBERS EMPOWERED TO CONSIDER
13. WOMEN'S FOOTBALL	JENNY BURSTON
14. CYCLING & TRIATHLON	JEANETTE ELLIOTT FELICITY WALKER
15. SOCCER	KAREN CUNNINGAM JENNY BURSTON

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.

The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.



VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State and National events can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Juniors and these Programs are promoted to Member Organisations of the Fund as they arise.

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The committee appointments referenced above to consider and approve applications to the Junior Sports Fund Assistance Fund be adopted.

ATTACHMENTS

Nil



**MINUTES OF CITY OF MOUNT GAMBIER
JUNIOR SPORTS ASSISTANCE FUND COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, CIVIC CENTRE, 10 WATSON TERRACE,
MOUNT GAMBIER ON WEDNESDAY, 8 NOVEMBER 2023 AT 6:00 P.M.**

PRESENT: Cr Josh Lynagh (Presiding Member), Cr Megan Dukalskis, Mrs Jeanette Elliott, Ms Karen Cunningham, Ms Felicity Walker and Ms Jenny Burston

GUESTS: Di Gould, Andrew Matheson

OFFICERS IN

ATTENDANCE: Councillor Support Officer

- Mrs M Telford

1 ACKNOWLEDGEMENT OF COUNTRY

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.

2 APOLOGY(IES)

Nil

3 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh

Seconded: Jenny Burston

That the minutes of the Junior Sports Assistance Fund meeting held 21 June 2023 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

4 QUESTIONS WITHOUT NOTICE

Nil

5 REPORTS

5.1 CORRESPONDENCE RECEIVED

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh

Seconded: Jenny Burston

1. That Junior Sports Assistance Fund Report No. AR23/76138 titled 'Correspondence Received' as presented on 08 November 2023 be noted.

CARRIED

5.2 STATEMENT OF REVENUE AND EXPENSES - AS AT 31 OCTOBER 2023**COMMITTEE RESOLUTION**

Moved: Cr Josh Lynagh
Seconded: Karen Cunningham

1. That Junior Sports Assistance Fund Report No. AR23/76139 titled 'Statement of Revenue and Expenses - as at 31 October 2023' as presented on 08 November 2023 be noted.
2. The financial statement of the Fund as at 31 October 2023 be received, noting a cash balance of \$115,393.90.

CARRIED**5.3 APPLICATIONS FOR FINANCIAL ASSISTANCE FOR JUNIOR AND PAYMENTS FROM THE FUND - 01/06/2023 - 31/10/2023****COMMITTEE RESOLUTION**

Moved: Cr Josh Lynagh
Seconded: Jenny Burston

1. That Junior Sports Assistance Fund Report No. AR23/76140 titled 'Applications for Financial Assistance for Junior and Payments from the Fund - 01/06/2023 - 31/10/2023' as presented on 08 November 2023 be noted.

CARRIED**5.4 RESIGNATION OF COMMITTEE REPRESENTATIVES****COMMITTEE RESOLUTION**

Moved: Cr Josh Lynagh
Seconded: Felicity Walker

1. That Junior Sports Assistance Fund Report No. AR23/76352 titled 'Resignation of Committee Representatives' as presented on 08 November 2023 be noted.
2. Following receipt of written advice, the formal resignation of Mrs Jeanette Elliott and Mrs Karen Cunningham be accepted to take effect immediately following the close of the General Meeting of the Junior Sports Assistance Fund scheduled to be held following the Annual General Meeting on 8 November 2023.
3. A letter of thanks and appreciation be extended to Mrs Jeanette Elliott and Mrs Karen Cunningham for the dedicated and loyal service to the Junior Sports Assistance Fund over many years.

CARRIED**5.5 APPOINTMENT OF NEW COMMITTEE REPRESENTATIVES****COMMITTEE RESOLUTION**

Moved: Cr Josh Lynagh
Seconded: Cr Megan Dukalskis

1. That Junior Sports Assistance Fund Report No. AR23/76141 titled 'Appointment of new Committee Representatives' as presented on 08 November 2023 be noted.
2. That the nominations of Di Gould and Andrew Matheson as new committee representatives to the Junior Sports Assistance Fund be endorsed in accordance with the Terms of Reference to take effect from the commencement of the next ordinary meeting of the Junior Sports Assistance Fund.

CARRIED

5.6 UPDATED COMMITTEE APPOINTMENTS

COMMITTEE RESOLUTION

Moved: Cr Josh Lynagh

Seconded: Jeanette Elliott

1. That Junior Sports Assistance Fund Report No. AR23/76794 titled 'Updated Committee Appointments' as presented on 08 November 2023 be noted.
2. The updated committee appointments to approve applications to the Junior Sports Fund Assistance Fund effective from the commencement of the next general meeting of the Fund as referenced in Report No. AR23/76794 titled 'Updated Committee Appointments' be adopted.

CARRIED

6 MEETING CLOSE

The Meeting closed at 5.49 p.m.

The minutes of this meeting were confirmed at the Junior Sports Assistance Fund held on

.....
PRESIDING MEMBER

15.8 CORRESPONDENCE RECEIVED – REPORT NO. AR23/76138

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/76138
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report provides detail of correspondence received since the last general meeting of the Fund dated 21 June 2023.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76138 titled 'Correspondence Received' as presented on 08 November 2023 be noted.



TYPE OF REPORT

Other

BACKGROUND

This report provides details of correspondence received since the previous general meeting of the Fund held 21 June 2023 and is provided for information.

PROPOSAL

The Secretary reported that the following correspondence has been received since the last general meeting dated 21 June 2023:-

- Tracy McAdam - email thanking the Junior Sports Assistance Fund for donation to Blake McAdam to assist with costs to attend the U18 State School Boys Baseball Championships held in Lismore NSW
- Mount Gambier Swimming Club - letter of appreciation for Coaching Clinic Funding
- Michelle Ellis - email thanking the Junior Sports Assistance Fund for donation to Will Ellis to assist with costs to attend the National Hockey Championships held in Marrara NT
- Mount Gambier Cycling Club - letter of appreciation for Coaching Clinic Funding

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.



The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State or National Funding can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Junior and these Programs are promoted to Members Organisations of the Fund as the arise.

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

This report presents correspondence received for presentation to the Junior Sports Assistance Fund Committee for noting.

ATTACHMENTS

1. Tracy McAdam - Letter of appreciation - Donation from Junior Sports Assistance Fund - Blake McAdam
2. Mount Gambier Swimming Club - Letter of appreciation - Coaching Clinic Funding
3. Michelle Ellis - Letter of appreciation - Donation from Junior Sports Assistance Fund - Will Ellis
4. Mount Gambier Cycling Club - Letter of appreciation - Coaching Clinic Funding



From: [Tracy McAdam](#)
To: [Mtgambyrdistrict Baseballleague](#); [travis lockwood](#); [Melissa Telford](#)
Subject: Thanks - Blake McAdam
Date: Tuesday, 20 June 2023 4:07:26 PM

****CAUTION:** This email originated from outside of this Organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe**.

Hello,

On a personal note, I want to say thanks to the League and Council for helping Blake get to the U18 State School Boys Baseball Championships. While we certainly do not expect financial assistance for something that he wanted to do, it is certainly appreciated. Blake loves his baseball, but it can be an expensive exercise.

Blake learnt a lot from his experience, and will no doubt build on this.

Thanking you,
Tracy McAdam.





City of Mount Gambier
Junior Sports Assistance Fund
PO Box 56
Mount Gambier SA 5290

4 July 2023



<https://mountgambier.swimmingclub.org.au/>
mt.gambier.swim.club@gmail.com

PO Box 8257

Mount Gambier East SA 5291

President: Lauren 0418 854 380

Head Coach: Julie 0438 358 400

Financial Assistance Grants

Dear Melissa,

On behalf of the Mount Gambier Swimming Club, I am writing to express our sincere thanks to the City of Mount Gambier, the District Council of Grant and the local affiliated clubs who support the Junior Sport Assistance Fund.

The Club has been fortunate to receive a grant to host an innovative coaching clinic with Brenton Ford from Effortless Swimming. The clinic will focus on correcting each swimming stroke to make it faster.

For the first time, Limestone Coast swimmers will also have the opportunity to be filmed underwater while swimming to help analyse their stroke. Typically this service is only available in city areas. We are currently making arrangements for early November 2023 and will notify you when we have the details.

This clinic would not be possible without the support of the Fund.

One of our older swimmers, Vaughn Stratford was also fortunate to be selected in the Junior Sports Fund's Exceptional Junior program. Vaughn is an active Club Member, not only through his own high level performance at State level competition, but also in coaching and taking a leadership role supporting new and younger swimmers.

Please accept our heartfelt thanks for the financial support from the Fund. We are a small club that is growing rapidly and we look forward to working with you in the future to support local athletes achieve their goals.

It would be appreciated if you could pass our letter on to the member clubs and sponsors of the Fund.

Yours sincerely,

Lauren Oxlade
President



From: [Michelle Ellis](#)
To: [Melissa Telford](#)
Subject: Will Ellis - sponsorship for U15 Boys Hockey Championships 2023
Date: Thursday, 10 August 2023 9:24:21 AM

****CAUTION:** This email originated from outside of this Organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe**.

Hello Melissa,

Can you please pass on our great thanks to you and the Junior Sports Committee.

Will (and Ellis Family) would like to send our appreciation and gratitude to The City of Mount Gambier's sponsorship program and support of junior athletes.

Will is humbled, but incredibly proud to represent South Australia for hockey, particularly as a regional player.

Many thanks again, The Ellis Family





Thank You

Tina Opperman (Secretary MGCC)
PO Box 1341
Mt Gambier
22/10/2023

City of Mount Gambier
Mount Gambier 5290

Dear Committee (City of Mt Gambier Junior Sports Assistance Fund),

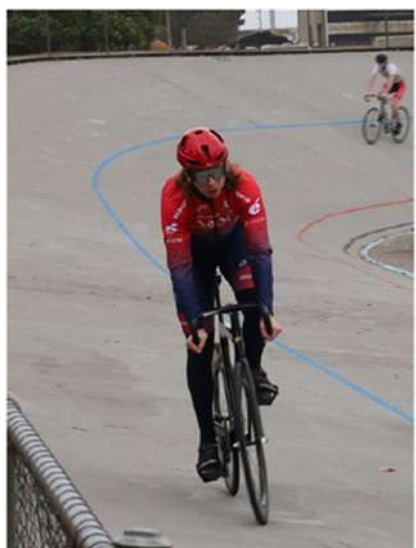
I am writing on behalf of the Mount Gambier Cycling Club to extend our sincere gratitude to the City of Mount Gambier for your generous sponsorship of the recent coaching clinic conducted by Tim Decker, the coach of the Australian Women's and Men's Teams Pursuit. Your support played a pivotal role in making this event a resounding success.

The coaching clinic was an extraordinary opportunity for our junior cyclists, allowing them to receive top-tier coaching from a national team coach like Tim Decker. It not only enhanced their skills and understanding of the sport but also inspired and motivated them to reach new heights in their cycling endeavors. Your sponsorship had a significant impact on the local community, helping us provide a platform for our young talents to develop and flourish. It is through partnerships like yours that we can continue nurturing and supporting the next generation of cyclists.

The City of Mount Gambier's commitment to promoting sports and community development is highly commendable, and we are privileged to have your support. We look forward to continuing our partnership with the city in the future and working together to create more opportunities for our local athletes. Once again, thank you for your invaluable support, which has helped make a difference in the lives of our young cyclists.

Sincerely,
Tina Opperman
Mount Gambier Cycling Club





15.9 STATEMENT OF REVENUE AND EXPENSES - AS AT 31 OCTOBER 2023 – REPORT NO. AR23/76139

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/76139
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report presents the financial position of the Junior Sports Assistance Fund as at 31 October 2023.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76139 titled 'Statement of Revenue and Expenses - as at 31 October 2023' as presented on 08 November 2023 be noted.
2. The financial statement of the Fund as at 31 October 2023 be received, noting a cash balance of \$115,393.90.



TYPE OF REPORT

Other

BACKGROUND

The financial position of the Junior Sports Assistance Fund is reported for the information of the Committee detailing revenue and expenses for financial year 2023/2024.

PROPOSAL

This report provides the Junior Sports Assistance Fund Committee with details of the transactions and balance of the fund for 2023/2024 as at 31 October 2023.

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.

The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.



CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State or National Funding can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Junior and these programs are promoted to Members Organisations of the Fund as the arise.

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The financial positions of the Junior Sports Assistance Fund as at 31 October 2023 is very sound. The balance of the fund is \$115,393.90 which is more than sufficient to cover future commitments. This report is presented for noting.

ATTACHMENTS

1. Junior Sports Assistance Fund - Financial Report 2023/2024 - as at 30/10/2023



CITY OF MOUNT GAMBIER JUNIOR SPORTS ASSISTANCE FUND**STATEMENT OF REVENUE AND EXPENDITURE
As at 30 October 2023****REVENUE**

Task 984	Member Contributions	\$	-
Task 985	Council Contributions	\$	-
	City of Mount Gambier		
	District Council of Grant		
Task 1160	Donations Income - General	\$	-
Task 1161	Donations Income - Coaching Clinics	\$	-
Task 1162	Donations Income Exceptional Juniors	\$	-
Task 1163	Donations Income - Disadvantaged Junior	\$	-
Task 1165	Interest - Income		
TOTAL REVENUE		\$	-

LESS EXPENDITURE

TASK 986	Payment to Sports person	\$	6,700.00
	South Gambier Football Club	\$	250.00
	Basketball Mount Gambier	\$	1,600.00
	Lower South East Hockey Association	\$	1,950.00
	Mount Gambier Touch Association	\$	350.00
	Mount Gambier Golf Club	\$	300.00
	Limestone Coast Football Association	\$	2,700.00
	Limestone Coast Football Association (reimbursement - junior withdrawn)	\$	(450.00)
TASK 987	Payment to Coaching Clinic	\$	-
TASK 988	Payment to Exceptional Junior	\$	-
TASK 989	Payment to Financially Disadvantaged Junior	\$	-
TOTAL EXPENDITURE		\$	6,700.00
SURPLUS (DEFICIT)		\$	(6,700.00)



CITY OF MOUNT GAMBIER JUNIOR SPORTS ASSISTANCE FUND**STATEMENT OF NET ASSETS
As at 30 October 2023****This is represented by:**

Net Assets as at 30 June 2022	\$	122,093.90
Add Surplus/Defecit year ending 30 June 2023	\$	(6,700.00)
	\$	115,393.90

City of Mount Gambier Reserve Account

8900.9950.9970 Junior Sports Assistance Fund Reserve	\$	115,393.90
TOTAL ASSETS	\$	115,393.90

Prepared by:

Kylie Harradine
TEAM LEADER FINANCIAL ACCOUNTING
17/08/2023



CITY OF MOUNT GAMBIER JUNIOR SPORTS ASSISTANCE FUND**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022****NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial statements are a special purpose financial report prepared for use by members of the Association. The committee have determined that the Association is not a reporting entity and therefore there is no requirement to apply Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board in the preparation and presentation of these financial statements.

The financial statements have been prepared from historical cost records and do not take into account changing money values or, except where stated, current valuations of non-current assets. The cash basis of accounting has been adopted. The financial statements have been prepared on the going concern basis, and the concept of materiality has been applied. No accounting standards, accounting interpretations or other authoritative pronouncements have been applied.

The following material accounting policies which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial statement.

- (a) Income Tax
The association is exempt from Income Tax.



15.10 APPLICATIONS FOR FINANCIAL ASSISTANCE FOR JUNIOR AND PAYMENTS FROM THE FUND - 01/06/2023 - 31/10/2023 – REPORT NO. AR23/76140

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/76140
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report provides detail on applications received for financial assistance from Member Organisations of the Fund and payments made from the Fund for period 01/06/2023 to 31/10/2023.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76140 titled 'Applications for Financial Assistance for Junior and Payments from the Fund - 01/06/2023 - 31/10/2023' as presented on 08 November 2023 be noted.



TYPE OF REPORT

Other

BACKGROUND

This report provides detail on applications received for financial assistance from Members of the Junior Sports Assistance Fund and payments made from the Fund since the previous general meeting of 21 June 2023 and is provided for information.

PROPOSAL*Applications for Financial Assistance*

The following applications have been received and payments made from the Fund for period 1 June 2023 to 31 October 2023:

- (a) Mount Gambier Netball Association
Nil
- (b) Basketball Mount Gambier
 - (i) four nominees \$1,600
- (c) Lower South East Hockey Association
 - (i) one nominee \$350
 - (ii) one nominee \$500
 - (iii) one nominee \$300
 - (iv) one nominee \$500
 - (v) one nominee \$300
- (d) Mount Gambier and District Baseball League
Nil
- (e) Blue Lake Y Swim Club
Nil
- (f) South Gambier Football/Netball Clubs
 - (i) one nominee \$250
- (g) North Gambier Football/Netball Clubs
Nil
- (h) Mount Gambier Touch Association
 - (i) one nominee \$350



(i) Mount Gambier and District Junior Cricket

Nil

(j) Mount Gambier Golf Club

(i) one nominee \$300

(k) Mount Gambier District Little Athletics

Nil

(l) Discretionary

Nil

(m) Mount Gambier and District Pony Club

Nil

(n) South East Women's Football

Nil

(o) Mount Gambier Cycling Club

Nil

(p) Limestone Coast Football Association

(i)	one nominee	\$450	(payment reimbursed – withdrawn from competition)
(ii)	two nominees	\$900	
(iii)	three nominees	\$1,350	

(q) Lakes Junior Tennis

Nil

(r) Mount Gambier Swimming Club

Nil

(s) West Gambier Netball Club

Nil

Payments from the Fund

Payments to Member Organisations for Junior Sportsperson's financial assistance for period 1 July 2021 to 31 October 2023 amounts to \$15,350 and total payments since 1 July 1988 to 31 October 2023 amounts to \$510,445.

Actual payments to Member Organisations for Coaching Clinics for the period 1 July 2021 to 31 October 2023 amounts to \$8,730 and total actual payments since 1 July 1991 to 31 October 2023 amounts to \$113,413.



Payments to Member Organisations for Financially Disadvantaged Juniors for period 1 July 2021 to 31 October 2023 amounts to \$3,300 and total payments since 22 May 2013 to 31 October 2023 amounts to \$20,800.

Payments to Member Organisations for Exceptional Juniors for period 1 July 2021 to 31 October 2023 amounts to \$4,500 and total payments since 20th November 2013 to 31 October 2023 amounts to \$13,500. Note: this initiative was previously funded by a sponsor direct to the awardee.

Payments from the Junior Sports Fund on a quarterly basis over previous quarters for Juniors - State Selection only (not special programs) is as follows:

<i>Financial year</i>	<i>Quarter</i>	<i>Totals each quarter \$</i>	<i>Accumulative Totals \$</i>
2023/2024	J - S S – 31/10	\$6,700 Nil	\$6,700
2022/2023	J - S O - D J - M A - J	\$450 \$1,150 \$2,400 \$700	\$450 \$1,600 \$4,000 \$4,700
2021/2022	J - S O - D J - M A – J	Nil \$700 \$1,300 \$1,650	Nil \$700 \$2,000 \$3,650
2020/2021	J - S O - D J - M A - J	Nil Nil \$750 \$1,800	Nil Nil \$750 \$2,550
2019/2020	J - S O - D J - M A – J	7,050 1,700 3,400 Nil	7,050 8,750 10,550 10,550
2018/2019	J - S O - D J - M A – J	5,500 3,750 2,325 4,620	5,500 9,250 11,575 16,195
2017/2018	J - S O - D J - M A – J	4,100 4,600 2,100 2,650	4,100 8,700 10,800 13,450
2016/2017	J - S O - D J - M A - J	6,750 2,250 8,500 2,850	6,750 9,000 17,500 20,350
2015/2016	J - S O - D J - M A - J	3,450 9,950 3,900 3,300	3,450 13,400 17,300 20,600

Other Applications Received

Since the previous general meeting of 21 June, 2023:

- (a) no non-resident applications were received during this period.
- (b) no applications for financial assistance were declined during this period.



- (c) no discretionary donations were made during this period.

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

The Junior Sports Assistance Fund provides financial assistance to local junior sportspersons of Mount Gambier and District who have achieved as a minimum, selection in a formal State team and who compete at National sporting events (or equivalent) and who are a member of an Affiliated Sporting Organisation to aid in the financial burden these events place on regional families.

The Fund provides an ongoing pool of money for distribution to those juniors selected to represent the State or to represent Australia or equivalent and it also provides additional funding sourced from external sponsorship which is awarded to an exceptional junior on an annual basis.

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A



RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Communication with Member Organisations is ongoing. Applications for funding for State or National Funding can be received at any time. Specialised programs run on an annual basis such as Specialised Coaching Clinics, Disadvantaged Juniors and Exceptional Junior and these Programs are promoted to Members Organisations of the Fund as the arise.

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The Junior Sports Assistance Fund Report 'Applications for Financial Assistance for Juniors and Payments from the Fund – 01/06/2023 - 31/10/2023 is provided for the information and noting of the Committee.

ATTACHMENTS

Nil



15.11 RESIGNATION OF COMMITTEE REPRESENTATIVES – REPORT NO. AR23/76352

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/76352
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report acknowledges the resignation of Mrs Jeannette Elliott and Mrs Karen Cunningham from the Junior Sports Assistance Fund.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76352 titled 'Resignation of Committee Representatives' as presented on 08 November 2023 be noted.
2. Following receipt of written advice, the formal resignation of Mrs Jeanette Elliott and Mrs Karen Cunningham be accepted to take effect immediately following the close of the General Meeting of the Junior Sports Assistance Fund scheduled to be held following the Annual General Meeting on 8 November 2023.
3. A letter of thanks and appreciation be extended to Mrs Jeanette Elliott and Mrs Karen Cunningham for the dedicated and loyal service to the Junior Sports Assistance Fund over many years.



TYPE OF REPORT

Other

BACKGROUND

At the meeting of the Fund held 1 March 2023, Mrs Jeanette Elliott and Mrs Karen Cunningham advised of their desire to retire from the Junior Sports Assistance Fund following the recruitment of suitable Members to replace them on the Junior Sports Assistance Fund Committee.

The next meeting of the Junior Sports Assistance Fund held 21 June 2023 a report was presented to provide authorisation to action the replacement of the retiring Committee Members.

The Committee considered possible options for suitable replacements who were approached to seek their consent for official appointment to the Junior Sports Assistance Fund Committee.

PROPOSAL

The Committee has now received formal written advice from respective replacements of their acceptance for official appointment to the Junior Sports Assistance Fund Committee.

Mrs Jeanette Elliot and Mrs Karen Cunningham have now provided written advice of their intention to resign from the Junior Sports Assistance Fund to take effect from the close of the General Meeting of the Junior Sports Assistance Fund scheduled to be held following the Annual General Meeting on 8 November 2023.

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A



RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

Following receipt of written advice, the formal resignation of Mrs Jeanette Elliott and Mrs Karen Cunningham be accepted to take effect immediately following the close of the General Meeting of the Junior Sports Assistance Fund scheduled to be held following the Annual General Meeting on 8 November 2023.

A letter of thanks and appreciation be extended to Mrs Jeanette Elliott and Mrs Karen Cunningham for the dedicated and loyal service to the Junior Sports Assistance Fund over many years.

ATTACHMENTS

1. Email - Karen Cunningham - Advice of Resignation from Junior Sports Assistance Fund
2. Letter - Jeanette Elliott - Resignation from the Junior Sports Assistance Fund



Melissa Telford

From: Karen Cunningham <Karen.Cunningham@au.knightfrank.com>
Sent: Friday, 3 November 2023 8:58 AM
To: Melissa Telford
Subject: RE: JSAF

****CAUTION:** This email originated from outside of this Organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe**.

Hi Melissa,

Please be advised that I will be resigning from the Junior Sporting Assistance Fund Committee, as at the close of the General Meeting of the fund on 8th November 2023. I would like to thank the Council and committee of the Fund for allowing me to be a part of this important group over the last 10 years or so. The benefit to community and young sports people is invaluable.

Kind regards



Karen Cunningham
Senior Centre Manager

M: +61 417 887 368 [knightfrank.com.au](https://www.knightfrank.com.au)
182-248 Penola Road, Mount Gambier, SA 5290, Australia



Knight Frank Australia acknowledges the Traditional Owners of the land where we work and live. We pay our respects to Elders. We celebrate the stories, culture and traditions of Aboriginal and Torres Strait Islander Elders of all communities who also work for us.



3 November 2023

The Secretary
Junior Sports Assistance Fund

Dear Committee Members,

I wish to tender my resignation from the Junior Sports Assistance Fund effective from the close of the General Meeting to be held on Wednesday 8 November 2023.

I was approached to join the Committee at its inception in 1988 and I believe it is such a beneficial program supporting juniors and their families in their sporting endeavours. The Junior Sports Assistance Fund has been embraced by so many of our local clubs and I have seen it grow from strength to strength.

The cost for regional juniors to fulfill their desire in representing the State is quite significant and it has been so rewarding to be involved in an initiative that has been able to assist families with these financial costs along with the provision of funding to enable our local Clubs to run specialist programs, benefiting all their members.

I would like to thank the Committee past and present for their dedication to the Fund and wish them all the best moving forward.

I would also like to extend my thanks to the City of Mount Gambier and the District Council of Grant for their continued support to the Junior Sports Assistance Fund.

Best wishes,



Mrs Jeanette Elliott OAM



15.12 APPOINTMENT OF NEW COMMITTEE REPRESENTATIVES – REPORT NO. AR23/76141

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/76141
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report presents the nominations of new Committee Members for endorsement.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76141 titled 'Appointment of new Committee Representatives' as presented on 08 November 2023 be noted.
2. That the nominations of Di Gould and Andrew Matheson as new committee representatives to the Junior Sports Assistance Fund be endorsed in accordance with the Terms of Reference to take effect from the commencement of the next ordinary meeting of the Junior Sports Assistance Fund.



TYPE OF REPORT

Other

BACKGROUND

The Junior Sports Assistance Fund Terms of Reference states under *Section 7.0 Casual Vacancies and Replacement of Representatives*:

The Council may replace any appointee on the Committee or fill any casual vacancy, by notifying the Committee the identity of the persons proposed to replace the former appointee or fill the casual vacancy.

Following the advice from Mrs Jeanette Elliott and Mrs Karen Cunningham of their desire to retire from the Junior Sports Assistance Fund the Committee considered options for suitable replacements.

At its meeting of 21 June 2023 the Junior Sports Assistance Fund Committee took a targeted approach to identify potential replacement members based on their interest and involvement in the local sporting community.

The Committee has now received formal written advice from the prospective replacements of their acceptance for official appointment to the Junior Sports Assistance Fund Committee.

PROPOSAL

The Junior Sports Assistance Fund recommend Di Gould and Andrew Matheson as new committee representatives to the Committee to take effect from the commencement of the next ordinary meeting of the Fund.

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A



SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

That the nominations of Di Gould and Andrew Matheson as new committee representatives to the Junior Sports Assistance Fund be endorsed in accordance with the Terms of Reference to take effect from the commencement of the next ordinary meeting of the Junior Sports Assistance Fund.

ATTACHMENTS

Nil



15.13 UPDATED COMMITTEE APPOINTMENTS – REPORT NO. AR23/76794

Committee:	Junior Sports Assistance Fund
Meeting Date:	8 November 2023
Report No.:	AR23/76794
CM9 Reference:	AF11/725
Author:	Melissa Telford, Councillor Support Officer
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report reflects the appointment of members of the Committee who are authorised to consider and approve applications for Junior Sports Fund assistance. Following the resignation and new appointments to the Committee this report provides the updated appointments effective from commencement of the next general meeting of the fund.
Strategic Plan Reference:	Goal 1: Our People

REPORT RECOMMENDATION

1. That Junior Sports Assistance Fund Report No. AR23/76794 titled 'Updated Committee Appointments' as presented on 08 November 2023 be noted.
2. The updated committee appointments to approve applications to the Junior Sports Fund Assistance Fund effective from the commencement of the next general meeting of the Fund as referenced in Report No. AR23/76794 titled 'Updated Committee Appointments' be adopted.



TYPE OF REPORT

Other

BACKGROUND

The Junior Sports Assistance Fund appoints Committee Members to consider and approve applications for funding from Member Organisations. Following the resignation of Mrs Jeanette Elliott and Mrs Karen Cunningham and the appointment of new Committee representatives Ms Di Gould and Mr Andrew Matheson this report reflects the new appointments made effective from the commencement of the next general meeting of the Fund.

PROPOSAL

Following the resignation of Mrs Jeanette Elliott and Mrs Karen Cunningham and the appointment of new Committee representatives Ms Di Gould and Mr Andrew Matheson this report reflects the new appointments.

The following provides appointments of members of the Committee authorised to consider and approve applications for Junior Sports Assistance Fund effective from the commencement of the next general meeting of the Fund:

APPLICATIONS FROM	COMMITTEE MEMBERS EMPOWERED TO CONSIDER
1. SWIMMING	DI GOULD FELICITY WALKER
2. FOOTBALL	ANDREW MATHESON JENNY BUSTON
3. HOCKEY	DI GOULD ANDREW MATHESON
4. BASKETBALL	FELICITY WALKER JENNY BURSTON
5. NETBALL – MGT NETBALL ASSOCIATION <u>AND</u> (those Netball Clubs associated with Mount Gambier WBFL Football Clubs provided those Football Clubs are Members of the Fund i.e. <ul style="list-style-type: none"> • South Gambier • North Gambier) 	ANDREW MATHESON JENNY BURSTON
6. BASEBALL	DI GOULD FELICITY WALKER
7. TENNIS	ANDREW MATHESON FELICITY WALKER
8. PONY CLUB	DI GOULD JENNY BURSTON
9. GOLF	JENNY BURSTON FELICITY WALKER
10. CRICKET	JENNY BURSON ANDREW MATHESON



APPLICATIONS FROM	COMMITTEE MEMBERS EMPOWERED TO CONSIDER
11. ATHLETICS	DI GOULD FELICITY WALKER
12. TOUCH FOOTBALL	ANDREW MATHESON FELICITY WALKER
13. WOMEN'S FOOTBALL	DI GOULD JENNY BURSTON
14. CYCLING & TRIATHLON	ANDREW MATHSEON FELICITY WALKER
15. SOCCER	DI GOULD JENNY BURSTON

LEGAL IMPLICATIONS

N/A

STRATEGIC PLAN

The Junior Sports Assistance Fund supports its member sporting organisations to develop and grow to achieve their aspirations and encourage and support participation.

- 1.1.1 Fostering and supporting community-based organisations.
- 1.1.2 Supporting programs that allow our community groups to be more effective in achieving their goals.
- 1.2.2 Helping community groups to help themselves by providing support for effective networks to develop and grow.
- 1.3.2 Providing opportunities to enable our community to be supported and involved.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

The Junior Sports Assistance Fund places no additional financial implications for Council.



VALUE FOR MONEY

N/A

RISK IMPLICATIONS

N/A

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The committee appointments referenced to consider and approve applications to the Junior Sports Fund Assistance Fund effective from the commencement of the next general meeting of the Fund be adopted.

ATTACHMENTS

Nil



**MINUTES OF CITY OF MOUNT GAMBIER
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, CIVIC CENTRE, 10 WATSON TERRACE, MOUNT
GAMBIER
ON MONDAY, 30 OCTOBER 2023 AT 5.35 P.M.**

PRESENT: Mr Paul Duka (Presiding Member), Mayor Lynette Martin (OAM), Cr Paul Jenner (virtual, joined the meeting at 5:38 pm), Mr Alexander Brown, Ms Belinda Johnson

IN ATTENDANCE: Samantha Creten (virtual), Kyle Harrison (virtual), John Jovicevic (virtual)

OFFICERS IN ATTENDANCE:	Chief Executive Officer General Manager Corporate and Regulatory Services Manager Financial Services Financial Planning and Analysis Coordinator Financial Accounting Coordinator Executive Administrator	- Mrs S Philpott - Mrs J Fetherstonhaugh - Mrs J Scoggins - Ms K Rolton - Mrs K Harradine - Mrs A Pasquazzi
------------------------------------	--	--

1 ACKNOWLEDGEMENT OF COUNTRY

WE ACKNOWLEDGE THE BOANDIK PEOPLES AS THE TRADITIONAL CUSTODIANS OF THE LAND WHERE WE MEET TODAY. WE RESPECT THEIR SPIRITUAL RELATIONSHIP WITH THE LAND AND RECOGNISE THE DEEP FEELINGS OF ATTACHMENT OUR FIRST NATIONS PEOPLES HAVE WITH THE LAND.

2 APOLOGY(IES)

Nil

3 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION

Moved: Alexander Brown

Seconded: Belinda Johnson

That the minutes of the Audit and Risk Committee meeting held on 31 July 2023 and the Special Audit and Risk Committee meeting held on 11 September 2023 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

4 QUESTIONS WITHOUT NOTICE

Nil resolved

5 REPORTS

Cr Paul Jenner joined the meeting at 5:38 pm

5.1 DRAFT 2022/2023 FINANCIAL STATEMENTS**COMMITTEE RESOLUTION**

Moved: Paul Duka

Seconded: Alexander Brown

1. That Audit and Risk Committee Report No. AR23/37466 titled 'Draft 2022/2023 Financial Statements' as presented on 30 October 2023 be noted.
2. That the Audit and Risk Committee advises Council that in accordance with Section 126 (4) (a) of the Local Government Act 1999, it has reviewed the draft annual financial statements of Council for the financial year 2023 and 'they present fairly the state of affairs of the council'.
3. That having been reviewed by the Audit and Risk Committee on 30 October 2023, the Audit Completion Report and Management Representations Letter as attached to Report No. AR23/37466 be noted.

CARRIED

5.2 COMPARISON OF ACTUAL TO BUDGET FOR THE YEAR ENDING 30 JUNE 2023**COMMITTEE RESOLUTION**

Moved: Belinda Johnson

Seconded: Mayor Lynette Martin

1. That Audit and Risk Committee Report No. AR23/37476 titled 'Comparison of Actual to Budget for the year ending 30 June 2023' as presented on 30 October 2023 be noted.
2. That the estimates comparison for the financial year ending 30 June 2023 as contained in Attachment 1 to Report No. AR23/37476 be adopted.

CARRIED

6 MOTIONS WITHOUT NOTICE

Nil

7 MEETING CLOSE

The Meeting closed at 6:11 pm.

The minutes of this meeting were confirmed at the Audit and Risk Committee held on 27 November 2023.

.....
PRESIDING MEMBER

16.2 DRAFT 2022/2023 FINANCIAL STATEMENTS – REPORT NO. AR23/37466

Committee:	Audit and Risk Committee
Meeting Date:	30 October 2023
Report No.:	AR23/37466
CM9 Reference:	AF11/863
Author:	Kylie Harradine, Financial Accounting Coordinator
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	This report presents the draft 2022/2023 Financial Statements for review by the Audit and Risk Committee.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Audit and Risk Committee Report No. AR23/37466 titled 'Draft 2022/2023 Financial Statements' as presented on 30 October 2023 be noted.
2. That the Audit and Risk Committee advises Council that in accordance with Section 126 (4) (a) of the Local Government Act 1999, it has reviewed the draft annual financial statements of Council for the financial year 2023 and 'they present fairly the state of affairs of the council'.
3. That having been reviewed by the Audit and Risk Committee on 30 October 2023, the Audit Completion Report and Management Representations Letter as attached to Report No. AR23/37466 be noted.



TYPE OF REPORT

Legislative

BACKGROUND

1. **Report Purpose** - The purpose of the annual financial statements is to provide Council, the community and other interested parties with a record of the financial activities and the financial position of the Council, comparative to the proceeding financial period.
2. **Section 125** - Pursuant to Section 125 of the Local Government Act 1999, a council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets and to secure (as far as possible) the accuracy and reliability of council records.
3. **Section 126** - Pursuant to Section 126 (4) of the Local Government Act 1999, the functions of an audit committee include – a) reviewing annual financial statements to ensure that they present fairly the state of the Council and c) reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis.
4. **Section 129 (3)** - Pursuant to Section 129 (3) of the Local Government Act 1999, the auditor must provide to the council – a) an audit opinion with respect to the financial statements, and b) an audit opinion as to whether the controls audited under sub section 1) b) are sufficient to provide reasonable assurance that the financial transactions of the council have been conducted properly and in accordance with law.
5. **Section 16** - Pursuant to Section 16 of the Local Government (Financial Management) Regulations 2011, on or before November 30 a copy of the audited financial statements for the preceding year must be submitted to the presiding member of the South Australian Local Government Grants Commission.
6. **Audit and Risk Committee Terms of Reference** - The following section of the Audit and Risk Committee Terms of Reference is relevant to this report:

12.1 Financial Reporting:

The Committee shall:

- 12.1.1 **Financial Statements** - *Monitor the integrity of the financial statements of the Council, including in its annual report, reviewing significant financial reporting issues and judgements which they contain.*

12.5 External Audit:

The Committee shall:

- 12.5.4 **Meeting** - *Meet as needed with the external auditor. The Committee shall meet the external auditor at least once a year to discuss the external auditor's report and any issues arising from the audit.*
- 12.5.6 **Audit Findings** - *Review the findings of the audit with the auditor. This shall include, but not be limited to, the following:*
 - *A discussion of any major issues which arose during the external audit;*
 - *Any accounting and audit judgements; and*
 - *Levels of errors identified during the external audit.*
- 12.5.7 **Effectiveness** - *The Committee shall also review the overall effectiveness of the external auditor.*



12.5.8 **Representation Letter(s)** - Review any representation letter(s) requested by the auditor before they are signed by management.

12.5.9 **Management Letter** - Review the management letter and management's response to the external auditor's findings and recommendations. Subsequent to the initial review the Committee will oversee action to follow up on matters raised by the external auditors.

7. **Appointment of External Auditors** - Samantha Creten, Dean Newbery and Partners were appointed as Council's Auditors for the period 2022 - 2026.
8. **Interim Audit** - Council's external auditors (Dean Newbery and Partners) undertook an interim site visit in relation to the external audit for the year ended 30 June 2023 in May 2023.
9. **Second Audit** - The financial audit of the 2022/2023 financial statements is the second audit to be undertaken by Dean Newbery and Partners as part of their engagement to undertake five audits for Council.
10. **Financial Year Balance Date External Audit Attendance** - Dean Newbery and Partners attended Council's offices between 18-19 September 2023.

PROPOSAL

1. **Model Financial Statements** - The Model Financial Statements set out a recommended format (covering the four principal financial statements and notes to be read in conjunction with those statements) which complies with Australian accounting standards.
2. **Form and Contents** - The form and contents of the financial statements are prescribed by the Local Government Act 1999 and Financial Regulations 2011, in conjunction with associated Australian accounting standards.
3. **Section 13** - of the Local Government (Financial Management) Regulations 2011 requires that the financial statements of a council, council subsidiary or regional subsidiary (other than notes and other explanatory documentation) must be in accordance with the requirements set out in the Model Financial Statements.
4. **Valuations** – The following valuations were undertaken as at 30 June 2023, with resulting impact included in the Financial Statements as per note 6 and 8;
 - Land based on Valuer General's valuations;
 - Infrastructure assets including footpaths, kerbs and guttering, and road assets; and
 - Riddoch art collection
4. **External Auditor Attendance** - Samantha Creten of Dean Newbery and Partners will attend the Audit and Risk Committee meeting.
5. **External Auditor Documentation** - Dean Newbery and Partners have provided their Audit Completion Report (**Attachment 2**) which acts as their audit clearance and includes their proposed audit opinions on the finance report and on the internal controls, as well as the Auditor's Independence Declaration. Council's Auditors have also provided a Draft Management Representations Letter (**Attachment 3**) that Council staff have completed to be reviewed by the Audit and Risk Committee prior to signing by the Chief Executive Officer.
6. Council's financial statements will be published in the Council's Annual Report for the 2022/2023 financial year and will be provided to the:
 - Minister for Local Government;
 - South Australian Local Government Grants Commission; and
 - Other key stakeholders.

LEGAL IMPLICATIONS

Financial Statements must be prepared in accordance with the Local Government Act 1999, the Local Government (Financial Management) Regulations 2011 and relevant Australian accounting standards.



STRATEGIC PLAN

The budget was developed in the context of the Strategic Plan.

COUNCIL POLICY

[Asset Accounting Policy](#)

[A900 Asset Management Policy](#)

[B300 Budget Framework](#)

[R105 Rating Policy](#)

[T150 Treasury Management Policy](#)

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A

RESOURCE IMPLICATIONS

N/A

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

Prudent management of Council's financial sustainability ensures that short and long term financial risk is minimised.

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

Once adopted, the audited financial statements will be available on Council's website and included in Council's annual report.

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

The financial statements are general purpose statements representing the financial performance of the Council for the 2022/2023 financial year and the financial position as at 30 June 2023. The financial statements have been prepared in accordance with the Australian Accounting Standards and Local Government (Financial Management) Regulations 2011.

That having reviewed the report and attachments, it is recommended that:

- for the financial year 2022/2023 in accordance with Section 126 (4) (a) of the Local Government Act 1999, the Audit and Risk Committee confirm the draft annual financial statements of Council 'present fairly the state of affairs of the council';
- the Audit and Risk Committee note the Audit Completion Report (**Attachment 2**).



ATTACHMENTS

1. General Purpose Financial Statements
2. Audit Completion Report
3. Management Representations Letter



DRAFT

City of Mount Gambier

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



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

Date:

Lynette Martin
MAYOR

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		4,298	3,288
Non-current assets			
Infrastructure, property, plant and equipment	6	399,756	301,171
Total non-current assets		399,756	301,171
TOTAL ASSETS		404,054	304,459
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		10,900	13,337
Non-current liabilities			
Borrowings	7b	28,519	22,311
Provisions	7c	3,495	3,507
Total non-current liabilities		32,014	25,818
TOTAL LIABILITIES		42,914	39,155
Net assets		361,140	265,304
EQUITY			
Accumulated surplus		87,644	83,080
Asset revaluation reserves	8a	271,174	180,852
Other reserves	8b	2,322	1,372
Total equity		361,140	265,304

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	<u>9,287</u>	<u>9,249</u>
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		<u>(17,313)</u>	<u>(20,202)</u>
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		<u>7,852</u>	<u>9,310</u>
Net increase (decrease) in cash held		<u>(174)</u>	<u>(1,643)</u>
plus: cash & cash equivalents at beginning of period		250	1,893
Cash and cash equivalents held at end of period	9a	<u>76</u>	<u>250</u>

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.

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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 (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.

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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 (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.

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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 (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

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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 (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

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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 2. Income (continued)

\$ '000	2023	2022
(e) Reimbursements		
Private works	9	16
Wulanda	649	–
Other	97	49
Total reimbursements	755	65
(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
Total other income	1,263	498
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	5,808	17,940
Total	5,808	17,940
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	1,071	716
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	6,402	5,899
Total grants, subsidies and contributions	13,281	24,555
(i) Sources of grants		
Commonwealth Government	6,267	10,162
State Government	6,771	13,877
Other	243	516
Total	13,281	24,555

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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 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.

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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 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

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	76	250
Total cash and cash equivalent assets	76	250
(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	4,155	2,976
Less: provision for expected credit losses	-	(2)
Total trade and other receivables	4,155	2,974
(c) Inventories		
Stores and materials	37	41
Trading stock	30	23
Total inventories	67	64



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

		as at 30/06/22				Asset movements during the reporting period										as at 30/06/23				
		Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrades	Asset Additions Renewals	Wdn of Asset Disposals	Depreciation Expense (Note 3)	Impairment loss recognised in P/L (Note 3)	Reversal of Impairment loss recognised in P/L (Note 3)	WIP Transfers	Adjustments	Revaluation increments to Equity (Note 3)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
\$ '000																				
Waste Management	3	1,683	8,548	(8,088)	3,145	–	–	–	(1,754)	–	–	–	–	–	(1)	10,231	–	(9,841)	380	
Capital work in progress		–	57,789	–	57,789	1,132	1,119	–	–	(58)	–	(57,820)	–	–	–	–	2,362	–	2,362	
Office Equipment		–	2,288	(1,809)	879	1,887	30	–	(208)	–	–	–	–	–	–	–	4,208	(1,818)	2,389	
Land	2	15,801	–	–	15,801	–	–	–	–	–	–	–	–	–	2,438	18,039	–	–	18,039	
Land	3	37,883	133	–	37,816	59	–	(32)	–	–	–	–	–	–	8,884	44,727	–	–	44,727	
Rubbish Collection	3	3,515	50	–	3,525	–	–	–	–	–	–	–	–	–	831	4,356	–	–	4,356	
Buildings and other structures	2	2,987	33	(2,131)	1,889	–	–	–	(101)	–	–	–	–	–	–	3,987	33	(2,252)	1,768	
Buildings and other structures	3	102,030	1,343	(80,805)	22,568	5,025	889	(9)	(3,424)	–	–	57,043	–	–	–	101,188	64,300	(53,208)	112,280	
Stormwater Drainage	3	8,022	127	(2,471)	5,678	1,843	11	–	(128)	–	–	–	–	–	–	8,022	1,831	(2,698)	7,257	
Kerbing and Roadpaths	3	74,038	3,533	(20,881)	56,690	1,836	411	(118)	(1,238)	–	–	39	–	–	16,757	85,653	–	(21,373)	74,280	
Roads (sub-base, pavement, seal, traffic lights)	3	86,829	5,851	(22,021)	70,759	723	1,854	(247)	(1,869)	–	–	89	–	–	83,988	149,113	–	(34,156)	114,957	
Public Lighting		–	–	–	–	881	242	–	(24)	–	–	469	–	–	–	–	1,573	(24)	1,549	
Infrastructure - Other (Retaining walls, safety barriers)		–	248	(8)	240	19	148	–	(7)	–	–	–	–	–	–	–	412	(18)	387	
Carparks	3	10,451	127	(3,102)	7,476	–	35	–	(258)	–	–	–	–	–	–	10,451	182	(3,378)	7,255	
Right-of-use assets		–	593	(349)	244	–	229	–	(198)	–	–	–	–	–	–	–	814	(337)	477	
Plant and equipment		–	6,385	(3,394)	2,991	730	87	(21)	(692)	–	–	–	–	–	–	–	10,151	(3,968)	6,183	
Other assets		–	4,498	(2,487)	1,811	–	45	–	(47)	(57)	(575)	–	–	–	–	–	1,580	(313)	1,277	
Total infrastructure, property, plant and equipment		323,939	94,418	(117,184)	301,171	13,965	4,896	(424)	(10,061)	(115)	(575)	–	–	–	90,897	445,777	87,334	(133,255)	399,756	
Compenatives		326,728	49,881	(113,185)	283,422	39,588	5,964	(899)	(8,479)	–	–	–	–	–	1,878	–	323,939	94,418	(117,184)	301,171

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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 (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.

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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 (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:

<i>Plant, Furniture & Equipment</i>	
Office Equipment	3 to 10 years
Vehicles and Road-making Equipment	3 to 25 years
Other Plant & Equipment	3 to 30 years
<i>Building & Other Structures</i>	
Buildings	15 to 100 years
Park Structures	20 to 30 years
Playground Equipment	20 to 30 years
Benches, Seats, etc	10 to 30 years
<i>Waste Management</i>	
Landfill assets	capacity in use
<i>Infrastructure</i>	
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

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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 (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

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	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

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	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.

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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 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
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(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

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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 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	2	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.



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).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	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:

continued on next page ...

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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 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.

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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 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

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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 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
		31,607		23,533

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
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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
	5,313	7,462

These expenditures are payable:

Not later than one year	5,313	7,462
	5,313	7,462

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

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.

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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 13. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

This indicator is to determine the percentage the operating revenue varies from operating expenditure

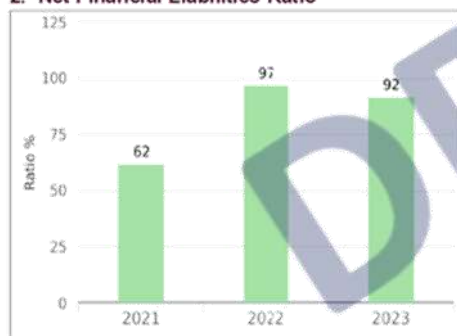
Commentary on 2022/23 result

2022/23 ratio (2.3)%

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

The target as per Council's Treasury Management Policy is a ratio of greater or equal to 0.0% by 2026/27.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

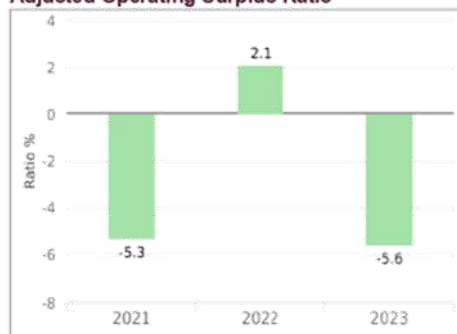
Commentary on 2022/23 result

2022/23 ratio 92%

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.

Due to timing of the Wulanda project and associated borrowings the ratio is lower than the target of lower than 100% by 2026/27

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus 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 (5.6)%

The adjusted operating ratio is more in line with expectations following the adjustment to remove the impact of the brought forward Financial Assistance Grants.

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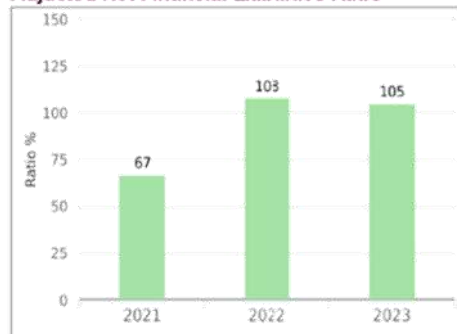
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City of Mount Gambier

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial indicators (continued)

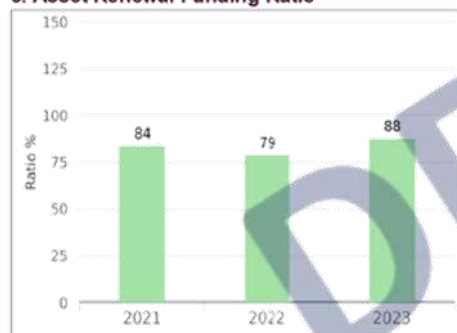
Adjusted Net Financial Liabilities Ratio**Purpose of adjusted net financial liabilities ratio**

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%
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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.		
Income		
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
Expenses		
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

continued on next page ...

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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 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

continued on next page ...

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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 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

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 2022 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 2022, 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





Executive Summary

23 October 2023

Mr Paul Duka
Independent Chairperson – Audit & Risk Committee
City of Mount Gambier
PO Box 56
Mount Gambier SA 5290

Dear Mr Duka

This report has been prepared for the Audit & Risk Committee of the City of Mount Gambier (**Council**) in relation to the 30 June 2023 external audit.

The purpose of this report is to provide members of the Audit & Risk Committee and those charged with governance a summary of the significant matters that have arisen from our audit which we believe covers material matters dealt within our work completed.

We are pleased to advise that subject to finalisation of the outstanding matters outlined within this report, our audit opinions for financial year ended 30 June 2023 are expected to be issued as unmodified audit reports.

I would like to take this opportunity to thank the Administration for the assistance provided throughout the year.

Your sincerely
DEAN NEWBERY



Samantha Creten
Director

Executive Summary

Scope

The audit procedures have been designed and carried out by the audit team in accordance with Australian Auditing Standards and per the audit scope prescribed under the *Local Government Act 1999* and applicable Regulations for the financial year ended 30 June 2023.

Independence

In accordance with our professional ethical requirements, we confirm that, for the financial year ended 30 June 2023, all members of our audit team have maintained their independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board and in accordance with *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Audit Status

All requested audit adjustments have been processed and disclosures have been made within the financial report based on audit testing completed.

All requested information has been provided by the Administration during the course of the audit.

Subject to the finalisation of the matters outlined in this report, our audit opinion for the financial year ended 30 June 2023 will be signed without reference to any qualification.

Outstanding Matters

All requested audit adjustments have been processed and disclosures within the financial report appropriately modified based on audit testing completed.

Subject to the following work being satisfactorily completed, we expect unmodified audit opinions to be issued for the financial year:

- Undertake a review of subsequent events since 30 June 2023
- Complete a review of the draft Financial Statements and obtain certified financial statements as required
- Receipt of the signed Management Representation Letter

Fraud & Litigation

As part of our audit we have discussed with the Administration:

- The safeguards in place in relation to the prevention and detection of fraud
- The existence of any fraud
- The existence of any litigation and claims

We have not become aware of any matter which should be brought to the Council or Audit & Risk Committee's attention

Summary of Misstatements

Below is a summary of adjustments and the status of matters identified. Any misstatements, either individually or in aggregate, that are considered to be immaterial, have not been adjusted. The following misstatements have been identified:

Matter No.	Description	Operating Surplus / (Deficit)	Net Surplus/(Deficit)	Assets Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)	Status of Matter
1.	Accrue for an invoice received in July 2023 related to June 2023 capital work	-	-	89,589	(89,589)	-	Uncorrected
2.	Reverse Landfill Liability movements due to unreliable information as discussed and agreed by Administration	55,531	55,531	(150,000)	205,531	55,531	Corrected
Summary Corrected Misstatements		55,531	55,531	(150,000)	205,531	55,531	
Summary Uncorrected Misstatements		-	-	89,589	89,589	-	

Matter No.	Matter	Description
1.	Accrued Expenses (Work-in-Progress)	A review of post balance date transactions identified one invoice totaling \$89,589 which related to capital work in progress expenditure that was incurred in June 2023 and was subsequently not accrued as a liability as at 30 June 2023 (i.e. recorded in FY23). This misstatement was considered immaterial given its omission has no impact on the Operating Surplus/(Deficit) or material impact on the recorded liabilities of the Council as at 30 June 2023 and consequently, no adjustments were recorded.
2.	Landfill Liability Obligations	A review of the landfill liability calculations along with subsequent discussions held with the Administration noted that there is a lack of reliable data and supporting movements recorded for the landfill capping and post closure remediation liabilities. The Administration advised that a waste management strategy is being developed and that as a part of this work being conducted, a review into the landfill capping and closure activities will be factored and impact on the eventual work to be undertaken at the landfill site which will impact on the assumptions to be included in the liability calculation. Consequently, we recommended that all adjustments to the liability be reversed and that additional disclosures be included in the financial statements to note the work being undertaken by Council and that the liability be updated in FY24 when more reliable information will be available.

Key Audit Matters Considered

As a result of the work we have recently completed, we have provided further detail below of the key audit matters and the outcomes from our testing completed.

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Infrastructure, Property, Plant & Equipment	<ul style="list-style-type: none"> Reviewed Note 6 Infrastructure, Property, Plant & Equipment movements recorded against the General Ledger and relevant asset registers. Reviewed the Asset Revaluations processed for each asset class to ensure correct application per AASB 116. 	No exceptions were noted.
Work in Progress (WIP)	<ul style="list-style-type: none"> Reviewed WIP reconciliation to identify any long-term projects recorded to ensure correct ongoing classification of costs as WIP. Tested transactions allocated to WIP to ensure appropriate allocation of expenses incurred in line with AASB 116. 	No exceptions were noted.
Accounting for Landfill Cell Construction, Cell Remediation and Post Closure Obligations	<ul style="list-style-type: none"> Discussions with the Council Administration around the current landfill activities and waste management strategic plan. Reviewed documentation related to the Provision for landfill capping and post closure 	<p>Adjustments were recorded to the draft Financial Statements to address matters noted within this Report.</p> <p>Our Audit Report on the Council's financial statements will include an Emphasis of Matter paragraph which will draw the attention of users to the additional disclosures made to address this matter.</p> <p>Our Audit Opinion will not be modified in respect of this matter.</p>
Grants Revenue Received	<ul style="list-style-type: none"> Reviewed Grant Agreements and identified specific performance obligation to assess whether there were any unrecorded liabilities and the recognition of revenue was appropriate per accounting standards. Reviewed accounting treatment of funding received (e.g. Capital vs Operating) to ensure appropriate classification and disclosure per the Model Financial Statements. 	No exceptions were noted.

Key Audit Matters Considered

As a result of the work we have recently completed, we have provided further detail below of the key audit matters and the outcomes from our testing completed.

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Right-of-Use Assets & Lease Liability	<ul style="list-style-type: none">Reviewed supporting documentation related to Council's Right-of-use Assets and corresponding Lease Liabilities to ensure, where appropriate, any leases were included under AASB 16.	No exceptions were noted.



Matters to be Addressed in Future Financial Years

As a result of audit work completed, the following audit matters have been identified during the course of our audit which we have summarised below

Audit Matter	Audit Recommendation
Provision for Reinstatement, Restoration and Rehabilitation (Landfill)	<p>As at the time of preparing the Financial Statements, the Council was 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. It is our understanding that the Council is in the process of developing a waste management strategic plan in conjunction with this strategic review and plan to have all capping and liability estimates reviewed in FY24 in line with the adoption of the waste management strategy.</p> <p>We recommend that the outcomes of the waste management strategic review and the waste management strategic plan be presented and endorsed by the Audit & Risk Committee to ensure any potential issues are identified and rectified in a timely manner, prior to the implementation of the strategic plan and any updates of estimates used in calculating the respective liabilities.</p>
Reserve Accounting Practices	<p>In discussions held with the Administration, we have advised that per the Model Financial Statements, negative reserve balances should not be recorded within the Equity section of the Statement of Financial Position (Balance Sheet). We note however that for management accounting and budget purposes, the Administration record a number of reserve accounts within the General Ledger to track and monitor the financial performance of programs which may result in some reserves being recorded as a negative equity reserve balance.</p> <p>We have recommended to the Administration that a review of the treatment and reporting of these Equity accounts be considered as part of ongoing management reporting so that the financial performance of these programs can continue to be tracked and monitored as desired outside of the financial reporting parameters of the annual financial statements to ensure continued conformity with the Model Financial Statements. Should any existing negative equity reserve accounts eventually record a positive balance, consideration should be given to their inclusion into the Financial Position in line with the requirements under the Model Financial Statements.</p>

Draft Audit Report

INDEPENDENT AUDITOR'S REPORT

To the members of City of Mount Gambier
Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the City of Mount Gambier (the Council), which comprises the statement of financial position as at 30 June 2023, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulation 2011 and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 1 regarding disclosures concerning the treatment of Council's liability associated with landfill capping and restoration provisions. As a result of strategic review being undertaken on Council's waste management and disposal activities, this may result in a material movement to the landfill liabilities in future financial years. Our opinion is not modified in respect of this matter.

Council's Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 and for such internal control as Council determines is necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

Draft Audit Report

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DEAN NEWBERY

Samantha Creten
Director

XX/XX/2023

Draft Assurance Report on Internal Controls

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF MOUNT GAMBIER

Opinion

In our opinion, the City of Mount Gambier (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for Opinion

We have audited the Internal Controls of the Council under the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applying Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information*, and Other Assurance Engagements in undertaking the assurance engagement.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Draft Assurance Report on Internal Controls

Limitation on Use

This report has been prepared for the members of the Council in accordance with Section 129(1)(b) of the Local Government Act 1999 in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

DEAN NEWBERY

Samantha Creten
Director

XX/XX/2023



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Dean Newbery

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24 October 2023

Samantha Creten
Partner
Dean Newbery
PO Box 755
NORTH ADELAIDE SA 5006

Dear Samantha,

RE: MANAGEMENT REPRESENTATIONS: EXTERNAL AUDIT, FINANCIAL YEAR ENDED 30 JUNE 2023

This Management Representation letter is provided in connection with your audit examination of the General Purpose Financial Report (**2023 Financial Report**) of **City of Mount Gambier Council ('the Council')** for the financial year ended 30 June 2023.

We hereby confirm, at your formal request, that to the best of our knowledge and belief, the following representations relating to the 2023 Financial Report are correct.

In making these representations, we understand that they are provided to you in connection with your external audit of the Council for the year ended 30 June 2023 as prescribed by the Local Government Act 1999, for the express purpose of your expressing an opinion as to whether the 2023 Financial Report is, in all material respects, presented fairly in accordance with all applicable standards and requirements, including statutory. In making these representations, we have read and understood the standard unqualified Audit Opinion that would be normally expressed to the Council by you as is required under Section 129(3) of the Local Government Act 1999 for the financial year ended 30 June 2023. We therefore understand, without exception, the potential ramifications of making any representations to you that are not correct, to the best of our knowledge and belief as of the date of this letter.

We understand and acknowledge that it is the Council management's responsibility for the fair presentation of the 2023 Financial Report and that management, as appropriate, have approved the Financial Report. Accordingly, management of the Council are of the opinion that the 2023 Financial Report is free of material misstatements, including omissions.

1. Compliance with all Applicable Standards, including Statutory

The Financial Report of the Council has been prepared so as to present a true and fair view of the state of affairs of the Council as at 30 June 2023 and of the results of operations of the Council for the financial year ended on that date, including for all post balance date matters, as applicable.

The accounting and financial management policies, practices and records of the Council were at all times maintained in accordance with the requirements of the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and that the Financial Report was prepared in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011, Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board together with all other mandatory professional reporting requirements in Australia.



ASSETS**Cash and Cash Equivalents**

- (1) Cash on hand at balance date was represented by cash floats reconciled and on hand as at 30 June 2023.
- (2) Cash at bank at balance date represented the reconciled operating account(s) of the Council.
- (3) Short term deposits represented amounts held with the LGFA by the Council.

Rates and Other Receivables

- (1) Current rate receivables at balance date represented all outstanding amounts owed by rate payers.
- (2) Current other receivables at balance date represented all outstanding amounts owed by debtors other than rate payers.
- (3) Debts due at balance date that are known to be uncollectible have since been written-off and adequate provision has been made for impairment to cover allowances, discounts and losses that may be sustained by Council in the collection of the debts.

Inventories

- (1) All inventories were the property of the Council and have either been paid for or the liability has been brought to account.
- (2) All inventories have been physically counted and valued in accordance with the applicable Australian Accounting Standard.

Other Current Assets

- (1) Prepayments at balance date represented payments for goods and services to be received in the 30 June 2023 financial year.
- (2) There are no non-current assets held for sale.

Financial Assets – Loans to Community Groups

- (1) There are no grounds to provide for any impairment loss for loans to community groups or other organisations, none are held.

Investments Accounted using the Equity Method

- (1) Council has complied with all applicable Australian Accounting Standards with regard to Council's equity in subsidiaries, regional subsidiaries and other interests, as applicable.

Infrastructure, Property, Plant & Equipment and Depreciation

- (1) Infrastructure, property, plant and equipment at the 2023 balance date was represented by the following fair values, cost, accumulated depreciation and carrying amounts for



each class of asset, in accordance with all prescribed requirements and standards, as follows:

\$'000s	Fair Value Level 2023	At Fair Value 2023	At Cost 2023	Accumulated Depreciation 2023	Carrying amount 2023
Infrastructure, property, plant and equipment					
Waste Management	3	10,231	0	(9,841)	390
Capital work in progress		0	2,362	0	2,362
Office Equipment		0	4,206	(1,818)	2,388
Land	2	18,039	0	0	18,039
Land	3	44,727	0	0	44,727
Riddoch Collection	3	4,356	0	0	4,356
Buildings and other structures	2	3,987	33	(2,232)	1,788
Buildings and other structures	3	101,198	64,300	(53,206)	112,292
Stormwater Drainage	3	8,022	1,831	(2,596)	7,257
Kerbing and Footpaths	3	95,653	0	(21,373)	74,280
Roads (sub-base, pavement, seal, traffic lights)	3	149,113	0	(34,156)	114,957
Public Lighting		0	1,573	(24)	1,549
Infrastructure - Other (Retaining walls, safety barriers)		0	412	(15)	397
Carparks	3	10,451	162	(3,378)	7,235
Right-of-use assets		0	614	(337)	277
Plant and equipment		0	10,151	(3,966)	6,185
Other assets		0	1,590	(313)	1,277
Total infrastructure, property, plant and equipment		445,777	87,234	(133,255)	399,756
Comparatives		323,939	94,416	(117,184)	301,171

- (2) The additions during the 2023 financial year to Infrastructure (classes that have not been revalued), property, plant and equipment general ledger control accounts and asset registers represents the cost of additions and or improvements to existing facilities or replacements thereof. All units of property which have been replaced, sold, dismantled or otherwise disposed of, or which are permanently unusable, have been removed from general ledger and applicable asset register. Adequate provision, determined in a manner consistent with that of the preceding financial year, has been made to write-off depreciable assets over their useful economic working lives.

No circumstances have arisen which render adherence to the existing basis of depreciation misleading or inappropriate and that depreciation expense for the financial year ended 30 June 2023 is reliable.

- (3) All additions to depreciable assets represent actual additions or improvements of a capital nature, based on capitalisation thresholds consistently applied for the 2023 financial year and unchanged from the 2022 financial year.
- (4) Where the recorded carrying amount of any depreciable assets exceeds its recoverable amount as at 30 June 2023, that asset's recorded carrying amount has been written down to its recoverable amount.
- (5) Contractual commitments for capital expenditure(s) included in the Financial Report payable not later than one year are as described in the notes accompanying the Financial Report.
- (6) There are no deficiencies or encumbrances attaching to the title of the assets of the Council at 30 June 2023 other than those reflected in the financial report and those are not greater than the value of the asset.
- (7) No Operating or Finance Lease commitments exist that have not been disclosed in the Financial Report. All Operating Lease expenses have been fully disclosed in the notes to the 2023 Statement of Comprehensive Income. Finance Leasing commitments have been fully disclosed in the notes to the 2023 Balance Sheet.



- (8) The asset revaluations of infrastructure assets undertaken during the 2023 financial year by 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. were based on the principle of written down replacement value. Accordingly, total replacement value, total economic working life, residual economic working life were reliably established for each asset and the financial records of Council were restated in accordance with all applicable Australian Accounting Standards, and the Financial Report reflects all such accounting entries.

Valuations of all infrastructure assets have been formally recognised in the 2023 Financial Report.

It should be noted that the valuation of stormwater drainage and carpark assets will be undertaken by an independent valuer as at 1 July 2023.

- (9) The asset revaluation of all land owned by Council was undertaken based was revalued in 2023 based on Valuer General's valuations.

Valuations have been formally recognised in the 2023 Financial Report.

- (10) The Riddoch art collection was revalued as at 30 June 2023 by Simon Storey Art and Cultural Collection valuers.

Valuations have been formally recognised in the 2023 Financial Report.

- (11) The resultant increment to the asset revaluation reserve during the year represents the difference between the prior written down value of the assets being valued and the valuations as at 30 June 2023.

- (12) Depreciation expense reported in the 2023 Statement of Comprehensive Income is reliable, being based on reliable 'whole of life' asset management information for each class of depreciable non-current asset.

LIABILITIES – Current and Non-Current

- (1) All liabilities which have arisen or which will arise out of the activities of the Council to the end of the 2023 financial year have been included in the 2023 Financial Report.
- (2) All outstanding trade payables at balance date have been taken up as at the 2023 balance date.
- (3) All applicable accrued wages and salaries and accrued employee entitlements at the 2023 balance date have been taken up.
- (4) All accrued interest at the 2023 balance date have been taken up.
- (5) All revenue received in advance as at the 2023 balance date have been taken up.
- (6) Provisions for employee benefits, inclusive of on-costs, all discounted as at the 2023 balance date representing long service leave benefits calculated for all valid employees (as at balance date) have been taken up.
- (7) Accrued employee benefits represent annual leave accrued for all valid employees as at the 2023 balance date.



- (8) Borrowings as at the 2023 balance date represented amounts owed to the Local Government Finance Authority. Loans with the LGFA have varying maturity dates and interest rates with details fully provided in the notes to the 2023 Financial Report.
- (9) There were no contingent liabilities including for:
 - a) guarantees;
 - b) bills and accounts receivable discounted, assigned or sold and which are subject to recourse;
 - c) endorsements; and
 - d) repurchase agreements.
- (10) We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the applicable financial reporting framework.

EQUITY

- (1) There have been no adjustments to the Accumulated Surplus other than those allowable under the Australian Accounting Standards.
- (2) There have been no adjustments to the Asset Revaluation Reserve other than those allowable under the Australian Accounting standards and the balance of the reserve has been reconciled to each class of asset.
- (3) All reserve funds required by legislation to be maintained have been at all times maintained in the accounting records of the Council with the exception of the Open Space reserve that was reinstated for the FY 2022 aligned with legislation.
- (4) All transfers to and from reserve funds (including the Accumulated Surplus) are aligned with previous years (with the exception of prior year corrections in FY 2022).
- (5) Other than for the Asset Revaluation Reserve, all other reserve accounts are those applied for 2023 Council budget purposes and have the same balances as at 30 June 2023.
- (6) Council does not maintain a 'Contingency Reserve' (or equivalent).
- (7) No reserves are 'cash backed'.

2023 STATEMENT OF COMPREHENSIVE INCOME

- (1) Please find attached a summary of all variations greater than 10% for all income and expense amounts (variances less than \$5,000 have been deemed immaterial and not included) disclosed in the 2023 Statement of Comprehensive Income, compared to 2022.
- (2) All depreciable physical resources received free of charge have been included in the appropriate asset register and depreciated from the date when Council assumed control (of the asset).
- (3) Depreciation expense for 2023 is in accordance with Council's asset registers and has been determined on the same basis as for 2022.



- (4) Salaries and Wages expense disclosed in the 2023 Statement of Comprehensive Income reconciles to the last budgeted salaries and wage amount approved by Council for 2023 annual budget funding purposes.
- (5) Capital grants have been correctly separated from operating grants, in accordance with the requirements of the Model Financial Statements.

KEY FINANCIAL INDICATORS

Operating Surplus Ratio - The ratio in FY 2023 is significantly lower than the previous year and the anticipated target as per the adopted budget, driven by the rating increase of 4.5%, higher than expected untied grant revenue (Financial Assistance Grants and LRCI), the first year of Wulanda operations and higher operating expenditure driven by greater than planned CPI (particularly employee costs and utilities) and higher depreciation for Caroline landfill and the first year of Wulanda depreciation.

Net Financial Liabilities Ratio – The ratio is lower than the previous year driven by increased operating revenue driven by Wulanda and grants, and increased borrowings, partially offset by lower creditors and higher debtors all driven by the delivery of the project and operations for Wulanda. It should be noted that the ratio is lower than the target set in the adopted budget where borrowings are lower than anticipated due to Wulanda and other capital projects timing.

Asset Renewal Funding Ratio – This is higher than the previous year, and lower than the LTFP/adopted budget target and SA recommended target. Disruptions and supply shortages combined with the organisation's capacity to deliver have impacted upon the timing of the renewals program. A review of the organisation's capacity to deliver is expected to occur in the first half of FY 2024.

OTHER REQUIRED REPRESENTATIONS

- (1) No events have occurred (or are known to occur) subsequent to the 30 June 2023 that would require any consideration for adjustment to or additional disclosure in the 2023 Financial Report.
- (2) The Council does not have any plans or intentions that may materially affect the carrying value or classification of all assets and liabilities as at 30 June 2023.
- (3) The Council has complied with all aspects of contractual arrangements and agreements that would have a material effect on the 2023 Financial Report in the event of non-compliance.
- (4) There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, other than those disclosed in the 2023 Financial Report.
- (5) There are no violations or possible violations of laws, compulsory standards or regulations whose effects should be considered for disclosure in the 2023 Financial Report or as a basis for recording as an expense or otherwise.
- (6) The methods, the data, and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.



- (7) The Council has full title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- (8) All details concerning related party transactions and related amounts receivable or payable (including sales, purchases, loans and guarantees) have been correctly recorded in the accounting records. All related parties have been identified and disclosed to you during your audit.
- (9) The Council reviews, at least on a quarterly basis, the adequacy of insurance cover on all assets and insurable risks. This review has been consistently performed, and where it is considered appropriate, assets and insurable risks of the Council are at all times adequately covered by appropriate insurance.
- (10) The minutes of all meetings of Council and its Committees were made available to you and are complete and authentic records of all such meetings held during the 2023 financial year and to the date of this letter. All other statutory records were properly kept at all times during the year and have been made available to you for audit purposes.
- (11) All audit correspondence has been formally and promptly responded.
- (12) All audit correspondence has been referred to Council and Council's Audit and Risk Committee.
- (13) Salaries and wages records together with records for the Goods and Service Tax were at all times fully maintained in accordance with the requirements of the Australian Taxation Office, as applicable.
- (14) All documentation relating to the capture of Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) including all authorised forms provided by the deemed Key Management Personnel, evidence of review of total related party transactions processed during the financial year by the Council e.g. Transaction reports of payments made by Council to related parties and any working papers of calculation methodologies for the disclosures in the 30 June 2023 financial statements will be made available to the auditors prior to the presentation of the financial statements to the November 2023 council meeting.
- (15) All deemed material transactions relating to Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) have been included and adequately disclosed in the 30 June 2023 financial statements.
- (16) Council has formally in place and has at all times maintained an appropriate standard of accounting, internal control structure and framework, segregation of duties and risk management structure and framework across the entire organisation, including appropriate controls and mechanisms specifically designed to prevent and detect fraud and error. Further, we advise that there have not been any instances of fraud or error during the financial year ended 30 June 2023 or to the date of this letter. In addition, there are no matters that should be brought to your attention for the purposes of your making an assessment as to Sections 129(5) and 129(6) of the Local Government Act 1999.
- (17) The 2023 Financial Report has been adjusted for all agreed audit adjustments for the year ended 30 June 2023. It should be noted that a misstatement that was deemed to be immaterial further to discussions with external audit staff have not been adjusted.
- (18) Council's Audit and Risk Committee has addressed all of its prescribed responsibilities and no member of the Committee has undertaken other professional services for the Council.



- (19) In our opinion, there are no grounds to believe that the Council will not be able to pay its debts as and when they fall due, that assets will be at all time maintained to the service standards currently determined by Council and accordingly, the Council is long term financially sustainable.

Yours sincerely

Sarah Philpott
Chief Executive Officer

Enclosures (as applicable)

Enclosure 1 – Statement of Comprehensive Income Variance Analysis



\$'000s	Ref	Drafts Actuals 2023	Actuals 2022	Variance	Variance %
Income					
Rates		24,893	23,822	1,071	4%
Statutory charges	1	731	633	98	15%
User charges	2	6,947	5,515	1,432	26%
Grants, subsidies and contributions - capital	3	1,071	716	355	50%
Grants, subsidies and contributions - operating	4	6,402	5,899	503	9%
Investment income	5	49	14	35	250%
Reimbursements	6	755	65	690	1062%
Other income	7	1,263	498	765	154%
Total income		42,111	37,162	4,949	13%
Expenses					
Employee costs	8	14,365	13,090	(1,275)	-10%
Materials, contracts and other expenses	9	17,460	13,234	(4,226)	-32%
Depreciation, amortisation and impairment	10	10,176	8,479	(1,697)	-20%
Finance costs	11	1,094	358	(736)	-206%
Total expenses		43,095	35,161	(7,934)	-23%
Operating surplus / (deficit)		(984)	2,001	(2,985)	-149%
Physical resources received free of charge	12	1,054	1,760	(706)	-40%
Asset disposal and fair value adjustments	13	(364)	(787)	423	54%
Amounts received specifically for new or upgraded assets	14	5,808	17,940	(12,132)	-68%
Net surplus / (deficit)		5,514	20,914	(15,400)	-74%
Other comprehensive income					
Changes in revaluation surplus - I, PP&E	15	90,897		90,897	100%
Impairment (expense) / recoupments offset to asset revaluation reserve	16	(575)		(575)	-100%
Total other comprehensive income		90,322	0	90,322	100%
Total comprehensive income		95,836	20,914	74,922	358%

As per the reference numbers listed, please find explanations for material variances of greater than +/- 10% for 2023, compared to 2022:

- Statutory Charges \$98k** – Includes additional animal registration fees & fines incorporated in budget reviews \$51k, development act fees \$11k, and town planning fees \$24k aligned with development in the city, parking fines/expiations with greater focus post COVID \$24k.
- User Charges Increase \$1,432k** – Including first year of Wulanda \$1,310k, waste management (\$19k), rental and lease income \$86k (including the Mount Gambier Tourist Park).
- Grants, Subsidies, & Contributions Capital \$355k** – Including LRCI Grant Funding Increase \$188k where Council received \$904k, compared to \$716k received in FY 2022 and boundary roads contributions of \$167k (previously treated as capital grant revenue).
- Grants, Subsidies, & Contributions Operating \$503k** – Including additional Financial Assistance Grants Increase \$408k (100% additional payment of following year's grant and 25% of the current year (compared to 75% of the following year's grant and 50% of the current year's grant in 2022)), and Regional Transport Subsidy timing of payments \$114k.
- Investment Income \$35k** – Higher income due to the change in methodology for LGFA distribution and significantly higher borrowings.
- Reimbursements \$690k** – This increase is mainly due to the utilities reimbursements for the Wulanda operations (offset by expenditure).



7. **Other Income Increase \$765k** - Main variances include a significant increase in open space revenue \$796k reflecting development activity, downstream drainage increase/reclassification \$60k, partly offset by lower insurance recoveries (\$108k).
8. **Employee Costs (\$1,275k)** – Including movement in Long Service Leave (\$0.5m) where last year's significant movement in the discount rate distorted the FY 2022 charge, overtime increase (\$0.2m), superannuation rate increase/impact of salary increase (\$0.1m) and increase in salaries and wages including EA increase (\$0.4m).
9. **Materials, Contracts and Other (\$4,226k)** – Material variances include Wulanda operations (\$2.5m), energy (\$0.8m), software (\$0.3m), and election expenses (\$0.2m)
10. **Depreciation Increase (\$1,697k)** – Mainly due to an increase in Buildings and Structures (\$0.6m) driven by Wulanda, and waste management (\$0.9m) where Cell 3C has been assumed to be at capacity at the end of FY 2023.
11. **Finance Costs Increase (\$736k)** - Higher finance costs mainly due to finance costs being treated as operating expenditure post Wulanda completion. During the construction of Wulanda, finance costs relating to the project were treated as capital costs.
12. **Physical Resources Free Of Charge (\$706k)** - Decreased revenue from developments/land divisions including: Footpaths & Kerbing (\$387k) and Roads (\$345k).
13. **Asset Disposal and fair value adjustments \$423k** – Lower disposal costs for Infrastructure assets as a result of the capital works program \$262k, partly offset minor surplus resulting from sale of plant and machinery compared to loss in previous year \$105k, other assets \$56k
14. **Amounts Received for New/Upgraded Assets (\$12,132k)** – Mainly driven by lower Wulanda Commonwealth and Federal government grants in FY 2023 of \$5.0m compared to \$17.5m in FY 2022 in line with the respective grant deeds of agreement.
15. **Changes in revaluation surplus \$90,897k** - Revaluations undertaken as at 30 June for Infrastructure Assets (Kerbs and guttering, roads and footpaths) \$80.7m, land \$9.3m and the Riddoch collection \$0.8m.
16. **Impairment (expense)/recoupments offset to asset revaluation reserve (\$575k)** - Further to the external audit advice to treat library books as an operating expense due to the statewide one card system (\$575k) was written off against the library book asset revaluation reserve (with the remaining (\$57k) included in the depreciation, amortisation and impairment line).



**16.3 COMPARISON OF ACTUAL TO BUDGET FOR THE YEAR ENDING 30 JUNE 2023 –
REPORT NO. AR23/37476**

Committee:	Audit and Risk Committee
Meeting Date:	30 October 2023
Report No.:	AR23/37476
CM9 Reference:	AF11/863
Author:	Julie Scoggins, Manager Financial Services
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	Comparison to budget - the annual end of year financial audit includes a comparison of actual to budget for the previous financial year.
Strategic Plan Reference:	Goal 1: Our People Goal 2: Our Location Goal 3: Our Diverse Economy Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage Goal 5: Our Commitment

REPORT RECOMMENDATION

1. That Audit and Risk Committee Report No. AR23/37476 titled 'Comparison of Actual to Budget for the year ending 30 June 2023' as presented on 30 October 2023 be noted.
2. That the estimates comparison for the financial year ending 30 June 2023 as contained in Attachment 1 to Report No. AR23/37476 be adopted.



TYPE OF REPORT

Legislative

BACKGROUND

1. **Legislation** - Pursuant to Section 10 of the Local Government (Financial Management) Regulations 2011:

- (1) A council, council subsidiary or regional subsidiary must, by no later than 31 December in each year, prepare and consider a report showing the audited financial results of each item shown in the statement of comprehensive income and balance sheet of the budgeted financial statements of the council, council subsidiary or regional subsidiary (as the case may be) for the previous financial year compared with the estimated financial results set out in the budget presented in a manner consistent with the Model Financial Statements.
- (2) A council must also include in a report under subregulation (1) audited financial results for the previous financial year of the council's operating surplus ratio, net financial liabilities ratio and asset sustainability ratio compared with estimates set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.

2. **Comparison to Adopted Budget** - The Budgeted Statement of Comprehensive Income and Statement of Financial Position as at 30 June 2023 (Attachment 1) report the actual results compared to the original budget adopted by Council in June 2022.

3. **Council's Adopted Annual Business Plan** - The budget adopted by Council in June 2022 had an operating deficit of (\$2,669) thousand and total comprehensive income of \$5.902 million.

PROPOSAL

STATEMENT OF COMPREHENSIVE INCOME:

Overview - Council's actual operating deficit of (\$1.0m) is significantly lower than the adopted budget of an operating deficit of (\$2.7m) mainly driven by the key variances detailed below:

Operating Revenue - \$5.1m or 13.9% higher than the adopted budget (favourable variance), including the following significant variances:

1. **Statutory Charges \$0.2m Favourable Variance** - Development Act/Planning Fees resulting from post COVID growth \$0.1m, and other fees \$0.1m including animal fees and parking fines/fees.
2. **User Charges \$0.7m Favourable Variance** - Mainly due to higher than anticipated Wulanda revenue \$0.4m, waste management \$0.1m, and increased rental revenue including Tourist Park \$0.1m.
3. **Grants \$2.7m Favourable Variance** - Higher than the adopted budget mainly due to timing of the Financial Assistance Grants \$2.4m, and Regional Transport Subsidy \$0.1m, Boundary Roads grants treated as operating revenue \$0.2m and timing of Local Roads and Community Infrastructure (LRCl) payments (\$0.1m).
4. **Investment Income \$49k Favourable Variance** - Higher as not previously budgeted. Based on new LGFA distribution methodology.
5. **Reimbursements \$0.7m Favourable Variance** - Included Wulanda utilities reimbursements \$0.6m not included in the adopted budget.
6. **Other Income \$0.8m Favourable Variance** - Mainly due to significantly higher than budgeted open space contributions \$0.7m.

Operating Expenditure - (\$3.5m) or (8.7%) higher than the adopted budget (unfavourable variance) including the following key variances:



1. **Employee Costs \$0.3m Favourable Variance** - Net vacancy savings, partly offset by higher than budgeted EA increase, higher superannuation rate and increased long service leave.
2. **Materials, Contracts, Other (\$2.8m) Unfavourable Variance** – Mainly due to Wulanda operations (\$0.9m), contractors (\$0.8m), energy of (\$0.9m) mainly due to electricity increases resulting from interim contract and Wulanda, fuel and oil (\$0.2m),
3. **Depreciation (\$1.0m) Unfavourable Variance** - Mainly due to the following variances including Caroline landfill adjusted as advised by the Auditors for FY 2022 and FY 2023 (\$1.0m).
4. **Finance Costs** - Broadly in line with the budget.

Other:

1. **Physical Resources Free of Charge \$1.1m Favourable Variance** - Not budgeted in 2022/2023, with revenue resulting from land divisions and development (roads \$0.7m and footpaths and kerbing \$0.3m). It should be noted that \$1.0m has been included in the adopted 2023/2024 budget with \$1.0m p.a. also included in the adopted LTFP.
2. **Change in Revaluation Surplus \$88.5m Favourable Variance** - Includes valuations for Land of \$9.3m and the Riddoch Collection \$0.8m that were not budgeted for this year, and Infrastructure valuation of \$80.7m, the overall valuation impact is \$88.5m favourable to the adopted budget. The key driver for this increase for Infrastructure assets is inflation and demand impacts on unit rates, new asset condition data, and componentisation (in the case of the road subbase this increased the valuation by \$49.7m),
3. **Amounts Received For New/Upgraded Assets (\$0.4m) Unfavourable Variance** - LGIPP grant reduction for Rail Trail Solar Lighting project as a result of lower project cost (\$0.2m), and treatment of Boundary Roads and Library materials grant as operating (\$0.2m)

STATEMENT OF FINANCIAL POSITION:

The key variances to the adopted budget are as follows:

1. **Cash & Cash Equivalents (\$0.4m) Unfavourable Variance** - Lower cash balance reflecting treasury management policy of minimising cash balances and borrowing levels.
2. **Trade & Other Receivables \$2.7m Favourable Variance** - The actual FY23 balance reflects the higher operating revenue compared to budget and has been largely driven by first year of Wulanda operations and associated debtors.
3. **Infrastructure Property, Plant & Equipment \$81.6m Favourable Variance** - Is higher than budget mainly as a result of far greater than budgeted valuation increases across Infrastructure, land and art works.
4. **Trade & Other Payables (\$0.7m) Unfavourable Variance** - Actual FY23 balance is higher than the adopted budget due to the timing of Wulanda operating invoices for activities undertaken in 2022/2023.
5. **Borrowings (Current & Non-Current) \$9.3m Favourable Variance** - Borrowings are lower than the adopted budget mainly due to timing of the capital works program, grant revenue payments and the Wulanda project.

KEY FINANCIAL INDICATORS:



2022 Actuals	\$'000s	2023 Draft Actuals	2023 Adopted Budget
5.4%	Operating surplus ratio	-2.3%	-7.2%
	<u>Operating surplus</u> Total operating revenue		
97%	Net financial liabilities ratio	92%	135%
	<u>Net financial liabilities</u> Total operating revenue		
79%	Asset renewal funding ratio	88%	120%
	<u>Expenditure on renewal/replacement of assets</u> Optimal level of such expenditure as per IAMP		

Actual Performance - The actual key financial indicators for 2022/23 are shown in the table compared to the adopted budget for the relevant year.

1. **Operating Surplus Ratio 4.9% Favourable Variance** - Driven by significant increase in grant revenue and Wulanda revenue, partly offset by higher operating costs (Wulanda operating, utilities and depreciation).
2. **Net Financial Liabilities Ratio 43% Favourable Variance** - Mainly driven by the timing of grant revenue and of the delivery of the Wulanda Recreation and Convention Centre project, other capital works projects and associated borrowings.
3. **Asset Renewal Funding Ratio (32%) Unfavourable Variance** - Mainly driven by the timing of the delivery of the renewals program with works brought forward from 2021/2022 more than offset by deferrals and partial deferrals to 2023/2024 and recategorisation of waste management from renewals to new/upgrade.

LEGAL IMPLICATIONS

AS DETAILED IN THE BACKGROUND.STRATEGIC PLAN

The budget was developed in the context of the Strategic Plan.

COUNCIL POLICY

[A900 Asset Management Policy](#)

[Asset Accounting Policy](#)

[B300 Budget Framework](#)

[R105 Rating Policy](#)

[T150 Treasury Management Policy](#)

ECONOMIC IMPLICATIONS

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

SOCIAL IMPLICATIONS

N/A

CULTURAL IMPLICATIONS

N/A



RESOURCE IMPLICATIONS

N/A

VALUE FOR MONEY

N/A

RISK IMPLICATIONS

Prudent management of Council's financial sustainability ensures that short and long term financial risk is minimised and ultimately mitigated.

EQUALITIES AND DIVERSITY IMPLICATIONS

N/A

ENGAGEMENT AND COMMUNICATION STRATEGY

N/A

IMPLEMENTATION STRATEGY

N/A

CONCLUSION AND RECOMMENDATION

Council's end of year results as shown in the audited financial statements indicate its ongoing financial position has been impacted by the timing of the capital works program (including Wulanda), Wulanda operations, inflationary pressures on such costs as utilities and grant revenue.

Maintaining Council's position by working within annual and long-term financial targets is crucial in accommodating the long term financial plan of works and building capacity to achieve Council's long term strategic goals

ATTACHMENTS

1. Attachment 1 - Draft Statement of Comprehensive Income and Statement of Comprehensive Income compared to Adopted Budget FY 2023



Draft Statement of Comprehensive Income

Actuals 2022		Drafts Actuals 2023	Adopted Budget 2023
Income			
23,822	Rates	24,893	24,832
633	Statutory charges	731	575
5,515	User charges	6,947	6,268
716	Grants, subsidies and contributions - capital	1,071	974
5,899	Grants, subsidies and contributions - operating	6,402	3,754
14	Investment income	49	0
65	Reimbursements	755	65
498	Other income	1,263	495
37,162	Total income	42,111	36,963
Expenses			
13,090	Employee costs	14,365	14,682
13,234	Materials, contracts and other expenses	17,460	14,675
8,479	Depreciation, amortisation and impairment	10,176	9,209
358	Finance costs	1,094	1,064
35,161	Total expenses	43,095	39,631
2,001	Operating surplus / (deficit)	(984)	(2,669)
1,760	Physical resources received free of charge	1,054	
(787)	Asset disposal and fair value adjustments	(364)	
17,940	Amounts received specifically for new or upgraded assets	5,808	6,215
20,914	Net surplus / (deficit)	5,514	3,547
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
	Changes in revaluation surplus - I,PP&E	90,897	2,355
	Impairment (expense) / recoupments offset to asset revaluation reserve	(575)	
0	Total other comprehensive income	90,322	2,355
20,914	Total comprehensive income	95,836	5,902

Draft Statement of Comprehensive Income

Actuals 2022	\$'000s	Drafts Actuals 2023	Adopted Budget 2023
ASSETS			
	Current assets		
250	Cash and cash equivalent assets	76	500
2,974	Trade and other receivables	4,155	1,447
64	Inventories	67	47
3,288	Total current assets	4,298	1,994
Non-current assets			
301,171	Infrastructure, property, plant and equipment	399,756	318,117
301,171	Total non-current assets	399,756	318,117
304,459	TOTAL ASSETS	404,054	320,111
LIABILITIES			
Current liabilities			
9,331	Trade and other payables	4,801	4,127
1,222	Borrowings	3,088	2,930
2,784	Provisions	3,011	2,981
13,337	Total current liabilities	10,900	10,037
Non-current liabilities			
22,311	Borrowings	28,519	38,003
3,507	Provisions	3,495	3,842
25,818	Total non-current liabilities	32,014	41,845
39,155	TOTAL LIABILITIES	42,914	51,882
265,304	Net assets	361,140	268,229
EQUITY			
83,080	Accumulated surplus	87,644	89,504
180,852	Asset revaluation reserves	271,174	177,840
1,372	Other reserves	2,322	884
265,304	Total equity	361,140	268,229

