City of
Mount Gambier

AGENDA

Ordinary Council Meeting

Tuesday 19 May 2026



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

Time:	6:00 pm
Date:	Tuesday 19 May 2026
Location:	Council Chamber, Civic Centre 10 Watson Terrace, Mount Gambier

Paul Simpson
CHIEF EXECUTIVE OFFICER
15 May 2026

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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 CONDUCT OF THE GALLERY

MEMBERS OF THE GALLERY ARE REMINDED THAT THEY MUST NOT BEHAVE IN A DISORDERLY MANNER OR CAUSE AN INTERRUPTION TO THE MEETING. WHILST AUDIO RECORDING OF COUNCIL AND COMMITTEE MEETINGS IS PERMITTED, PHOTOGRAPHING, FILMING AND TELEVISING ARE PROHIBITED UNLESS EXPRESS PRIOR PERMISSION IS GRANTED BY THE PRESIDING MEMBER. WE ASK THAT YOU PLEASE PLACE YOUR PHONES ON SILENT. SHOULD AN EMERGENCY OCCUR AT ANY STAGE, PLEASE FOLLOW THE DIRECTION OF COUNCIL STAFF TO VACATE THE BUILDING.

3 APOLOGIES

That the apology from Cr Sonya Mezinec be received.

4 LEAVE OF ABSENCE

Nil

5 CONFIRMATION OF COUNCIL MINUTES

5.1 CONFIRMATION OF COUNCIL MINUTES

RECOMMENDATION

That the minutes of the Ordinary Council Meeting held on 21 April 2026 and Special Ordinary Council Meeting held on 28 April 2026 be confirmed as an accurate record of the proceedings of the meeting.

6 MAYORAL REPORT

6.1 MAYORAL REPORT - MAY 2026

- Apollo Football Club – official opening of new changeroom facility
- Kapyong Day service (*Vansittart Park*)
- Generations in Jazz Site Visit, with CEO Paul Simpson and Chris White
- ANZAC Day Dawn Service
- ANZAC Day Street March and Service
- Radio interview with Llew Jones – 5GTR-FM
- LCLGA meeting with Department of Infrastructure and Transport (*Naracoorte*)
- LGA Board of Directors Special Meeting (*online*)
- Meeting with General Manager People Place and Liveability, Chris White – 150th Anniversary Celebrations
- Meeting with LCLGA Executive Officer and Interim LCLHN Executive Director Corporate Performance and Strategy, Sarah Philpott
- Confidential Elected Member Briefing – Leasing and Licensing Policy and Fee Model

- Confidential Special Council Meeting
- Headspace Mount Gambier 10th Birthday Celebration
- Internal planning meeting – Mayors Christmas Appeal
- Weekly meetings with CEO
- LCLGA Mayors catch up (*virtual*)
- Planning meeting ahead of meeting with the Hon Kyam Maher (with CEO, Paul Simpson and General Manager City Infrastructure, Barbara Cernovskis)
- Generations in Jazz welcome concert (including dinner with Her Excellency the Hon. Frances Adamson AC, Governor of South Australia)
- Meeting with the Hon Kyam Maher (with CEO, Paul Simpson and General Manager City Infrastructure, Barbara Cernovskis)
- Generations in Jazz – Grand Opening of New Amenities Block
- Generations in Jazz VIP Dinner and concert (with CEO, Paul Simpson) and welcome address
- Generations in Jazz Finale Concert and address to participants and attendees
- LCLGA catch up with Executive Officer, Charlotte Edmunds
- Internal planning meeting for Yerkalalpata Community Reference Group meeting
- LCLGA catch up with Executive Officer, Charlotte Edmunds
- Elected Member Briefings (Budget, Carinya Gardens Cemetery)
- Candle Lighting Ceremony – The Limestone Coast Family Violence Action Group
- Candlelight Vigil for Kumanjayi Little Baby
- Yerkalalpata Community Reference Group meeting (*Umpherston Sinkhole / Balumbul*)
- Tour of Bio Gro
- World Red Cross Day Flag Raising Ceremony and address to attendees (*Cave Gardens*)
- Exhibition Opening – Open Art Awards – South East Art Society
- Radiation Therapy Working Group Meeting
- LCLGA Mayors Catch up (*virtual*)
- Internal planning meeting – 150th anniversary of Mount Gambier events
- Tour of ac.Care Community Centre, with CEO Paul Simpson
- Elected Member Briefings
- Limestone Coast Jobs, Skills & Careers Showcase and welcome address (*Wulanda*)
- Official Opening of Boandik Moore Court Dementia Support Unit and address to attendees
- LCLGA / SATC Tourism Industry Networking Event (*The Apple Farm*)
- Radiotherapy Working Group Meeting with Minister Blair Boyer MP
- Bedford event with the Premier and Minister for Human Services
- Regular meetings with Media and Communications Coordinator
- Country Cabinet Strategic Cabinet Meeting (including joint presentation from 6 Councils) (*Wulanda*)
- LCLGA meeting with the Hon Rhiannon Pearce, Minister for Local Government (*Wulanda*)
- Country Cabinet – Community BBQ (*Mount Gambier High School*)
- Country Cabinet – Community Forum (*Mount Gambier High School*)
- Meeting with the Hon Emily Bourke, Minister for Tourism
- Meeting with the Hon Michael Brown, Minister for Police
- Mount Gambier Cycling Club 100 Mile Classic Presentation of Sashes
- Monthly meeting with General Manager City Infrastructure
- Council meeting

RECOMMENDATION

That the Mayoral Report be received.

7 REPORTS FROM COUNCILLORS

7.1 REPORTS FROM COUNCILLORS

RECOMMENDATION

That the reports made by Councillors be received.

8 QUESTIONS WITH NOTICE

Nil

9 QUESTIONS WITHOUT NOTICE

10 PETITIONS

Nil

11 DEPUTATIONS

Nil

12 NOTICE OF MOTION TO REVOKE OR AMEND

Nil

13 ELECTED MEMBERS INFORMATION BRIEFING SESSIONS

RECOMMENDATION

That Council Report titled Elected Member Information Briefing Sessions held since the previous Council Meeting be noted.

ATTACHMENTS

1. Information Briefing Session - Elected Members - Record of Proceedings - 28/04/2026 - Leasing and Licensing Policy and Fees Model [**13.1.1** - 1 page]
2. Information Briefing Session - Elected Members - Record of Proceedings - 05/05/2026 - Budget Briefing - Carinya Gardens Cemetery [**13.1.2** - 1 page]

INFORMATION / BRIEFING SESSION
5:00 PM TUESDAY 28 APRIL 2026

RECORD OF PROCEEDINGS
5:00 pm, Tuesday 28 April 2026
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.

1. CONFIDENTIAL LEASING AND LICENSING POLICY AND FEES MODEL

The session described at Item 1 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:

(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;

MEMBERS PRESENT:-	STAFF PRESENT:-
Mayor Lynette Martin	Acting Chief Executive Officer
Cr Sonya Mezinec	General Manager People Place and Liveability
Cr Max Bruins	Manager Governance and Property
Cr Josh Lynagh	
Cr Frank Morello	
Cr Mark Lovett	
Cr Paul Jenner (virtual)	

MEMBERS APOLOGIES:-	LEAVE OF ABSENCE:-
Nil	Nil

Discussion closed at 6.29 p.m.

INFORMATION / BRIEFING SESSION
5:00 PM TUESDAY 5 MAY 2026

RECORD OF PROCEEDINGS
5:00 pm, Tuesday 5 May 2026
Reception Area, 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 Items 1 and 2 were open to the public.

1. BUDGET MEETING

MEMBERS PRESENT:-	STAFF PRESENT:-
Mayor Lynette Martin	Chief Executive Officer
Cr Sonya Mezinec	General Manager Corporate and Regulatory Services
Cr Josh Lynagh	General Manager City Infrastructure
Cr Paul Jenner	Manager Financial Services
Cr Frank Morello	Manager Operations Infrastructure
Cr Max Bruins	Manager Engineering, Design and Assets
MEMBERS APOLOGIES:-	LEAVE OF ABSENCE:-
Cr Mark Lovett	Nil

2. CARINYA GARDENS CEMETERY

MEMBERS PRESENT:-	STAFF PRESENT:-
Mayor Lynette Martin	Chief Executive Officer
Cr Sonya Mezinec	General Manager Corporate and Regulatory Services
Cr Josh Lynagh	General Manager City Infrastructure
Cr Paul Jenner	Senior Cemeteries Officer
Cr Frank Morello	Manager Operations Infrastructure
Cr Max Bruins	Manager Engineering, Design and Assets
MEMBERS APOLOGIES:-	LEAVE OF ABSENCE:-
Cr Mark Lovett	Nil

Discussion closed at 7:16 p.m.

14 ELECTED MEMBERS TRAINING AND DEVELOPMENT

Nil

15 AUDIT AND RISK COMMITTEE

Nil

16 CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE

Nil

17 JUNIOR SPORTS ASSISTANCE FUND COMMITTEE

Nil

18 BUILDING FIRE SAFETY COMMITTEE

Nil

19 COUNCIL REPORTS

19.1 DRAFT 2026/2027 ANNUAL BUSINESS PLAN AND BUDGET FOR PUBLIC CONSULTATION

Author: Kahli Rolton, Manager Financial Services
Authoriser: Paul Simpson, Chief Executive Officer

RECOMMENDATION

1. That Council report titled 'Draft 2026/2027 Annual Business Plan and Budget for Public Consultation' as presented on Tuesday 19 May 2026 be noted.

2. That Council endorse the 2026/2027 Draft Annual Business Plan and Budget for public consultation as attached to this Report which includes R105 Rating Policy and R155 Rate Rebate Policy.

3. That Council authorises the Chief Executive Officer to make any necessary changes to the draft 2026/2027 Annual Business Plan and Budget document and associated rating policies arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design.

4. That a Special Council meeting be scheduled for Tuesday 16 June 2026 at 5:00pm at which members of the public may ask questions and make submissions on the draft 2026/2027 Annual Business Plan and Budget as part of its public consultation activities.

5. That a Special Council meeting be scheduled for either Tuesday 23 June 2026 at 6:00pm or Tuesday 30 June 2026 at 6:00pm for the purpose of adopting the Annual Business Plan and Budget following public consultation. That the Council authorises the Chief Executive Officer to determine the most appropriate date having regard to the time required to finalise documentation following the close of public consultation and any further considerations of Council.

PURPOSE

To seek endorsement from Council to release the 2026/2027 Draft Annual Business Plan and Budget for public consultation, in accordance with the Local Government Act 1999.

BACKGROUND / OPTIONS

Background and Context

The Draft 2026/2027 Annual Business Plan and Budget outlines Council's service delivery priorities, strategic projects, and financial commitments for the year ahead. Although in its third year, this is the second budget that Council's Strategic Plan 2024-2028 is aligned with.

This plan has been developed with regard to Council's Long Term Financial Plan and Asset Management Plans and is the third business plan prepared for the current Council term. It also serves as a key operational and financial planning tool to deliver both statutory services and discretionary services based on community needs and aspirations.

Council's 2026/2027 budgeted expenditure is $57 million, covering both operational delivery and capital works. The plan has a continued focus on asset renewal to avoid deferring liabilities to future generations. All new capital projects were assessed using a prioritisation framework considering safety, urgency, compliance, value for money, and community impact.

Development of the Plan

The draft Annual Business Plan and Budget was developed in consultation with staff across Council. Staff provided detailed budget requirements for the coming year to deliver services for community and specific projects. Senior Council staff and Elected Members continued development of the plan at 5 workshops held between March and May 2026. The budget was reviewed in detail during the process including "line by line" analysis to ensure that all opportunities for efficient budget allocation were recognised.

Key Budget Influences

The development of the Draft Annual Business Plan and Budget considered both internal performance and the broader external environment, including social, environmental, economic and planning factors. Key influences on the 2026/2027 plan and budget are summarised below.

- Maintaining long-term financial sustainability remains the core focus for 2026/2027 following historical cost pressures (including revenue increases below inflation) in some years.
- Economic volatility continues (supply chain disruption, inflation and interest rate uncertainty), creating cost escalation and increased financing pressure across operating and capital programs.
- Impacts from underground services continue to affect time, cost and resources required to deliver the capital works program.
- Regional growth settings (Limestone Coast Regional Plan) highlight ongoing enabling infrastructure constraints, particularly water and sewer capacity, which affect the pace of development and require conservative forecasting of development-related income.
- The recently endorsed review of the basis of rating, informs rating structure with 2026/2027 being Year one of a five-year staged implementation to amend differential rating application. Reduction to the fixed charge from 38% to 34% of general rate revenue to take effect from 2026/2027.
- Investment in organisational capacity is included to support delivery of key projects.

Key Initiatives and Highlights for 2026/2027

Capital and Strategic Projects

- Civic Centre Renewal: Roof in partnership with Country Arts SA.
- CBD Master Planning and Activation: Completion of master plan following extensive public consultation and inclusion of funding to implement 'rapid activation' projects.
- Investment Attraction: improve Council's ability to secure external funding and increase other sources of revenue, reducing pressure on rates.
- Road Infrastructure: Reconstruction of further segments of Lake Terrace East (Roads to Recovery funding), and stage 2 of Davison Drive (subject to Special Local Roads Funding).
- Public Toilets: Vally Lake Conservation Park renewal in line with asset planning.
- Shared Path Extension: Rail Trail extension to Wireless Road in line with the Shared Path Master Plan.
- Master Planning for Open Spaces: Planning for Vansittart Park, with future planning and consultation work proposed for Olympic Park, and Hastings Cunningham Reserve.
- Playground: delivery in alignment with the Play Space Implementation Plan.
- Signage: improve ease of navigation for residents and visitors with wayfinding signage, city wide.
- Waste Management: Leachate Management risk improvements, including a leachate pond.
- Wulanda Recreation and Convention Centre: Continued activation, including outdoor pool cover.

Strategic Work Plan

- Asset Management Planning
  - Establishment of new asset classes.
  - Asset policy framework and supporting procedures and service levels.
  - Detailed condition assessments.
  - Review rates of asset consumption.
  - Draft asset management plans.

- Business Systems and Infrastructure
  - Upgrade and transition to Civica Authority Altitude and selected support applications.
  - Upgrade of Enterprise Records Management System, and
  - Transition to a SaaS (software as a service) solution.

- Workforce Planning Framework
  - Undertake strategic assessment of services.
  - Develop organisational workforce plan.

Other Key Initiatives

- Visitor Servicing Model: Review service delivery model.
- Railway Lands Precinct: Leverage of external funding and support of community-led investment.

General Rates

Rates revenue is critical to Council's financial sustainability, accounting for approximately 63% of total income. Council's approach to rating is underpinned by sound financial management principles, asset stewardship responsibilities, legislative obligations, and the equitable provision of services and infrastructure across the city. Every resident benefits from Council's investment in the local economy, infrastructure, parks, libraries, and other community amenities.

For 2026/2027:

- A general rate revenue increase of 6.10% (excluding growth);
- A general rate revenue increase of 0.50% (excluding growth) to cover additional costs imposed by Electoral Commission of South Australia (ECSA) to determine the next Local Government General Election.

The City's average residential rates remains below the state rural average.

Waste Service Charge
The Waste Service Charge (WSC) is reviewed annually to ensure it reflects the true cost of delivering the service, accounts for planned waste reduction initiatives and contributes fairly to future capital works. The proposed Waste Service Charge will result in an increase from $344 to $390 per applicable assessment.

Rating Policies
Rating Policies were updated as part of the recently completed review of the basis of rating. Only minor changes are proposed for items endorsed by Council following the review.
R105 Rating policy –

- Inclusion of First Home Buyers – New Dwellings 100% rebate and conditions

IMPLICATIONS TO CONSIDER

Legal	The Annual Business Plan and Budget (subsequent adoption) are at minimum aligned with statutory obligations.
Financial and Budget	The draft budget is consistent with the Long Term Financial Plan and provides for sustainable service delivery.
Community Consultation and Engagement	A detailed consultation approach will ensure inclusive and transparent engagement. Consultation process and subsequent adoption are at minimum aligned with statutory obligations.
Other Resources	Additional FTEs, consultant support and strategic work plan projects are incorporated into the plan to ensure effective delivery.

RISK ANALYSIS

The risk identification and categorisation relies on the City of Mount Gambier Risk Management Policy.

Risk	Consequence Rating	Risk Likelihood Rating	Inherent Risk Rating	Mitigation	Risk Rating
Finance - Inadequate revenue to deliver planned services	Major (4)	Unlikely (2)	Moderate	Step increases, service reviews, grant pursuit	Moderate
Reputation - Community dissatisfaction with service levels or rates	Moderate (3)	Possible (3)	Moderate	Clear communication, transparent process	Moderate
Legal / Regulatory / Policy Non-compliance with	Moderate (3)	Unlikely (2)	Moderate	Compliance monitored through	Moderate

statutory requirements				governance practices	
Service Delivery - Inability to meet service expectations	Moderate (3)	Possible (3)	Moderate	Strategic workforce planning and unlocking projects	Moderate
People -Staff capacity limitations	Moderate (3)	Possible (3)	Moderate	Resourcing provisions and contractor support	Moderate
Infrastructure - Asset failure due to underinvestment	Major (4)	Unlikely (2)	Moderate	Prioritised renewal and condition monitoring	Moderate

APPLICATION OF STRATEGIC PLAN

This report aligns to the following strategic objectives(s):

Priority 6: Excellence in Leadership and Governance

6.1 Ensure Elected Council Members are meeting their civic obligations and making informed, strategic decisions in the best interests of the community.

6.2 Ensure compliance with legislative obligations and apply best-practice governance to strengthen risk management, accountability and transparency, fostering trust within the community.

RELEVANT COUNCIL POLICY

Asset Accounting
Budget Policy - B300
Community Consultation and Engagement - P195
Rates - Rate Rebate - R155
Rates - Rating - R105
Treasury Management - T150

IMPLEMENTATION AND NEXT STEPS

Community consultation will be undertaken from **21 May to 11 June 2025**, in accordance with the Local Government Act 1999 and Councils Community Consultation and Engagement Policy. The community is encouraged to provide feedback through the following channels:

- **Have Your Say** website
- **In-person copies** at the Mount Gambier Library and Civic Centre Customer Service
- **Budget Information Sessions** at the Mount Gambier Library:
  - Tuesday 2 June 2026 at 6.00pm
  - Wednesday 3 June 2026 at 12.00pm noon
- **Public Meeting**: Special Council Meeting on **Tuesday 16 June 2026 at 5:00pm** to hear verbal submissions

Community input is invited across all sections of the Draft Plan, although legislative and regulatory components remain fixed.

A Special Meeting for the Final adoption of the Annual Business Plan and Budget is scheduled for either **23 June 2026** or **30 June 2026,** following consultation.

CONCLUSION

The Draft 2026/2027 Annual Business Plan and Budget has been developed to support the continued delivery of essential services, strategic priorities, and long-term asset stewardship in a financially responsible manner. It reflects a considered balance between maintaining service levels, progressing key initiatives, and responding to ongoing economic and operational pressures.

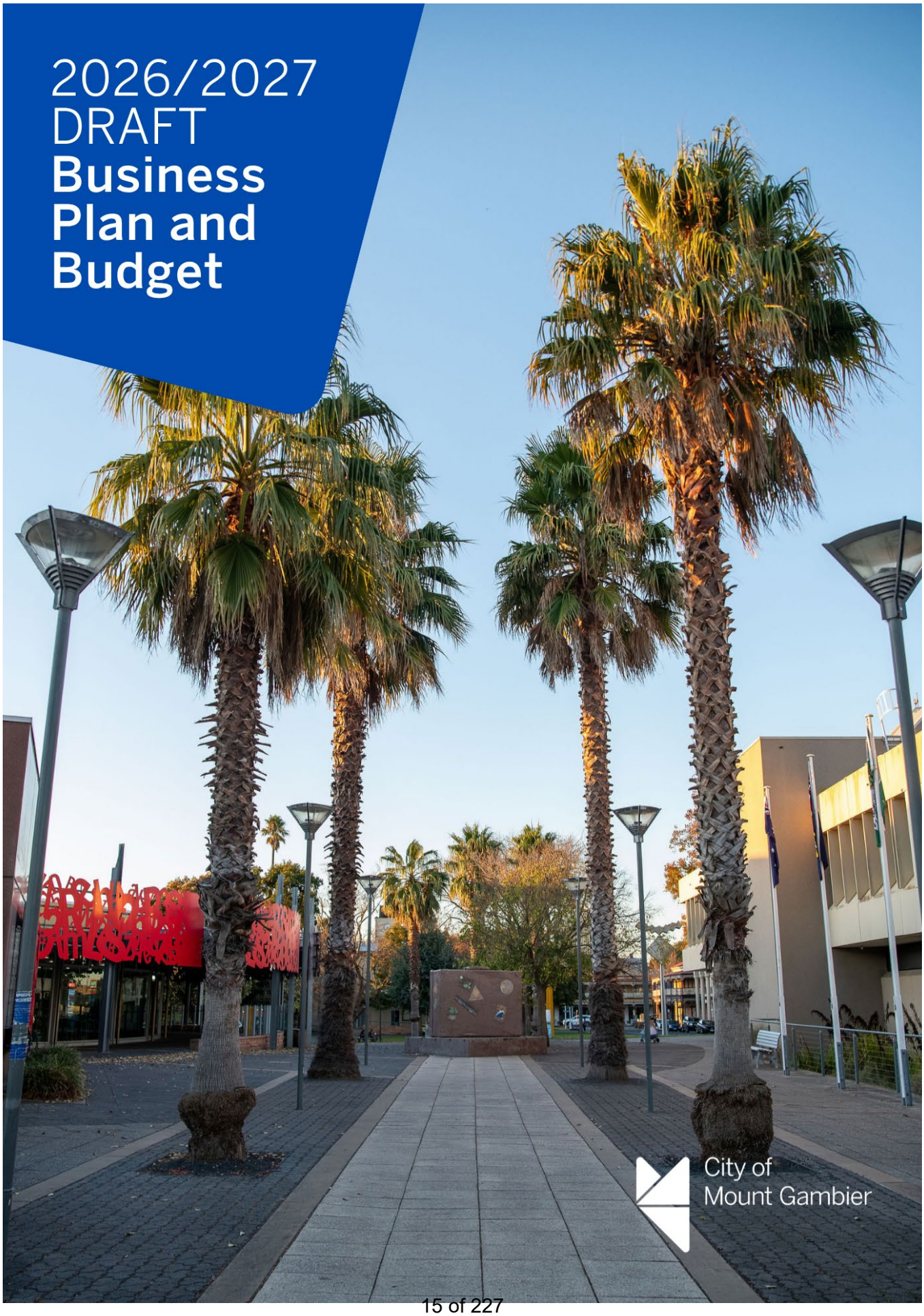
The draft budget is informed by Council's Long Term Financial Plan, Asset Management Plans, and Strategic Plan, ensuring alignment between short-term actions and long-term objectives. It incorporates a prudent approach to revenue and expenditure, recognising the need to strengthen financial sustainability while continuing to invest in infrastructure renewal, organisational capability, and projects that support community outcomes.

Importantly, the Draft Plan is presented for community consultation, providing an opportunity for stakeholders to review, consider, and provide feedback on Council's proposed direction and priorities. This feedback will inform the finalisation of the 2026/2027 Annual Business Plan and Budget prior to adoption.

ATTACHMENTS

1. Annual Business Plan and Budget 2026 2027 for Consultation [**19.1.1** - 114 pages]

2026/2027 DRAFT Business Plan and Budget



Public Consultation

The public consultation period for the Draft 2026/2027 Business Plan and Budget will begin 21 May 2026 extending for 22 days up to and including 11 June 2026.

Members of the public are invited to make written submissions via:

Online: www.haveyoursaymountgambier.com.au

Email: city@mountgambier.sa.gov.au

Hard copy: 10 Watson Terrace, Mount Gambier, SA, 5290

Public information sessions and meetings

Public information sessions will be held on Tuesday 2 June 2026 at 6.00pm and Wednesday 3 June 2026 at 12pm at the Mount Gambier Public Library.

A special meeting of Council will be held Tuesday 16 June 2026 at 5.00pm to receive verbal submissions.

Submissions to speak at the special Council meeting must be lodged by 11 June 2026 via www.haveyoursaymountgambier.com.au. Should time prevail on the night of the special meeting there may be opportunity for the members of the public to speak who have not registered. However, this is not guaranteed, so if you would like to secure a spot, please register.

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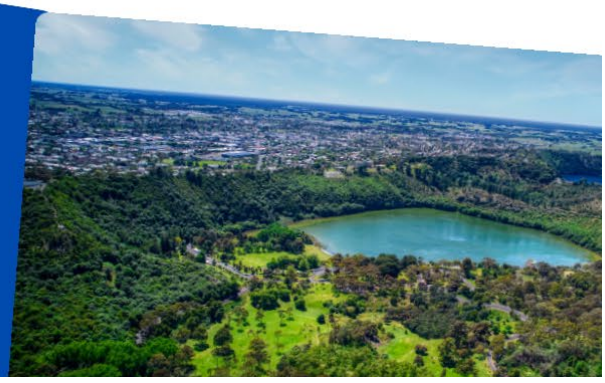
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City of Mount Gambier acknowledges the Boandik people as the Traditional Custodians of the land and water our city sits upon today.

We respect and recognise the deep feelings of attachment and the spiritual relationship our Aboriginal and Torres Strait Islander people have with the land and water.



A message from the Mayor



The draft 2026/2027 Annual Business Plan and Budget outlines how Council proposes to deliver services, programs and projects that support our community over the coming year. Our strategic plans inform our key decisions, helping ensure the services and infrastructure our community relies on are well delivered and sustainable for the future.

This plan is specifically guided by the Mount Gambier 2035 Community Vision, our 2024 - 2028 Strategic Plan, and the financial principles of our Long-Term Financial Plan (LTFP).

Elected Members and Council staff have worked collaboratively to consider our budget and project allocations. Our focus has been on sustained service delivery, while making thoughtful, balanced decisions that support the city's future focused growth and development.

Your voice is an important part of this process. I welcome you to review the draft Annual Business Plan and Budget and share your feedback at www.haveyoursaymountgambier.sa.gov.au

Lynette Martin OAM
MAYOR


Our City
28,057
Population ABS ERP 2025
33.88 km²
Total land area
$1.85b
Gross Regional Product
2,082
Local businesses
41
Median resident age
$1,553.25
Average residential rates
162.59 FTE
Council employees (excl. casuals)
$448.6m
2024/2025 total asset value
6.1%
General rate increase (excl. growth & state government cost shifting)
Sources:
i.d (informed decisions), NEMA.
MOUNT GAMBIER 5290

The draft Business Plan and Budget sets out Council's priorities, services, programs and projects for the 2026/2027 financial year. Although in its third year, this is the second budget aligned with the 2024-2028 Strategic Plan since its adoption and details what Council plans to provide to the community for the year ahead, including measures for success.

Reflecting the aspirations, priorities and values articulated in the Community Vision, Mount Gambier 2035, the Strategic Plan 2024–2028 will guide Council's work to deliver on its vision and purpose over the four year term. The Business Plan and Budget is an important part of the City of Mount Gambier's suite of strategic planning documents. Informed by Council's Strategic Plan and Long Term Financial Plan, the Business Plan and Budget serves as the key annual operational and financial document. It is the fourth business plan and budget for this Council term, as we contribute to delivery of the community's vision.

Council provides a wide range of services to the community, some mandated under legislation, such as the *Local Government Act 1999* and others on the basis of community need or expectation. The program of services provided by Council are presented in this plan per portfolio and business unit and include capital and strategic projects. The financial information which underpins this plan is provided at the end of this document.

Our budgeted expenditure of $57 million across operating and capital budgets focuses on maintaining service delivery. Renewal capital projects are first priority to ensure investment in existing assets are sustained and do not burden future generations of ratepayers.

Key budget influences

In the development of the plan we have undertaken a review of our internal environment and broader external environment that includes social, environment, economic and planning elements.

Following historical financial pressures associated with rates below inflation and the COVID-19 pandemic, 2026/2027 focuses on maintaining the long term sustainability within current targets. This review identifies key issues that help provide the context for the development of this plan.

- The current economic environment remains volatile due to factors largely outside of Council's control. Ongoing supply chain disruptions, alongside broader global events, continue to place upward pressure on the availability and cost of materials, contractors and resources required to deliver operating and capital works programs. If these conditions persist, there is an increased risk of cost escalation and additional contingencies may be required to support delivery of the capital works program included in this Annual Business Plan and Budget.
    - Inflation remains uncertain and more variable than in recent years, creating risk of cost escalation across goods, services, labour and construction. The 2026/2027 budget has been prepared using inflation assumptions based on Deloitte Access Economics' March 2026 ten-year forecasts; however, continued volatility may result in higher-than-assumed cost increases that would place additional pressure on operating and capital budgets.

- Interest rate settings also remain subject to change in response to global conditions and monetary policy. The 2026/2027 budget adopts interest rate assumptions based on current Local Government Financing Authority (LGFA) interest rates using references to Deloitte Access Economics forecasts. If rates remain higher for longer, or rise further, borrowing costs and financing pressures may increase and affect Council's capacity to deliver planned capital works within current funding settings.

- Impacts of underground services continue to influence time, cost and resource requirements to deliver the capital works program.

- A cross-government approach to the development of access to Mount Gambier's natural attractions has been advocated, supported by coordinated scoping, master planning, and approval processes for infrastructure development and marketing.

- The Limestone Coast Regional Plan has been released, providing a comprehensive long term strategic framework for land use and infrastructure development in the region. This plan outlines a vision for sustainable growth, identifying key areas for housing, employment, and infrastructure needs over the next 15 to 30 years.

  Significant concerns regarding the provision and timing of enabling infrastructure, including water and sewer (noting ageing assets and capacity constraints), continue to present challenges for development across the region. These constraints remain a key risk to the pace of growth anticipated in the Limestone Coast Regional Plan and may impact projected planning and development income. A conservative approach to forecasting development-related revenue is therefore required until greater certainty is achieved. Council will continue to advocate for, and engage with, key stakeholders to progress solutions that support sustainable development for the City of Mount Gambier and the broader region.

- Global influences, political shifts, the increasing adoption of Artificial Intelligence (AI) and supply chain logistics will continue to materially influence opportunities and risks for regional growth. At the same time, the State Government's priority to increase housing supply is driving continued planning reform and streamlining of development assessment processes, which may change the nature and extent of Council's role in housing regulation over time.

- In recent years in accordance with LTFP principals Council has adjusted rating to address earlier periods where rate revenue did not keep pace with rising costs and to support Council's long term financial sustainability. The increase proposed in 2026/2027 reflects the outlook for higher inflation driven by ongoing market volatility, the continued transfer of costs from other levels of government, and is intended to help manage cost pressures, support service delivery and maintain progress against Council's Long Term Financial Plan.

  City of Mount Gambier's average residential rates remain below the metro, rural and state average for South Australia.

- A review was undertaken on the cost of providing waste collection services to the community. Due to inflationary pressures that have impacted both operating and capital

costs and implementation of waste reduction strategies required to meet Government mandates an increase above consumer price index (CPI) for 2026/2027 is required.

Council has not been previously charging the full cost of waste collection, kerbside recycling and green waste, including the cost of disposal to Caroline Landfill. An increase to the waste service charge will ensure that Council is able to cover the cost of service and also charge at a level that is more consistent with other South Australian Councils.

- Council has completed a Rating Review, which is available on the City of Mount Gambier website. The outcomes of the review inform this Annual Business Plan and Budget by guiding the approach to rating structure and settings, improving transparency and equity, and supporting the revenue assumptions used to fund service delivery and the capital works programs. 2026/2027 is year 1 of a 5 year staged implementation plan to amend differential rating application and improve equity while also advancing towards Council's broader strategic goals and plans.

- Council has not increased its budget to accurately reflect assessment growth and the rising cost of existing services in prior years. Assessment growth above the conservative estimate included in the adopted Long Term Financial Plan, is not absorbed. This improves Council's ability to maintain financial sustainability in relation to increases in required service provision.

- Council continues to engage specialist consultants to review electricity contracts to advantage Council's green power and reduce or limit the impacts of cost pressures seen in prior years. The desired outcome from this engagement in 2025/2026 was to reduce Council's overall electricity and potential for an increased revenue source. Forecasts continue to show improvements to Council's expenditure, even when usage has increased.

- This year, Council continues to invest in detailed condition assessments to refine our capital renewal program for major infrastructure. These adjustments are aimed at maintaining assets to a standard that meets both legislative requirements and community expectations, while improving the alignment of Council's asset consumption and informing future asset management planning.

- To meet financial targets while responding to community needs and strengthening the organisation's capacity to deliver services efficiently and effectively, additional capacity is required. The adopted budget includes provision for:

    - Priority work plan projects (as per the strategic work plan and detailed in the key assumptions section).
    - Additional resource capacity.
    - CBD planning and activation.
    - Master planning of key precincts, 2026/2027 set to focus on Vansittart Park.
    - Strategic work plan delivery (beyond those projects already identified).

  These investments are essential to build the organisational capability necessary to support long term service delivery and strategic outcomes.

Highlights

Key highlights in the 2026/2027 budget include:

Civic Centre

Council intends to undertake required capital renewal works to the Civic Centre roofing. This project is in partnership with Country Arts South Australia.

Central Business District (CBD)

Council undertook community consultation with PlaceScore in the 2024/2025 financial year to provide evidence-based metrics, strengths, challenges and opportunities for the Mount Gambier CBD. This was the first step towards informing the development of a Master Plan to guide the future direction for the CBD. Throughout 2025/2026 Council engaged Tract Landscape Architects and Planners to undertake the preparation of the CBD master plan, supported by specialist consultants in urban design, housing, traffic and movement, heritage, place activation and economic development. Council intends to complete the Master Plan for the CBD in the 2026/2027 financial year.

To further support work started in the 2026/2027 financial year, Council has maintained an allocation to support rapid activation and immediate implementation of actions following finalisation of the master plan.

Infrastructure grant funding

Council will use funding from the Roads to Recovery (RTR) initiative to renew existing infrastructure assets, including road reconstruction project for Lake Terrace East. In addition to funding from RTR, Council will use Special Local Road Funding (if successful) for the stage two reconstruction of Davison Drive.

Investment Attraction

To improve Council's ability to secure external funding. Increasing other sources of revenue will reduce pressure on rates in future years and maintain ability to improve and grow the city.

Valley Lake Conservation Park public toilet

Council intends to undertake capital renewal works on the public toilets located adjacent to the Valley Lake Conservation Park as part of asset management planning.

Shared paths

The Shared Path Master Plan was developed in 2024 in consultation with the community to improve connectivity and shared pathway networks that can be used by a variety of active transport users. Council intends to maintain its capital investment in new footpaths to meet objectives outlined in the Shared Path Master Plan. In 2026/2027, this investment will be used to extend the Rail Trail from O'Leary Road to Wireless Road.

Master planning - Sport Recreation and Open Space

To continue to provide quality, well-planned spaces and guide the future direction of open spaces and facilities in Mount Gambier, Council intends to complete a Master Plan for Vansittart Park with further master planning identified for Olympic Park and Hastings Cunningham Reserve in future years.

Playgrounds

Providing opportunities to play is a priority for Council. A capital allocation is included to deliver on the Play Space Implementation Plan, established following work undertaken on the Sport Recreation and Open Space Strategy which identified needs, opportunities and improvements for play spaces around the city.

Railway Lands

Council has incorporated a capital allocation for the Railway Lands precinct to help leverage external funding (including grant applications) and support community-led investment. This investment is intended to enable activation of underutilised assets and spaces across the precinct.

Signage

To improve ease of navigation throughout the city and ensure both residents and visitors can effortlessly access key destinations and attractions, Council intends to deliver wayfinding signage.

Priority Work Plan Projects

There are three foundational projects underpinning the strategic work plan that have been identified as priority 'projects' that will create both capacity and capability in Council to deliver and develop services in an efficient and effective manner. These multi-year projects started in 2024/2025 and continue to 2026/2027 where three projects are expected to deliver the following:

1) Asset management planning approach

Understanding our assets and consumption to improve efficient asset management and strategies including:

- Establishment of new asset classes.
- Asset policy framework and supporting procedures and service levels.
- Detailed condition assessments.
- Review rates of asset consumption.
- Draft asset management plans.

2) Business systems and infrastructure

Upgrading systems to improve efficiency, service delivery and customer experience including:

- Upgrade and transition to Civica Authority Altitude and selected support applications.
- Upgrade of Enterprise Records Management System, and
- Transition to a SaaS (software as a service) solution.

3) Workforce planning framework

Ensuring Council has the right skills and capability to deliver future services.

- Undertake strategic assessment of services.
- Develop organisational workforce plan and begin implementation.

Visitor Servicing Model

Council is currently reviewing its service delivery, Visitor Servicing Model.

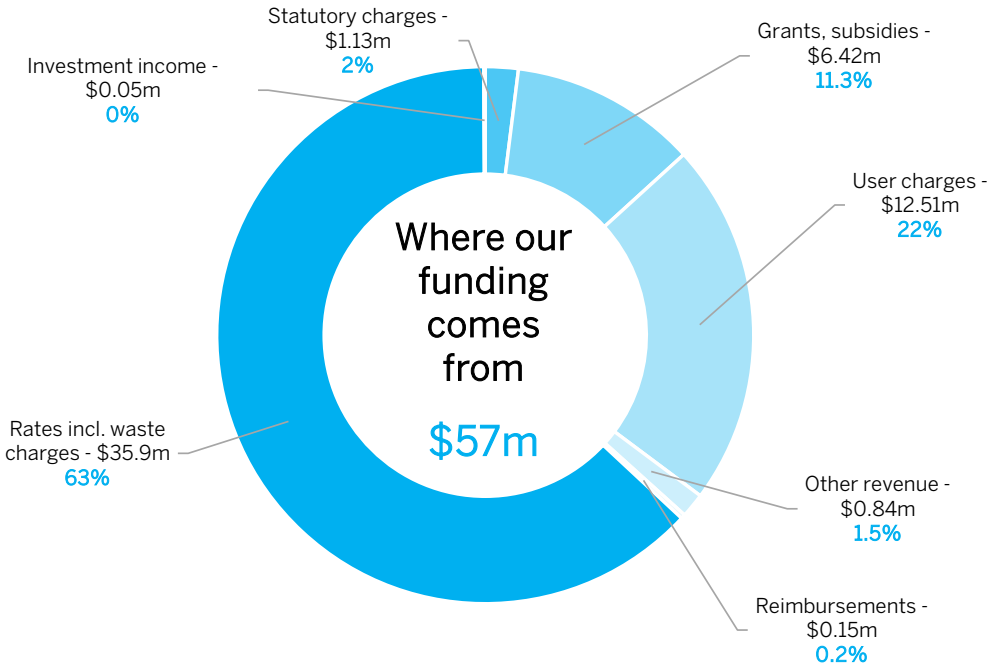
Waste Management

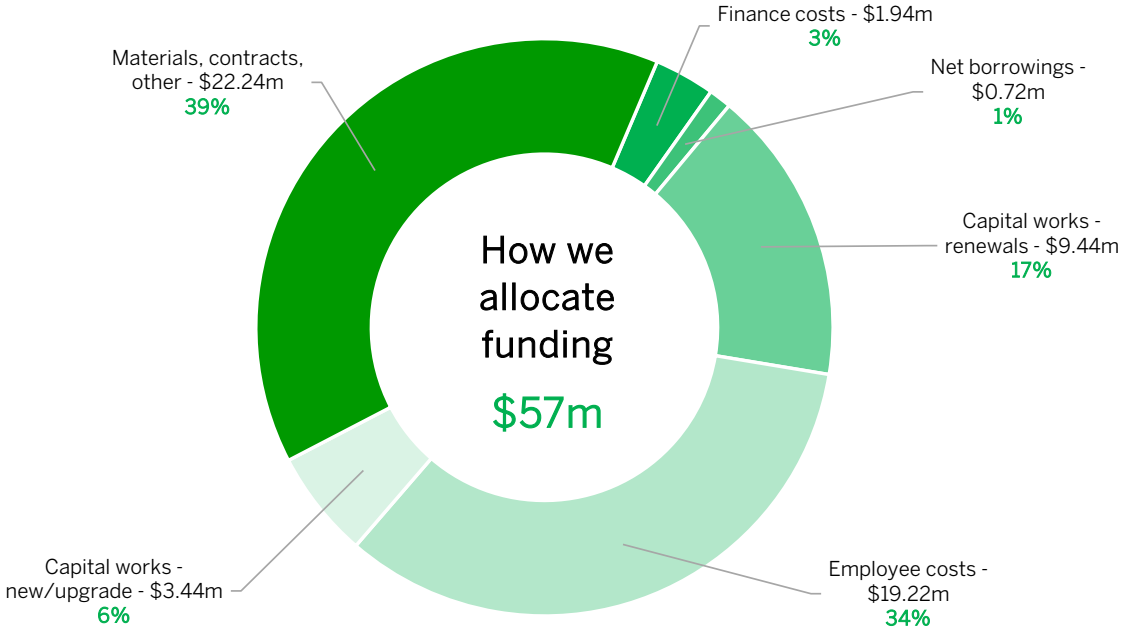
During 2025/2026 Council adopted the Waste and Resource Recovery Master Plan. This plan identified leachate management at Caroline Landfill as a major risk with an action to investigate alternate leachate management options. Council has included a leachate pond as part of its capital program for 2026/2027 following investigations.

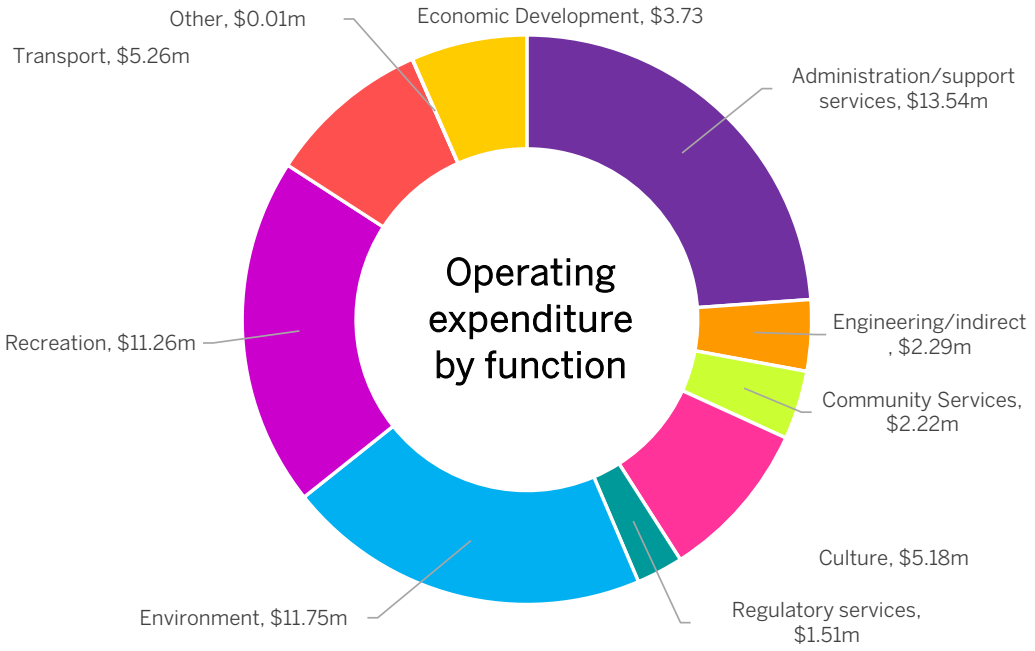
Wulanda Recreation and Convention Centre

Continued operation and activation of the Wulanda Recreation and Convention Centre will increase the ability for Mount Gambier to host major sporting competitions, conferences, events and performances providing significant social and recreational benefits and broader economic opportunities for local business. Council has included capital funding for an outdoor pool cover to increase usability and improve heating efficiencies.




Where our funding comes from
$57m
Statutory charges - $1.13m
2%
Grants, subsidies - $6.42m
11.3%
Investment income - $0.05m
0%
User charges - $12.51m
22%
Rates incl. waste charges - $35.9m
63%
Other revenue - $0.84m
1.5%
Reimbursements - $0.15m
0.2%


How we allocate funding
$57m
Finance costs - $1.94m
3%
Materials, contracts, other - $22.24m
39%
Net borrowings - $0.72m
1%
Capital works - renewals - $9.44m
17%
Capital works - new/upgrade - $3.44m
6%
Employee costs - $19.22m
34%



Definitions

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 Services - 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.

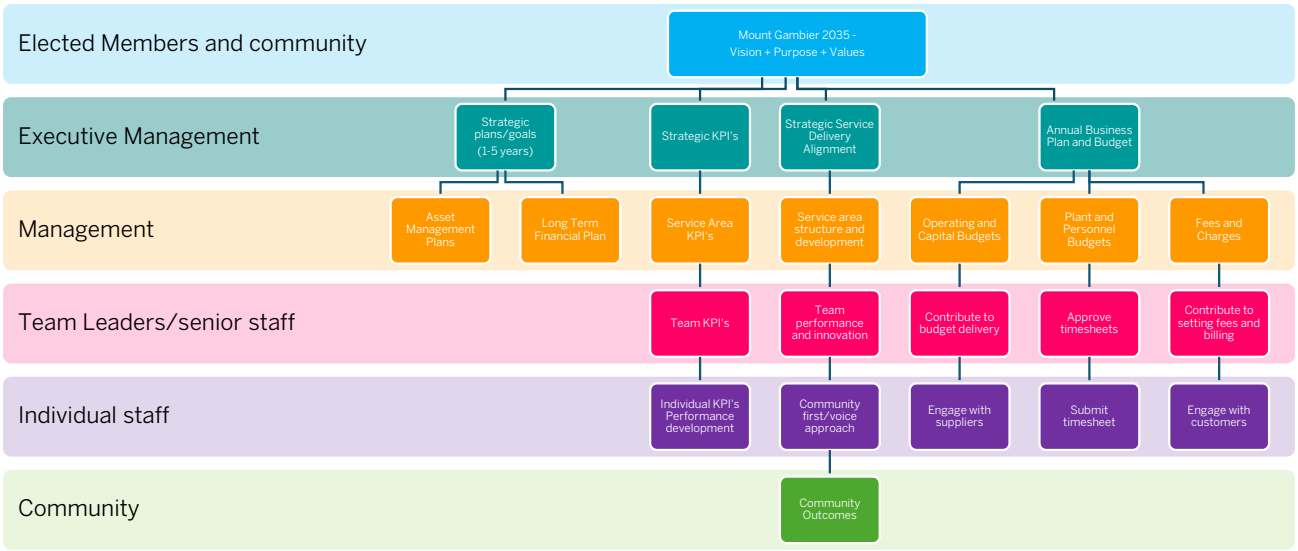


Our Strategic Framework

Shaping the future of Mount Gambier requires both vision and commitment to long term planning. As South Australia's largest regional capital, our city plays a pivotal role in driving development and prosperity for the Limestone Coast region.

The 2024-2028 Strategic Plan, adopted in November 2024, focuses on six strategic priorities and responds to what the community told us we should focus on as we work towards the Community Vision, Mount Gambier 2035. It charts a path to achieve our long term goals, focusing on the environment and liveability, fostering learning and innovation, enhancing infrastructure and services, stimulating economic and business growth and building a vibrant community—all guided by responsible leadership and governance.

Strategic document hierarchy



Mount Gambier 2035 – A community vision for our regional capital

***- A volcanic past with a crystal clear future**. In 2035, Mount Gambier is a connected hub nestled on the slopes of an ancient volcano; a haven of natural beauty. It is a place of stories, where our community is family, nurtured through growth, opportunity and connection.*

The Mount Gambier community has developed a vision, Mount Gambier 2035, to shape our city's future based on its inherent strengths and shared values. This vision represents a collective agreement on what we want our community to look like in 2035.

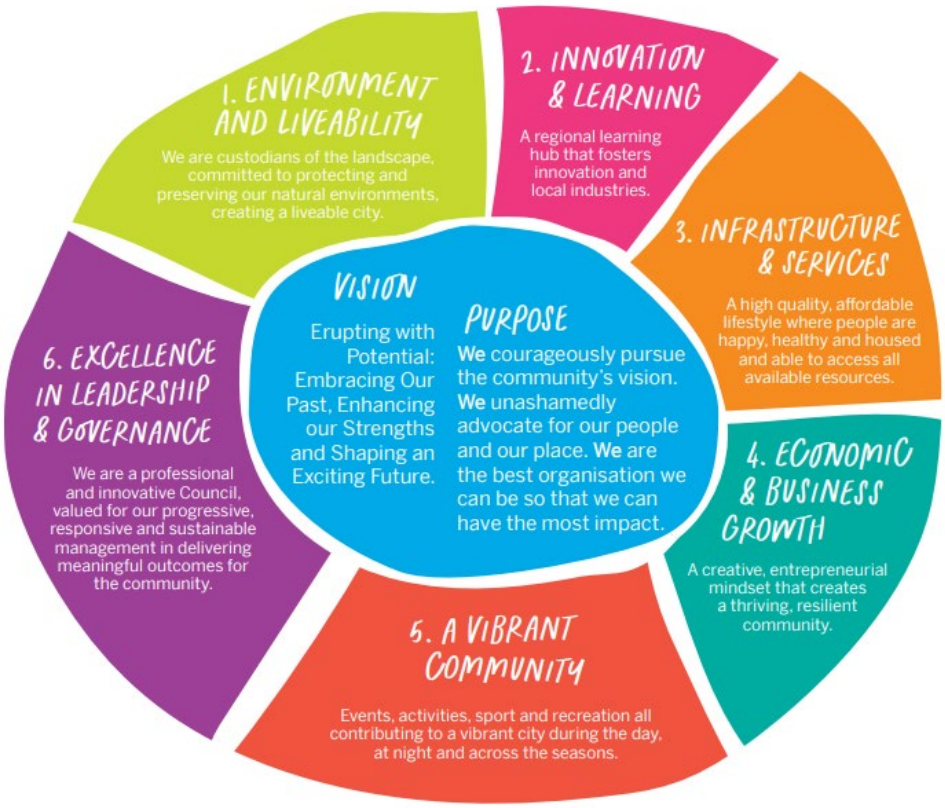
The Mount Gambier 2035 Community Vision was developed through extensive community engagement and serves as a foundational document for Council. It informs our overarching strategic planning and reporting framework, ensuring that all Council activities and decisions are aligned with the community's goals and aspirations. Council is proud to be the custodian of this community-led vision and is committed to using it as a guiding document for planning and decision-making. This vision informs our strategic plan, which in turn guides all of Council's strategic documents.

Strategic Plan 2024 - 2028 – Four years

Council's Strategic Plan 2024 – 2028 outlines the overarching goals for the next four years, guiding resource allocation and establishing a framework for measuring and reporting progress.

The plan responds directly to the community's vision, addressing the needs and aspirations of those who live, work, study, or visit Mount Gambier. It reflects the core principles of connection, accessibility and sustainability, which the community has identified as essential to everything we do.

These priorities include the five from the Community Vision – Mount Gambier 2035, along with a sixth priority highlighting Council's commitment to strong, accountable leadership and governance.



Long Term Financial Plan (LTFP) - 10 year forecast

The LTFP shows the financial impact of the implementation of the Strategic Plan over the next 10 years and incorporates key assumptions from the Strategic Plan and Asset Management Plans. The LTFP is reviewed by Council annually.

Asset Management Plans – 10 year forecast

Asset Management Plans identify the required future expenditure on infrastructure and funding required to maintain service levels. They are aligned with the LTFP.



Environment and Liveability

'We are custodians of the landscape, committed to protecting and preserving our natural environments, creating a liveable city.'

What success looks like as we work towards 2028:

- Our environment is protected and restored, with the volcanic landscape, unique aquifer, volcanic soils and ancient heritage preserved as key natural areas of our identity and character.
- Our city is a leader in resource sustainability.
- Our city's green corridors and urban biodiversity are enhanced through sustainable land management and the seamless integration of path networks.

Strategic objectives and projects to prioritise this year:

- Work with key stakeholders to progress the Vision and Guiding Principles of the Crater Lakes Activation Plan.
- Implementation of agreed actions under our Waste and Resource Recovery Strategy.
- Master planning for our resource recovery and waste management services to ensure best practice for the future.

Measures of success for this year:

- Cultural Heritage Management Plan developed for the Crater Lakes Precinct, in consultation with Traditional Owners, identifying sites of cultural significance, management responsibilities and protection measures.
- Reduction in waste to landfill from the previous year.
- Reduce waste stream contamination and improve FOGO participation through targeted community education and engagement.
- Design, secure EPA approval, award tender, and confirm construction commencement for additional leachate storage capacity by June 2027 to support improved landfill operations and environmental management.



Learning and Innovation

'A regional learning hub that fosters innovation and local industries.'

What success looks like as we work towards 2028:

- Local businesses and entrepreneurial activities flourish through opportunities for collaboration and development.
- Our city attracts and retains a skilled workforce for regional growth, development and succession planning.
- Our community members are inspired to learn at any age, achieving a holistic and comprehensive approach to personal growth and development.

Strategic objectives and projects to prioritise this year:

- Implementation of the Mount Gambier Library Strategy 2023 -2027 so that our library fosters curiosity and builds connections that deliver life shaping experiences for all.
- Address the diverse needs of our community with accessible and inclusive spaces that promote creativity, learning, build connections and ensure a welcoming and safe environment.
- Deliver programs and services that enhance engagement across all age groups including creating better community connection and skill sharing.

Measures of success for this year:

- Enhance the Mount Gambier Library as a culturally welcoming place by delivering a co-designed cultural storytelling mural that acknowledges Aboriginal history and languages, in partnership with the Traditional Owners, South Australian Aboriginal Secondary Training Academy students and a local artist.
- Support vulnerable families by delivering a co-designed *Words Grow Minds* parenting workshop series at the Mount Gambier Library in partnership with local service providers.
- Enable young people to drive social impact in Mount Gambier by growing the Youth Activation Group to 10 members and supporting the delivery of four youth-led events per year using library spaces, resources, and mentorship.



Infrastructure and Services

A high quality, affordable lifestyle where people are happy, healthy and housed and able to access all available resources.'

What success looks like as we work towards 2028:

- Our city is connected through a safe, inclusive and seamless integrated transport network.
- Our quality infrastructure provides equitable access to information, services, activities and facilities.
- Our urban environment is thoughtfully designed to adapt to our diverse and growing city, ensuring access to affordable and varied housing options that meet community needs.
- Our community spaces are inclusive, safe and accessible, promoting active, healthy and connected lifestyles through enhanced open spaces, quality recreation areas and supportive infrastructure.

Strategic objectives and projects to prioritise this year:

- Continued advocacy to enhance connectivity within and beyond our city through investment and infrastructure that supports accessible public bus services, reliable air travel and rail networks for both freight and passenger transport.
- Continued implementation of the goals and priorities outlined in our Sport, Recreation and Open Space Strategy.
- Achieve a well-planned, liveable and inclusive city by influencing State and regional planning frameworks to incorporate local urban priorities.
- Commence and progress a Planning and Design Code to enable higher-density development opportunities within the City of Mount Gambier.
- Review and update our asset management planning framework to enhance our Infrastructure and Asset Management Plans ensuring that work programs are well planned and budgeted for delivery.
- Support the maintenance, development and operation of bold and interesting community, cultural and civic places and infrastructure, including the Wulanda Recreation and Convention Centre.
- Delivery of a refreshed Regional Public Health Plan underpinning our approach to the health and wellbeing of our community.
- Progression and the implementation of the priorities and actions in the Shared Path Master Plan.
- Development of a play strategy that informs the provision of play experiences that are attractive to a range of ages.

Measures of success for this year:

- Provide a formal Council response to the State Government's Regional Review of Public Transport to advocate for improved regional public transport connectivity.
- Develop and deliver a Landscape Design Framework to guide the management and development of Mount Gambier open spaces, endorsed by Council by September 2026.
- Contribute to the Greater Mount Gambier Master Plan to influence State and regional planning frameworks so that Council-identified planning priorities are appropriately considered and reflected.
- Proposal endorsed by Council and formally accepted by Department for Housing and Urban Development (DHUD) for progression to public consultation.
- Complete condition audits and valuations for infrastructure asset classes, strengthening asset condition, risk and service life data used in Council's Asset Management Plans.
- Update the Infrastructure Asset Management Plan and the 10-year Forward Works Program to reflect expanded asset segmentation, enabling improved alignment between asset consumption, renewal timing and funding within the Long Term Financial Plan.
- Deliver the adopted capital works program with regular reporting on Council progress.
- Enhance the functionality, safety and longevity of the Civic Centre by delivering roof replacement works and spatial review.
- Optimise the performance of the Wulanda Recreation and Convention Centre by prioritising maintenance works and developing a forward maintenance works program to support long term asset sustainability.
- Develop a refreshed Regional Public Health Plan (RPHP) and supporting implementation plan for Council's endorsement.
- Implementation of the shared path from O'Leary Road to Wireless Road West in accordance with Shared Path Master plan.
- Finalise a Play Strategy and use it to inform the planning and delivery of one play space.



Economic and Business Growth

'A creative, entrepreneurial mindset that creates a thriving, resilient community.'

What success looks like as we work towards 2028:

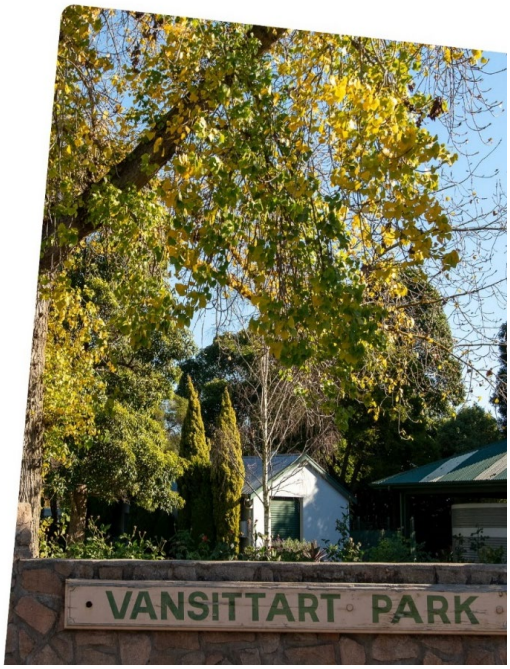
- Our resilient local economy is supported by diverse industries and employment opportunities, enhanced by connectivity through modern freight networks and efficient transport.
- Our visitor economy thrives through collaboration in sharing our storey via immersive experiences with our unique natural and cultural assets.

Strategic objectives and projects to prioritise this year:

- Work with key stakeholders to create a Master Plan for Umpherston Sinkhole/Balumbul.
- Work with key stakeholders to create a Master Plan for Vansittart Park.
- Implementation of a hub and spoke visitor servicing model.
- Implementation of signage and wayfinding that improves ease of navigation throughout the city
- Advocacy for and support of the development of modern, efficient intermodal freight networks and transport systems to improve supply chain connections and the movement of goods in and out of Mount Gambier.

Measures of success for this year:

- Develop a Master Plan for Umpherston Sinkhole/Balumbul by September 2026.
- Develop a Master Plan for Vansittart Park.
- Complete a review of the tourism hub and spoke model and present recommendations and action plan to Council for endorsement by December 2026.
- Prepare and secure Council endorsement of a Wayfinding Strategy Implementation Plan, including priorities and timeframes by September 2026.
- Prepare and present a discussion paper to support advocacy for modern, efficient intermodal freight networks that strengthen supply chain connectivity for Mount Gambier.



A Vibrant Community

'Events, activities, sport and recreation all contributing to a vibrant city during the day, at night and across the seasons.'

What success looks like as we work towards 2028:

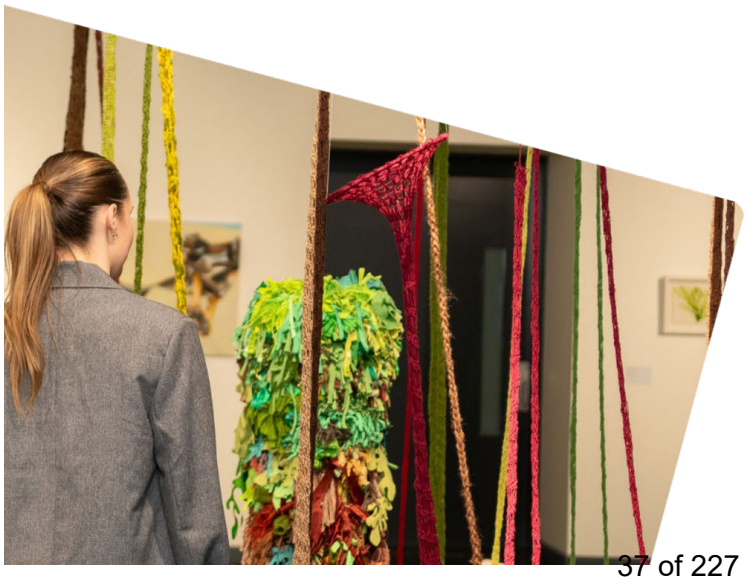
- Our CBD and key inner-city spaces are thriving, welcoming, functional and sustainable, fostering a sense of belonging while celebrating our diversity, culture and history.
- We are a city renowned for our social and cultural diversity, creativity and heritage, supporting diverse events and experiences that bring people together and enhance social connection.
- Our city is known as a regional destination for arts and cultural experiences with a community enriched by arts, culture and live entertainment initiatives.

Strategic objectives and projects to prioritise this year:

- Delivery of a CBD activation and master plan.
- Implementation of a Riddoch Arts and Cultural Centre Strategy.
- Recognise, encourage and support artists, emerging artists, writers and performers through promotion of the arts and supporting opportunities to exhibit and perform.
- Pursue programs and opportunities that enhance the live entertainment in our city.
- Continue to pursue opportunities to reactivate the Mount Gambier Railway Station.

Measures of success for this year:

- CBD Master Plan is consulted and endorsed by Council by September 2026.
- Strengthen governance of arts and cultural experiences by developing and adopting best-practice policies for Collections, Exhibitions, Retail, and Public Art.
- Establish the Riddoch Arts and Cultural Centre as a nationally recognised flagship regional gallery through a new brand and identity.
- Activate the Riddoch Arts and Cultural Centre foyer as a vibrant retail and programming hub that supports local artists and strengthens community engagement.
- Support MusicSA in the delivery of the 2026 Regional and Remote Music Summit in October 2026.



Excellence in Leadership and Governance

'We are a professional and innovative Council, valued for our progressive, responsive and sustainable management in delivering meaningful outcomes for the community.'

What success looks like as we work towards 2028:

- We are a transparent and accountable organisation that makes informed decisions and demonstrates integrity through effective governance.
- We are a financially responsible organisation delivering sustainable, value-for-money services that meet community needs and uphold the principle of intergenerational equity.
- We care about our people ensuring we support, develop and motivate our workforce to meet community needs with capability and confidence.
- We are easy to do business with, committing to a customer-centric approach that delivers positive experiences and builds trust.

Strategic objectives and projects to prioritise this year:

- Deliver business systems and infrastructure improvements that support us to deliver our services more efficiently and effectively to the community.
- Develop and implement a workforce planning framework that informs the skill and capability requirements Council needs to deliver its services and programs.
- Develop and deliver our next Reconciliation Action Plan in partnership with the Yerkalalpata Community Reference Group.
- Update Council's Community Consultation and Engagement Policy to align with Local Government Association South Australia and Local Government Act Reforms.
- Strengthen Council's capability to secure external grant through a coordinated grant attraction strategy, supported by robust governance, accountability and acquittal frameworks.
- Continue to develop the leadership capability of our workforce in accordance with the Leadership Capability Framework.
- Ensure Council-administered grants, sponsorships and events are managed through clear, consistent and transparent policy frameworks that align funding decisions with Council priorities and deliver strong community outcomes.
- Continue the implementation of Council's Volunteer Management Plan to support and expand our volunteer workforce.
- Improve asset stewardship and decision-making by strengthening Council's asset management governance framework, policies and standards.

Measures of success for this year:

- Continue transition to Civica Altitude through the implementation of Procure to Pay, Actus and Citizen Central modules.
- Deliver a practical, evidence-based Workforce Plan endorsed by Council and embedded in future strategic financial planning by December 2026.

- Progress the next Reconciliation Action Plan in partnership with the Yerkalalpata Community Reference Group.
- Update and seek endorsement for Council's Community Consultation and Engagement Policy and Framework.
- Establish a grant attraction strategy with supporting governance policies and procedures to enable effective pursuit, management and accountability of grant funding.
- Embed consistent leadership behaviours that support a positive culture and workforce engagement through the ongoing development of leaders in accordance with the Leadership Capability Framework.
- Review and update Council's Grants and Sponsorship Policy and develop an Events Policy to ensure clear, consistent and transparent governance for Council-administered funding and event support.
- Deliver a Council-endorsed Volunteer Management Plan that strengthens and supports volunteer participation across council services and the broader community.
- Relevant asset-related policies reviewed and updated to improve Asset Management practices, Engineering Standards, Gifted Asset acceptance and permit compliance.



Our **Organisation**



The City of Mount Gambier will deliver the 2026/2027 Business Plan and Budget through our organisational structure, facilities and partnerships. The organisational structure comprises the Office of the Chief Executive Officer (CEO) and three portfolios each containing business units that deliver services and key focus areas supporting the Community, Strategic Plans, and legislative requirements.

Office of the Chief Executive Officer

The Office of the Chief Executive Officer (CEO) supports the CEO to lead the City of Mount Gambier in making informed decisions to deliver on Council's priorities and to foster productive partnerships with community, commerce, industry and government entities.

The Office of the CEO is supported by 4.76 FTEs . Key service functions provided by this portfolio include:

- Oversight and strategic direction,
- Organisational capacity building,
- Advocacy, partnerships and government relationships,
- Communication and media relations,
- Mayor, Elected Member and Council administration and support, and
- Civic protocols and events.

Office of the CEO	Income '$000	Expense '$000	TOTAL (net) '$000
Elected Members	-	(549)	(549)
Organisational	346	(1,353)	(1,007)
Media and Communications	-	(384)	(384)
Total	**346**	**(2,286)**	**(1,940)**
% of overall budget	**1%**	**4%**	

Strategic Work Plan	Operating /Capital	Expense '$000
Capacity building and resourcing	Operating	(402)
Investment and attraction	Operating	(100)
Media and Communications Strategy implementation	Operating	(20)
Total		**(522)**



Corporate and Regulatory Services

The Corporate and Regulatory Services portfolio plays a critical role in supporting the efficient, high-quality services and strategic insights that enhance the City of Mount Gambier's organisational capability, while fostering a culture of accountability, transparency and innovation.

The Corporate and Regulatory Services portfolio is supported by 41.11 FTEs. Key service functions provided by this portfolio include:

- Customer service,
- Development and health services,
- General inspectorate,
- Financial services and procurement,
- Corporate governance and risk management,
- Compliance and Freedom of Information,
- Technology infrastructure and records management,
- Human resource management,
- Organisational performance and development, and
- Business and strategic planning.

	Income '$000	Expense '$000	TOTAL (net) '$000
General Manager Corporate and Regulatory Services	-	(383)	(383)
Financial Services/Revenue*	39,969	(5,165)	34,804
Organisational Development	-	(4,019)	(4,019)
Governance and Property	46	(965)	(919)
Development Services	481	(972)	(491)
General Inspectorate	679	(444)	235
Environmental Health	9	(261)	(252)
Total	**41,184**	**(12,209)**	**28,975**
% of overall budget	72%	22%	

*For the purposes of this table, Financial Services includes rates revenue and interest expense on all borrowings. Following the consultation period, an internal process is undertaken to apply full cost attribution to all outward facing services.

Strategic Work Plan	Operating / Capital	Expense '$000
Leadership and Capability Framework	Operating	(16)
Internal Audit	Operating	(35)
Workforce Plan	Operating	(35)
Business Systems Review	Operating	(200)
Dog and Cat Management Plan	Operating	(10)
Workplace Strategy	Capital	(250)
Total		**(546)**

City Infrastructure

The City Infrastructure portfolio delivers many essential services for our community, providing and maintaining infrastructure and waste management for our community to conduct business, live and work, partake in recreational activities in a clean, safe and attractive environment.

The City Infrastructure portfolio is supported by 82.88 FTEs. Key service functions provided by this portfolio include:

- Capital Works program,
- Parks and Gardens,
- Waste facility management,
- Kerbside collections – waste, recycling, Food Organics, Garden Organics (FOGO),
- ReUse Market,
- Building maintenance,
- Infrastructure maintenance,
- Asset management planning,
- Environment and sustainability,
- Streetscaping, cleaning and lighting,
- Traffic management and maintenance,
- Public conveniences,
- Cemeteries, and
- Plant, machinery and fleet management and maintenance.

	Income '$000	Expense '$000	TOTAL (net) '$000
General Manager City Infrastructure	-	(1,776)	(1,776)
Council Works Administration	(177)	(554)	(731)
Waste and Reuse	7,684	(9,721)	(2,037)
Environmental Sustainability	61	(357)	(296)
Operations and Engineering	2,642	(12,842)	(10,200)
Cemeteries	1,007	(929)	78
Total *	**11,217**	**(26,179)**	**(14,962)**
% of overall budget	**20%**	**46%**	

*For the purposes of this table, following the consultation period, an internal process is undertaken to apply full cost attribution to all outward facing services. Revenue from the Waste Service Charge is reflected with all rates revenue raised in the Corporate and Regulatory Services Portfolio.

Strategic Work Plan	Operating / Capital	Expense '$000
Asset Management Planning	Operating	(180)
Crater Lakes Bushfire Rehabilitation	Operating	(80)
Cultural Assessments	Operating	(20)
Shared Path Master Plan	Capital	(234)
Waste Education Program	Operating	(80)
Waste Master Plan – Leachate	Capital	(1,200)
Total		**(1,794)**

People, Place and Liveability

The People, Place and Liveability portfolio value adds, by leading and enhancing a vibrant culture, thriving economy, creative and inclusive community. It leverages partnerships to build on opportunities to create positive experiences for all who choose to live, work and enjoy our city.

The People, Place and Liveability portfolio is supported by 33.84 FTEs. Due to the nature of services provided by this portfolio, Council estimates casual staff at an additional 4.19 FTE may be utilised. Key service functions provided by this portfolio include:

- Library operations and programming,
- Community engagement,
- Community development and assistance,
- Riddoch Arts and Cultural Centre,
- Economic development,
- Investment and attraction,
- Tourism activation and operations,
- Events and activations,
- Master planning and place making, and
- Cultural heritage and venues.

	Income '$000	Expense '$000	TOTAL (net) '$000
General Manager People, Place and Liveability	-	(773)	(773)
Economy Strategy and Engagement	572	(3,719)	(3,147)
Riddoch Arts and Cultural Centre	120	(2,338)	(2,218)
Library and Community Development	219	(2,483)	(2,264)
Wulanda Recreation and Convention Centre*	3,094	(6,764)	(3,670)
Total	**4,005**	**(16,077)**	**(12,072)**
% of overall budget	**7%**	**28%**	

*All interest on borrowings has been included under Corporate and Regulatory Services. Interest covers both debt incurred for the construction of Wulanda and required in working capital as outlined below.

Wulanda Recreation and Convention Centre	'$000
Operating (net)	(1,865)
Depreciation	(1,805)
Subtotal excl. Interest	**(3,670)**
Interest	(1,577)
Total	**(5,247)**

Strategic Work Plan	Operating / Capital	Expense '$000
Railway Lands precinct	Capital	(200)
Master planning and activation	Operating	(434)
Reconciliation Action Plan	Operating	(5)
Grants attraction	Operating	(151)
Play Strategy	Capital	(275)
Signage and wayfinding	Capital	(250)
Total		**(1,315)**

Capital Works and Projects

Council is responsible for the management of a diverse asset portfolio that provides services and facilities for residents and visitors. It is essential that we manage and maintain our assets responsibly to maximise the value and service the community derives from them.

The annual capital works program is informed by:

- Elected Members and community input,
- Strategic Plan,
- The suite of Asset Management Plans,
- Long Term Financial Plan, and
- Prioritisation and capacity to deliver.

The capital works and projects budget identifies the amount of money that Council will invest in its long term physical assets including renewal and new or upgraded assets.

Renewal – refers to the amount of money that Council will spend in maintaining and replacing its existing asset base.

New/upgrade – refers to the amount of money Council will invest in new assets, or the upgrading of existing assets as identified through Council's strategies and plans.

Capital works and projects summary	Renewal '$000	New/Upgrade '$000	TOTAL '$000
Buildings and structures	(2,995)	(715)	(3,710)
Caroline Landfill	-	(1,200)	(1,200)
Infrastructure	(4,118)	(433)	(4,551)
Office equipment (IT, furniture and fittings)	(485)	(55)	(540)
Other	(220)	(100)	(320)
Plant and equipment	(1,628)	(2,334)	(3,962)
Total capital	**(9,446)**	**(4,837)**	**(14,283)**
% of overall capital budget	**66%**	**34%**	

Capital works and projects		Expenditure '$000	Funding '$000	Net '$000
Corporate and Regulatory Services		**(626)**	**-**	**(626)**
Buildings and Structures				
Civic Centre	Office accommodation	(286)	-	(286)
IT Furniture and Fittings				
IT	IT refresh program and new	(240)	-	(240)
Office Furniture	Civic Centre	(100)	-	(100)
City Infrastructure		**(12,884)**	**1,419**	**(11,465)**
Buildings and structures				
Playgrounds		(301)	**-**	(301)
Carinya Gardens	Chapel/crematorium, mowing strips	(450)	-	(450)
Civic Centre roof		(623)	-	(623)

Capital works and projects		Expenditure '$000	Funding '$000	Net '$000
Depot	Guttering, animal holding facility safety, shed extension	(147)	-	(147)
Public toilets	Valley Lakes Conservation	(539)	-	(539)
Bus shelter		(101)	-	(101)
Sustainability initiatives	Annual renewals, various buildings	(50)	-	(50)
Waste Transfer Station and ReUse	Security gates, weighbridge deck, awnings, shed extension	(379)	-	(379)
Wulanda Recreation and Convention Centre	Annual renewals, outdoor pool cover	(332)	-	(332)
Other	AED's, Stables, Railway Station, Wehl St Theatre, BBQ renewal	(249)	-	(249)
Infrastructure				
Roads	Roads to Recovery, reseal program, traffic control, road reconstruction including Davison Dr, Lake Tce, Banksia St.	(3,281)	1,419	(1,862)
Footpaths	Shared Path Master Plan, reseal program, 3 pedestrian crossings	(455)	-	(455)
Kerbing and channel		(54)	-	(54)
Other infrastructure	Retaining walls, valley lake boat ramp and embankment	(611)	-	(611)
Carparks	Mel Hirth and Marks Lookout, James St, Senior Citizens	(76)	-	(76)
Stormwater drainage		(74)	-	(74)
Waste Management				
Leachate Management	Leachate Pond	(1,200)	-	(1,200)
Plant and equipment				
Fleet	Includes x3 garbage compactors, x2 mowers, loader, street sweeper, tractor, tip truck, various utilities, vans and pool cars	(3,904)	-	(3,904)
Minor plant		(58)	-	(58)
People, Place and Liveability		**(773)**	**-**	**(773)**
Buildings and structures				
Railway Lands	Leverage funds for grant applications	(200)	-	(200)
Riddoch Arts and Cultural Centre	Accessibility doors	(53)	-	(53)
IT Furniture and Fittings				
IT	Dress Circle	(200)	-	(200)
Other				
Signage	Wayfinding (city wide)	(200)	-	(200)
Public Realm Works	Rapid activation	(100)	-	(100)
Christmas decorations	Annual renewal program	(20)	-	(20)
TOTAL		**(14,283)**	**1,419**	**(12,864)**


Our
Budget

Summary

The proposed net operating position will result in a **balanced budget.**

Projected operating income is sufficient to meet projected operating expenses. Sufficient funds are available to meet Council's program priorities, services, programs and projects for the 2026/2027 financial year.

Increased revenue and careful review of costs support:

- Market volatility due to current world events,
- Inflationary pressures, and
- Additional capacity.

The proposed **general rate increase** will result in a 6.10% general rate increase and 0.50% to cover the impacts of Electoral Commission of South Australia cost shifting to determine the next Local Government General Election. The number of rateable assessments has grown by 1.37% over 2025/2026 period.

A **decrease** of 4% will be applied to the fixed charge component of general rates. This considers balancing equity and affordability particularly for lower-value properties.

The proposed **Waste Service Charge** will result in a increase from $344 to **$**390 per applicable assessment.

How the business plan and budget was prepared

The budget process was built from the bottom up using 2025/2026 operating budget as a base, with an update to incorporate ongoing changes. The LTFP was used to guide the preparation of the budget, setting targets for control and to ensure financial sustainability. The LTFP is paramount to assist Council in meeting borrowing covenants set by the Local Government Financing Authority (LGFA). This approach is consistent with previous years.

The strategic work plan was separately prioritised, with cost estimates applied and added to the base budget. These were also modelled through the LTFP where known cost implications could be reasonably applied.

At the same time, revenue assumptions, particularly fees and charges were reviewed to ensure cost recovery of user pay services to drive the relevant revenue components of the budget. Rates and the waste service charge - the most significant revenue input - was reviewed and modelled throughout the budget process.

Financial Sustainability Ratios

Operating Surplus Ratio – 0%, target positive by 2026/2027

The Operating Surplus Ratio indicates whether current ratepayers are funding the full cost of the services and programs delivered by Council in each financial year. A positive ratio reflects that ongoing revenue is sufficient to meet operational expenditure without reliance on reserves or one-off funding sources.

Council has set a target of achieving a positive operating result by 2026/2027, consistent with its Treasury Management Policy and the loan conditions established with the Local Government Finance Authority (LGFA) for the construction of the Wulanda Recreation and Convention Centre.

Council has achieved a balanced operating budget for the second consecutive year, resulting in a forecast Operating Surplus Ratio of 0% for 2026/2027. This represents a continued improvement in Council's financial performance and reflects strong fiscal discipline and prudent financial management.

How is this ratio calculated?

Operating surplus before capital revenues as a percentage of total operating revenue.

Net Financial Liabilities Ratio – 73%, target less than 100%

This financial indicator is useful in determining the level of indebtedness that Council has in comparison to its operating revenue. Council continues to achieve a net financial liabilities ratio of less than 100% of total operating revenue, with a forecast result of 73%. This is in alignment with Council's Treasury Management Policy.

How is this ratio calculated?

Net financial liabilities as a percentage of total operating revenue.

Asset Renewal Funding Ratio – 118%, target 90-110% (average 123% over life of LTFP)

This financial indicator is useful in determining if Council is maintaining all its assets. This is best demonstrated by comparing total capital renewal expenditure planned against Asset Management Plan requirements. Council will maintain an asset renewal funding ratio of greater than or equal to 100% of Asset Management Plan (aligned with Council's Treasury Management Policy), forecasting a 118% result for the 2026/2027 financial year.

The ratio being above 100% has inclusions above the asset management plans due to a timing difference between when the asset management plans were last adopted, changed assumptions included in the LTFP and need that has arisen when preparing the annual business plan and budget. This timing issue will be rectified when the asset management plans are next updated.

How is this ratio calculated?

Capital expenditure on renewal or replacement of existing assets as a percentage of Asset Management Plan allocations.

Together, these Financial Sustainability Ratios show that Council is managing its finances carefully and making decisions that balance today's needs with the needs of future generations. A balanced operating budget, a manageable level of borrowings, and strong investment in maintaining existing infrastructure all indicate that Council is living within its means while continuing to deliver essential services and projects. Council is also maintaining its assets at an appropriate standard, helping to ensure roads, buildings and facilities remain safe, reliable and fit for purpose over time.

Importantly, this approach has been formally recognised by the Local Government Finance Authority (LGFA). In correspondence dated 7 April 2026, the LGFA confirmed that all special conditions attached to Council's Wulanda-related loan facilities were met by 30 June 2025, two years earlier than required. This early achievement provides confidence that Council's finances are well managed, reduces financial risk, and demonstrates Council's ability to responsibly plan for, deliver and manage major community infrastructure now and into the future.

Borrowings

Council undertook its largest borrowings to date in recent years to fund the Wulanda Recreation and Convention Centre, a significant new infrastructure project that the community will benefit from for many years to come. These borrowings are incorporated in our budget and longer term planning.

Borrowing is undertaken in accordance with our Treasury Management Policy.

Council has established a set of guiding principles for the latest version of the LTFP, which in conjunction with the Treasury Management Policy specifies preference for when new borrowings will be considered and is mainly centred around investment in new capital projects.

Fees and charges

Our fees and charges are reviewed annually as an input to the Annual Business Plan and Budget. In recent years, Council has experienced increases in costs and in response to this, fees and charges need to be adjusted accordingly.

The review ensures that fees and charges:

- Recover the cost of service or incrementally move toward recovery,
- Are comparable with market rates and competitor neutrality,
- Are aligned with strategic and operational plans and policies,
- Take into account other influences such as environmental, community expectations, relevant legislation.

There are a number of fees and charges Council cannot directly influence. These are Statutory Fees and are set by the Government prescribed under other Acts.

A complete list of fees and charges for 2026/2027 will be available online at www.mountgambier.sa.gov.au from 1 July 2026.

Risks

It should be noted that there are a number of risks that cannot yet be quantified in this year's Annual Business Plan and Budget as their impact at this time is unknown or pending further advice.

- Market volatility due to world events outside Council control.
- Ongoing inflationary pressures and interest rates.
- The Waste and Resource Recovery Master Plan, together with the Waste and Resource Recovery Strategy 2023–2030, has charted Council's whole-of-life roadmap for waste management services and assets, including the Waste Transfer Station, ReUse Market, Caroline Landfill and kerbside collections. Following endorsement of this work, Council has proceeded to develop detailed implementation strategies (including costings and prioritisation) for key projects such as waste reduction initiatives, leachate management,

improved material diversion and recovery, optimisation of the Caroline Landfill layout, and optimisation of kerbside collection services.

- Last year, costing principles for the allocation of internal costs to capital projects were introduced. While a base approach has been implemented and reflected in this budget, this will be reviewed, refined and improved over the coming years.
- Supply chain lead time on significant plant and equipment items may exceed the span of the financial year. This is due to Euro 6 compliance requirements on plant introduced and world events prolonging volatility.
- SA Water infrastructure remains a pertinent issue for the region and could result in reduced development revenue for Council.
- There are a number of service reviews underway with the outcome of these reviews unknown at the time of preparation of this Annual Business Plan and Budget.

Rates and Service Charges

Rate revenue is an integral part of Council's resourcing, accounting for approximately 63% of total revenue. As a result, Council's rating strategy and policies are a key component of the annual planning process.

In determining rate revenue, consideration is given to both internal and external influences on Council including strategic management plans, stewardship of assets and infrastructure, provision of services to meet community expectation, taxation principles, capacity to pay and legislative compliance.

Every resident benefits in some part from the general amenity of the Council area. This amenity includes the local economy, general Council operations and the ability of every resident to use Council facilities and infrastructure including parks, gardens, libraries, etc.

The 2026/2027 Annual Business Plan and Budget includes a proposed general rate increase of 6.10% and 0.50% increase to cover the impacts of Electoral Commission of South Australia cost shifting to determine the next Local Government Election. The number of rateable assessments has grown by 1.37% over 2025/2026 period.

The proposed Waste Service Charge will result in an increase from $344 to $390.

Council plans to raise $28.94 million from general rates (excluding Regional Landscape Levy and service charges).

Rates modelling

Methodology

Our rates are determined by multiplying the applicable **rate in the dollar** by the **capital valuation** of rateable land in the council area plus a **fixed charge** (as detailed below).

Valuation methods

Council has the option of adopting one of two valuation methodologies to assess the properties in its area for rating purposes:

- **Capital value** - The value of the land and all improvements on the land; or,
- **Annual value** - A valuation of the rental potential of the property.

Capital value is used as the basis for valuing land within the Council area. This method is the most commonly used in South Australia and values the land and all of the improvements on the land. It is considered the fairest and most efficient method of distributing the rate responsibility across all ratepayers because:

- Relative wealth - Is the most appropriate measure of relative wealth in the community.
- Capacity to pay - As a measure of wealth, it most closely reflects the property owners' capacity to pay.
- Taxation principle - It equates with the taxation principle that people should contribute to community, social and physical infrastructure in accord with their capacity to pay as measured by property wealth.

Fixed charge

A component of the total rate will be a fixed charge on every rateable property. This fixed charge applies to all ratepayers and continues to raise less than half of the total rate revenue (before rebates and remissions) required for the 2026/2027 financial year. The reasons for including a fixed charge component are:

- Range of services - To deliver a range of services to the community, Council must maintain various internal support, infrastructure and administrative services. No particular group of ratepayers benefits more than any other from the provision of these services.
- Equal contribution – It is appropriate that all ratepayers contribute equally to the cost of administering Council's services and activities.

A fixed charge ensures all rateable properties pay a base amount to the cost of administering Council activities and maintaining the services and infrastructure that supports each property.

Council is limited to the amount that can be raised by the fixed charge in that it cannot raise more than 50% of its general rate revenue from the fixed charge component. In 2026/2027 Council proposes to raise 34% of its general rate revenue by way of a fixed charge, a reduction of 4% on the last financial year. This reduction was endorsed as part of the recently completed Review of the Basis of Rating 2026 and considers balancing equity and affordability, particularly for lower-value properties while ensuring all ratepayers contribute to shares services. This is a good outcome for lower-valued properties resulting in a proposed decrease of $32 for the fixed charge component.

Total expected revenue							
	2025/2026	2026/2027	Change	2025/2026	2026/2027		Change
Fixed charge	$10,183,955	$9,838619	-3.39%	$684	$652	(q)	-$32

All items in red reflect current data available to Council. The most recent valuations available to Council at the time that Council adopts its budget under Section 167 of the Act will govern the assessment of rates for the financial year which will result in changes to the rate in the dollar and the distribution of general rates.

(q) Fixed charge - A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are

owned by the same owner and occupied by the same occupier. Refer to the Rating Policy for details.

Differential (rate in the dollar)

In addition to a fixed charge, Council will declare differential general rates in the dollar according to the use of the land within the Council area. In applying differential general rates, Council has considered and is satisfied that the rating system addresses the issue of consistency and comparability across all Council areas, particularly as it relates to the various sectors of the business and wider community.

Council will declare differential general rates in the dollar based on the use of the land, as follows:

Category	Land Use Description
1	Residential
2	Commercial - Shop
3	Commercial – Office
4	Commercial – Other
5	Industrial - Light
6	Industrial – Other
7	Primary Production
8	Vacant Land
9	Other

The main reasons for applying differential rates are:

- Ability to pay,
- Potential income taxation deductions,
- Materially heavier/lighter use of services by, ratepayers/employees/customers/suppliers, and,
- Provide a disincentive to withholding land from development.

Changes to the application of differential rating were recently endorsed by Council as part of the strategic review of the basis of rating. The outcome of the review resulted in a staged implementation plan to amend differential rating application and improve equity over a 5 year period, with 2026/2027 being the first year of implementation.

Summary of differential rates

Land Use	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Residential	100%	100%	100%	100%	100%
Commercial (office, shop and other)	250%	230%	220%	210%	200%
Industrial (other and light)	250%	230%	220%	210%	200%
Primary Production	130%	160%	190%	220%	250%
Vacant Land	250%	250%	250%	250%	250%
Other	100%	100%	100%	100%	100%

	Total expected revenue			No. of rateable properties		Average per rateable property				Cents in the $
	2025/2026	2026/2027	Change	2025/2026	2026/2027	2025/2026	2026/2027		Change	2026/2027
Land Use (General Rates - GROSS)										
Residential	$18,841,035	$20,322,769	7.86%	13,067	13084	$1,441	$1,553	(p)	$112	.196345
Commercial - Shop	$2,332,589	$2,364,362	1.36%	470	470	$4,962	$5,030	(p)	$68	.490863
Commercial - Office	$539,586	$570,073	5.65%	163	167	$3,310	$3,414	(p)	$104	.490863
Commercial - Other	$2,417,099	$2,520,707	4.29%	475	474	$5,088	$5,318	(p)	$230	.490863
Industry – Light	$598,419	$620,247	3.65%	144	144	$4,155	$4,307	(p)	$152	.490863
Industry - Other	$975,497	$1,007,995	3.33%	99	97	$9,852	$10,391	(p)	$539	.490863
Primary Production	$59,970	$38,723	-35.43%	28	14	$2,142	$2,766	(p)	$624	.255249
Vacant Land	$769,277	$1,093,816	42.19%	419	572	$1,835	$1,912	(p)	$77	.490863
Other	$267,562	$398,423	48.91%	59	106	$4,534	$3,759	(p)	-$775	.196345
Total Land Use	$26,801,034	$28,937,115	7.97%	14,924	15,128	$1,796	$1,913	(p)	$117	

All items in red reflect current data available to Council. The most recent valuations available to Council at the time that Council adopts its budget under Section 167 of the Act will govern the assessment of rates for the financial year which will result in changes to the rate in the dollar and the distribution of general rates.

Expected Rates Revenue

Please Note: The figures shown below represent a considered estimate of Expected Rate Revenue based on the most current information available at the time of going out to consultation on the DRAFT Annual Business Plan and Budge (ABP&B). This information is updated regularly and therefore these figures may be subject to confirmation at the time of actual adoption of the ABP&B (as per Section 167 of the Local Government Act 1999).

	2025/ 2026 (as adopted)	2026/ 2027	Notes	Change
General Rates Revenue				
General rates (existing properties)	$26,801,034	$28,540,677	(a)	
General rates (new properties)	$0.00	$396,438	(b)	
General rates (GROSS)	$26,801,034	$28,937,115	(c)	
Less: Mandatory rebates	($355,000)	($428,000)	(d)	
General rates (NET)	$26,446,034	$28,509,115	(e)	
	(e)=(c)+(d)			
Other Rates (Incl. Service Charges)				
Regional Landscape Levy	$1,497,501	$1,544,358	(f)	3.13%
Waste collection	$4,973,208	$5,680,517	(g)	
	$31,419,242	$34,189,632		
Less: Discretionary rebates	($40,000)	($40,000)	(l)	
Expected total rates revenue	$31,379,242	$34,149,632	(m)	
	(m)= (e)+(g)+(l)			

Notes

(a) General rates (existing properties) - In 2026/2027 this will reflect the revenue from properties that existed in 2025/2026. Please note that 2025/2026 has been restated so that year on year numbers are comparable.

(b) General rates (new properties) - In 2026/2027 this will include newly created assessments. New assessments calculated for 2025/2026 do not carry forward.

(c) General rates (GROSS) - General rates revenue prior to the application of any rebates, remissions or objections.

(d) Mandatory rebates - Councils are required under the *Local Government Act 1999* to provide a rebate to qualifying properties under a number of categories. The rates which are foregone via mandatory rebates are redistributed across the ratepayer base (i.e. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate). Please refer to R155 Rate Rebate Policy for further details.

(e) General rates (NET) - Presented as required by the Local Government (Financial Management) Regulations 2011 reg 6(1)(ea). Please note: The percentage figure in (e) relates to the change in the total amount of general rates revenue to be collected from all rateable

properties, not from individual rateable properties (i.e. individual rates will not necessarily change by this figure).

(f) Regional Landscape Levy - Councils are required under the Landscape South Australia Act 2019 to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources. Council collects this levy on behalf of State Government and does not retain the revenue nor determine how the revenue is spent.

(g) Waste collection (Waste Service Charge) Waste management is one of the largest costs to the community and Council encourages ratepayers to consider their personal environmental impact and the associated costs. This service charge of $390 is intended to be cost recovery including bin collection, waste treatment and disposal and maintaining, improving and replacing the service.

(l) Discretionary rebates - A Council may grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate). Please refer to R105 Rating Policy and R155 Rate Rebate Policy for further details.

(m) Expected total rates revenue - Excludes other charges such as penalties for late payment and legal and other costs recovered. It also excludes a provision for objections. The amount recorded on the financial statements, is inclusive of all these items.

Estimated growth in number of rateable properties

	2025/ 2026 (as adopted)	2026/ 2027	Notes	Change
Number of rateable properties	14,924	15128	(n)	204
	Actual			

At this stage Council has not received final data from the Office of the Valuer General and as such the estimated number of ratable properties is not available at this time To be updated for the 2026/2027 Annual Business Plan to be adopted by Council.

Notes

(n) "Growth" - As defined in the Local Government (Financial Management) Regulations 2011 reg 6(2) is defined in the regulations as where new properties have been created which has added rateable properties to Council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.

(o) Average per rateable property - Calculated as general rates for a category, including any fixed charge but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.

Estimated average general rates per rateable property

	2025/ 2026 (as adopted)	2026/ 2027	Notes	Change
Average per rateable property	$1,796*	$$1,913*	(o)	$117
	(o)=(c)/(n)			

*Does not include WSC.

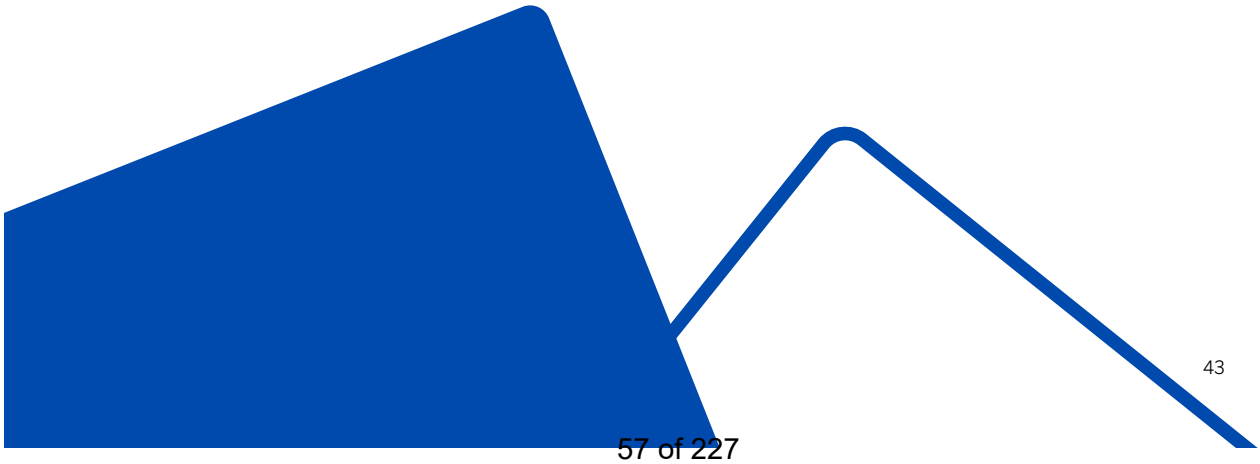
At this stage Council has not received final data from the Office of the Valuer General and as such the estimated number of ratable properties is not available at this time To be updated for the 2026/2027 Annual Business Plan to be adopted by Council.

Property valuations - Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total.

Rates apportionment - Councils do not automatically receive more money because property values increase, but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the Council area).

Total general rates - The total general rates paid by all rateable properties will equal the amount adopted in the budget.

The estimated 'average' - This is based on the total of all rateable properties and is therefore not necessarily indicative of either the rate or change in rates that individual ratepayers will experience. It should be noted (as above) that Council has not calculated an estimate of number of rateable properties. At this stage, the calculations have been estimated on the most recent data provided by the Office of the Valuer General.



Appendices



$'000 Statement of Comprehensive Income	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud
Income			
Rates	30,388	33,049	35,878
Statutory Charges	923	794	1,130
User Charges	10,408	11,147	12,506
Grants, Subsidies and Contributions - Capital	1,225	1,293	1,419
Grants, Subsidies and Contributions - Operating	7,091	5,018	5,002
Investment Income	79	72	50
Reimbursements	1,141	390	147
Other Income	697	1,296	620
Net Gain - Equity Accounted Council Businesses	-	-	-
Total Income	**51,952**	**53,057**	**56,752**
Expenses			
Employee Costs	17,811	18,189	19,217
Materials, Contracts & Other Expenses	19,110	20,351	22,243
Depreciation, Amortisation & Impairment	11,902	12,561	13,357
Finance Costs	1,883	1,957	1,936
Net Loss - Equity Accounted Council Businesses	-	-	-
Total Expenses	**50,706**	**53,057**	**56,752**
Operating Surplus / (Deficit)	**1,246**	**0**	**(0)**
Asset Disposal & Fair Value Adjustments	(1,321)	3	-
Amounts Received Specifically for New or Upgraded A	67	217	-
Physical Resources Received Free of Charge	1,933	1,200	1,200
Operating Result from Discontinued Operations	-	-	-
Net Surplus / (Deficit)	**1,925**	**1,420**	**1,200**
Other Comprehensive Income			
Changes in Revaluation Surplus - I,PP&E	3,228	5,605	18,655
Share of Other Comprehensive Income - Equity Accou	-	-	-
Movements in Other Reserves	(113)	-	-
Total Other Comprehensive Income	**3,115**	**5,605**	**18,655**
Total Comprehensive Income	**5,040**	**7,025**	**19,855**

$'000 Statement of Financial Position	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud
Current Assets			
Cash and Cash Equivalents	192	500	500
Trade and Other Receivables	2,861	2,943	3,167
Inventories	84	86	90
Assets Held for Sale	-	-	-
Total Current Assets	**3,137**	**3,529**	**3,756**
Non-Current Assets			
Infrastructure, Property, Plant & Equipment	448,597	455,162	474,482
Other Non-Current Assets	-	-	-
Total Non-Current Assets	**448,597**	**455,162**	**474,482**
Total Assets	**451,734**	**458,691**	**478,238**
Current Liabilities			
Trade & Other Payables	4,687	6,574	6,731
Borrowings	6,135	5,925	18,066
Provisions	5,171	4,121	4,290
Other Current Liabilities	-	-	-
Total Current Liabilities	**15,993**	**16,620**	**29,087**
Non-Current Liabilities			
Borrowings	26,068	25,172	11,912
Provisions	3,331	3,532	4,017
Total Non-Current Liabilities	**29,399**	**28,704**	**15,929**
Total Liabilities	**45,392**	**45,324**	**45,016**
Net Assets	**406,342**	**413,367**	**433,221**
Equity			
Accumulated Surplus	89,588	91,008	92,208
Asset Revaluation Reserves	315,808	321,413	340,067
Other Reserves	946	946	946
Total Equity	**406,342**	**413,367**	**433,221**

$'000 Statement of Changes in Equity	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud
Accumulated Surplus			
Balance at the end of previous reporting period	87,287	89,588	91,008
Net result for the year	1,925	1,420	1,200
Transfers from other reserves	376	-	-
Balance at the end of the period	**89,588**	**91,008**	**92,208**
Asset Revaluation Reserve			
Balance at the end of previous reporting period	312,693	315,808	321,413
Gain (Loss) on Revaluation of I, PP&E	3,115	5,605	18,655
Balance at the end of period	**315,808**	**321,413**	**340,067**
Other Reserves			
Balance at the end of previous reporting period	946	946	946
Transfers from Accumulated Surplus	-	-	-
Balance at the end of period	**946**	**946**	**946**
Total Equity at end of reporting period	**406,342**	**413,367**	**433,221**

$'000 Statement of Cash Flows	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud
Cash Flow from Operating Activities			
Receipts			
Rates	30,227	32,967	35,654
Statutory Charges	864	794	1,130
User Charges	10,320	11,147	12,506
Grants, Subsidies and Contributions - Operating	7,091	5,018	5,002
Investment Income	79	72	50
Reimbursements	1,141	390	147
Other Income	746	1,296	620
Payments			
Payments for Employees	(17,159)	(18,189)	(19,217)
Payments for Materials, Contracts & Other Expenses	(19,692)	(19,516)	(21,776)
Finance Payments	(1,728)	(1,756)	(1,595)
Net Cash Provided By (or Used In) Operating Activities	**11,889**	**12,222**	**12,521**
Cash Flow from Investing Activities			
Receipts			
Amounts Received Specifically for New / Updgraded Assets	1,279	217	-
Grants, Subsidies and Contributions - Capital	67	1,293	1,419
Sale of Replaced Assets	479	613	213
Payments			
Expenditure on Renewal / Replacement of Assets	(7,691)	(9,502)	(9,410)
Expenditure on New / Upgraded Assets	(1,596)	(3,247)	(3,444)
Net Cash Provided By (or Used In) Investing Activities	**(7,174)**	**(10,627)**	**(11,222)**
Cash Flow from Financing Activities			
Receipts			
Proceeds from CAD	-	182	4,806
Proceeds from Borrowings	4,750	4,608	-
Payments			
Repayment of CAD	-	-	-
Repayment of Borrowings	(9,482)	(5,897)	(5,925)
Repayment of Lease Liabilities	(144)	(181)	(181)
Net Cash Provided By (or Used In) Financing Activities	**(4,793)**	**(1,287)**	**(1,299)**
Net Increase (Decrease) in Cash Held	**(78)**	**308**	**0**
Cash & Cash Equivalents at the Beginning of Period	270	192	500
Cash & Cash Equivalents at the End of Period	**192**	**500**	**500**

$'000 Uniform Presentation of Finances	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud
Income			
Rates	30,388	33,049	35,878
Statutory Charges	923	794	1,130
User Charges	10,408	11,147	12,506
Grants, Subsidies and Contributions - Capital	1,225	1,293	1,419
Grants, Subsidies and Contributions - Operating	7,091	5,018	5,002
Investment Income	79	72	50
Reimbursements	1,141	390	147
Other Income	697	1,296	620
Total Income	**51,952**	**53,057**	**56,752**
Expenses			
Employee Costs	17,811	18,189	19,217
Materials, Contracts & Other Expenses	19,110	20,351	22,243
Depreciation, Amortisation & Impairment	11,902	12,561	13,357
Finance Costs	1,883	1,957	1,936
Total Expenses	**50,706**	**53,057**	**56,752**
Operating Surplus / (Deficit)	**1,246**	**0**	**(0)**
Less: Grants, Subsidies and Contributions - Capital	2,347	(1,293)	(1,419)
Adjusted Operating Surplus / (Deficit)	**3,593**	**(1,292)**	**(1,419)**
Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	(7,691)	(9,502)	(9,410)
Depreciation, Amortisation and Impairment	11,902	12,561	13,357
Grants, Subsidies and Contributions - Capital Renewal	479	1,293	1,419
Proceeds from Sale of Replaced Assets	-	613	213
	4,690	**4,963**	**5,579**
Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	(1,596)	(3,247)	(3,444)
Amounts Received Specifically for New and Upgraded Assets	1,225	217	-
Grants, Subsidies and Contributions - Capital New / Upgraded	67	-	-
Proceeds From Sale Of Surplus Assets	288	-	-
	(16)	**(3,030)**	**(3,444)**
Net Lending / (Borrowing) for Financial Year	**8,267**	**641**	**716**

$'000 Financial Indicators	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud
Operating Surplus Ratio			
Total Income	51,952	53,057	56,752
Operating Surplus / (Deficit)	1,246	0	(0)
Operating Surplus Ratio	**2.4%**	**0.0%**	**(0.0%)**
Net Financial Liabilities Ratio			
Add: Total Liabilities	45,392	45,324	45,016
Less: Cash and Cash Equivalents	(192)	(500)	(500)
Less: Trade and Other Receivables	(2,861)	(2,943)	(3,167)
Net Financial Liabilities	**42,339**	**41,881**	**41,350**
Total Income	51,952	53,057	56,752
Net Financial Liabilities Ratio	**81%**	**79%**	**73%**
Asset Renewal Funding Ratio			
Expenditure on Renewal / Replacement of Assets	7,691	9,502	9,410
Infrastructure & Asset Management Plan required expenditure	-	7,938	7,944
Asset Renewal Funding Ratio	**0%**	**120%**	**118%**

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		Issued:	17 February 2026
		Next Review:	May 2027

1. INTRODUCTION

Councils are required to raise revenue for governance, administration and the delivery of goods and services to the community.

Council's major source of revenue is Rates, derived as a tax on land within the Council area. All ratepayers receive benefits from paying rates, but those benefits are consumed in different quantities and types over the life of the ratepayer.

This document sets out the policy of the City of Mount Gambier ("Council") for setting and collecting rates from its community.

2. PURPOSE

Chapter 10 of the *Local Government Act 1999* ("the Act") prescribes Council's powers to raise rates. The Act provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices. This document includes reference to:

- Compulsory features of the rating system.
- The policy choices that the Council has made on how it imposes and administers the collection of rates.

3. SCOPE

Strategic Focus

In determining a suitable Rating Policy, Council has taken into consideration:

- The Council's Strategic Management Plan
- Council's Long Term Financial Plan
- Council's Annual Business Plan and Budget
- Council's Treasury Management Policy
- Required funding for future Asset Replacement (Infrastructure and Asset Management Plan)
- The current economic climate of our City and its district
- The specific issues faced by our community
- The impact of general rate increases upon our community, either generally or for specific classes of the community
- The impact of rates on our community and the need to balance our community's capacity to pay with the needs and desires of the wider interests that form our community.
- Local Government advice from Essential Services Commission of South Australia (ESCOSA)

There will continue to be economic pressures applying to the Council in a number of ways that will have an impact on the Council's budget and as a result will place pressure on rates.

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4. POLICY STATEMENT

4.1 Communication of the Policy

Section 123 of the Local Government Act 1999 requires a Council to prepare an Annual Business Plan and Budget. As per Section 123 (2) (d) of the Act, the Annual Business Plan must set out the rates structure and polices for the financial year. A summary of the Annual Business Plan must be included with the first rates notice.

4.2 Method Used to Value Land

Councils may adopt one of two valuation methodologies to value the properties in their areas. They are:

- Capital Value – the value of the land and all the improvements on the land.
- Annual Value – a valuation of the rental potential of the property.

The City of Mount Gambier has decided to continue to use Capital Value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers because property value is considered a reasonable indicator of income and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value.

4.3 Adoption of Valuation

The City of Mount Gambier will adopt the most recent valuations made by the Valuer-General. If a ratepayers dissatisfied with the valuation made by the Valuer-General then the ratepayer may object to the valuation referred to in the rate notice by writing served personally or by post on the Valuer-General within 60 days after the date of service of the notice, provided they have not:

(a) previously received a notice or notices under the *Local Government Act 1999* referring to the valuation and informing them of a 60-day objection period, the objection period is 60 days after service of the first such notice; or

(b) Previously had an objection to the valuation considered by the Valuer-General.

The Valuer-General may extend the 60-day objection period where it be shown there is reasonable cause to do so by a person entitled to make an objection to a valuation.

Objections can be submitted to the Office of the Valuer-General via:

Online:	www.valuergeneral.sa.gov.au
Email:	OVGobjections@sa.gov.au
Post:	GPO Box 1354, Adelaide 5001
Fax:	08 8115 5709
In Person:	Land Services SA, Level 9, 101 Grenfell Street, Adelaide

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4.4 Objection to Valuation

A person may object to a valuation of the Valuer-General by notice in writing, setting out the full and detailed grounds for objection, including any supporting information, and the Valuer-General must consider the objection. If the person then remains dissatisfied with the valuation the person has a right to a review. Applications must be made within 21 days of receipt of the notice of the decision (in relation to the objection) from the Valuer-General. A payment of the prescribed fee for the review to be undertaken together with the review application must be lodged in the State Valuation Office, who will then refer the matter to an independent Valuer. If the person remains dissatisfied with the valuation then they may apply to the South Australian Civil and Administrative Tribunal (SACAT) for a review of the decision.

The address of the Office of the Valuer-General is:

Online: www.valuergeneral.sa.gov.au
Email: OVGObjections@sa.gov.au
Post: GPO Box 1354, Adelaide 5001
Fax: 08 8115 5709
In Person: Land Services SA, Level 9, 101 Grenfell Street, Adelaide

The Council has no role in the valuation review process & the lodgement of an objection does not change the due date for payment of rates.

4.5 Notional Values

Certain properties may be eligible for a notional value under the Valuation of Land Act 1971. This can relate to certain primary production land or where there is State heritage recognition. A notional value is generally less than the capital value and generally results in a reduced rate liability being incurred.

Application by the ratepayer for a notional value must be made to the Office of the Valuer-General.

The address of the Office of the Valuer-General is:

Online:	www.valuergeneral.sa.gov.au
Email:	OVGObjections@sa.gov.au
Post:	GPO Box 1354, Adelaide 5001
Fax:	08 8115 5709
In Person:	Land Services SA, Level 9, 101 Grenfell Street, Adelaide

4.6 Business Impact Statement

Current Economic Environment

Council will consider the impact of rates on all businesses in the Council area, including industry, commercial and primary production sections. In considering the impact, Council will assess the following matters:

- Those elements of Council's Strategic Management Plan relating to business development.

- Relevant economic forecast reports.
- Council's recent development approval trends.
- The operating and capital projects and new programs for the coming year that will principally benefit industry and business development.
- Valuation changes.
- Consumer Price Index (CPI) and Local Government Price Index (LGPI) Movements.

Council recognises the importance of supporting and encouraging a diverse and healthy business sector.

4.7 Council's Revenue Raising Powers

All land within a council area, except for land specifically exempt (e.g. Crown land, Council occupied land and other land prescribed in the Local Government Act – refer Section 147 of the Act), is rateable. The Local Government Act provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties, or through differential general rates, which apply to classes of properties. In addition, Council can raise separate rates, for specific areas of the Council or service rates or charges for specific services. The Council also raises revenue through fees and charges, which are set giving consideration to the cost of the service provided and any equity issues. The list of applicable fees and charges is available at the Mount Gambier Civic Centre, 10 Watson Terrace, Mount Gambier or on our website at www.mountgambier.sa.gov.au. A Goods and Services Tax at a rate determined under the Goods and Services Tax Act 1999 will be charged on those fees not given exemption under the Act.

4.8 Fixed Charge

Council has decided that a component of the total rate will be a fixed charge on every eligible rateable property.

Each year Council declares a fixed charge as part of its rating strategy.

Section 152 of the Act provides for a fixed charge component of rates. Council's reasons for including a fixed charge component are:

- To be able to deliver a range of services to the community, Council must maintain a range of internal support and administrative services. No particular group of ratepayers benefit more than any other group of ratepayers by the provision of the support and administrative services.
- The Council therefore considers it appropriate that all ratepayers contribute equally to the cost of administering Council's activities and services.

The fixed charge will affect all eligible ratepayers and is set to raise less than one half of total rate revenue (before rebates and remissions, in accordance with legislative provisions.

The fixed charge is uniformly paid by each eligible ratepayer, irrespective of capital value, has the effect of limiting the impact changes in valuation have on individual assessments.

Where two or more adjoining properties have the same owner and occupier only one fixed charge is payable by the ratepayer.

Applications for "adjoining properties" must be in writing addressed to Chief Executive Officer (as per 4.25 of this Policy) and will only be considered by Council within the relevant financial year received.

No application will have an effect on past fixed charges levied.

4.9 Differential General Rates

In addition to the use of a Fixed Charge, Council will declare differential general rates in the dollar according to the use of the land. The Local Government Act 1999, allows councils to differentiate rates based on the use of the land, the locality of the land or on the use and locality of the land. Current categories of land use defined by the Local Government (General) Regulations 1999 are:

1. Residential
2. Commercial-Shops
3. Commercial-Office
4. Commercial-Other
5. Industrial-Light
6. Industrial-Other
7. Primary Production
8. Vacant Land
9. Other.

Councils rationale for differential rates is to provide consideration to:

- Capacity to pay;
- Benefits received from Council resources;
- Potential income taxation deductions;
- Materially heavier/lighter use of services by ratepayers/employees/ customers/suppliers; and,
- Provide a disincentive to withholding land from development.

4.10 Land Use

Land use is a factor to levy differential rates and is provided by the Office of the Valuer-General.

As part of the valuation process the Office of the Valuer-General applies a land use to each assessment to identify the predominant use of the land. This land use is applied by various taxing authorities. Council generally applies this land use for rating purposes, however under the Act, Council is the relevant authority that determines land use for rating purposes. The rating land use applied by Council must meet the definitions under Development Regulations. As such the local government land use may vary from that used by other taxing authorities.

If a ratepayer is of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, the ratepayer may object to the attribution of that land use.

Your objection must be lodged in writing and directed to Council within 60 days of being notified of the land use.

The Office of the Valuer General provides "Objection to Land Use" fact sheets in an aim to provide assistance in understanding the process to undertake if you are dissatisfied with the land use. Details are available from the Office of the Valuer General online via FactSheet-LandUseCodes.PDF (valuergeneral.sa.gov.au) or by contacting the Office of the Valuer General directly:

Online: www.valuergeneral.sa.gov.au
Post: GPO Box 1354, Adelaide 5001
Fax: 08 8115 5709
In Person: Land Services SA, Level 9, 101 Grenfell Street, Adelaide

Note: Lodgement of an objection does not change the due date for the payment of rates.

4.11 Land Use Category Primary Production

From 01/07/2026 any property with a land use category of Primary Production that contains a "principal place of residence" will be deemed as having a predominate land use of Residential. Accordingly, the differential residential rate to be applied.

If a ratepayer is of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, the ratepayer may object to the attribution of that land use.

The objection must be lodged in writing and directed to Council within 60 days of being notified of the land use. The objection must include supporting evidence that the property does not meet Council's criteria.

4.12 Minimum Rate

Council does not use the minimum rate provisions, instead Council uses the combination of fixed charge and valuation based rating.

4.13 Limestone Coast Landscape Levy

From 1 July, 2020 the new *Landscape South Australia Act 2019* replaced the *Natural Resource Management Act 2004.* The Council is in the new Limestone Coast Landscape area and is required under the new Act to make a specified annual contribution to their Regional Landscape Board. As such, Council collects the levy on behalf of the State Government for no gain to Council.

The Council is simply operating as a revenue collector for the Landscape Levy in this regard. It does not retain this revenue nor determine how the revenue is spent.

4.14 Service Charges

In accordance with Section 155 of the Act a Council may impose a service rate on rateable land within its area for a ***prescribed service.*** A prescribed service is described as treatment or provision of water, collection, treatment or disposal of waste, a television transmission service or any other service prescribed by the regulations for the purposes of this definition.

Council is focused on environmentally sound waste management practices and will impose a Waste Service Charge (WSC) as a tool to become more responsive to waste management related costs and share the costs and benefits within the community.

The WSC will be charged on the basis of the service being available at the property. It will exclude vacant land and primary production where there is no dwelling on the land and will be charged irrespective if the land owner/occupier is using the service or not. The WSC will be for a full financial year i.e. 1st July to 30th June with no pro rata charged applied.

The charge includes:

- a 140L domestic waste bin and weekly collection service
- a 240L recycling bin and fortnightly collection service
- a 240L green waste bin and fortnightly collection service * (bin not included)

Where two or more adjoining properties have the same owner and occupier only one waste service fee is payable by the ratepayer.

Rateable recreational or sporting activities (community groups) will be provided x1 general waste and x1 recycle bin.

A rate rebate will not be available on Waste Service Charge.

The provision for Waste Service Collection is not available for properties receiving 100% Council rebate.

4.15 Cost of Living Concessions

Eligible Pensioners, Low Income Earners and Self-Funded Retirees

Pensioners, low income earners or Self-Funded Retirees may be entitled to a State Government cost of living concession. The cost of living concession helps those on low or fixed incomes with their cost of living expenses, whether that be electricity, gas, water bills or council rates.

Eligibility is based on living arrangements as at 1 July each year. Applications for the each financial year can be submitted by contacting the Concession Hotline on 1800 307 758.

Applications are administered by the State Government. Payment of rates must not be withheld pending assessment of an application by the State Government as penalties apply to unpaid rates.

4.16 Payment of Rates

The Council will collect rates quarterly on the dates to be specified on the rates notice, in the following months:

- September
- December
- March
- June

Rate notices will be issued quarterly however the total outstanding balance of rates may be paid at any time.

Rates may be paid:

- Over the Internet - www.mountgambier.sa.gov.au
- By telephone: using credit card, phone 1300 276 468, 24 hours a day 7 days per week (BPoint Number 1345263)
- By BPay: Use Biller Code 464263
- By direct debit: from savings or cheque account
- By post: P O Box 56, Mount Gambier SA 5290
- In person: at the Council Offices during Council business hours Monday to Friday excluding public holidays
- By Centrepay deductions from social security payments
- Any Australia Post outlet.
- Flexipay

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard instalments and due dates can contact the Council to discuss alternative payment arrangements. Note, fines and interest may still be levied in accordance with the Act.

4.17 Late Payment of Rates

The Local Government Act provides that Councils impose a penalty of 2% on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged an interest rate, set each year according to a formula in the Act, for each month it continues to be late. Interest charged on late payments is charged on both the amount of the rate arrears and any interest that has previously been imposed. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow councils to recover the administrative cost of following up unpaid rates and to cover any interest cost the Council may incur because it has not received the rates on time.

The City of Mount Gambier imposes late payment penalties strictly in accordance with the Local Government Act. The ability to remit penalties in whole or part is a power vested in Council. At the City of Mount Gambier each case will be considered on its merit based on the information provided.

4.18 Fines on Unpaid Rates

If an instalment of rates is not paid on or before the date on which it falls due—

(a) the instalment will be regarded as being in arrears; and
(b) a fine of 2 per cent of the amount of the instalment is payable; and
(c) on the expiration of each full month from that date, interest at the prescribed percentage of the amount in arrears (including the amount of any previous unpaid fines and including interest from any previous month) accrues.

In respect of unpaid Council rates no fines and/or interest charges will arise where the arrears amount is less than $40.

4.19 Outstanding Rates

Council will apply prudent debt collection practices in the recovery of outstanding rates in compliance with the Local Government Act 1999 and follow an ongoing assessment of arrears and systematic approach to debt recovery.

In accordance with the provisions of the Local Government Act, where an instalment of Rates is not paid on or before the date on which it falls due, Council will:

(a) Send a reminder notice to the principal ratepayer with outstanding rate balances advising that payment is overdue;

(b) Proceedings for collection of outstanding rate balances after that time may be collected by legal process.

The Chief Executive Officer is empowered to exempt this Policy in necessitous circumstances, in accordance with the delegated powers issued pursuant to the provisions of the Local Government Act.

The Chief Executive Officer is empowered to take the necessary action to instigate collection by legal process where principal ratepayers have made no genuine attempt to respond to the requests for payment.

The Chief Executive Officer is authorised to write off outstanding and/or bad debts provided:

(a) The debt is considered by the Chief Executive Officer to be unrecoverable;

(b) The outstanding debt is less than $100.

4.20 Appeals Against Assessments

Pursuant to the provisions of the Local Government Act 1999, Council shall refund any rate amount overpaid as a result of an objection, review or appeal in respect of a valuation.

Council shall not apply or credit any such amount overpaid against future liabilities for rates on the land subject to the rates, unless requested to do so by the ratepayer.

4.21 Debt Recovery

Council has determined that Rate Payments will be applied in accordance with the provisions of Section 183 of the Act.

When Council receives a payment in respect of overdue rates the Council applies the money received in accordance with Section 183 of the Local Government Act, as follows:

- Firstly – to satisfy any costs awarded in connection with court proceedings
- Secondly – to satisfy any interest costs
- Thirdly – in payment of any fines imposed; and
- Fourthly – in payment of rates, in date order of their imposition (starting with the oldest account first).

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4.22 Rebate of Rates - Mandatory

The Local Government Act requires councils to rebate the rates payable on some land uses. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, the Royal Zoological Society and educational institutions. These rebates vary from 75% to 100% and will be applied upon application and on verification.

Councils Rate Rebate Policy (incorporating Rate Rebate Application) is available from the Council website - www.mountgambier.sa.gov.au.

Rate rebates do not apply to Council Waste Service Charge.

The provision for Waste Service Collection is not available for properties receiving 100% Council rebate.

4.23 Rebate of Rates - Discretionary

The Local Government Act 1999 enables Council (upon application and subject to certain eligibility criteria) to grant discretionary rebates of up to 100% for land used for the purposes of a community benefit and that meet certain legislative and Council Policy criteria.

Council (by Policy) has agreed to grant specific Rate Rebates pursuant to the said Act.

Councils Rate Rebate Policy (incorporating Rate Rebate Application) is available from the Council website - www.mountgambier.sa.gov.au.

Rate Rebates do not apply to Council Waste Service Charge.

4.24 Rate Relief Options

4.24.1 Rate relief options apply where an owner/occupier/principal place of residence property with a Category 1 (Residential) Land Use experiences an increase in general rates payable, for the preceding financial year as compare to the general rates payable for the current financial year (excluding any rebates/remissions) and where that increase, in monetary terms, is greater than 15%.

The amount of the rate rebate is the amount of gross rates for the current year over and above the calculation referred to above. I.e. the difference (in monetary terms) between the general rates imposed in the preceding financial year plus 15%. (All calculations referenced herein are gross rates figures. I.e. exclusive of any rebates/remissions/concessions).

The rebate will not apply where:

(a) Any such increase is due in whole or part to an increase in valuation of the land in the Assessment because of improvements made to it worth more than $20,000. or
(b) Any such increase is in whole or part because the zoning or land use category of the land has changed. or

(c) Any such increase is due in full or part to the use of the land being different for rating purposes on the date the Council declared its general rates for the current financial year than on the date the Council declared its general rates for the preceding financial year. or
(d) The ownership of the rateable property has changed since 1st July in the preceding financial year i.e. the residential property has changed ownership and the new owners have purchased the residential property at the new current market value. or
(e) The subject property boundary(s) have been altered in some way e.g. subdivision, boundary alignment etc. i.e. the subject property is not the exact same property, for valuation purposes, as assessed in the previous financial year. or
(f) Other factors considered relevant by the Chief Executive Officer that do not warrant the granting of the discretionary rate rebate.

The rebate will only apply to:

(a) A ratepayer in respect of their principal place of residence only, excluding second and subsequent properties and all other non principal place of residence properties.

(b) The current financial year only then subject to an annual review.

Where an entitlement to a Residential Rate Capping ceases or no longer applies during the course of a financial year, the Council is entitled to recover full rates for the financial year. ~~(Refer Section 4.25)~~

4.24.2 Vacant Land

The vacant land rate in the dollar is set higher than the residential rate in the dollar.

For those owners of vacant land who intend to develop that land, in the short term as their principal place of residence (as opposed to land speculation), may be entitled to a rebate on Council rates.

Applications must be in writing with the maximum rebate calculated so that the rates payable are equivalent to the average residential land use.

4.24.3 First Home Buyers – New Dwellings

Council has endorsed a Rebate of 100% of the differential residential component of rates for a maximum period of two (2) years, to those ratepayers in respect of their rateable land who meet the following minimum requirements:

a) Have built a new residential dwelling (or purchased off the plan) on the rateable land; and
b) Are a first home buyer who has received financial support through the Australian Government's First Home Buyers Scheme towards their newly built home; and
c) They retain the property as their principal place of residence during the entire period of receiving the rate.

Applications must be in writing addressed to The Chief Executive Officer and include documents confirming receipt of the Australian Government's First Home Buyers Scheme and confirmation property to be their principal place of residence.

The Fixed Charge, Waste Service Charge and Regional Landscape Levy to still apply.

Where an entitlement to a First Home Buyers rebate ceases or no longer applies during the course of a financial year, the Council is entitled to recover full rates for the financial year

4.24.4 Postponement of Rates - Seniors

Section 182A of the Act provides for applications to be made to Council for a postponement of the payment of the prescribed proportion of rates for the current or future financial years if:

(a) the person is a prescribed ratepayer, or is the spouse of a prescribed ratepayer; and
(b) the rates are payable on land that is the principal place of residence of the prescribed ratepayer; and
(c) the land is owned by the prescribed ratepayer and his or her spouse and no other person has an interest, as owner in the land.

The Act defines a 'prescribed ratepayer' as a person who holds a current State Seniors Card issued by the State Government; or who has the qualification(s) to hold such a card and has applied for the card but has yet to be issued with the card.

All Postponement Applications will be considered and must comply with the provisions of Section 182A of the Act and Regulation 18 of the Local Government (General) Regulations 2013.

4.25 Hardship

Any ratepayer experiencing difficulties in meeting rates payments or experiencing hardship will be able to access payment plans tailored to meet their particular circumstances. All arrangements will be strictly confidential.

4.26 Applications

All applications for rebates, remissions or postponements must be in writing, addressed to the Chief Executive Officer, City of Mount Gambier, P O Box 56, Mount Gambier SA 5290 and include sufficient details to identify the relevant property and support the application.

Application forms are available from Council's website www.mountgambier.sa.gov.au .

Please refer to Council's *Rate Rebate Policy* for further information.

4.27 Sale of Land for Non-Payment of Rates

The Local Government Act provides that a Council may sell any property where the rates

have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month. The City of Mount Gambier enforces the sale of land for non-payment of rates after 3 years or more in accordance with the provisions of the Act.

4.28 Changes to Assessment Records

All changes to postal address of ratepayer/owner and changes of ownership of a property must be notified promptly to Council in writing.

4.29 Disclaimer

A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that the Council has failed to properly apply this policy it should raise the matter with the Council. In the first instance contact Council's General Manager Council Business Services on (08) 8721 2555 to discuss the matter. If, after this initial contact, a ratepayer is still dissatisfied they should write to the Chief Executive Officer, City of Mount Gambier, P O Box 56, Mount Gambier SA 5290, or email rates@mountgambier.sa.gov.au.

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5. REVIEW & EVALUATION

This Policy is scheduled for review by Council annually and will be reviewed as required by any legislative changes which may occur.

6. AVAILABILITY OF POLICY

This Policy will be available for inspection at Council's principal office during ordinary business hours and on the Council's website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request, and upon payment of a fee in accordance with Council's Schedule of Fees and Charges.

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File Reference:	**AF18/48**
Applicable Legislation:	Local Government Act, 1999 - Chapter 10
Reference: Strategic Plan – Beyond 2015	Goal 5, Strategic Objective 5
Related Policies:	R105 Rating Policy R155 Rates - Rebate Policy and Application Process R130 Rates - General Policy (Amalgamated with R105)
Related Procedures:	Nil
Related Documents:	Nil

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
Version:	17.0
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City of Mount Gambier	R155 RATE REBATE POLICY	Version No:	16.0
		Issued:	17 February 2026
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1. INTRODUCTION

It is the policy of the City of Mount Gambier (the Council) that a rebate of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the Local Government Act 1999 (the Act) and where appropriate, the requirements of this Policy.

2. SCOPE

2.1 The Act sets out in Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.

2.2 The Council has decided to adopt a Policy to assist it in its decision making functions relative to the operation of the rate rebate provisions contained in the Act.

2.3 This Policy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.

2.4 In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land where the Council must grant a rebate of rates and the amount of that rebate and these types of land use where the Council has a discretion to grant a rebate of rates.

3. DEFINITIONS

Act the *Local Government Act 1999* (SA)

Council the elected Council Body

Discretionary Rebate rebates where Council may apply a rebate in accordance with criteria specified in the Act

Mandatory Rebate rebates where Council must grant in accordance with the Act

Rating the overall process of raising revenue by way of levying rates and charges

Rebate/s an amount that a rate or charge may be reduced in accordance with sections 159-166 of the Act

4. PURPOSE

4.1 Section 159(3) of the Act provides that the Council may grant a rebate of rates under the Act if it is satisfied that it is appropriate to do so.

4.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause 5 below).

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4.3 The Act also provides that where the Council must grant a rebate of rates under the Act, and the amount of that rebate if fixed by the Act at less than 100%, the Council **may** increase the amount of the rebate.

4.4 The Act provides, at Section 166 for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

5. MANDATORY REBATES

5.1 The Council must grant a rebate in the amount specified in respect of land uses which the Act provides will be granted a rebate.

5.2 Rates on the following land will be rebated at **100%**:

5.2.1 *Health Services*

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the *South Australian Health Commission Act 1976.*

5.2.2 *Religious Purposes*

Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes.

5.2.3 *Public Cemeteries*

Land being used for the purposes of a public cemetery.

5.2.4 *Royal Zoological Society of SA*

Land (other than land used as domestic premises) owned by, or under the care, control and management of the Royal Zoological Society of South Australia Incorporated.

5.3 Rates on the following land will be rebated at **75%**:

5.3.1 *Community Services*

Land being predominantly used for service delivery or administration (or both) by a community services organisation. A "*community services organisation*" is defined in the Act as a body that –

5.3.1.1 *Is incorporated on a not for profit basis for the benefit of the public; and*
5.3.1.2 *Provides community services without charge or for a charge that is below the cost to the body of providing the services; and*
5.3.1.3 *Does not restrict its services to persons who are members of the body.*

It is necessary for a community services organisation to satisfy all of the above criteria to be entitled to the mandatory rebate.

The Act further provides that eligibility for a rebate by a community services organisation is subject to it providing one or more of the following community services:

5.3.1.4 Emergency accommodation;
5.3.1.5 Food or clothing for disadvantaged persons;
5.3.1.6 Supported accommodation:
Local Government Act defines as:
(a) Residential care facilities that are approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth); or

(b) Accommodation for persons with mental health difficulties, intellectual or physical difficulties, or other difficulties, who require support in order to live an independent life; or
(c) Without limiting paragraph (b), accommodation provided by a community housing provider registered under the Community Housing Providers National Law that is incorporated on a not-for-profit basis for the benefit of the public, other than accommodation provided by such a body:
(i) that has as a principal object of the body the provision of housing for members of the body; or
(ii) that is excluded from the ambit of this paragraph by the Minister by notice published in the Gazette;

5.3.1.7 Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
5.3.1.8 Legal services for disadvantaged persons;
5.3.1.9 Drug or alcohol rehabilitation services; or
5.3.1.10 the conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.
5.3.1.11 Disadvantaged person are persons who are disadvantaged by reason of poverty, illness, frailty or mental, intellectual or physical disability.

5.3.2 Educational Purposes

5.3.2.1 Land occupied by a government school under a lease or licence and being used for educational purposes; or
5.3.2.2 Land occupied by a non-government school registered under The Education and Early Childhood Services (Registration and Standards) Act 2011 and being used for educational purposes; or
5.3.2.3 Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.

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5.4 Where the Council is satisfied from its own records or from other sources that a person or body meets the necessary criteria for a mandatory 100% or 75% rebate, the Council will grant the rebate of its own initiative. Where the Council's records or other sources do not meet the criteria, it will require the person or body to apply for the rebate in accordance with Clause 10 of this Policy.

5.5 Where a person or body is entitled to a rebate of 75% the Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further 25%. The Council may grant the further 25% rebate upon application or on its own initiative. In either case the Council **will** take into account those matters set out at Clauses 6 of this Policy and **may** take into account any or all of those matters set out at Clause 6 of this Policy.

5.6 Where an application is made to the Council for a rebate of up to a further 25% the application will be made in accordance with this Policy and the Council will provide written notice to the applicant of its determination of that application.

57 Council has delegated the determination of entitlement to Mandatory Rebates to the Chief Executive Officer.

6. DISCRETIONARY REBATES

6.1 The Council may in its absolute discretion grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the Act: -

6.1(a) where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
6.1(b) where it is desirable for the purpose of assisting or supporting a business in its area;
6.1.(c) where it will be conducive to the preservation of buildings or places of historic significance;
6.1.(d) where the land is being used for educational purposes;
6.1(e) where the land is being used for agricultural, horticultural or floricultural exhibitions;
6.1(f) where the land is being used for a hospital or health centre;
6.1(g) where the land is being used to provide facilities or services for children or young persons;
6.1(h) where the land is being used to provide accommodation for the aged or disabled;
6.1(i) where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Commonwealth) or a day therapy centre;
6.1(j) where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;
6.1(k) where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment;

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6.1(l) where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to:

(i) a redistribution of the rates burden within the community arising from a change to the basis or structure of the Council's rates; or

(ii) a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.

6.1(m) where the rebate is considered by Council to be appropriate to provide relief in order to avoid a liability to pay a rate or charge that is inconsistent with liabilities that were anticipated in the annual Business Plan or a liability that is unfair or unreasonable;

6.1(n) where the rebate is to give effect to a review of a decision of the Council under Chapter 13 Part 2; and

6.1.(o) where the rebate is contemplated under another provision of this Act.

6.2 A council must, in deciding whether to grant a rebate of rates or charges under Section 166, subsection (1)(d), (e), (f), (g), (h), (i) or (j), take into account:

(a) The nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and

(b) The community need that is being met by activities carried out on the land for which the rebate is sought; and

(c) The extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons; and

(d) May take into account other matters considered relevant by the council.

The Council may take into account, but not limited to, the following:

(i) Why there is a need for financial assistance through a rebate;

(ii) The level of rebate (percentage and dollar amount) being sought and why it is appropriate;

(iii) The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;

(iv) Whether the applicant has made/intends to make applications to another Council;

(v) Whether, and if so to what extent, the applicant is or will be providing a service within the Council area;

(vi) Whether the applicant is a public sector body, a private not for profit body or a private for profit body;

(vii) Whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;

(viii) The desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;

(ix) Consideration of the full financial consequences of the rebate for the Council;

(x) The time the application is received;

(xi) the availability of any community grant to the person or body making the application;

(xii) whether the applicant is in receipt of a community grant; and

(xiii) Any other matters, and policies of the Council, which the Council considers relevant.

6.3 The Council has an absolute discretion to:

(a) *Grant a rebate of rates or service charges in the above cases; and*

(b) Determine the amount of any such rebate to a maximum of 100% of the relevant rate.

6.4 A Discretionary rebate of rates or charges provided under subsection 166(1)(a),(b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.

6.5 A Discretionary rebate of rates or charges provided under subsection 166(1) (l) may be granted for a period exceeding one year, but not exceeding three years.

6.6 Discretionary rebates granted under this policy will be reviewed in accordance with Section 166(3) (3a) or at the time of reviewing the policy (Section 10).

6.7 Persons or bodies that or who seek a discretionary rebate will be required to submit an application form to the Council and provide such information as stipulated on the application form and any other information that the Council may reasonably require.

7. RECREATIONS GROUNDS RATES AND TAXES EXEMPTION ACT 1981

The Recreations Grounds Rates and Taxes Exemption Act 1981 exempts certain land used for sport or recreation in South Australia from rates and taxes. Such land is, therefore, not rateable pursuant to section 147(d) of the Recreation Grounds Rates and Taxes Exemption Act 1981.

To be eligible, certain criteria **must** be met.

7.1 the land must be vested in a council; or under the care, control or management of a Council, and the public is entitled to access to the land for the purpose of sport or recreation; **and**

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7.2 The land vested in trustees or in an association and the public is entitled, in pursuance of rights granted in perpetuity, to access the land for the purpose of sport or recreation; **and**

7.3 The land Occupied under a lease, licence or permit granted by a council and used by the occupier for the purposes of sport or recreation; **and**

7.4 The whole of the income derived from the land used for the maintenance, repair or improvement of the land.

Enquiries and application for Recreation Grounds Rates and Taxes Exemption should be directed to Council.

8. LIMESTONE COAST LANDSCAPE LEVY

From 1 July, 2020 the new *Landscape South Australia Act 2019* (the Act) replaced the *Natural Resource Management Act 2004*. Local Government continues to play a key role in collection of the Regional Landscape Levy. Councils are required under the Act to make a specified contribution to their Regional Landscape Board. Council recovers this contribution by imposing a separate rate on individual rateable properties in the Council area.

The Council will provide a concession or rebate off the Landscape levy for rateable properties who presently receive a mandatory or discretionary rebate of rates. The level of the Landscape Levy concession will be equivalent (in percentage terms) to the level of rate rebate Council has granted to those same rateable properties.

9. SERVICE CHARGE

In accordance with Section 155 of the Act a Council may impose a service rate on rateable land within its area for a ***prescribed service.*** A prescribed service is described as treatment or provision of water, collection, treatment or disposal of waste, a television transmission service or any other service prescribed by the regulations for the purposes of this definition.

Council is focused on environmentally sound waste management practices and will impose a Waste Service Charge (WSC) as a tool to become more responsive to waste management related costs and share the costs and benefits within the community.

The WSC will be charged on the basis of the service being available at the property. It will exclude vacant land and primary production where there is no dwelling on the land and will be charged irrespective if the land owner/occupier is using the service.

A rate rebate will not be available on Council Waste Service Charge.

The provision for Waste Service Collection is not available for properties receiving 100% Council rebate.

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10. APPLICATIONS

10.1 The Council will inform the community of the provisions for rate rebates under the Act by the inclusion of suitable details in the Council's Business Plan (and on the Draft Annual Business Plan) in accordance with Council's adopted Public Consultation Policy.

10.2 Application forms are available from the Council Office located at The Civic Centre, 10 Watson Terrace, Mount Gambier, telephone 8721 2555 or download from the Council website www.mountgambier.sa.gov.au.

10.3 All persons or bodies that/who want to apply to the Council for a rebate of rates must do so by completing and lodging a Rate Rebate Application on or before 31st March in each year to be considered for a rebate in the new rating year commencing 1st July of each year. The Council reserves the right to refuse to consider applications received after that date. However, applicants which satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.

10.4 The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council considers fit.

10.5 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

10.6 It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act.

The maximum penalty for this offence is $5,000.

10.7 If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.

The maximum penalty for this offence is $5,000.

If an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

10.8 The Council will, in writing, advise an applicant for a rebate of its determination of that application within sixty (60) business days of receiving the application or of receiving all information requested by the Council. The advice will state whether the application:

10.8.1 Has been granted and the amount of the rebate; or

10.8.2 Has not been granted and the reason(s) why.

10.9 A person or body that is aggrieved by a determination of Council in respect of an application for a rate rebate may seek a review of that determination by writing to the Council in accordance with Council's Internal Review of Decisions Policy.

All applications for rebates, remissions or postponements must be in writing, addressed to the Chief Executive Officer, City of Mount Gambier, 10 Watson Terrace, Mount Gambier SA 5290 or emailed to "rates@mountgambier.sa.gov.au"

11. DELEGATION

11.1 The Council has delegated its power, pursuant to Section 44 of the Act, to grant applications for mandatory rebates which meet the requirements of the Act.

11.2 The Council has delegated its power to refuse applications for an increase of mandatory rebates to a greater percentage than that provided by the Local Government Act.

11.3 The Council has delegated its power, pursuant to Section 44 of the Act, to determine applications for discretionary rebates.

12. RATE RELIEF OPTIONS

12.1 Retirement Villages

For the purpose of providing a rebate to Retirement Villages, particularly upon issues arising from circumstances where the ratepayer(s) claim to provide or maintain infrastructure that might otherwise be maintained by the Council, a rebate does not generally apply. The power to provide a rebate will be exercised as appropriate and in accordance with the Act.

All applications for rebates, remissions or postponements must be in writing, addressed to the Chief Executive Officer, City of Mount Gambier, 10 Watson Terrace, Mount Gambier SA 5290 or emailed to: "rates@mountgambier.sa.gov.au"

13. REVIEW AND EVALUATION

This Policy is scheduled for review by the Council annually. However, the Policy will be reviewed as required by any legislative changes which may occur.

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14. AVAILABILITY OF POLICY

This Policy will be available for inspection at Council's principal office during ordinary business hours and on the Council's website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request and upon payment of a fee in accordance with Council's Schedule of Fees and Charges.

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RATE REBATE APPLICATION

1. DETAILS OF APPLICANT

Organisation Name .....

Postal Address .....

..... Postcode .....

Telephone ..... Email .....

Please provide details of a contact person for the Applicant

Given Name ..... Surname .....

Postal Address .....

..... Postcode .....

Telephone ..... Email .....

2. DETAILS OF LAND

Council Assessment Number .....

Certificate of Title Reference .....

Address .....

.....

Owner of Land (if not you) .....

3. CATEGORIES OF REBATE

Please tick ☑ the category of rebate under which you are seeking a rebate.

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3.1 Mandatory - 100%

☐ *Health Services – Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976 (Section 160 of the Local Government Act 1999);*

☐ *Religious Purposes – Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes (Section 162 of the Local Government Act 1999);*

☐ *Public Cemeteries – Land being used for the purposes of a public cemetery (Section 163 of the Local Government Act 1999);*

☐ *Royal Zoological Society of SA – Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated (Section 164 of the Local Government Act 1999).*

3.2 Mandatory - 75%

☐ *3.2.1 Community Services – Land being predominantly used for service delivery or administration by a community services organisation (Section 161 of the Local Government Act 1999).*

To qualify as a Community Service Organisation under the rebate provisions of the Local Government Act 1999 an organisation MUST MEET ALL THREE of the following criteria. (See section 'Additional Information' at end of this form).

(a) is incorporated on a not for profit basis for the benefit of the public; ***and***

YES ☐ NO ☐

(b) provides community services without charge or for a charge that is below the cost to the body of providing the services; ***and***

YES ☐ NO ☐

(c) does not restrict its services to persons who are members of the body.

YES ☐ NO ☐

If you have ticked (a), (b) and (c) above which of the following services does your organisation provide from the property specified in this application. If these services apply only to part of your property, please supply additional details. You must answer these below questions in respect of your application.

☐ *Emergency accommodation;*

☐ *Food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);*

☐ *Supported accommodation - Local Government Act defined as:*

(a) Residential care facilities that are approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth); or

(b) Accommodation for persons with mental health difficulties, intellectual or physical difficulties, or other difficulties, who require support in order to live an independent life; or

(c) Without limiting paragraph (b), accommodation provided by a community housing provider registered under the Community Housing Providers National Law that is incorporated on a not-for-profit basis for the benefit of the public, other than accommodation provided by such a body that:

(i) has as a principal object of the body, the provision of housing for members of the body; or

(ii) is excluded from the ambit of this paragraph by the Minister by notice published in the Gazette.

☐ *Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;*

☐ *Legal services for disadvantaged persons;*

☐ *Drug or alcohol rehabilitation services; and/or*

☐ *Research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses.*

☐ *Disadvantaged person are persons who are disadvantaged by reasons of poverty, illness, frailty, or mental, intellectual or physical disability.*

☐ *3.2.2 Educational Purposes - (Section 165 of the Local Government Act 1999)*

Which of the following criteria apply:

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☐ *Land occupied by a government school under a lease or licence and being used for educational purposes;* ***or***

☐ *Land occupied by a non-government school registered under The Education and Early Childhood Services (Registration and Standards) Act 2011 and being used for educational purposes;* ***or***

☐ *Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.*

3.3 ***Discretionary*** *- (Section 166 of the Local Government Act 1999)*

The Council may in its discretion grant a rebate of rates or service charges in any of the following cases. Please indicate which of the following is applicable to your application:

☐ *The rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);*

☐ *The rebate is desirable for the purpose of assisting or supporting a business in its area;*

☐ *The rebate will be conducive to the preservation of buildings or places of historic significance;*

☐ *The land is being used for educational purposes;*

☐ *The land is being used for agricultural, horticultural or floricultural exhibitions;*

☐ *The land is being used for a hospital or health centre;*

☐ *The land is being used to provide facilities or services for children or young persons;*

☐ *The land is being used to provide accommodation for the aged or disabled;*

☐ *The land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;*

☐ *The land is being used by an organisation which, in the opinion of the Council provides a benefit or service to the local community;*

☐ *the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment;*

☐ *the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.*

4. AMOUNT OF REBATE

4.1 If you are seeking a mandatory rebate under Clause 3.2 of this Application, for which you are entitled to a 75% rebate, are you also applying to the Council to increase that rebate?

YES ☐ NO ☐

Please specify the amount of rebate that you are applying for: $_____

4.2 If you are applying for a discretionary rebate under Clause 3.3 of this Application, please specify the rebate amount you are applying for:

$_____

Please specify why you (or the organisation you represent) need financial assistance through a rebate and why the amount of rebate you have applied for is appropriate.

.....

.....

.....

.....

.....

5. ADDITIONAL INFORMATION REQUIRED

The Council requires you to attach the following additional information to this Application:

5.1 Where you are seeking a rebate under Clause 3.2 of this Application – Community Services:

5.1.1 Evidence that the land is being used for service delivery and/or administration;

5.1.2 A copy of the organisation's Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis;

5.1.3 A copy of the organisation's latest Annual Report;

5.1.4 Evidence that the organisation provides services free of charge or below cost;

5.1.5 Evidence that the organisation provides services to persons other than its members.

5.2 Where you are seeking a rebate in any other case:

5.3.1 Evidence that the land is being used for the purpose for which the rebate is being sought;

5.3.2 Information as to whether, and if so, to what extent you (or the organisation you represent) will be providing a service within the Council area;

5.3.3 Whether you have made or intend to make an application to another council;

5.3.4 The extent of financial assistance (if any) being provided by Commonwealth or State agencies;

5.3.5 Whether you are in receipt of a community grant;

5.3.6 Any other information that you believe is relevant in support of this Application.

6. APPLICATION FORMS

Application forms and all additional information must be submitted to the Council on or before the 31 March annually to be considered for a discretionary Rebate of Rates or a mandatory rebate of 75% in the new rating year commencing 1 July of each year.

The application date does not apply to applicants which satisfy the criteria for a mandatory 100% rebate.

Failure to submit application forms or to provide the additional information required by the Council to assess the application by the due date may result in the Council declining to consider the application.

IMPORTANT INFORMATION

It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act. The maximum penalty for this offence is $5,000, (Section 159 (2) of the Local Government Act 1999).

The Council may grant a rebate of rates or charges on such conditions as the Council considers fit.

If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases.

If a person or body fails to notify the Council that person or body is guilty of an offence and liable to a maximum penalty of $5,000, (Section 159 (7) and (8) of the Local Government Act 1999).

The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

I declare that the information I have provide on and attached to this application form is true and correct.

DATED this day of 20

Print Name ……..……..

Signature ……..…….

Position Title ……..…

City of Mount Gambier	R155 RATE REBATE POLICY	Version No:	16.0
		Issued:	17 February 2026
		Next Review:	May 2027

Applicable Legislation:	Local Government Act, 1999 Chapter 10, Division 5 (Sections 159 to 166) Recreation Ground Rates and Taxes Exemption Act 1981
Reference: Strategic Plan – Beyond 2015	Goal 5, Strategic Objective 5
Related Policies:	R105 Rating Policy R130 Rates - General Matters (amalgamed with R105)
Related Procedures:	Nil
Related Documents:	Nil

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
Version:	16.0
Last revised date:	17 February 2026
Effective date:	17 February 2026
Minute reference:	17 February 2026 - Item No. 19.4 - Resolution OCM 2026/32
Next review date:	May, 2027
Document History First Adopted By Council: Reviewed/Amended:	 May 2002 Annually

OFFICIAL

Advice

Local Government Advice

City of Mount Gambier

February 2025

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City of Mount Gambier

AT A GLANCE

OVERVIEW

The Essential Services Commission finds the City of Mount Gambier's historical, current and projected financial performance **mostly sustainable.** This takes into account the Council's completion of the Wulanda Recreation and Convention Centre in 2022, a significant infrastructure project for the community, and planned average rate increases of **4.8** percent per property over the next 10 years (well above forecast CPI of 2.6 percent per annum). There are some risks for ratepayer affordability if operating costs are not constrained through a strategic approach to efficiency and savings initiatives. Asset sustainability risks may also emerge if past asset management planning practices of potentially under-funding asset renewal and replacement continue.

FINANCIAL PERFORMANCE



Past 10 years
Mostly Sustainable



Current
Mostly Sustainable



Projected
Mostly Sustainable

RISKS IMPACTING SUSTAINABILITY

⚠ Financial sustainability is dependent upon rates growth well above CPI.

⚠ Constraint in the level of operating expenses is needed to ensure affordability risks are minimised.

⚠ Proposed further investment in new and upgraded assets will create a stream of future renewal requirements (including repairs and maintenance) that will increase ongoing costs.

⚠ Not prioritising the renewal of its assets, which may increase asset sustainability risks or result in lower service levels to its community.

KEY FACTS

- Population in 2023 was **27,846 residents** (1)
- Council covers **33.9 square kilometres** (1)
- **14,534** rateable properties in 2022-23 (2)
- **$24.9 million** of rates income in 2022-23 (2)
- Value of assets held in 2022-23 equals **$399.8 million** (2)

Source: (1) Australian Bureau of Statistics, *Data by region*, available at https://dbr.abs.gov.au/ (2) The Council's Financial Reporting Template provided to the Commission.

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1 Executive summary

1.1 Summary of observations

The Essential Services Commission of South Australia finds the City of Mount Gambier projected financial performance and position to be **mostly sustainable**, but notes the Council's sustainability relies on community support for average rate increases well above forecast Consumer Price Index (**CPI**) inflation. The Council is forecasting an operating surplus by 2026-27, despite a much higher operating cost base that relates to the recently constructed Wulanda Recreation and Convention Centre.

The City of Mount Gambier had relatively low operating surplus ratios from 2013-14 to 2022-23, which were at times negative, but averaging 0.7 percent per annum over that period. While operating surpluses appear on average modest but positive, the Commission notes that historical asset renewal and replacement requirements, set out in Infrastructure and Asset Management Plans, were not fully funded. The Council's investment in new and upgraded assets has resulted in depreciation increasing, indicating that future renewal and replacement costs will be higher in real terms over the long run, commensurate with the larger asset base. The Council has forecast an average operating surplus ratio of 2.5 percent over the period from 2024-25 to 2032-33, supported by average annual rate increases of 4.8 percent per property.

The Commission recommends that the Council develop a plan detailing cost savings measures and targets to ensure financial sustainability is maintained and to reduce the reliance on ratepayers. There is some concern for future ratepayer affordability, given the relatively lower socio-economic conditions, however, historically there have been relatively lower average residential rates in the Mount Gambier region compared to similar councils.

The Commission also observes the pace at which the City of Mount Gambier proposes to repay borrowings accrued in the development of the Wulanda Recreation and Convention Centre might represent an unnecessary burden for current ratepayers. It might be prudent for the City of Mount Gambier to consider a longer repayment period, noting the intergenerational nature of the asset.

The Commission commends the City of Mount Gambier for its well-developed strategic planning processes and commitment to community consultation.

1.2 Summary of Recommendations

The Commission acknowledges the City of Mount Gambier's good planning and asset management practices, in particular:

- annually updating and developing its Strategic Management Plans, in consultation with stakeholders and the community
- developing separate Asset Management Plans for each asset group and coordinating the data in the Asset Management Plans with the Infrastructure and Asset Management Plan, budget, and Long-Term Financial Plan, and
- holding community consultations and conducting surveys to identify community priorities and desired service levels as part of the planning process for its strategic management plans.

The Commission recommends that the City of Mount Gambier:

1. **Disclose** material changes to its capital expenditure forecasts as part of its annual review and update to its Long-Term Financial Plans.
2. **Develop** a plan to achieve cost saving measures and targets and report annually in the budget and the Long-Term Financial Plans as appropriate, to provide evidence of controlling the growth in costs and achieving efficiencies across its operations and service delivery.

3. **Review** its planned pace of repayment of debt, balancing rate increases, financial costs, and intergenerational equity.
4. **Review** its depreciation assumptions and the underlying valuations and useful life data to ensure that depreciation accurately reflects the rate of asset consumption and ensure that asset renewal and replacement is fully funded.
5. **Review** its pace of development of new and upgraded assets, having regard to rates affordability, the affordability of the stream of future liabilities created by new and upgraded assets, and the need to prioritise and fully fund asset renewal and replacement.
6. **Review** its approach to addressing financial sustainability risks, in consultation with its community, with a view to limiting future increases in rates and improving affordability for ratepayers.

2 About the advice

2.1 Background

State Parliament has tasked the Essential Services Commission (**Commission**), South Australia's independent economic regulator and advisory body, to provide advice on material changes proposed by local councils in relation to elements of their strategic management plans (**SMP**), and on the proposed revenue sources, including rates, which underpin those plans.[1]

A primary purpose of the Local Government Advice Scheme (**Advice** or **the Scheme**) is to support councils to make financially sustainable strategic decisions in their annual business plans (**ABP**) and budgets, in the context of their long-term financial plans (**LTFP**) and infrastructure and asset management plans (**IAMP**).[2] The LTFP and the IAMP are both required as part of a council's SMP.[3] Financial sustainability encompasses intergenerational equity,[4] program (service level) and rates stability in this context.[5] The other main purpose is for the Commission to consider ratepayer contributions in the context of all revenue sources, as outlined in the LTFP.[6] In addition, the Commission has discretion to provide advice on any other aspect of a council's LTFP or IAMP it considers appropriate, having regard to the circumstances of that council.[7]

The first cycle of the scheme extends over four years from 2022-23 to 2025-26, and the Commission has selected 17 councils for advice in the third year (2024-25) of the Scheme, including the City of Mount Gambier (**Council**).

This report provides the Local Government Advice for the Council in 2024-25.

The Council is obliged under the *Local Government Act 1999* (**LG Act**) to publish this advice and its response, if applicable, in its 2025-26 Annual Business Plan (including any draft ABP) and in subsequent plans until the next cycle of the Scheme.[8] The Council is not compelled under the **LG Act** to follow the advice.

The Commission thanks the Council for meeting with Commission staff and for providing information to assist the Commission in preparing this advice.

2.2 The Commission's approach

In providing the Advice for the Council, the Commission has followed the approach it previously explained in the Framework and Approach – Final Report (**F&A**).[9]

The Commission has considered the Council's SMP documents (set out in the box below), with a particular focus on its performance and outlook against three financial indicators: the Operating Surplus Ratio (**OSR**), the Net Financial Liabilities Ratio (**NFLR**) and the Asset Renewal Funding Ratio (**ARFR**).[10]

---

1 Amendments to the LG Act (s122(1c) to (1k) and (9)) specify the responsibilities for the Commission and local councils for the Local Government Scheme Advice. The Commission must provide advice to each council in accordance with the matters outlined in s122(1e), (1f) and (1g).
2 Commonly referred to as asset management plans.
3 The objectives of the advice with reference to a council's LTFP and IAMP are presented under LG Act, s122(1g). LG Act s122(1) specifies the requirements of a council's SMP, including the LTFP and IAMP.
4 'Intergenerational equity' relates to fairly sharing services and the revenue generated to fund the services between current and future ratepayers.
5 Commission, *Framework and Approach – Final Report*, August 2022, pp. 2-3, available at www.escosa.sa.gov.au/advice/advice-to-local-government.
6 LG Act s122(1f)(a) and (1g)(a)(ii).
7 LG Act s122(1f)(b) and (1g)(b).
8 LG Act s122(1h).
9 Commission, *Framework and Approach – Final Report*, August 2022, available at www.escosa.sa.gov.au/advice/advice-to-local-government.
10 The indicators are specified in the Local Government (Financial Management) Regulations 2011. Since 2011, each council has been required to refer to these three indicators in its plans, annual budget, mid-year budget review and annual financial statements. The councils can adopt their own target range for each ratio, but the

Analysis of these three indicators captures financial and service sustainability, in addition to cost control and affordability risk.[11]

The City of Mount Gambier – Strategic Management Plan Documents

- Annual Business Plan and Budget 2024/2025 (June 2024)
- Annual Business Plan and Budget Summary 2024/2025 (June 2024)
- Long-Term Financial Plan 2025 – 2034 (June 2024)
- Asset Management Summary 2025 – 2034 (June 2024)
- Building and Structures Asset Management Plan 2025 – 2034 (June 2024)
- Infrastructure Asset Management Plan 2025-2034 (June 2024)
- Plant and Equipment Asset Management Plan 2025 – 2034 (June 2024)
- Long-Term Financial Plan 2024 – 2033 (June 2023)

The Commission notes that most of the Council's asset base is covered by its existing asset management plans (AMP), and asset valuations for those assets have been conducted within the last four years.

Given that the Commission must, in providing advice, have regard to the objective of councils maintaining and implementing their IAMP (usually termed AMP) and LTFP,[12] it has also considered the Council's performance in that context. Findings regarding the content of the Council's AMP, and the alignment between its LTFP and AMP,[13] are discussed in section 5.

The Commission has also reviewed the Council's template data which contains its 2023-24 LTFP forecasts for 2023-24 to 2032-33, as well as its 2022-23 LTFP forecasts, historical financial data, the number of rateable properties and Council staff (Full Time Equivalent or FTE) numbers from 2012-13 onwards.[14] [15] The charts and tables in the Advice are primarily sourced from these datasets. In addition, the Commission has reviewed the Council's audit committee reports, and other public information, as appropriate.

The Commission has reported estimates in nominal terms, for consistency with the Council's plans and actual rate levels, but it has compared estimated inflation impacts to these trends as a guide to identify 'real' rather than 'inflationary' effects. In the charts, the Consumer Price Index (CPI) line shows the cumulative growth in the CPI (Adelaide) series from 2012-13, and then projections of this series from 2023-24 based on the Reserve Bank of Australia (RBA) (Australia-wide) inflation forecasts (to the December quarter 2026), and the midpoint of the RBA target range (2.5 percent) thereafter.

Finally, in formulating this Advice, the Commission has had regard to all discussions and engagement with the Council, including the face-to-face onsite meeting at the Council offices and the individual circumstances of the Council, consisting of:

- its location as an urban regional council

Commission has adopted the previously suggested Local Government Association (LGA) target ranges as a basis for its analysis, which were established and agreed during the development of the LGA Financial Sustainability Papers (2006-2011).

11 The F&A listed 29 analytical questions that the Commission has answered in assessing the Council's performance against these indicators to determine affordability, cost control and other sustainability risks.

12 LG Act s122(1g)(a)(i).

13 As required under s122(1b) of the LG Act.

14 Sourced from the Local Government Grants Commission (including data reported by the Office of the Valuer-General) and the Council's data.

15 The Council's estimates for the 2023-24 financial year, relied on at the time of preparing this advice, were unaudited.

- its income level ($42.1 million in 2022-23), and
- the size of its rates base (14,534 rateable properties as at 2022-23[16]).

Throughout this paper the Commission has identified several key points and assigned the following risk category to those points:

Legend: Low-risk Moderate-risk High-risk

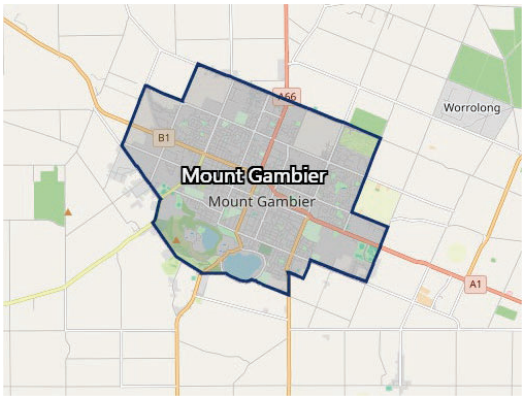
[16] Based on the estimated number of property assessments in 2022-23.

3 Council profile

The City of Mount Gambier is classified by the Commission as an 'Urban Regional' council and is one of nine in this category in South Australia.[17] The Council encompasses a total land area of 33.9 square kilometres and is located in the South-East of South Australia, approximately 420 kilometres from Adelaide and approximately 17 kilometres from the Victorian border. It has an estimated resident population of 27,846 (at 30 June 2023),[18] and 14,534 rateable properties (at 30 June 2023).[19]

The City of Mount Gambier was established as a council in 1876 and is uniquely encircled by the District Council of Grant.

Figure 1: Council area



The Council region also has the following attributes:

- stable rateable property growth of approximately 0.8 percent per annum[20]
- population density of 822 persons per square kilometre[21]
- 231.5 kilometres of sealed roads and laneways, and 1.0 kilometres of unsealed roads and laneways[22]
- its largest employment sectors are in health care and social assistance (16.7 percent), retail trade (12.6 percent), manufacturing (9.5 percent), and education and training (8.7 percent),[23] and
- a median population age of 41.2 years.[24]

17 Commission, *Fact Sheet - Local Government Advice Scheme – Schedule of Councils*, May 2023, available at https://www.escosa.sa.gov.au/ArticleDocuments/21947/20240731-Advice-ScheduleOfCouncils-FactSheet.pdf.aspx?Embed=Y.
18 Refer to Australian Bureau of Statistics, Data by region, available at https://dbr.abs.gov.au/region.html?lyr=lga&rgn=41060.
19 Based on the Council's Financial Reporting template provided to the Commission.
20 Based on the compound average annual growth rate formula (which is the adopted approach to calculating average annual growth rates throughout the Commission's advice) for the period from 2013-14 to 2023-24. Based on the Council's Financial Reporting template provided to the Commission.
21 Footnote 18 applies.
22 Refer to the Department of Infrastructure and Transport - Local Government Grants Commission, 2022-23 Database Reports, available at: https://www.dit.sa.gov.au/local-government/grants-commission/publications#database.
23 Footnote 18 applies.
24 Footnote 18 applies.

4 Material plan amendments in 2024-25

Council has made several amendments to its 2024-25 budget and forward projections, partly for inflation and partly for other revenue and spending initiatives. The material amendments to some of its main financial forecasts are listed in the table below (in nominal terms).[25] To ensure a comparable analysis of estimates between the 2023-24 and 2024-25 LTFPs, the Commission has reviewed the nine overlapping years' statistics: 2024-25 to 2032-33 and identified material amendments accordingly.

4.1 Key points

- Good practice of annually updating and developing its strategic management plans in consultation with stakeholders and community.
- Increased forecast capital expenditure by 55.4 percent (or $39.9 million) in its 2024-25 LTFP estimates.

Table 1: Summary of Material Plan Amendments

Selected Financial Item	Sum of 2024-25 to 2032-33 estimates in 2023-24 LTFP ($ million)	Sum of 2024-25 to 2032-33 estimates in 2024-25 LTFP ($ million)	Change in 2024-25 estimates ($ million)	Change in 2024-25 estimates (percent)
Rates	305.7	346.4	+40.8	+13.3
Grants, subsidies and contributions	47.9	52.5	+4.6	+9.6
Total operating income	464.6	524.7	+60.2	+12.9
Employee costs	161.6	179.3	+17.7	+11.0
Materials, contracts and other expenses	174.5	199.5	+25.0	+14.3
Depreciation, amortisation and impairment	104.9	123.1	+18.2	+17.3
Total operating expenses	451.2	513.2	+62.0	+13.7
Capital expenditure on renewal of assets[26]	57.7	78.7	+21.0	+36.4
Capital expenditure on new and upgraded assets[27]	14.3	33.1	+18.9	+132.3

[25] This table shows only selected financial items to demonstrate the material amendments made by the Council in its 2023-24 estimates. It excludes various financial items and individual items do not sum to totals.
[26] The capital expenditure estimates are based on the 2023-24 LTFP estimates provided by the Council to the Commission (in an Excel template).
[27] Footnote 26 applies.

4.2 General observations on the LTFP, ABP and IAMP

The Commission has observed that the Council has employed a consultative process when developing its SMP and budgets. Each year the Council undertakes a review and update of its LTFP, which is considered by Council's Audit and Risk Committee, with recommendations further considered by Council.[28] The first year of the adopted LTFP provides the high-level framework for the development of the Council's annual budget. The LTFP and ABP (and Budget) are developed within the Council's overall strategic planning framework.

From February to June each year, the Council's AMP are reviewed and updated, having regard to any forecast expenditure changes resulting from changed circumstances. The Council advises that all major AMP have been updated in 2024, in line with legislative requirement to review these within two years of council elections.[29] Most infrastructure assets have undergone an asset revaluation within the last three years.

The Commission noted that the Council's IAMP does not include all assets, and that there are separate AMP for buildings and structures, and plant and equipment (among others), and these are summarised together in the Council's Asset Management Summary document.

The Commission commends the Council's approach to updating and developing its SMP, ABP and budgets.

4.3 Changes to operating performance

The Council has projected in its 2024-25 LTFP an increase in total operating income of $60.2 million (or 12.9 percent) across the nine-year comparative period to 2032-33 compared to the 2023-24 LTFP (as shown in the table above). This reflects a range of changes to its income forecasts, notably:[30]

- an increase in rates income by 13.3 percent (compared to the previous LTFP projections), which are driven by the Council's need to recover rising costs, including higher capital expenditure estimates following an update to its AMP, and
- an increase in 'grants, subsidies and contributions' by 9.6 percent, reflecting federal grants in 2024-25 and 2025-26 for the design and implementation of the Sport, Recreation and Open Space Strategy.

The Council projects a total increase in operating expenses of $62.0 million (or 13.7 percent) across the nine-year comparative period to 2032-33. The Council has provided some explanations to the Commission, summarised below:

- Employee costs reflect the insourcing of cleaning services previously undertaken by external contractors. In 2024-25 an additional 1.5 FTE were added as ongoing positions to meet strategic requirements for volunteer management and parks/gardens. Overall, an additional two FTE per annum are being forecast by the Council to meet increased services due to population growth and to implement future strategic initiatives. This proposed cumulative increase in staffing seems high and could be an area in which savings could be identified over the forecast period.
- 'Materials, contracts and other' expenses, increase (of 14.3 percent) reflects a review of running costs of Wulanda Recreation and Convention Centre, which has been in operation for more than 12 months (the increase in reimbursement income offset some of this). There has also been an increase in costs across purchases for infrastructure items, plant and equipment and contracting services.

[28] Under s.122(4)(a)(i) of the LG Act the Council must undertake a review of its long-term financial plan on an annual basis.
[29] LG Act s122(4)(a) and (b). General elections were last held for SA councils on 11 November 2022.
[30] Based on the Council's Financial Reporting template (including its reasons for material amendments) provided to the Commission.

- Depreciation expenses reflect updates following asset condition audits and valuations undertaken in 2023 for infrastructure and buildings, which were not incorporated into the previous (2023-24) LTFP.

4.4 Observations on Indexation

The Council applies CPI-based inflation adjustments to its cost and revenue estimates. It assumes CPI increases of 2.9 percent in 2024-25, 2.6 percent in 2025-26, and then reverts to approximately the mid-point of the RBA target range of 2.5 percent over the remaining planning period.[31] These CPI projections are generally consistent with the Council's previous (2023-24) LTFP, and do not appear to account for the material changes in Council's financial forecasts.[32] The Council's inflation forecasts are also generally consistent with current RBA forecasts averaging 2.6 per annum between 2023-24 and 2033-34.[33]

The Council's stated assumptions for indexation in its 2024-25 LTFP are transparent and based on its annual review of estimates. Overall, the Commission considers the documentation of these assumptions are appropriate, and the Council should continue to review inflation forecasts in its budget and forward projections. This will assist interested parties in identifying 'real' rather than inflationary effects in material plan amendments.

4.5 Increase to capital expenditure estimates

The Council's 2024-25 LTFP projections indicate a material increase in capital expenditure for asset renewals (by $21.0 million or 36.4 percent) and for new and upgraded assets (by $18.9 million or 132.3 percent), compared to the previous years' LTFP projections (for the period from 2024-25 to 2032-33). This gives rise to a total capital expenditure increase of $39.9 million or 55.4 percent.

The Council advises that the proposed higher spend arises from:

- recent updates to AMPs for asset renewals, including reflecting higher asset values for buildings, stormwater and retaining walls, and
- higher investment in new and upgraded assets in 2027-28 for the design and implementation of the Sport, Recreation and Open Space Strategy.

The Commission's review of the Council's LTFP indicates that further transparency around the key reasons for its capital expenditure estimates (between annual updates) may be of benefit to stakeholders and allow for future assessments of financial sustainability. These material changes should be clearly documented as part of its annual LTFP reviews, and accordingly, the Commission recommends that Council:

1. **Disclose** material changes to its capital expenditure forecasts as part of its annual review and update to its Long-Term Financial Plans.

[31] City of Mount Gambier, *Long-Term Financial Plan 2025-2034*, June 2024, p. 29.
[32] City of Mount Gambier, *2024 – 2033 Long-Term Financial Plan,* June 2023, p. 23.
[33] The forecast average annual growth in the CPI from 2024-25 to 2033-34 is estimated to be 2.6 percent based on the RBA forecasts for the CPI (Australia-wide) to December 2026 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2025-26.

5 Financial sustainability

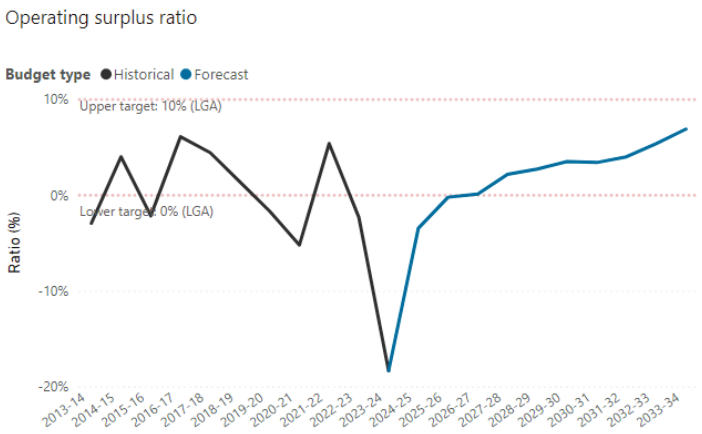
5.1 Operating performance

5.1.1 Key points

- Operating surpluses were reported in five of the last 10 years (between 2013-14 and 2022-23), resulting in an average OSR of 0.7 percent.
- The projected turnaround in forecast operating performance is driven by sharp increases in rates income in 2024-25 and 2025-26, and ongoing annual increases by 5.3 percent per annum (including growth in rateable properties of 0.5 percent per annum).
- From 2013-14 to 2022-23, total operating expenses increased at an average annual rate of 7.0 percent (in part due to the commencement of operation of the Wulanda Recreation and Convention Centre) and are forecast to increase by 3.0 percent per annum on average over the next 10 years. There are risks to the Council's operating performance if expenses are not constrained.

5.1.2 Operating Surplus Ratio

Figure 2: Operating surplus ratio – historical and forecast



The Council's OSR[34] has fluctuated over the historical period. It has been negative at times, and below the target range suggested by the Local Government Association (LGA). It has averaged 0.7 percent over the period from 2013-14 to 2022-23. This indicates the Council has marginally operated sustainably, that is, its accumulated operating income has marginally exceeded its accumulated operating expenses (see Figure 3).

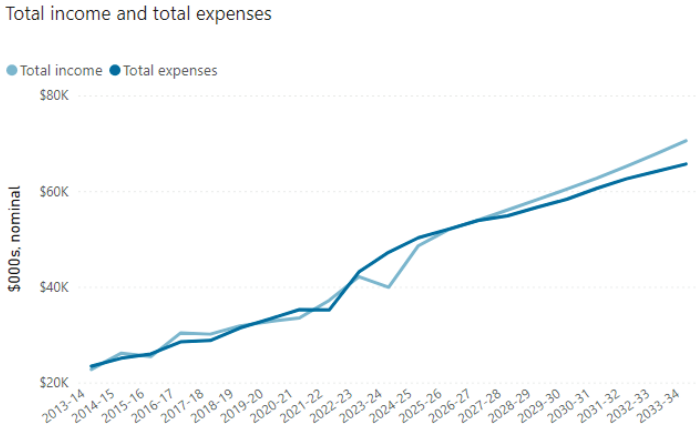
The key reason for past operating deficits, particularly in 2020-21 (at the start of the pandemic) is due to the Council keeping the increase in rates below the rate of inflation.[35] At the same time, the Council

[34] The operating surplus ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income. The general target is to achieve, on average over time, an operating surplus ratio of between zero and 10 percent (Local Government Association of South Australia, *Financial Sustainability Information Paper 9 - Financial Indicators Revised,* May 2019 (LGA SA Financial Indicators Paper), p. 6).

[35] City of Mount Gambier, *2020/21 Annual Business Plan and Budget*, June 2020, p. 10, available at: https://cdn.mountgambier.sa.gov.au/docs/2020-2021-Annual-Business-Plan-Budget.pdf.

increased capital expenditure on new and upgraded assets, such as for the Wulanda Recreation and Convention Centre.

Figure 3: Total income and expenses – historical and forecast



The Council's unaudited financial information for 2023-24 shows an operating deficit of $7.3 million (or OSR of negative 18.4 percent). Over half of this deficit is attributed to the timing and recognition of the 2023-24 Financial Assistance Grants of $4.4 million, which was paid to the Council in advance in 2022-23.[36] Thereafter, the Council is forecasting a return to an operating surplus in 2026-27, and this progressively increases resulting in an OSR of 6.9 percent in 2033-34. This relies on annual increases in rates income materially above forecast inflation. It will be important for Council to consider how to increase income from non-rate sources and / or seek to reduce operating expenditure, to reduce the reliance on ratepayers.

5.1.3 Operating Income

The Council's primary source of income over the period from 2013-14 to 2022-23 was from rates, which on average, accounted for 66.7 percent of total operating income. Rate income increased on average by 4.4 percent per annum from 2013-14 to 2022-23 (when growth in the number of rateable properties averaged 0.8 percent and CPI growth averaged 2.6 percent). Over the same period, user charges (accounting for 15.3 percent of total operating income) increased by an average of 7.8 percent per annum, in part, driven by income from Wulanda Recreation and Convention Centre. 'Grants, subsidies and contributions' (accounting for 13.8 percent of total operating income historically) can be 'lumpy' from year to year[37] and the three-year average of $173 per rateable property in 2015-16 is compared with the three-year average of $430 per rateable property in 2022-23, reflecting an increase in value in real terms (or 13.9 percent increase per annum in nominal terms).

Over the forecast period from 2024-25 to 2033-34, total income is increasing at an annual average of 4.2 percent, incorporating income from rates increasing by an average of 5.3 percent per annum, which includes growth in the number of rateable properties of 0.5 percent per annum. This means that the average rates revenue per property is forecast to increase by 4.8 percent per annum, almost double the RBA's average forecast inflation of 2.6 percent per annum over the same period.

The Council's forecasts indicate higher average increases in rates income relative to other income sources, and it is not clear whether conservative estimates are being made by the Council in its LTFP for

[36] The Local Government Grants Commission sets out the quarterly payment schedule for Financial Assistance Grants (among other grants), available at https://www.dit.sa.gov.au/local-government/grants-commission/grant-payments.

[37] Due to the timing of different grants and sometimes advance grant payments (as for the 2023-24 Financial Assistance grant allocation, which was received and accounted for in 2022-23).

non-rate income sources, such as for grants or statutory charges. There may be an opportunity for Council to review and optimise user charges to ensure cost recovery, however overall, the Commission recognises there may be limitations in achieving higher income from non-rate sources, given the generally lower socioeconomic environment of the region.

5.1.4 Expenditure

Total operating expenses increased at an average annual rate of 7.0 percent over the historical period (over two and half times the rate of historical inflation), and, in part, is driven by the operating costs associated with the Wulanda Recreation and Convention Centre. Over the forecast period, total operating expenses are forecast to increase at an average annual rate of 3.0 percent. This is due, in part, to forecast increases in employee costs at an annual average rate of 4.7 percent; increases in 'materials, contracts and other' expenses at an average annual rate of 2.3 percent; and increases in depreciation expenses at an average annual rate of 3.3 percent.

Council notes that employment costs are increasing, in part due to cleaning services being insourced, which derives a corresponding saving, as well as allowing for an additional 1.5 FTE for ongoing positions to meet strategic requirements for volunteer management and parks/gardens in 2024-25. Overall, the Council assumes it will increase staff by two FTE per annum over the period to 2033-34 to meet increased services due to population growth and for future strategic initiatives. Figure 4 shows the forecast increase in all expense types.

Figure 4: Expenses by category – historical and forecast

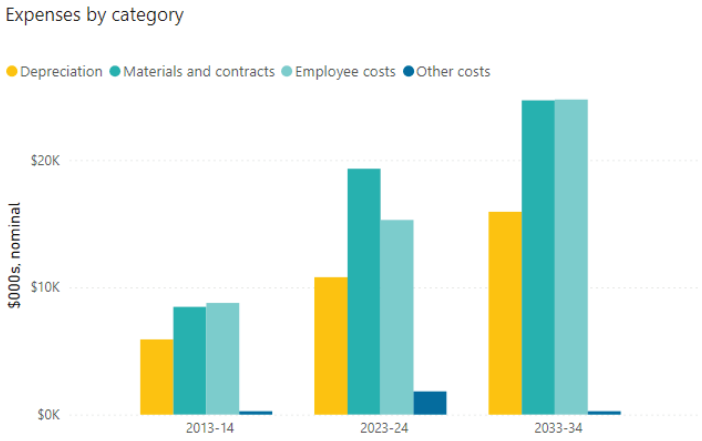


Figure 5: Expenses by category – proportions

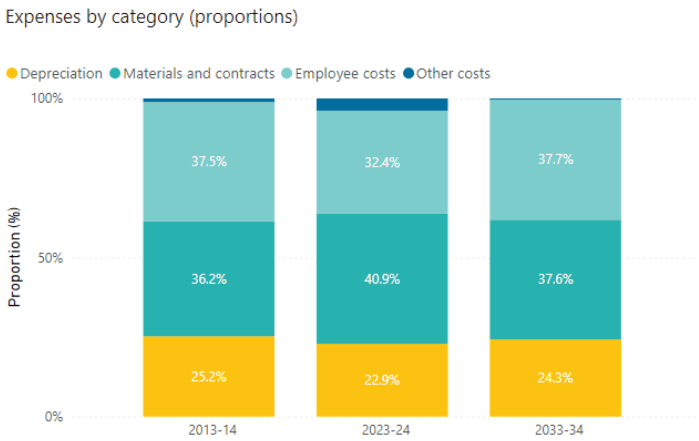


Figure 5 shows the proportional share of expenses by category and indicates that historical shares from 2013-14 are generally consistent with forecast shares in 2033-34.

Figure 6: Expense by rated property - historical and forecast

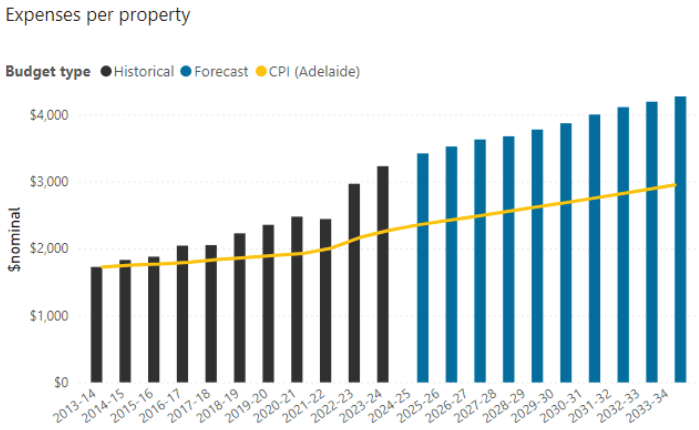


Figure 6 illustrates that expenses per property increased above CPI for the historical period at an average of 6.2 percent per annum; however, is projected to increase by only 2.5 percent per annum, on average, over the period from 2024-25 to 2033-34 (which is broadly consistent with average forecast CPI over this period). While the Council is projecting a smaller rate of growth in operating costs, it is forecasting these on a much larger cost base, in part due to the costs associated with the Wulanda Recreation and Convention Centre.

It is noted that the Council has reported a full years' financial performance for the Wulanda Recreation and Convention Centre, which resulted in a gross operating deficit of $1.2 million in 2023-24.[38] The Council has recognised that while it anticipated an initial operating deficit for the Wulanda Recreation and Convention Centre, it has worked to reduce the Centre's deficit.

[38] Available at https://www.mountgambier.sa.gov.au/news/wulanda-operations-financial-performance-and-costs.

5.1.5 Commission's recommendations on operating performance

The Council's forecast operating surpluses relies on growth in rates income as well as lower rate of growth in operating expenses. However, the Commission observes the Council does not provide an explanation for the strategies or initiatives (in its LTFP) to achieve this lower rate of cost growth. In general, it might be beneficial for the Council to develop additional cost reduction plans with annual cost reduction targets, and with achievements reported against budgets, to demonstrate accountability and provide transparency to the ratepayers. If the Council fails to restrain costs, its sustainability will be at risk.

Accordingly, the Commission recommends that the Council:

2. **Develop** a plan to achieve cost savings measures and targets and report annually in the budget and the Long-Term Financial Plan as appropriate, to provide evidence of controlling the growth in costs and achieving efficiencies across its operations and service delivery.

5.2 Net financial liabilities

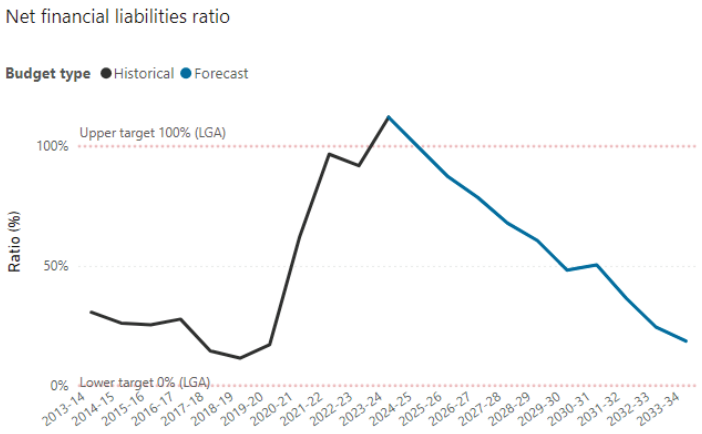
5.2.1 Key points

- Between 2013-14 and 2022-23, the NFLR averaged 40.3 percent.
- In 2023-24 the Council's borrowings peak at $37.1 million and resulting in the NFLR of 112.1 percent.
- Between 2023-24 and 2032-33, the NFLR is forecast to trend downwards, and to average 57.2 percent.

Over the historical period from 2013-14 to 2022-23, the Council's NFLR[39] has remained within the LGA target range of zero to 100.0 percent, with an average ratio of 40.3 percent. After peaking at 112.1 percent in 2023-24 (unaudited), over the forecast period from 2024-25 to 2033-34, the NFLR progressively reduces from 99.7 percent in 2023-24 (unaudited) to 18.6 percent (or averages 57.2 percent). The ratio indicates that the Council is generally able to fund its financial obligations from operating income over the historical period, and will do so over the forecast period (see Figure 7).

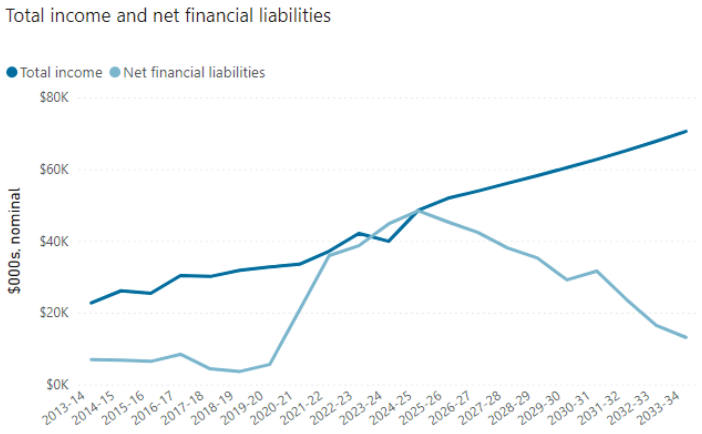
[39] The net financial liabilities ratio is defined as: Net financial liabilities ÷ Total operating income. This ratio measures the extent to which a council's total operating income covers, or otherwise, its net financial liabilities. The suggested LGA target range is between zero and 100.0 percent of total operating income, but possibly higher in some circumstances (LGA SA Financial Indicators Paper, pp. 7-8).

Figure 7: Net financial liabilities ratio – historical and forecast



The Council has predominantly used borrowings from the Local Government Finance Authority of South Australia (LGFA) for its operating and investment needs. The progressive increase in borrowings from 2020-21 is mainly associated with the construction and operating needs of the Wulanda Recreation and Convention Centre. As a result, the Council has reported borrowings to have peaked in 2023-24 (unaudited) at $37.1 million (with a NFLR of 112.1 percent), followed by rapid repayment over the forecast period, to a borrowing balance of $2.8 million in 2033-34.

Figure 8: Total income and net financial liabilities – historical and forecast



Net Financial Liabilities are financial liabilities offset by cash and other financial assets. As seen in Figure 8, after reaching a peak of $48.4 million in 2024-25, net financial liabilities are forecast to decrease in line with the Council reduction in borrowings.

It appears from the Council's budget and LTFP that it seeks to reduce debt through rate increases (materially above forecast CPI inflation) and through lower rate of growth in operating expenses (although this is on a much larger cost base).

In the Commission's view, the planned rapid pace of repayment of debt might represent an unnecessary burden for ratepayers, evidenced by the planned high annual growth in rates payable, leading to concerns about affordability and intergenerational equity.

5.2.2 The Commission's recommendations on financial liabilities

The Commission notes that the Wulanda Recreation and Convention Centre is a long-term asset that will benefit current and future generations. Council could consider longer-term debt assumptions to reduce intergenerational equity risk (where current ratepayers pay for assets that will benefit future ratepayers). The Commission recommends that the Council:

3. **Review** its planned pace of repayment of debt, balancing rate increases, financial costs, and intergenerational equity.

5.3 Asset renewals expenditure

5.3.1 Key points

- Between 2013-14 and 2022-23, the ARFR averaged 73.1 percent.
- From 2024-25 to 2033-34, the Council is forecasting to align its asset renewal and replacement spending to its asset management plans, averaging $8.9 million per annum (in nominal terms).
- An emerging gap exists in renewal expenditure (relative to depreciation) which may indicate issues with asset valuations, assessed remaining useful lives, or proposed capital expenditure.

5.3.2 Council's approach to asset management

The Council advises that as part of its asset revaluations in 2023, it reviewed the useful life of its assets for the purposes of the forward work program and incorporated this asset condition and useful life of assets into the AMP. The Council also stated that it intends to review the useful life of its assets annually, moving forward. The Commission notes and encourages this good practice.

The Council currently has AMP for all major asset classes and has implemented a rolling schedule to update its plans in line with its legislative commitments.[40] The Council has advised that, following the community consultation phase, most of its AMP were reviewed and updated and were endorsed by its Audit and Risk Committee and the Council during calendar year 2024.[41]

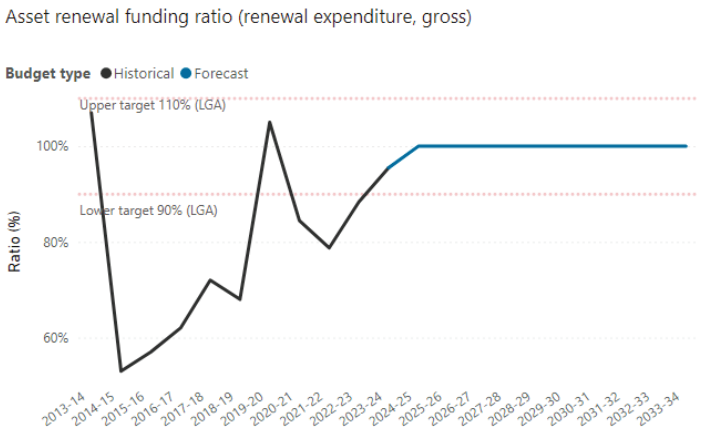
The Council has asset class AMP for: infrastructure, buildings and structures, plant and equipment, Caroline landfill, and library information technology and sundry. The AMPs provide a breakdown of the assets within each respective asset class and the proposed capital works and repairs and maintenance expenditure are included into the Council's LTFP.

The Council's capital works program includes 10 years of asset renewal projections, in alignment with the Council's LTFP, with the exception of the Caroline Landfill, which had not been updated at the time the Asset Management Summary was prepared. The Council's Strategic Workplan 2024-2027 indicates that significant work will be undertaken on asset management planning and the approach will be reviewed.

[40] Under s.122(1a)(b) of the LG Act the council must in effect develop and adopt an IAMP, relating to the management and development of infrastructure and other major asset classes by the council for a period of at least 10 years.

[41] These include individual AMPs cover buildings and structures, infrastructure, plant and equipment, Caroline Landfill, and library information technology and sundry.

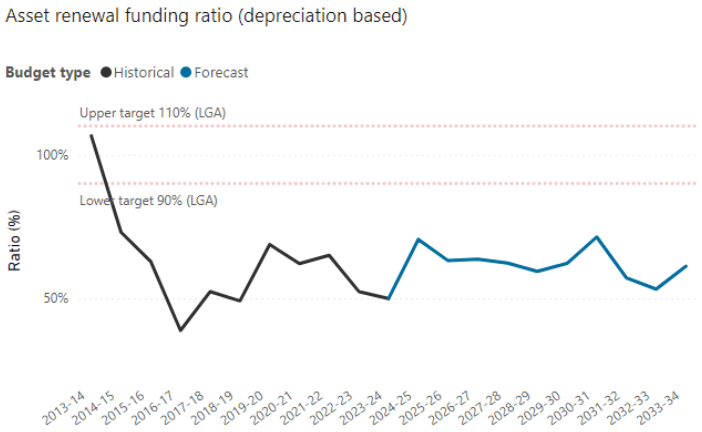
Figure 9: Asset renewal funding ratio (renewal expenditure gross) – historical and projected



An ARFR of 100.0 percent indicates that a council is fully funding the asset renewal and replacement requirements set out in its IAMP. The LGA suggests a range of 90.0 percent to 110.0 percent in any year, noting that the ratio should average out at 100.0 percent over time.

As shown in Figure 9, the ARFR (gross) was volatile over the 10-year historical period and averaged 77.6 percent, indicating that the Council's asset renewal and replacement requirements may not be sufficiently funded (or aligned to its AMP). This creates a risk of deterioration of existing assets, with potential reduction in the level of services and potential additional costs for maintenance.

Figure 10: Asset renewal funding ratio (depreciation based) – historical and forecast



Asset renewals can also be evaluated by the depreciation-based ARFR, which has tracked lower than the recommended minimum level (for the IAMP-based ratio) of 90.0 percent, averaging 63.1 percent in the period to 2023-24, and forecast to average only 62.4 percent per annum to 2033-34.

Figure 11: Net asset renewal expenditure and depreciation – historical and forecast

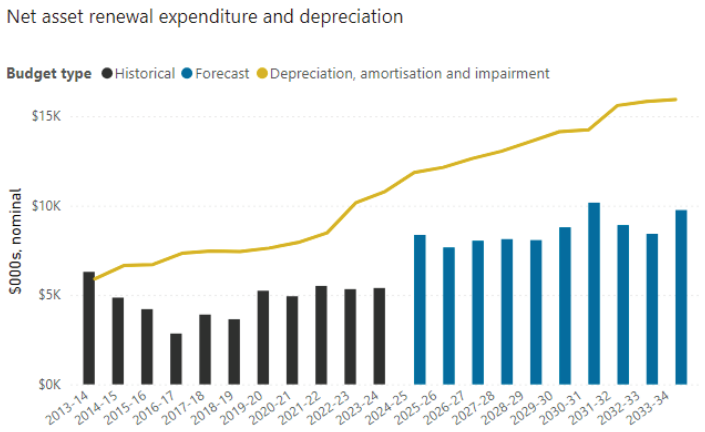


Figure 11 shows that historically (between 2013-14 to 2022-23) depreciation expenses outpaced renewal capital expenditure by $28.9 million over ten years and the gap is projected to increase over the forecast period by a further $52.7 million. This may indicate an underspend in asset renewal and replacement expenditure, or a greater focus on expenditure on new or upgraded assets, or recorded asset lives are understated (thereby overstating depreciation), or a combination of these.

Figure 12: Total capital expenditure by category – historical and projected

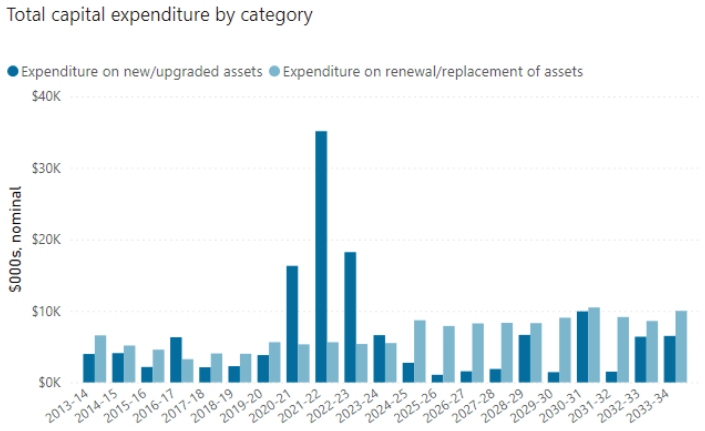


Figure 12 shows the expenditure on new and upgraded assets relative to renewal and replacement of existing assets. Capital expenditure on new or upgraded assets over the historical period (from 2020-21 to 2022-23) totalled $69.6 million and peaked in 2021-22 with expenditure of $35.1 million for new and upgraded assets. This related to the Wulanda Recreation and Convention Centre, which opened to the public in December 2022. The construction cost of $62.5 million was funded by a combination of grants and debt.[42]

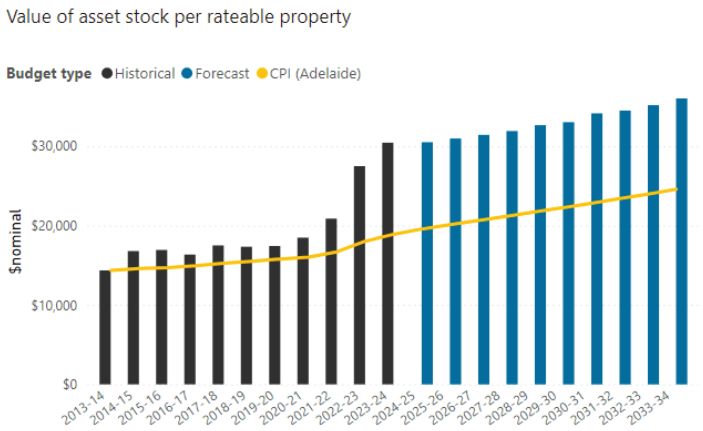
[42] $25 million from a combination of Federal and State Government and $350,000 from the District Council of Grant with the balance funded by Council debt.

Over the forecast period (from 2024-25 to 2033-34), capital expenditure on new or upgraded is forecast to average $4.0 million per year which is an increase of 24.3 percent from the historical period when Wulanda Recreation and Convention Centre is excluded.[43]

The Commission is concerned with the historical level of spending on new and upgraded assets, while expenditure on asset renewal and replacement appears to be under-funded. For the forecast period, the Council plans to fully fund asset renewal and replacement requirements (in line with its AMP), as indicated by Figure 9.

Further, a consequence of spending on new and upgraded assets creates a stream of future liabilities, as the community must continue to fund the renewal and replacement of those new assets as well as the existing asset base. This must be considered relative to affordability for the community and the Council's capacity to renew and replace the existing and new assets.

Figure 13: Value of asset stock per rateable property – historical and projected



Asset stock per rateable property increased sharply in 2022-23 with the development of the Wulanda Recreation and Convention Centre. The Council forecasts that the value of asset stock per rateable property will increase on average by 1.9 percent per annum from 2024-25 to 2033-34.

5.3.3 The Commission's recommendations on asset renewals expenditure

The Commission recommends that the Council:

4. **Review** its depreciation assumptions and the underlying valuations and useful life data to ensure that depreciation accurately reflects the rate of asset consumption and ensure that asset renewal and replacement is fully funded.
5. **Review** its pace of development of new and upgraded assets, having regard to rates affordability, the affordability of the stream of future liabilities created by new and upgraded assets and the need to prioritise and fully fund asset renewal and replacement.

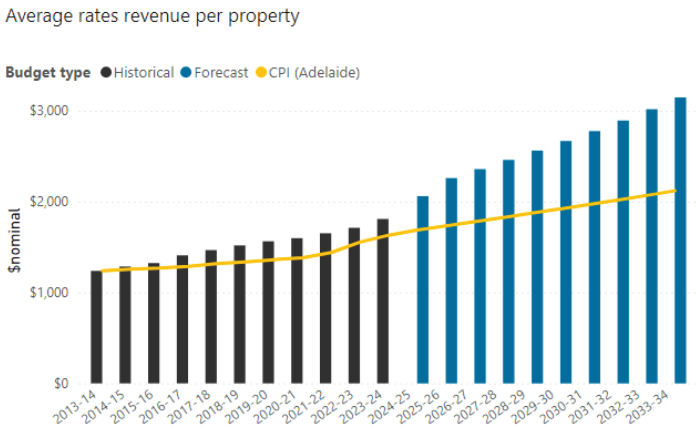
[43] Capital expenditure for new assets averaged $3.2 million per annum when the $62.5 million for the construction of the Wulanda Recreation and Convention Centre is excluded.

6 Advice on current and projected rate levels

6.1 Key points

- Growth in rate revenue per property averaged 3.7 percent or $53 per annum for each property between 2013-14 and 2022-23, which is 1.1 percentage points above average CPI for the same period.
- The budgeted general rate increase for 2024-25 is 10.0 percent per property, which is materially higher than the Council anticipated charging in previous forecasts.
- The forecast rate increases per property from 2024-25 to 2033-34 are projected to be an average of 4.8 percent per annum or a cumulative increase of $1,086 over this period, which is well above the RBA's CPI inflation forecast of an average of 2.6 percent per annum.
- Affordability risk among the community for the further rate increases appears to be moderate to high, based on a range of factors, including an assessment of the economic resources available to the community, the current relatively low average residential rates, and the forecast increases in rates over the term of the LTFP.

Figure 14: Average rates revenue per property – historical and projected

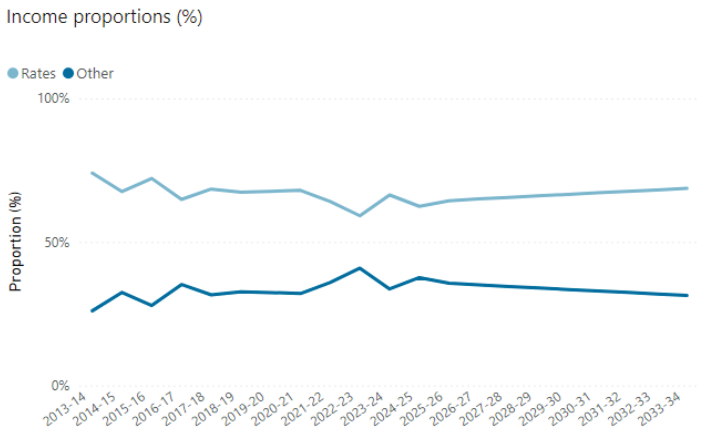


6.2 Historical rates growth

The Council's growth in rate revenue per property has averaged 3.7 percent per annum or $53 per annum for each property over the past 10 years,[44] to reach an estimated average of $1,713 per property in 2022-23 (see Figure 14). This growth rate was higher than the average CPI increase of 2.6 percent annually during the same period.[45]

[44] From 2013-14 to 2022-23.
[45] CPI Adelaide (all groups) increased by 2.6 percent per annum on average over the period from 2013-14 to 2022-23, based on historical ABS statistics. Available at https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/consumer-price-index-australia/.

Figure 15: Income Proportions (%)



Rate revenue represented 66.7 percent on average over the 10-year period from 2013-14 to 2022-23 (see Figure 15). Over this period income from grants represented approximately 13.8 percent, and income from user charges approximately 15.3 percent. The Council also had income from 'amounts received specifically for new and upgraded assets' (such as for the Wulanda Recreation and Convention Centre) which has been significant at times.[46]

As previously noted, the number of rateable properties increased from 13,584 (in 2013-14) to 14,534 (in 2022-23) representing an average growth of 0.8 percent per annum. It is forecast to increase to 15,380 rateable properties, at an average growth rate of 0.5 percent per annum, over the period from 2024-25 to 2033-34.

The Council also has relatively lower 'general rates' compared to similar councils; however, this also reflects its relatively higher average rates for commercial ratepayers, and lower average rates for residential ratepayers.[47]

6.3 Proposed rate increases for 2024-25

The Council has budgeted for average general rates increase of 10.0 percent or $152 per property in 2024-25.[48] The rates increase recognises the Council's higher cost base and financial sustainability risks and is 9.7 percentage points higher than the Adelaide CPI for the annual period to March 2024 of 4.3 percent. This proposed rate increase is also higher than the Council anticipated charging for the year 2024-25 (in its previous LTFP projections of 6.2 percent). The Council also assumes 1.1 percent growth in the number of rateable properties (which is approximately 0.3 percentage points higher than its historical average).

The Council has adopted differential rate categories to apply to ratepayers based on the land use category of rateable property.[49] The Council has adopted 'rate in the dollar'[50] amounts which are applied across its land use categories, and these are expected to be comprehensively reviewed during 2024-25.

46 Not accounted for in Figure 15.
47 Refer to Councils in Focus rates data for 2021-22 available at https://councilsinfocus.sa.gov.au/councils/city_of_mount_gambier. The Commission is not relying on these rate comparisons for its advice; the data source provides one indicator, among many, which has informed its advice on the appropriateness of the rate levels. Other rate charges such as for waste management and the regional landscape levy do not form part of this comparison.
48 City of Mount Gambier, Annual Business Plan 2024/2025, June 2024, pp. 45-47.
49 The categories of rateable property consist of: residential, primary production, and other; and commercial, industry, and vacant land.
50 Section 152(1) of the LG Act provides that a general rate may be a rate based on the value of the land subject to the rate (commonly referred to as the 'rate in the dollar').

On a proportional revenue basis, residential ratepayers are expected to account for around 70.5 percent of 2024-25 general rates revenue, followed by commercial (19.3 percent), industry (5.8 percent), vacant land (3.1 percent), and primary production and other (1.3 percent).[51]

Other than general rates income (which represents around 80.6 percent of total rates income in 2024-25),[52] the Council collects income from waste collection (around 14.8 percent) and from the Regional Landscape Levy (around 4.7 percent), though the Regional Landscape Levy funds are passed through to the State Government. Rates income from waste collection is anticipated to increase by 43.9 percent in 2024-25 or $92 per rateable property.

6.4 Projected further rate increases

The Council has projected further average increases in rates income of 5.3 percent per annum over the period from 2024-25 to 2033-34, including growth in rateable properties. As a result, the average rates per property are forecast to increase by 4.8 percent per annum over the forecast period, which is 1.8 times the forecast average inflation of 2.6 percent per annum.[53]

As noted previously, the Council appears to have considered several long-term planning assumptions, and importantly is seeking to address financial sustainability risks (and forecasting a return to an operating surplus by 2026-27), predominantly through modelling high long-term increases in rates based on RBA's CPI inflation forecast plus 2.0 percent.[54] The Council is also looking to pay down the borrowings accrued through the construction of the Wulanda Recreation and Convention Centre, primarily repaid through rates and user charges over the next 10 years.

The Council is seeking to undertake a comprehensive review of its rating strategy,[55] and the Commission suggests that community support for the significant rate increases is obtained (and affordability is considered). Further, to reduce the reliance on ratepayers, the Council could explore additional strategies to generate income, such as ensuring appropriate cost recovery on services for the Wulanda Recreation and Convention Centre or explore other revenue sources.

The Council's 2024-25 LTFP effectively projects a cumulative increase of $1,086 per existing ratepayer (to $3,148 per annum) by 2033-34 (refer to Figure 14).[56]

6.5 Affordability risk

The affordability risk among the Council's community for these further rate increases appears to be moderate to high, on balance, when considering:

- the Council's relatively low socio-economic indexes for areas (SEIFA) economic resources ranking for the council area[57]
- the relatively low average general rates for residential ratepayers compared to similar councils

[51] City of Mount Gambier, *Annual Business Plan 2024/2025,* June 2024, p. 48.
[52] Net of discretionary rebates.
[53] The forecast average annual growth in the CPI from 2025-26 to 2033-34 is estimated to be 2.6 percent based on the RBA forecasts for the CPI (Australia-wide) to December 2026 (and the Commission's calculations of average annual percentage growth) and the midpoint of the RBA's target range (2.5 percent) from 2026-27.
[54] City of Mount Gambier, *Long-Term Financial Plan 2025-2034*, June 2024, p. 16.
[55] City of Mount Gambier, *Long-Term Financial Plan 2025-2034*, June 2024, pp. 4-5.
[56] The CPI forecasts in the chart are based on RBA forecasts and then a return to long term averages (2.5 percent per annum), and this can be different to Council's own inflation and rate increase assumptions.
[57] The City of Mount Gambier area is ranked 13 among 71 South Australian '*local government areas*' (including Anangu Pitjantjatjara and Maralinga Tjarutja Aboriginal community areas and 'unincorporated SA') on the Australian Bureau of Statistics SEIFA Index of Economic Resources (2021), where a lower score (e.g., 1) denotes relatively lower access to economic resources in general, compared with other areas, available at https://www.abs.gov.au/statistics/people/people-and-communities/socio-economic-indexes-areas-seifa-australia/2021.

- the potential bill shock for rate payers in 2024-25 due to budgeted increase in general rates of $152 per rateable property, and in waste management charges by $92 per rateable property,
- the effect of cumulative increases in rates per property of approximately 4.8 percent per annum over the period to 2033-34, almost double the forecast rate of inflation, and
- a number of community concerns, with several submissions received by Council during the 2024-25 budget process, some ratepayers expressing concerns about the 2024-25 rate increase.[58]

6.5.1 The Commission's advice on affordability risk

Affordability risk can also be viewed in the context of the Council's financial and asset sustainability risks, specifically, the Council is not projecting an operating surplus until 2026-27 and will rely on significant step-up in rates in 2024-25 to 2025-26. Its past asset management planning also suggests further investment in asset renewals is required to maintain existing service levels. The community's capacity to pay for these increases appears to be low (based on the SEIFA index), and as previously noted Council should consider increasing non-rate income sources and/or implement cost savings initiatives to reduce the reliance on ratepayers.

Accordingly, the Commission recommends that the Council:

6. **Review** its approach to addressing financial sustainability risks, in consultation with its community, with a view to limiting future increases in rates and improving affordability for ratepayers.

[58] See City of Mount Gambier, *Special Council Meeting Agenda – 18 June 2024, Item 4.1 2024/2025 Draft Annual Business Plan and Budget – Community Consultation Feedback – Report No. AR24/38805,* pp. 4-13, available at https://cdn.mountgambier.sa.gov.au/agendas-minutes/Notice-and-Agenda-Special-Council-Meeting-18-June-2024-Website-PDF.pdf.

7 The Commission's next advice and focus areas

In the next cycle of the scheme, the Commission will review and report upon the Council's:

- ongoing performance against its LTFP estimates and how it has incorporated updates to asset valuations and depreciation, including the sequencing of the plan updates to ensure that the LTFP is informed by current values
- the identification and reporting of cost savings and operating efficiencies
- capital expenditure programs, including how it has continued to provide funding to the renewal of assets, and
- the Council's efforts to minimise any emerging affordability risks.

8 Appendix: Glossary of terms

Item	Explanation
ABS	Australian Bureau of Statistics
AMP	Asset management plan (also called an IAMP)
ARFR	Asset Renewal Funding Ratio Since 2013, the asset renewal funding ratio has been defined as: Asset Renewal Expenditure ÷ IAMP Renewal Expenditure Where IAMP Renewal Expenditure is that required according to the IAMP.
Commission	Essential Services Commission, established under the *Essential Services Commission Act 2002*
CPI	Consumer Price Index (Adelaide, All Groups)
Council	City of Mount Gambier
CWMS	Community Wastewater Management System
ESC Act	*Essential Services Commission Act 2002*
F&A	Local Government Advice: Framework and Approach – Final Report
FTE	Full Time Equivalent
IAMP	Infrastructure and asset management plan (also called an AMP)
LG Act	*Local Government Act 1999*
LGA SA Financial Indicators Paper	Local Government Association of South Australia, Financial Sustainability Information Pa per 9 - Financial Indicators Revised May 2019
LGPI	Local Government Price Index
LTFP	Long-term financial plan
NFLR	Net Financial Liabilities Ratio Net Financial Liabilities are defined as: Total Liabilities LESS Current Assets (Cash and Cash Equivalents) LESS Current Assets (Trade and Other Receivables) LESS Current Assets (Other Financial Assets) LESS Non-Current Assets (Financial Assets - excluding equity accounted investments in council businesses) The net financial liabilities ratio is: Net financial liabilities ÷ Total Operating Income
OSR	Operating Surplus Ratio The Operating Surplus (Deficit) is defined as: Total Operating Income LESS Total Operating Expenses28

OFFICIAL

Item	Explanation
	The Operating Surplus Ratio is defined as: Operating Surplus (Deficit) ÷ Total Operating Income
Regulations	*Local Government (Financial Management) Regulations 2011*
RBA	Reserve Bank of Australia
SEIFA	Socio-Economic Indexes for Areas
SMP	Strategic management plan
The scheme or advice	Local Government Advice Scheme

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19.2 DRAFT LONG TERM FINANCIAL PLAN 2027 TO 2036 FOR PUBLIC CONSULTATION

Author: Kahli Rolton, Manager Financial Services
Authoriser: Paul Simpson, Chief Executive Officer

RECOMMENDATION

1. That Council report titled 'Draft Long Term Financial Plan 2027 to 2036 for Public Consultation' as presented on Tuesday 19 May 2026 be noted.
2. That Council endorse the Draft Long Term Financial Plan 2027-2036 as attached to this Report for community consultation.
3. Authorises the Chief Executive Officer to make any necessary changes to the draft Long Term Financial Plan 2027-2036 document arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design.

PURPOSE

To seek Council endorsement of the draft Long Term Financial Plan (LTFP) for the period 2027–2036, for the purpose of undertaking public consultation in accordance with the Local Government Act 1999.

BACKGROUND / OPTIONS

The draft Long Term Financial Plan (LTFP) for 2027–2036 has been prepared to guide the financial decision-making and planning of the City of Mount Gambier over the next ten years. The LTFP is an essential component of Council's Strategic Management Plans and is reviewed annually to ensure it remains relevant to changing economic conditions and the evolving needs of the community and organisation.

The draft plan has been developed through internal collaboration between Council's Executive Leadership Team and Elected Members and has been informed by a series of workshops in conjunction with annual business planning. The LTFP provides a forward financial framework that aligns with the Mount Gambier 2035 Community Vision, Council's Strategic Plan 2024–2028 and adopted Asset Management Plans (AMP's).

Key Highlights
The draft LTFP 2027–2036 outlines the City of Mount Gambier's financial strategy over the next ten years and presents a strong position for community consultation.
Pleasingly, the draft Plan demonstrates that Council will continue to achieve its key financial sustainability targets - Operating Surplus Ratio, Net Financial Liabilities Ratio, and Asset Renewal Funding Ratios. This achievement is the result of careful financial management, improved budget processes, and a focus on long-term planning. It provides Council with a more stable platform from which to consider future investment, service delivery, and community priorities.

The Plan is built on the following key assumptions:

- **Revenue**: Average general rate revenue increase of 3.60% (excluding growth and waste service charge) over the life of the plan.
- **Assessment Growth**: a critical factor in supporting long-term financial sustainability and servicing an expanding community is the treatment of assessment growth. This will be fully realised in future years, with growth assumptions being updated to reflect historical average trends.

- **Operational Expenditure**: Reflects CPI-based indexation, known service level adjustments, and incorporation of enterprise bargaining outcomes.
- **Capital Expenditure**: Based on prioritised capital works forecasts and current AMP's including renewal, new, and upgrade works.
- **Borrowings**: Short-term use of borrowings to support capital delivery, with a projected repayment trajectory that maintains net financial liabilities within target. And continues to reduce the target until funding is required for new capital projects later in the Plan.
- **Grants and Other Income**: Continued receipt of Federal Assistance Grants and known external funding commitments; conservative estimates for discretionary grant funding. Grant funding for a portion of Fit-for-Future projects.
- **Fit-for-future Capital Projects**: The LTFP includes planned investment in both new and renewing capital projects, with funding increasing over the life of the plan. This sustained investment supports Mount Gambier's growth and development as a leading regional city. Fit-for-future capital funding enables Council to deliver the outcomes of master planning for key precincts across the city, supporting improved liveability, economic development and long-term community benefit.
- **Strategic Work Plan**: review of inclusions undertaken recognising the need to resource for future priorities and capacity building.

To further embed good financial strategy, Council has defined guiding principles to support consistent and informed decision making, while improving transparency for the community and shaping how the plan is developed. Ten guiding principles have been included that address:

1. Financial Sustainability
2. Rate Stability and Predictability
3. Intergenerational Equity
4. Full Funding of Asset Management Plans for Renewal
5. Responsible Borrowing and Debt Management
6. Prudent Financial and Risk Management
7. Value for Monday and Efficient Service Delivery
8. Evidence-Based Decision Making
9. Funding Diversity
10. Transparency and Community Accountability

Key Influences and Challenges
The draft LTFP 2027-2036 is a long-term forecast and is supported by many influences and assumptions. Many of these influences are external to Council and as such outside of its control, however, need to be factored into the assumptions used to develop the Plan.
The material drivers and uncertainties detailed in the Plan are concentrated around:

- **Volatile Economic Environment:** including elevated fuel and energy prices, contributing to sustained inflationary pressures across goods, services, labour and construction costs.
- **Inflation and interest rates:** in response to persistent inflationary pressures, interest rates have risen, increasing borrowing costs and placing upward pressure on Council financing costs and household affordability.
- **Asset Valuation and Depreciation Alignment:** Council has recently implemented improvements to its valuation of assets and depreciation, with the application of annual indexation. As this was implemented part way through a revaluation cycle, a step-change increase in depreciation is anticipated in 2026/2027 for major infrastructure asset class (including roads, footpaths, kerb and channel and public lighting) as it is due for external condition assessment and revaluation as at 1 July 2026.

IMPLICATIONS TO CONSIDER

Legal	Section 122 of the *Local Government Act 1999* requires Council to prepare and adopt a Long Term Financial Plan as part of its Strategic Management Plans. Public consultation must be undertaken in accordance with Council's Community Engagement Policy.
Financial and Budget	The LTFP forecasts Council's financial position over the next decade, including revenue and expenditure assumptions, capital investment, and achievement of financial sustainability targets. While the plan provides guidance, it does not commit Council to specific future rate increases or expenditures without further decision-making.
Community Consultation and Engagement	If endorsed, the draft LTFP will be released for public consultation. This will include promotion through Council's website, social media, media releases, and stakeholder engagement, with the opportunity for community feedback on the financial strategy, assumptions, and priorities.
Other Resources	Preparation of the draft LTFP has involved significant input from the Finance team, Executive Leadership Team and Elected Members. Additional staff resources will be allocated to facilitate consultation, respond to enquiries, and compile feedback for Council's consideration.

RISK ANALYSIS

The risk identification and categorisation relies on the City of Mount Gambier Risk Management Policy.

Risk	Consequence Rating	Risk Likelihood Rating	Inherent Risk Rating	Mitigation	Residual Risk Rating
Finance - Failure to meet long-term financial sustainability targets, leading to deficit budgets and increased debt.	Major (4)	Possible (3)	High	Monitor financial performance quarterly, adjust LTFP annually, implement efficiency measures and rate smoothing.	Moderate
Reputation - Community dissatisfaction due to rate increases above CPI, particularly in a lower socio-economic environment and due to volatile economic conditions.	Moderate (3)	Likely (4)	High	Engage community during consultation, clearly communicate rationale and long-term benefits of plan, phased rate path.	Moderate
Legal / Regulatory / Policy – Non-compliance with	Moderate (3)	Possible (3)	Moderate	Review Acts and policies regularly to	Moderate

Local Government Act 1999 or relevant Council policies				ensure compliance.	
Service Delivery - Inability to maintain or improve service levels due to insufficient funding or poor cost control.	Major (4)	Possible (3)	High	Prioritise core services, complete service reviews, invest in workforce planning and efficiency programs.	Moderate
People - Staff stress or low morale if efficiency targets result in under-resourcing or unclear expectations	Moderate (3)	Possible (3)	Moderate	Align workforce planning with service needs, communicate change clearly, and support staff through transitions.	Moderate
Infrastructure - Asset deterioration or failure due to underfunding of renewal and maintenance.	Major (4)	Possible (3)	High	Ensure alignment between asset management plans and LTFP, review depreciation assumptions, prioritise renewal spend. Build in findings capacity for renewal across life of plan.	Moderate
Environmental - Delays or underinvestment in environmentally sustainable infrastructure or services.	Minor (2)	Possible (3)	Low	Include environmental considerations in capital planning, seek grant funding for sustainability projects.	Low

APPLICATION OF STRATEGIC PLAN

This report aligns to the following strategic objectives(s):

Priority 6: Excellence in Leadership and Governance

6.1 Ensure Elected Council Members are meeting their civic obligations and making informed, strategic decisions in the best interests of the community.

6.4 Review and continually update the Long -Term Financial Plan to ensure ongoing financial sustainability to community expectations and legislative requirements.

RELEVANT COUNCIL POLICY

Asset Accounting
Budget Policy - B300
Community Consultation and Engagement - P195
Procurement
Treasury Management - T150

IMPLEMENTATION AND NEXT STEPS

If endorsed, the following steps will be undertaken:

1. **Commence Public Consultation** – Community consultation will be undertaken for a minimum of 21 days, as per Council's Community Engagement Policy.
2. **Engagement Activities** – Activities will include online promotion, and community information sessions.
3. **Receive Feedback and Finalise Plan** – All feedback will be collated and forwarded to Council. Amendments may be made prior to the final version being presented for formal adoption.
4. **Final Adoption** – A separate report will be presented to Council seeking formal adoption of the LTFP, inclusive of any community-informed adjustments.

CONCLUSION

The draft Long Term Financial Plan 2027–2036 provides a robust financial roadmap to support Council's strategic objectives and the Mount Gambier 2035 Community Vision, while meeting legislative requirements under Section 122 of the *Local Government Act 1999*. The Plan reflects the outcomes of collaboration between the Executive Leadership Team and Elected Members and provides a transparent, forward-looking framework for decision-making across service delivery, capital investment and long-term sustainability.

Pleasingly, the draft Plan indicates Council is forecast to continue achieving key financial sustainability targets, including the Operating Surplus Ratio, Net Financial Liabilities Ratio and Asset Renewal Funding Ratios, supported by improved budget processes and a stronger long-term planning approach. The Plan is underpinned by clear assumptions relating to revenue, prioritised capital works aligned to Asset Management Plans, and the measured use of borrowings to support delivery while maintaining debt within target over the life of the Plan. It also provides for increasing investment in Fit-for-Future projects and resourcing to support emerging priorities through the Strategic Work Plan and delivery of outcomes identified through master planning activities.
The report also recognises the key influences and challenges that may impact the forecast, including a volatile economic environment, inflation and interest rate pressures, and anticipated step-changes in depreciation associated with asset revaluation cycles. These considerations, together with the risk analysis outlined, reinforce the importance of actively monitoring performance and reviewing the LTFP annually to respond to changing conditions. Endorsing the draft LTFP for community consultation will enable Council to test the proposed assumptions, priorities and rate path with the community and stakeholders, consider feedback, and finalise a plan that balances financial sustainability, intergenerational equity and community expectations prior to adoption.

ATTACHMENTS

1. Long Term Financial Plan LTFP 2027 2036 Draft for Public Consultation [**19.2.1** - 40 pages]

City of
Mount Gambier

DRAFT
Long Term Financial Plan
2027–2036

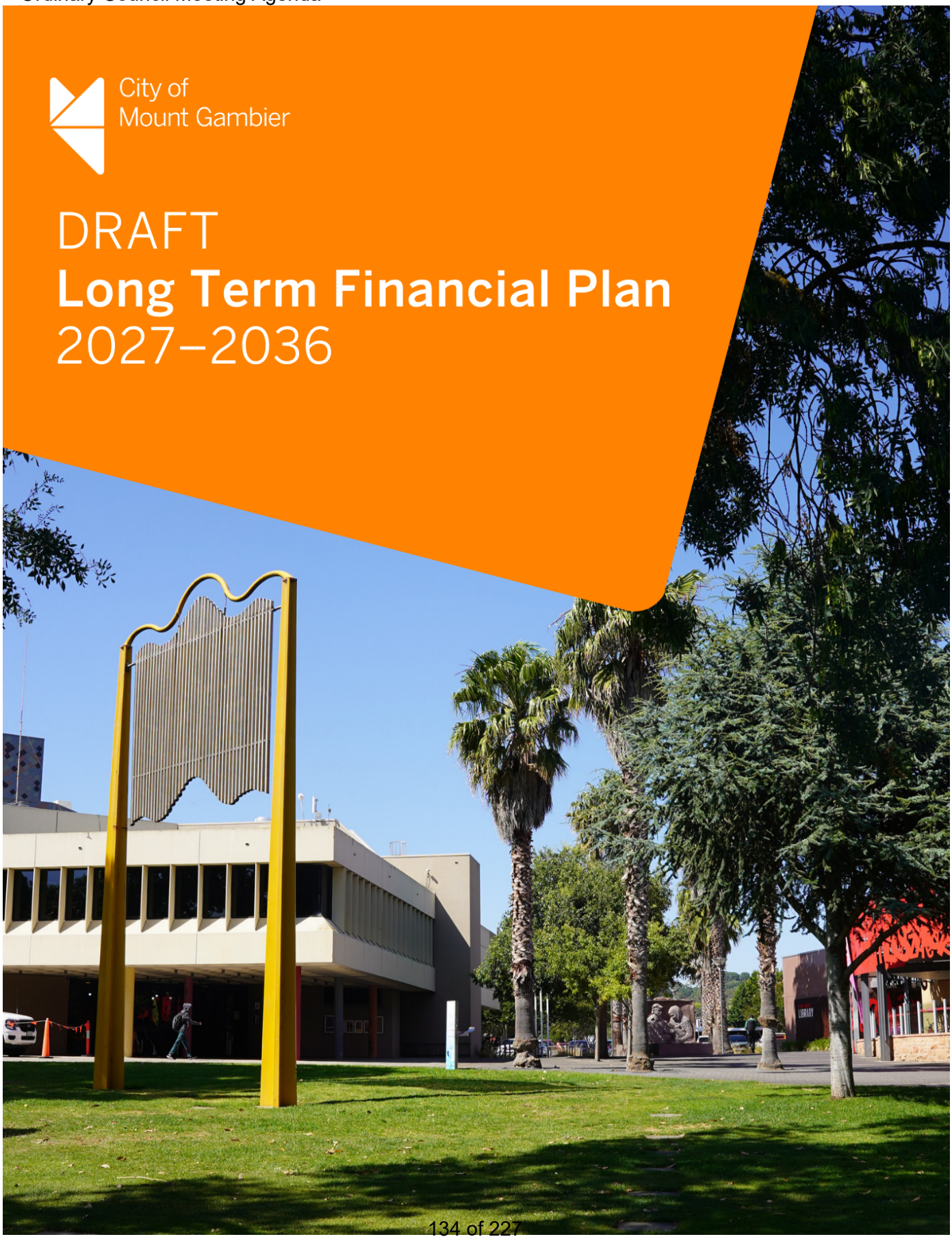


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Executive Summary and Statement of Financial Sustainability

Executive Summary

The Long Term Financial Plan (LTFP) 2027–2036 provides the financial framework to deliver the City of Mount Gambier's strategic objectives while maintaining long term financial sustainability. The Plan demonstrates that Council can fund essential services, manage assets responsibly, and meet its financial targets over the ten-year period.

Key outcomes over the life of the Plan include:

- Balanced or small surplus operating outcomes from 2026/2027 onward.

- Asset renewal consistently funded at or above 100% of required levels.

- Debt reducing to sustainable levels while supporting intergenerational equity for new projects.

The LTFP was developed in consultation with Council's Executive Leadership Team and Elected Members. Workshops were held that considered and explored the principles to which the plan was developed and options that balanced the need to achieve financial targets, resources to deliver the strategic work plan, community expectations and to cover the true cost of waste services.

Chief Executive Officer (CEO) Statement of Financial Sustainability

The key objective of preparing a comprehensive and informed LTFP is to enable Council to maintain financial sustainability in the medium to long term whilst achieving the objectives and standards detailed in Council's suite of strategic management plans.

This means Council will be able to manage and maintain current and predicted services and service levels including infrastructure requirements to adequately provide for the needs of the city and community expectations.



Serves as a guiding tool for decision making

Determines organisational financial capacity and sustainability

Legislative compliance

Informs the Annual Business Plan and Budget processes by taking a multi-year perspective

To fund our major intergenerational project of the Wulanda Recreation and Convention Centre, the LTFP has applied debt as a means to achieve intergenerational equity. This ensures that the cost of construction of this project is shared across the current and future ratepayers, consistent with those that will benefit from the use of this new facility.

Council has three Key Financial Indicators (KFIs) per Council's Treasury Management Policy that measure financial sustainability. It should be noted that all three KFIs achieve the targets set by Council's Treasury Management Policy (T150) in 2026/2027 and will continue to.

- **Operating Surplus Ratio** - The ratio is positive over the 10 year period with an average ratio of 0.51%, achieving a balanced budget in 2026/2027, 2027/2028 and surpluses from 2028/2029 onwards.
- **Net Financial Liabilities Ratio** - The average ratio over the 10 years is 42%, with a declining trend over the medium term of the LTFP and slight uptake in later years funding new capital projects.
- **Asset Renewal Funding Ratio** - The Asset Renewal Ratio averages 123% over the 10 years of the LTFP and is consistently above 100% each year. The LTFP is aligned with the forward works program and Asset Management Plans with additional inclusions for Fit-for-Future City Projects and known major building renewals that have not yet been incorporated to the Asset Management Plans.

These indicators are evaluated in more detail within this document and together, show that Council will maintain financial sustainability in the short, medium and long term.

Purpose and Legislative Context

The purpose of this LTFP is to guide Council's financial decision-making in a sustainable and transparent manner. The Plan is prepared in accordance with Section 122 of the Local Government Act 1999 and is reviewed annually on a rolling ten-year basis.

The Plan is regularly reviewed due to the opportunities and challenges facing our community and city. This is especially important and timely, due to the volatile economic environment we are experiencing with factors outside of our control influencing our decisions, operations and planning.

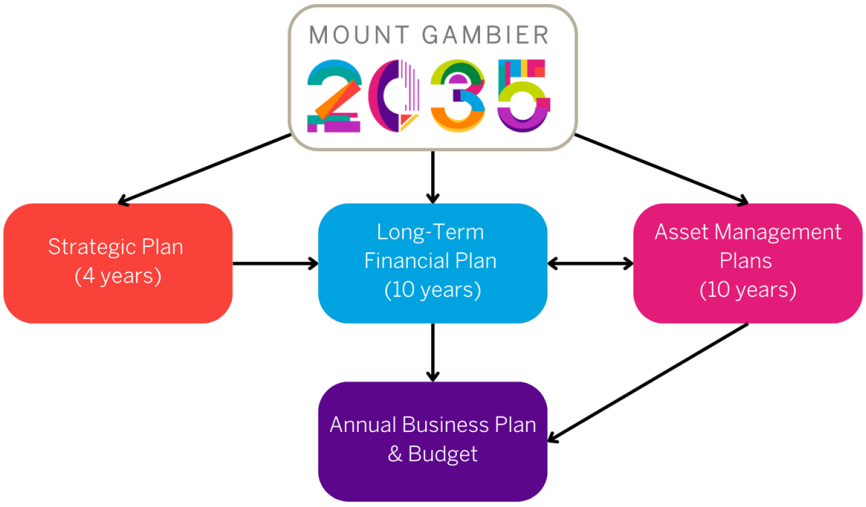
The LTFP is designed as a 'high-level' summarised document focusing on the future planning of Council's financial operations, particularly in relation to key components such as rate increases, service levels to our community, asset replacement/renewal and loan indebtedness over the period 2027-2036. It projects:

- **Statement of Comprehensive Income** - Details the profit and loss account (operating surplus/(deficit) and capital transactions);
- **Statement of Financial Position (Balance Sheet)** - This presents the financial position of Council at a given date. It comprises three main components: assets, liabilities and equity;
- **Statement of Cashflows** - This shows the amount of cash and cash equivalents entering and leaving the Council;
- **Uniform Presentation of Finances -** The Net Lending/(Borrowing) for the Financial Year result is a measure that takes account of both operating and capital activities for the financial year; and
- **Statement of Changes in Equity** - This reflects the movement in equity reserves during the period, being the financial performance of the year plus any other comprehensive income gains.

The LTFP is developed in the context of our strategic framework and sets a road map to implement the community's priorities. It provides targets for future annual business plans and budgets and guidance in terms of direction and financial capacity. It does not determine the rates and charges for the future. Where key assumptions such as growth, indexation, interest rates, capital investment or service levels change, this may drive changes in the annual business plan and budget.

Strategic Alignment

The LTFP aligns with Mount Gambier 2035, the Strategic Plan 2024–2028, Asset Management Plans, and the Annual Business Plan and Budget. Together, these documents ensure integrated planning and responsible resource allocation.



The LTFP guides and is guided by other key strategic management documents as set out below.

- The **Mount Gambier 2035 Community Vision** (10 year plan) was developed through extensive community engagement and serves as a foundational document for the Council. It informs our overarching strategic planning and reporting framework, ensuring that all Council activities and decisions are aligned with the community's goals and aspirations. The Council is proud to be the custodian of this community-led vision and is committed to using it as a guiding document for planning and decision-making. This vision informs our strategic plan, which in turn guides all the Council's strategic documents.



- The **Strategic Plan** (4 Year Plan) outlines the overarching goals for the next four years, guiding resource allocation and establishing a framework for measuring and reporting progress. It directly responds to the community's vision, addressing the needs and aspirations of those who live, work, study, or visit Mount Gambier. It sets out the expected outcomes from Council's actions, organised under six strategic priorities, including the five from the Community Vision – Mount Gambier 2035, and a sixth priority emphasising strong,
  accountable leadership and
  governance.

- The **Long Term Financial Plan** (10 year plan) shows the financial impact of the implementation of the Strategic Plan over the next 10 years and incorporates key assumptions from the Strategic Plan and Asset Management Plans.

- **Asset Management Plans** (10 year plans) identify the required future expenditure on infrastructure and funding required to maintain service levels. They are aligned with the LTFP.

- Each year, Council prepares an **Annual Business Plan** (1 year plan) guided by its strategic and financial framework. The Plan translates Council's medium and long term strategic directions into clear annual priorities, actions and deliverables. It outlines the outcomes Council aims to achieve within the year, the services to be delivered, the key measures of success, and the budget required to support these activities.

Financial Strategy and Guiding Principles

Council's long-term financial strategy is underpinned by clearly defined guiding principles that support consistent and informed decision-making, while improving transparency for the community and shaping how the plan is developed, modelled and assessed over time. The guiding principles help to understand Council's long term financial planning priorities, constraints and expectations in relation to service levels, assets and affordability for future generations.

1. **Financial Sustainability**
   Financial sustainability is supported by ensuring Council can maintain services and infrastructure over the long term without creating financial stress or unfunded liabilities for future ratepayers. This principle includes:
   - Aiming for a sustainable operating result (small surplus or breakeven across the LTFP).
   - Ensuring recurrent revenues are sufficient to fund recurrent operating costs.
   - Maintaining financial indicators within healthy, targeted ranges.
   - Prioritising once-off or non-recurring expenditure using alternative revenue sources such as external funding, specific rate charges, or user-pays income.

2. **Rate Stability & Predictability**
   This principle focuses on providing stable and predictable changes to rate revenue over time, including:
   - Aligning rate revenue increases with inflation, growth, and long term cost trends.
   - Supporting smooth adjustments over time to avoid significant fluctuations.
   - Balancing cost pressures with the community's capacity to pay.

3. **Intergenerational Equity**
   Intergenerational equity is promoted by ensuring current ratepayers fund the services and assets they use, rather than shifting costs to future generations. This includes:
   - Using borrowings for long life assets so costs are shared fairly across the generations that benefit.
   - Ensuring asset renewal is adequately funded to avoid future backlogs.
   - Aligning funding sources with asset lifecycles where possible, acknowledging LGFA funding constraints.
   - Prioritising borrowings for new assets to smooth rate impacts and improve

intergenerational fairness.
- Strengthening understanding of asset consumption and aligning depreciation with actual usage.

4. Full Funding of Asset Management Plans for Renewal

This principle supports long term asset sustainability by committing to renewal aligned with Asset Management Plans. It includes:

- Ensuring renewal expenditure keeps pace with asset consumption over time (aiming for a 100% asset renewal funding ratio).
- Prioritising maintenance and renewal ahead of investment in new assets.
- Considering lifecycle costs at the concept stage of any new asset.
- Recognising situations where depreciation exceeds actual renewal needs (such as following major new infrastructure investment) and planning for future, cyclical renewal demands.

5. Responsible Borrowing and Debt Management

Borrowing and debt management are guided by a prudent and sustainable approach that:

- Uses debt strategically for new or upgraded assets rather than routine renewal or operating costs.
- Keeps Net Financial Liabilities within endorsed targets.
- Retains borrowing capacity to absorb financial or economic shocks.
- Maintains a balanced treasury management position across fixed and variable interest exposure.

6. Prudent Financial and Risk Management

This principle recognises the need to plan for economic uncertainty, risk and changing conditions. It includes:

- Reviewing and adjusting financial plans annually to respond to emerging trends and pressures.
- Monitoring external risks such as inflation, interest rates, and construction costs.
- Aiming for a small surplus or balanced position over the LTFP to provide a buffer for unforeseen events.
- Balancing conservative assumptions with the risk of over-rating.

7. Value for Money and Efficient Service Delivery

Council seeks to deliver services efficiently while meeting community expectations. This involves:

- Undertaking regular service reviews to identify efficiencies and improvement opportunities.
- Understanding the full cost of services, including full cost attribution.
- Improving cost-of-service accuracy over time.
- Applying user-pays principles where appropriate and ensuring user-pays services

are financially self-sustaining.

8. **Evidence-Based Decision Making**
   Long term financial planning is guided by transparent, reliable and well-supported assumptions. This includes:
   - Basing assumptions on quality data and documenting key inputs such as inflation, assessment growth, labour costs and grants.
   - Ensuring strategic plans are costed and achievable within the LTFP.
   - Using independent or authoritative sources where possible to support key assumptions.

9. **Funding Diversity**
   Financial resilience is supported by accessing a diverse range of funding sources, including:
   - Actively pursuing grants and co-funding for major or once-off projects while accounting for ongoing operational costs.
   - Using fees, charges, developer contributions and commercial activities appropriately.
   - Maintaining revenue, treasury and budget policies and reviewing them regularly.

10. **Transparency and Community Accountability**
    This principle focuses on ensuring the community understands long term financial decisions and how they support long term outcomes. It includes:
    - Providing clear, accessible information on financial sustainability indicators.
    - Demonstrating responsible management of rates, debt and assets.
    - Supporting opportunities for community awareness and input.

Significant Influences and Challenges

The LTFP is a long term forecast and as such it is supported by many assumptions, for example: community aspirations, needs and wants, growth, inflation, service levels, federal and state government policy setting and interventions. Many of these factors inevitably are external to Council and as such outside of its control.

Volatile Economic Environment

The current economic environment remains volatile due to factors largely outside of Council's control. **Elevated fuel and energy prices** continue to flow through the broader economy, **contributing to sustained inflationary pressures** across goods, services, labour and construction costs. In response to persistent inflation, **interest rates have risen from historically low levels**,

increasing borrowing costs and placing upward pressure on both Council financing costs and household affordability. These conditions create uncertainty for long term forecasting and increase the risk of cost escalation across operating and capital programs, reinforcing the need for prudent financial planning, conservative assumptions and regular review of the LTFP.

Inflation

Inflation has become a key challenge for the LTFP due to ongoing volatility driven by external economic and geopolitical factors. After a period where inflation was declining and broadly within the Reserve Bank of Australia's mid-range target, which supported greater certainty in forecasting, recent world events and conditions have seen more persistent and less predictable price pressures. Elevated inflation increases the cost of service delivery, labour and capital works, and introduces greater uncertainty into long term assumptions, requiring conservative forecasting and regular review of the Plan.

Given the shift in inflation conditions and the continued volatility in the economic outlook, inflation assumptions used in this LTFP have been based on Deloitte Access Economics' March 2026 ten-year forecasts.

Interest Rates

Interest rates have been influenced by global economic events and monetary policy responses, following a period of low and declining rates. The recent shift to higher interest rates presents a challenge for the LTFP by increasing the cost of our existing borrowings, placing pressure on cash flows and reducing Council's debt capacity. This heightens the need for prudent treasury management, timing of large cash outflows including capital works and a conservative approach to financial planning to ensure continued financial sustainability.

Deloitte Access Economics forecasts have been used as the primary basis for the assumptions in this LTFP, informed by advice from BRM Consulting and refined by Council administration to reflect Council's unique financing terms.

Rate Revenue and Growth

Council's major source of income is rates (general rates and waste service charge), which accounts for **approximately 64% of operating revenue** over the ten years of the Plan and is an important part of the planned long term strategy. It supports the funding of Council services to meet community expectations by maintaining essential infrastructure and services such as roads, waste management, footpaths, buildings, and more. It also contributes to the delivery of the Asset Management Plans, including both renewal and upgrade works. Council recently completed a review of its basis of rating, an important undertaking that had not been reviewed in over 20 years.

At it's February 2026 meeting, Council endorsed a number of changes to be introduced over a five (5) year period to ensure the rating structure remains relevant and equitable. The rating review

did not result in an increase to rate revenue, focusing on the distribution of rates between different land use categories, not the overall quantum.

However, the rating review did briefly consider the treatment of **growth in rateable assessments**, to which it determined that Council will continue to review rate growth assumptions annually as part of the budget and long-term financial planning process. The purpose of this annual review to ensure growth in rateable assessments is appropriately accounted for and that additional revenue supports service delivery, asset management and infrastructure investment in a sustainable and transparent manner for our growing city.

Asset Management Planning

The LTFP has been prepared with reference to Council's adopted Asset Management Plans and forward works programs, which identify the renewal and upgrade investment required to maintain service levels. Where the Plan applies indexation, this is for modelling purposes within the LTFP and may differ from the presentation of estimates in underlying Asset Management Plans. Asset planning information will continue to be reviewed and refined, with updated Asset Management Plans to be incorporated through future iterations of the LTFP as they are reviewed and adopted by Council.

Fit-for-Future City Capital Projects

Previously known as Making, Better Places Program and Sports Recreation and Open Space Strategy (SROSS) has been reviewed. Implementation remains from 2027/2028 (details on next page) and incrementally increases over the life of the plan. In recognition of the need to prioritise renewing ageing assets and continue to invest in new assets to grow and improve the city, a capital allocation of $7.5m, $10m and $12m (unindexed) has been included three years apart (design in year 1 and construction in years 2 and 3) with approximately 50% for renewal and 50% for new/upgrade capital expenditure. Further, grant funding has been incorporated resulting in a cash impact every three-year cycle of $2.5m for the new/upgrade component of the project.

Wulanda Recreation and Convention Centre (WRCC)

The Wulanda Recreation and Convention Centre is a multi-purpose facility designed to be a community space, with facilities and activities for all ages and abilities. This facility provides substantial year-round indoor facilities, addressing many community needs both now and for future generations. The Wulanda Recreation and Convention Centre has improved Mount Gambier's capacity to host major sporting competitions, conferences, events and performances, providing social and economic benefits. The facility opened in December 2022, with an official opening event held in March 2023. As a significant addition to Council's asset base, Wulanda has increased the value of Council's buildings and structures and the associated depreciation expense. The financial impacts, along with related risks and mitigations, are addressed in the Risks section of this LTFP.

Essential Services Commission of South Australia (ESCOSA)

Consideration of the recommendations from the recent Local Government Advice Scheme report from the Essential Services Commission of South Australia (ESCOSA). City of Mount Gambier was included in tranche three, 2025.

Future iterations of the LTFP will become a primary document that will be reviewed by Essential Services Commission of South Australia (ESCOSA) during their four yearly reviews under the Local Government Advice Scheme established through the Local Government Act 1999. The aim of the Scheme is to provide independent, risk-based advice to assist Councils when making long term financial and investment decisions for the benefit of ratepayers.

Asset Valuation and Depreciation Alignment Risk

Council has only recently implemented annual indexation of depreciation, and this approach was not consistently applied across the full period since the last asset revaluation. As a result, a step-change increase in depreciation is anticipated in 2026/2027 as CPI indexation is applied going forward. In addition, the Major Infrastructure asset class (including roads, footpaths, kerb and channel and public lighting) is due for revaluation as at 1 July 2026, which may materially impact asset values, depreciation expense and key financial sustainability ratios.

While significant work has been undertaken through the Asset Project to improve asset segmentation and better align asset consumption with depreciation and renewal requirements, this work was not complete at the time of preparing the LTFP. Accordingly, depreciation and renewal funding profiles within the Plan rely on assumptions rather than finalised asset data. There is a risk that future revaluation outcomes and refined asset information result in higher depreciation and renewal requirements than currently forecast, placing pressure on operating results, cash flow, and long-term financial capacity.

Key changes since the last iteration of the Long Term Financial Plan

1. The LTFP has been updated to include the Budget Review 2 position for 2025/2026 and the **budget for 2026/2027 as the base year**.
2. **Interest rates** have been updated to reflect actual interest/forecast rates for credit foncier loans and variable Local Government Finance Authority (LGFA) rates based on Deloittes Access Economics (DAE), BRM Advisory, administration staff and to relatively align with the forecast level of CPI increases.
3. Forecast **inflation** assumptions have been updated based on Deloittes Access Economics (DAE) forecasts.
4. Council's **rating strategy** has been reviewed, with Council administration and Elected Members working collaboratively to balance community expectations, the achievement of

financial targets and the capacity to deliver Council's suite of strategic plans, including this LTFP. Growth has been identified as a critical factor in supporting long term financial sustainability and servicing an expanding community. As a result, **growth in rateable assessments** is assumed to be fully realised in future years, and growth assumptions have been updated to reflect historical average trends.

5. The **Waste Service Charge (WSC)** has been reviewed to ensure it accounts for the cost of delivering the service, planned waste reduction initiatives and contributes fairly to future capital expenditure.

6. The **Strategic Work Plan** (ie delivery of Council operating and capital priorities over the next two (2) years) has been updated following engagement with Council staff and Elected Members. Individual projects have been reviewed and included or amended to align with delivery of the strategic priorities present now. Where individual projects have a finite period, consideration of ongoing allocation over the life of the LTFP in recognition of the need to resource for future priorities and that growth is maintained for capacity building, our growing community and their expectations. Specific inclusions include:
    a. Underpinning the Strategic Work Plan, three (3) **projects** will be delivered to create organisational capacity by identifying efficiencies and reviewing service levels:
        i. Asset Management Planning Approach – includes $180k allocation in 2026/2027 for the condition and revaluation of major infrastructure and an allocation in 2027/2028 for the condition and revaluation of buildings and structures. Further inclusions for these are continued on a four-year basis.
        ii. Business Systems and Infrastructure – includes $200k to continue development of Council's business systems, aligning best use of these systems and improving reporting.
        iii. Workforce Planning Framework – includes an allocation of $25k in 2026/2027 for implementation.
    b. **Rapid Activation** of key precincts, including the central business district (CBD).
    c. **Master Planning** continues a key feature with adjustments to forecast amounts reflecting actual costs incurred.
    d. Capacity creation has been included in a number of different ways: to deliver the community's vision and ensure Council can respond effectively to current and future demands, improve service delivery, and operate more efficiently.
        i. **Capacity Building Strategic Projects** – An allocation of $400-435k p.a. (unindexed) has been included to create agility to change and short-lived opportunities, increase ability to be innovative and help fund the delivery of the Strategic Work.

7. Council has recently renegotiated its **Enterprise Bargaining (EB) Agreements**. Updates have been made to reflect known outcomes following EB negotiations which affect the shorter-term. Longer term indexation continues to be applied using Deloittes Access Economics available estimates.

Exclusions from this Plan

The following potential significant investment/items are excluded from this version of the LTFP:

Waste and Resource Recovery Master Plan

The Waste and Resource Recovery Master Plan, together with the Waste and Resource Recovery Strategy 2023–2030, has charted Council's whole-of-life roadmap for waste management services and assets, including the Waste Transfer Station, ReUse Market, Caroline Landfill and kerbside collections. Following endorsement of this work, Council has proceeded to develop detailed implementation strategies (including costings and prioritisation) for key projects such as waste reduction initiatives, leachate management, improved material diversion and recovery, optimisation of the Caroline Landfill layout, and optimisation of kerbside collection services. At the time of preparing this LTFP, these implementation strategies and associated costings were still underway. Accordingly, only time-critical components required to support near-term decisions and rollouts have been included in the Plan, with remaining program elements to be incorporated through future LTFP updates once confirmed.

Capital Works Costing Principles

Work continues to improve costing principles for the allocation of internal cost to capital projects, including project management, total staff costs, disposal of materials (e.g. road surfaces) and plant usage allocations. The implementation of these principles will be staged across a number of years. This version of the ABP and LTFP includes the results of initial work undertaken and further incremental improvement. Future iterations of the LTFP and supporting AMPs will incorporate refinement as work progresses.

Asset Management

Further review to be undertaken in preparation for the development of the next iteration of the Asset Management Plans / LTFP.

Master Planning

Recommendations from the Master Planning currently in progress and forecast to be completed annually up to and including 2028/2029. Noting that allocations for the Fit-for-Future City capital project expenditure will be prioritised to assist meeting any recommendations.

Visitor Information Services

A review of the visitor information service is currently in progress. The outcomes of this work in progress will be incorporated to future iterations of this plan once complete.

Risks and Opportunities

The LTFP is updated annually and needs to have regard to relevant risk, opportunities and mitigation strategies. During the development of this LTFP we have identified the following:

Risks

Volatility in Economic Conditions - increasing fuel costs, inflation and interest rates.

State/Federal Government - Local Government reforms and funding/cost shifting (e.g. Financial Assistance Grants timing and amount of advance payments, election expenses, ESCOSA costs).

Climate Change Impact - The future impact on the way in which Council operates will need to be considered. Council has a strategic target to achieve a 65% reduction on kerbside waste to landfill by 2030.

Grant Revenue - Whilst grant revenue may fund additional capital works, additional maintenance/renewal expenditure will be incurred as a result. Discontinuation of Local Roads Community Infrastructure (LRCI). Inability to meet Fit-for-Future Program inclusions should grant funding applications be unsuccessful.

Procurement Market Conditions - Current market conditions have either driven up costs, or resulted in less availability of contractors which will also impact on the capacity to deliver.

Asset Renewal Timing and Scale Risk - A significant portion of Council's buildings and structures asset value is concentrated in newer, high-cost assets and components with varying useful lives. While renewal demand for these particular asset components is currently low, future replacement will require substantial funding in specific years. There is a risk that depreciation and renewal funding profiles do not sufficiently build cash capacity over the LTFP horizon, leading to funding gaps and reduced financial flexibility when major renewal becomes due. For context, as at 30 June 2025 WRCC represented approximately 51% net fair value and approximately 33% annual depreciation of the totals for the Building and Structure Asset Class. This accounts for approximately $1.5m in depreciation annually, that does not require short-term capital renewal.

Asset Financial Management - Changes in asset valuations, depreciation indexation and improved asset data may increase depreciation and renewal requirements beyond current LTFP assumptions, impacting financial sustainability indicators.

Opportunities

Efficiencies - Efficiencies will be investigated in operating expenditure to support capital works expenditure or through strategic procurement activities (where like activities are 'bundled up').

Growth - Higher than projected growth in assessments.

Timing - A review of strategic priorities has been undertaken by the Executive Leadership Team further to consultation across the organisation in the development of the Strategic Work Program. The organisation's capacity to deliver has been considered.

Service Reviews – identifying service efficiencies can help optimise resources and support the sustainable delivery of services that align with community expectations.

Commercial Partnerships/Grant Funding - Seek greater contributions from others to fund current activities/additional projects. Investment in a grants attraction officer has been included as part of one of the three capacity building FTE's to well position us to leverage outside investment and ensure our status as South Australia's regional capital. Attracting further grant revenue will improve ratios if used to fund works already in the LTFP.

Borrowings - In line with our Treasury Management Policy the intent is to have an optimal structure that ensures that the net interest costs associated with borrowing and investing are reasonably likely to be minimised on average over the longer term. This is achieved by maintaining balanced debt structure and ensuring ongoing revenue sources maintain ongoing expenditure.

Summary of Key Assumptions

The LTFP is underpinned by a set of consistent, prudent assumptions across revenue, expenditure, capital investment and the balance sheet. These assumptions reflect current policy settings, known commitments, historical trends and best-available forecasts at the time of preparation.

Operating Revenue

Operating revenue assumptions reflect Council's adopted rating strategy, full cost recovery for waste and user-pays services where appropriate, and the continuation of key recurrent grants. Rates and charges are indexed to support long term financial sustainability, with CPI applied broadly and a Fit-for-Future City margin included where required. Noting the Waste Service Charge (WSC) is based on cost of service recovery. Grant funding assumptions are based on existing programs and known commitments, with one-off grants aligned to the timing of related expenditure. Financial Assistance Grants including Special Local Roads Fund have been based on continuation with CPI increase. Identified capital grants have been included even though formal approval has not been received. Development-related revenue has been conservatively reset to reflect recent experience and inflated in line with consumer price index (CPI), with fluctuations for Open Space removed.

Operating Expenditure – Materials, Contracts and Other

Operating cost assumptions are based on CPI-indexed growth for materials, contracts and other operating costs, with one-off items removed, inclusion of cyclical expenditure and expenses appropriately smoothed where possible. Employee costs reflect current enterprise arrangements and independent economic forecasts. Additional resourcing and funding have been included to support delivery of Council's Strategic Work Plan and identified organisational capacity requirements.

Operating Expenditure - Employment and Finance Costs

The Plan assumes a modest, steady increase in workforce capacity over its life, delivered through a mix of direct employment and external resources. These resources are more heavily weighted towards the beginning of the plan. Finance costs reflect forecast debt levels and prevailing Local Government Finance Authority interest rates, with a mix of fixed and flexible borrowings structured to balance cost, risk and flexibility.

Capital Expenditure

Capital investment is aligned with Council's Asset Management Plans and forward works programs, with priority given to asset renewal to maintain service levels and asset condition. Provision is made for the ongoing operating, maintenance and depreciation impacts of new and upgraded assets. New capital investment assumptions reflect known projects and currently available information, with future asset planning outcomes to be incorporated through subsequent Plan updates.

Capital Revenue

Capital revenue assumptions include grant funding for identified programs and projects, particularly the Fit-for-Future City projects, recognising that project scope may be reviewed if grant outcomes change. Contributions of physical assets received at no cost are included based on historical experience.

Statement of Financial Position

Balance sheet assumptions are based on historical trends for working capital items, with no material departures assumed. Asset values reflect the combined impact of depreciation, capital investment and disposals, with CPI indexation applied in non-revaluation years. Borrowings are modelled to support approved capital investment and overall cash flow requirements, consistent with Council's treasury and debt management approach.

Rate Strategy (General Rates and Waste Service Charge)

Historical Influences

Historically rating did not keep up with inflation and whilst an increase was proposed smoothed across 3 years for 2023/2024 financial year, rating was below actual CPI. In accordance with

LTFP principles Council has adjusted rating to address earlier periods where rating did not keep pace with rising costs and to support long term financial sustainability. Average residential rates remain significantly below the rural, state and metro average.

Growth in Rateable Assessments

Over previous years we have not grown/increased budget to reflect community growth nor reflected the increase in cost of service provision as a result of this growth as part of our rating strategy. Rather anything above 0.50% conservative growth estimate was absorbed. This has a compounding effect on our ability to maintain service levels to the expectation of our growing community.

Council will continue to review rate growth assumptions annually as part of the budget and long term financial planning process. With the purpose to ensure growth in rateable assessments is appropriately accounted for and that additional revenue supports service delivery, asset management and infrastructure investment in a sustainable and transparent manner. A conservative approach has been used for modelling in the LTFP. Over the past 8 years, average growth in rateable assessments equals 0.77%, which is now reflected in the first 5 years of the LTFP.

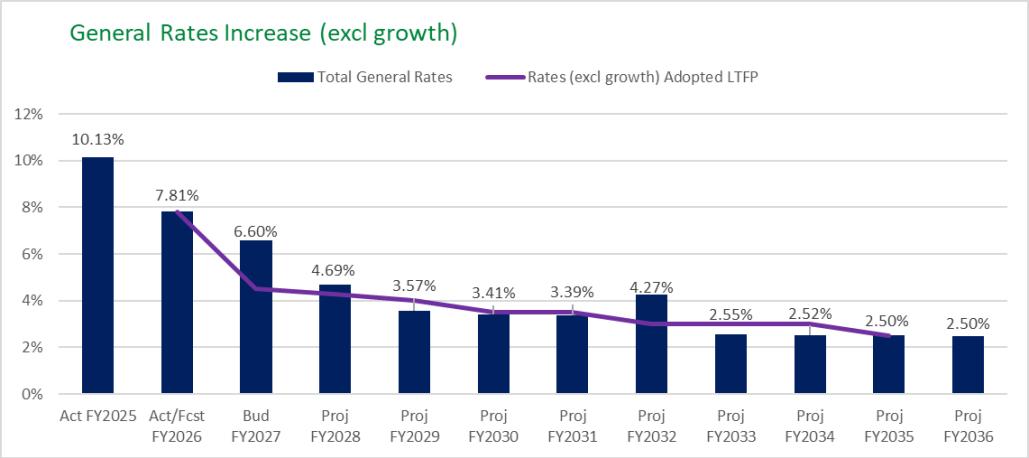
Council needs to find the balance between resident expectations and what is appropriate and affordable for Council to provide with the revenue available.

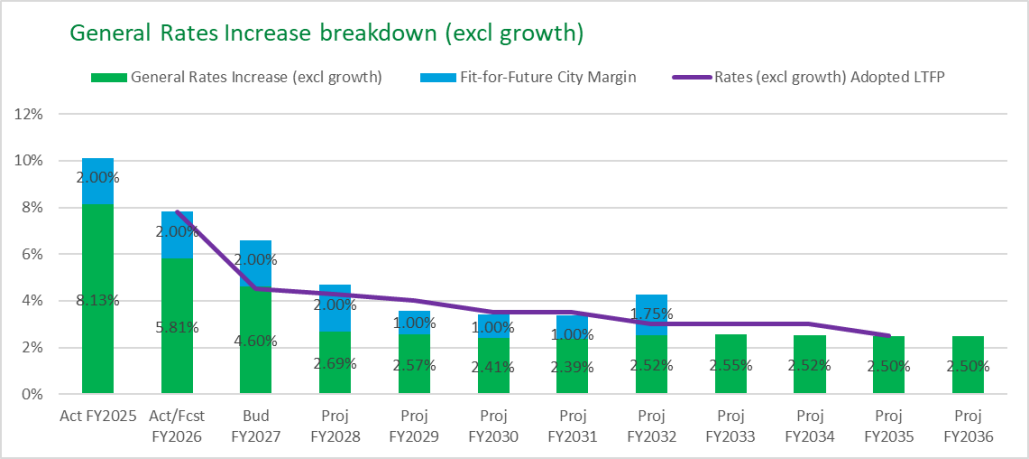
General Rates Increase

Rating for this financial year and beyond considers a number of factors including the following:

- **Average Rates** - City of Mount Gambier's average residential rates have been significantly below the rural South Australian average, being $1,442 in 2025/2026 compared to $1,837.
- **Fit-for-Future City** – The modelled rate for 2026/2027 and beyond is based upon CPI plus a maximum of 2% Fit-for-Future City (ex sustainability) margin as required to ensure that Council achieves and maintains its operating surplus to fund future service provision and pay down debt. The sustainability margin will be reduced as Council estimates the impact of cost savings and efficiencies are recognised.

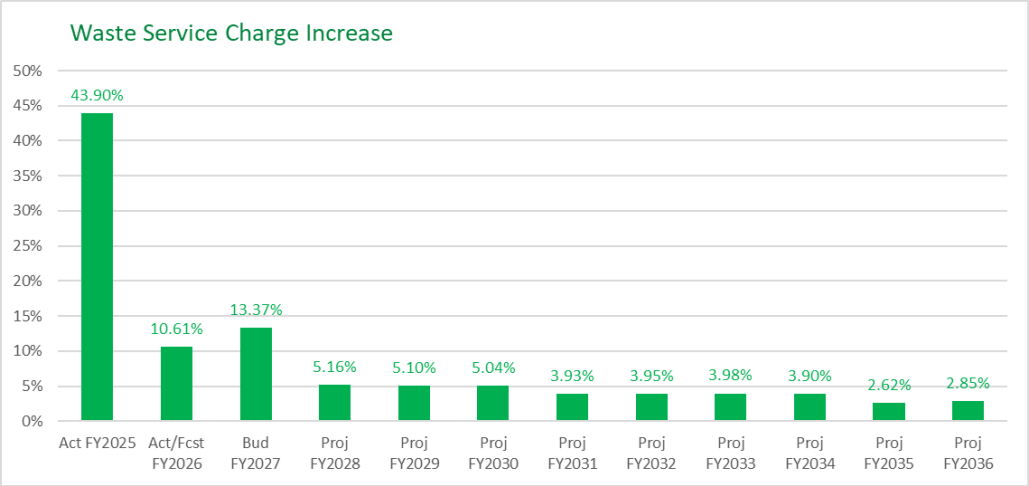
It should be noted that the average rate increase per annum is based on the total of all ratable properties. The impact on individual ratepayers may be different based on the change in valuation of their property relative to the overall valuation changes across the Council area.





Waste Service Charge

The Waste Service Charge is reviewed annually and is based on estimated operating and capital costs of delivery of the kerbside collection service(s) in accordance with section 155 of the Local Government Act 1999.



Funding the Plan

Revenue

Council generates revenue and funds this plan from a number of sources to provide services, infrastructure and benefits to the community and ensure the economic, social and environmental sustainability of the region.

Funding is generated from revenue and borrowings aligned with relevant policies, plans and objectives to ensure a balanced approach in generating public value to the community. A summary of the funding that supports this LTFP is shown in the Uniform Presentation of Finances included in the Appendix.

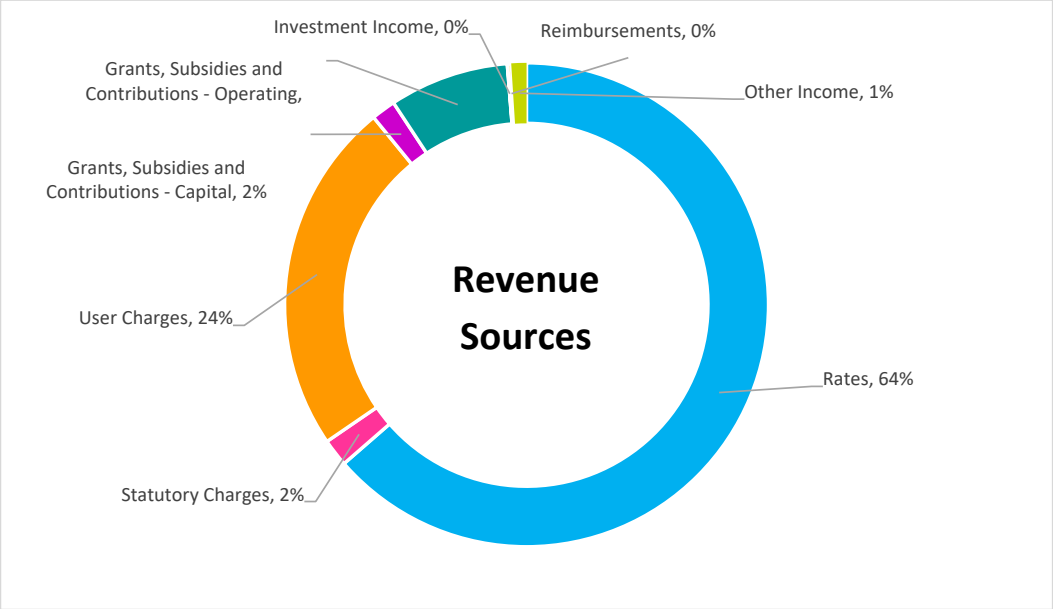
Our main source of revenue is rates, generating 64% of total revenue across the life of the LTFP. This rates revenue includes general rates and waste service charge.

Our second highest source of revenue is user charges, generating 24% of total revenue across the life of the LTFP. User charges are fees and charges associated with the provision of specific services to the community and business. We have made significant improvements to our fees and charges over the last two years, including regular analysis to ensure full cost recovery and that our ratepayers are not subsidising discretionary user services. Our main user charges include:

- Waste management fees – Caroline Landfill gate fees, Waste Transfer and the ReUse Market fees
- Wulanda Recreation and Community Centre – for various use and hire of the facility

- Cemetery – covering cremations, burials and associated interment and plaque fees at Carinya Gardens and burials at Lake Terrace Cemetery.
- Council facility rental and hire – varies across ranging from commercial to peppercorn community leases and room hire within existing facilities such as Library and Riddoch Arts and Culture Centre.
- Tours and Retail facilities – offered across Wulanda, Visitor Services and Riddoch Arts and Cultural Centre.

Our third highest source of revenue is generated from Grants, Subsidies and Contributions, accounting for 10% of total revenue across the life of the LTFP. These consist of external funds obtained from other levels of government or other bodies that contribute to either Council's cost of operations or support capital projects. Our biggest source of grant revenue is State Government Financial Assistance Grants.



Borrowings

Council utilises borrowings strategically to support intergenerational equity, particularly for major long life assets. Debt levels are forecast to decrease steadily over the life of the Plan with a small uptake in the final three years to fund new capital components of the Fit-for-Future City projects and taking into consideration Council's guiding principles of Responsible Borrowing and Debt Management and Intergenerational Equity (as described earlier in this document). A key source of funding for this version of the LTFP is borrowings. The borrowings structure is made up of the following:

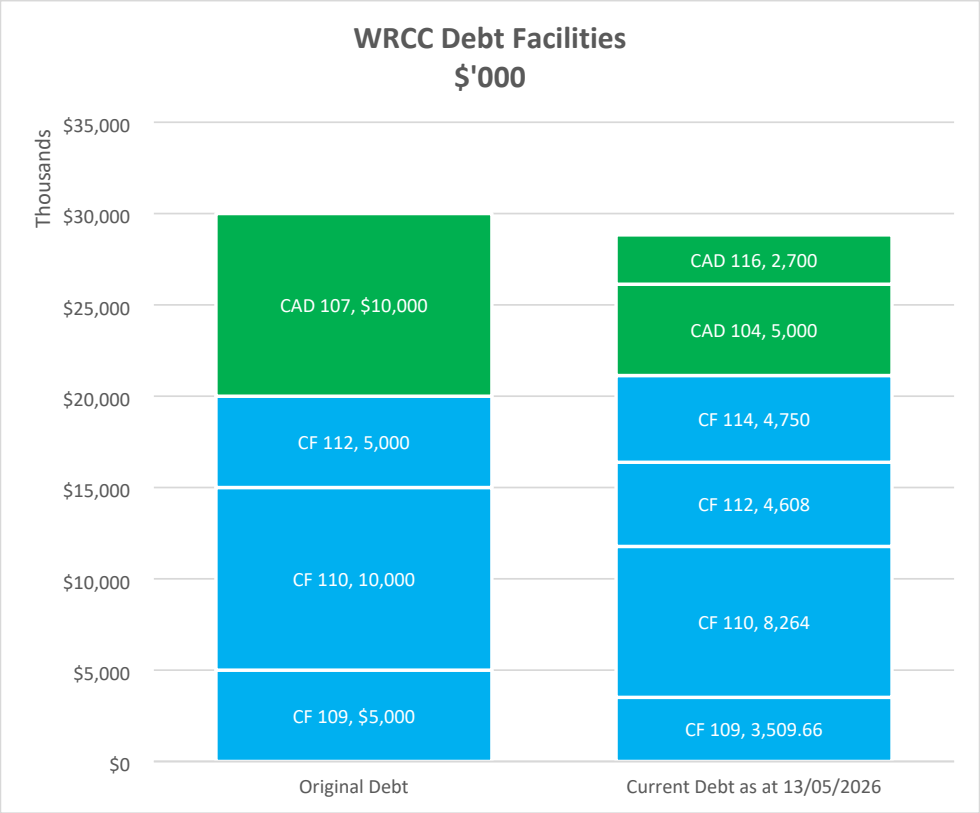
- **Credit Foncier Loans** - These are fixed term loans with varying terms that have been used to support the construction of the Wulanda Recreation and Convention Centre facility. It should be noted that particular care has been taken in establishing the terms of the individual loans to ensure that towards the end of the LTFP the required flexibility is available.

- **Cash Advance Debentures (CADs)** - These are flexible, variable loans where funds are drawn down and paid back as required.

The mix between fixed and variable debt has been considered throughout this version of the LTFP to ensure that required flexibility and capacity is available to Council. Regular reviews and maintaining a balanced approach to the level of fixed versus variable debt in accordance with the Treasury Management Policy enables disciplined long term debt reduction, reduces exposure to interest rate and refinancing risk, and ensures sufficient flexibility to manage intra-year cash flow cycles.

The level of total borrowings for each year has been included in the Key Financial Ratios section of this document (it should be noted that the borrowings are funded by loans/debt capacity specifically allocated to the construction of the Wulanda Recreation and Convention Centre and other debt capacity for other Council operations).

The table below shows the original available debt facility for the Wulanda Recreation and Convention Centre of $36.5m and the current actual debt facility of $28.8m taken up as at 13 May 2026. When interpreting the graph it should be noted that debt values fluctuate according to Council's working capital cycle.



Details of the individual loans/debt capacity in terms of the expiry date and interest rate are referenced in the table below. These figures are provided as at 13 May 2026 and it should be noted that some loans have balloon facilities that allow the loan to be either repaid or refinanced either as another fixed loan or converted to variable. The LTFP assumes that the loans will be refinanced as credit foncier upon expiry until 2031 when they are repaid and converted to flexible cash advance debentures.

Current Debt Facility	Facility Available as at 20/04/2026	Expiry Date	Interest Rate
Credit Foncier 109 amortising	$3,509,659.91	16/05/2032	4.75%
Credit Foncier 110 amortising	$8,264,170.95	16/05/2037	4.85%
Credit Foncier 112 amortising*	$4,608,108.15	15/05/2026	4.95%
Credit Foncier 114 interest only	$4,750,000.00	17/03/2027	4.88%
CAD 104	$5,000,000.00	17/06/2028	5.85%

CAD 107	$10,000,000.00	16/08/2026	5.85%
CAD 116	$5,000,000.00	15/04/2031	5.85%

* Balance of loan to be refinanced as credit foncier, interest rate locked in at 5.90%, modelled through LTFP.

Financial Performance Overview

The financial projections demonstrate that Council is expected to achieve its operating surplus, net financial liabilities, and asset renewal funding targets within the forecast period. These key financial indicators are deemed by the Local Government Sector to be the best indicators for determining financial sustainability. Further these indicators are a requirement of Council's annual financial reporting in accordance with Local Government legislation and regulations.

Treasury Management Policy

Council ensures long term financial sustainability using key financial indicators through the LTFP, specifically the following targets:

Operating Surplus Ratio – To achieve a positive operating surplus ratio by 2026/2027.

Net Financial Liabilities Ratio – Achieve a target of less than 100% of total operating revenue by 2026/2027; and

Asset Renewal Funding Ratio - Maintain asset renewal funding ratio of greater than or equal to 100% of the Asset Management Plan

Additional Ratios

Additional ratios considered and referenced as an additional measure of financial sustainability include the borrowing to income ratio and asset sustainability ratio.

Key Financial Indicators

Operating Surplus Ratio

What is the purpose of this ratio?

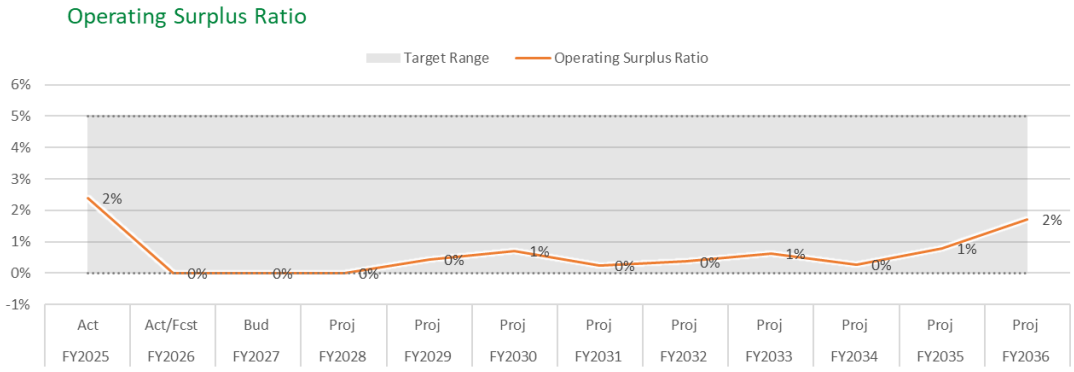
This financial indicator is useful in determining if current ratepayers are paying enough to cover products and services provided in each period.

How is this ratio calculated?

Operating surplus before capital revenues as a percentage of total operating revenue.

What is the target?

The target to be achieved by 2026/2027 is that Council will achieve a positive ratio (aligned with Council's Treasury Management Policy and the LGFA loan terms to fund the construction of the Wulanda Recreation and Convention Centre).



Result:

Council is expected to return to a balanced budget in 2026/2027. This is the second year the LTFP has modelled a balanced position remaining ahead of its target and delivering a positive result for the remainder of the LTFP. This early achievement reflects strong financial management and continued progress toward long-term sustainability. The average ratio over the life of the LTFP is 0.51%.

It should be noted that the surplus is required in future years for the repayment of current debt and investment in new assets.

Net Financial Liabilities Ratio

What is the purpose of this ratio?

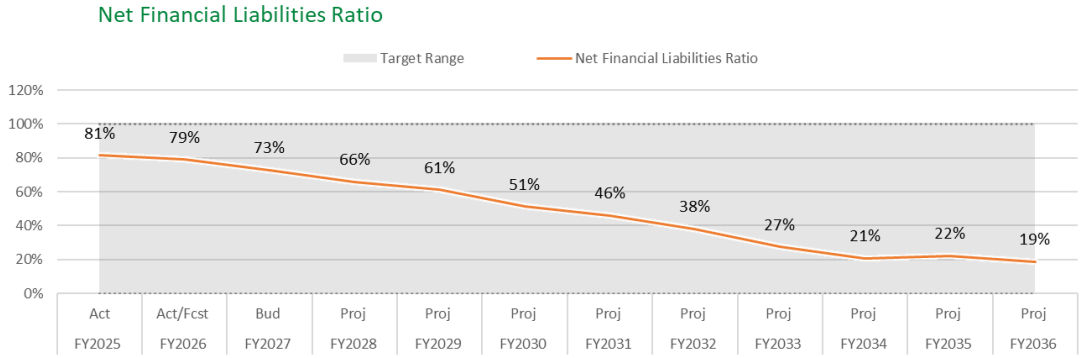
This financial indicator is useful in determining the level of indebtedness that Council has in comparison to its operating revenue.

How is this ratio calculated?

Net financial liabilities as a percentage of total operating revenue.

What is the target?

Council will achieve a net financial liabilities ratio of less than 100% of total operating revenue 2026/2027 (aligned with Council's Treasury Management Policy and the LGFA loan terms to fund the construction of the Wulanda Recreation and Convention Centre).



Result:

Council met its financial targets 12 months earlier than planned, demonstrating strong financial management and a clear trajectory toward long term sustainability. The Net Financial Liabilities Ratio is projected to continue to reduce over the life of the Plan, with a slight uptake in the last three years of the Plan due to borrowing for new Fit-for-Future City capital projects. The Ratio will remain well below the 100% target for the entire 10-year period of the Plan, averaging 42%.

Asset Renewal Funding Ratio

What is the purpose of this ratio?

This financial indicator is useful in determining if Council is maintaining all of its assets.

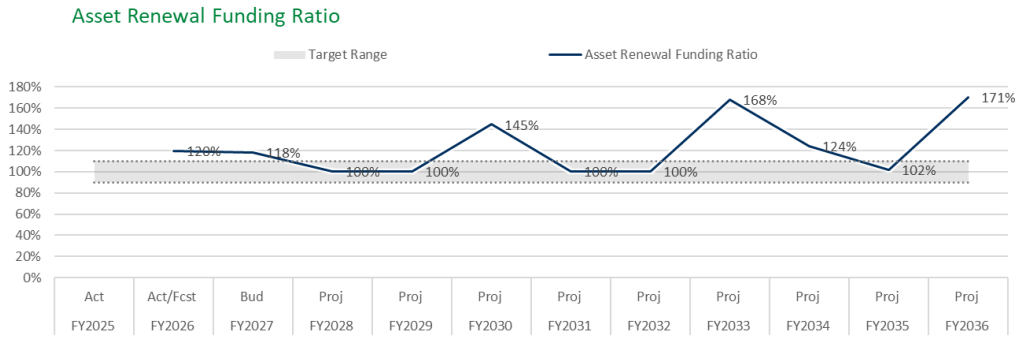
This is best demonstrated by comparing total capital renewal expenditure planned against strategic asset management plan requirements.

How is this ratio calculated?

Capital expenditure on renewal or replacement of existing assets as a percentage of asset management plan allocations.

What is the target?

Council will maintain an asset renewal funding ratio of greater than or equal to 100% of Asset Management Plans.



Result:

Council will achieve over the period of the plan at minimum the required expenditure that is set out in the Asset Management Plans.

Renewal expenditure for the future 10 years is expected to be aligned with the Asset Management Plans i.e. a ratio of 100% excluding inclusions for Waste Management, Fit-for-Future City Projects and inclusion of recent condition assessments completed for a selection of major buildings. Over the life of the LTFP the average ratio is 123%.

Spikes in the ratio in years 2030, 2033, 2036 are due to a change in assumption that the **Fit-for-Future City Projects** will be approximately 50% renewal. This decision has been made as part of the review of the LTFP and will be updated in future iterations of the Asset Management Plans (AMP).

In addition to the Fit-for-Future City Projects, detailed condition assessments have been undertaken on majority of major building assets with capital renewal expenditure modelled over a 20 year period. A total of $3.69m in renewal expenditure above the current AMPs has been incorporated across years 2033, 2034 and 2036. These will be updated in future iterations of the AMPs.

Asset Sustainability Ratio

What is the purpose of this ratio?

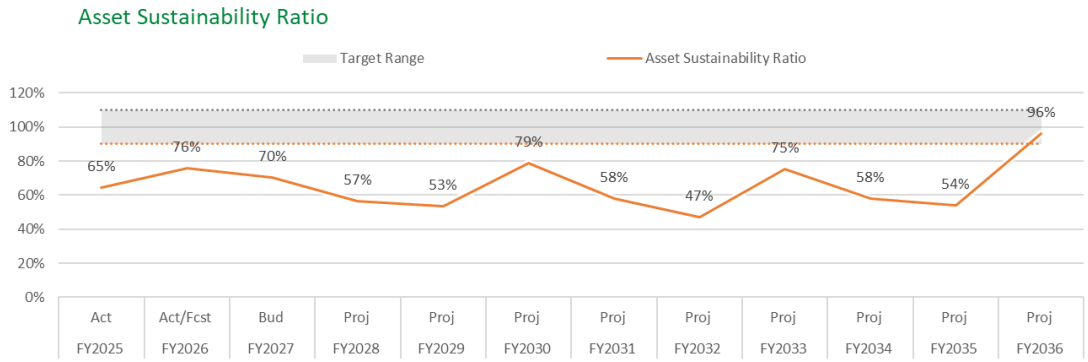
This ratio is useful in determining the alignment of asset consumption to the investment in capital renewal of assets.

How is this ratio calculated?

Capital expenditure on renewal or replacement of existing assets as a percentage of annual depreciation.

What is the target?

Generally, the target for this ratio should be 100% on average over the long term. However, due to the significance of WRCC and material capital renewal expenditure not required within the 10-year period of this LTFP, it is expected that the LTFP ratio be less than 100% on average. This allows for Council to manage their financial sustainability prudently and allow for cash build up over the life of the LTFP to fund future capital renewal beyond the life of this LTFP, particularly in the following 10 to 20 years.



Result:

Council's Asset Sustainability Ratio is currently tracking below the typical Local Government target range. This outcome is expected in the short term and is largely driven by the inclusion of the Wulanda Recreation and Convention Centre (WRCC) within Council's Buildings and Structures asset class. WRCC represents a material proportion of Council's annual depreciation for this asset class, however it does not require commensurate renewal expenditure within the 10-year period of this LTFP. As a result, renewal spend appears low relative to depreciation, even though Council is continuing to maintain service levels and fund renewal works in line with its Asset Management Plans.

It is also worth noting that major building condition assessments identified approximately $13.9m in building renewals required (excluding WRCC), with most of this expenditure anticipated to occur between years 10 and 20, outside the scope of this LTFP. This reinforces the importance of using the near-term 'gap' between depreciation and renewal on newer assets such as WRCC to deliberately build funding capacity (cash or cash equivalents), so Council is well positioned to meet future renewal peaks without the need for disruptive rate increases, service reductions or unplanned borrowing.

Borrowing to Income Ratio

What is the purpose of this ratio?

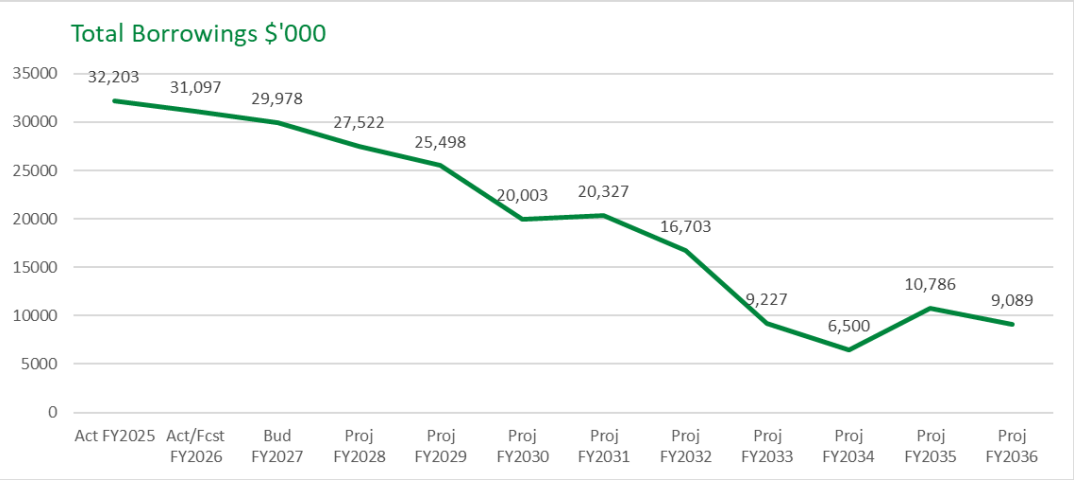
This is a way to measure Council's ability to make loan repayments comfortably without putting the organisation in financial hardship.

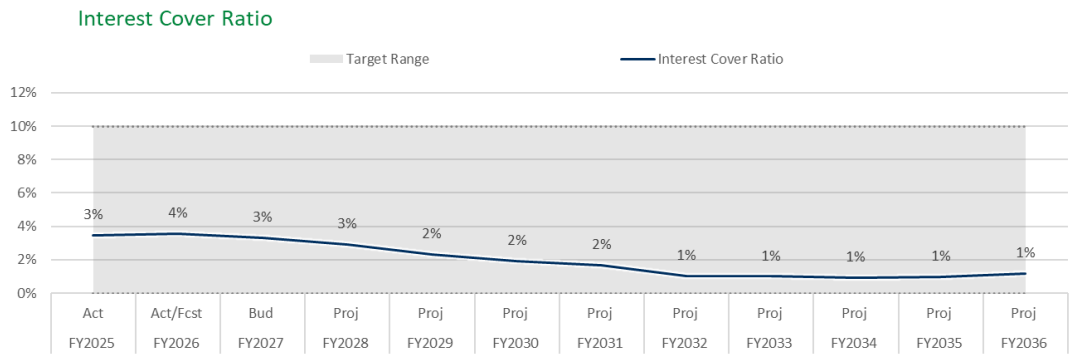
How is this ratio calculated?

Total borrowings including CAD divided by total operating revenue.

What is the target?

Council will maintain a target of less than 10%.





Result:

As debt is majority repaid through rates revenue, it is important that we are mindful of how much we borrow and how quickly we can repay our debt. That is why we have a long term view of debt and have focused on Council's debt structure and reducing debt over the life of the LTFP to create capacity to fund future new capital investment.

For all years of the LTFP the borrowing to income ratio is lower than the 10% target. Noting that in the later years of the Plan, additional funding has been incorporated to help fund the new portion of Fit-for-Future City projects and improve intergenerational equity while maintaining financial sustainability in consideration of future capital renewal requirements that fall outside the scope of this plan, but of which we are aware.

Debt structure assumptions i.e. the mix of borrowings between fixed debt and flexible debt and the term of the loans used to fund Council's activities have been considered in the context of the adopted Treasury Management Policy (T150).

Appendices

Detailed assumptions, financial statements and supporting schedules are provided in the Appendices.

Appendix one – Summary table Key assumptions

Key Assumptions	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
General Rates Revenue Increase (excl Growth)	6.60%	4.69%	3.57%	3.41%	3.39%	4.27%	2.55%	2.52%	2.50%	2.50%
Assessment Growth	1.37%	0.75%	0.75%	0.75%	0.75%	0.50%	0.50%	0.50%	0.50%	0.50%
Waste Service Charge Increase	13.37%	5.16%	5.10%	5.04%	3.93%	3.95%	3.98%	3.90%	2.62%	2.85%
User Charges Increase	12.19%	6.90%	6.94%	6.93%	4.93%	4.92%	4.92%	4.85%	2.50%	2.93%
Consumer Price Index (South Australian CPI)	4.10%	2.70%	2.60%	2.40%	2.40%	2.50%	2.60%	2.50%	2.50%	2.50%
Wage Price Index	3.50%	3.50%	3.20%	3.10%	3.10%	3.20%	3.10%	3.10%	3.20%	3.20%
CAD Interest Rate (estimate)	6.29%	5.49%	4.89%	4.74%	4.70%	4.70%	4.70%	4.70%	4.70%	4.70%

Appendix two – summary table of significant expenditure

Item	Operating/ Capital	Assumptions unindexed
ESCOSA Local Government Rates Oversight Scheme	Operating	FY 2029 $40k, FY 2033 $40k
Asset Maintenance	Operating	$100k p.a. ongoing, increasing to $200k p.a ongoing FY 2029, increasing to $400k ongoing FY 2033, increasing to $500k FY 2036
Master Planning	Operating	$234k FY 2027, $150k FY 2028 to FY 2029, $200k FY 2033 and FY 2035
Rapid Activation	Operating	$200k p.a. ongoing
Business Systems Review & system efficiencies	Operating	$200k in FY 2027 and $100k FY 2028 to FY 2030
Council Election & associated costs	Operating	FY 2027 $230k, FY 2031 $265k and FY 2035 $265
Infrastructure condition assessments & valuations	Operating	$180k FY 2027, $180k FY 2031, $180k FY2035
Buildings/Structures condition assessments & valuations	Operating	$200k FY 2028, $200k FY 2032, $200k FY 2036
Strategic Work Plan Allocation – capacity building	Operating	$335k FY 2027, $400k FY 2028, $435k FY 2029 onwards
Strategic Work Plan – various projects	Operating	$202k FY 2027, $175k FY 2028, $175k FY 2032, $200k FY 2034, $175k FY 2036, noting a minimum of $150k allocation in between years
Fuel	Operating	$922k FY 2027, decreasing to $800k by FY 2030 and remaining ongoing
Item	**Operating/ Capital**	**Assumptions unindexed**
Fit-for-Future City (ex Making Better Places Program) Implementation	Capital	**FY 2028 to FY 2030:** Year 1 Design $500k, Year 2 and Year 3 Construct (spread over 2 years) $7,000k (gross capital expenditure $7.5m), supported by $2.5m grant funding **FY 2031 to FY 2033:** Year 1 Design $1,000k, Year 2 and Year 3 Construct (spread over 2 years) $9,000k (gross capital expenditure $10m), supported by $2.5m grant funding **FY 2034 to FY 2036**: Year 1 Design $1,000k, Year 2 and Year 3 Construct (spread over 2 years) $11,000k (gross capital expenditure $12m), supported by $2.5m grant funding
Fit-for Future City FTE inclusions	Operating	3 FTEs FY 2027, 5 FTE's FY 2028 to FY 2030, 2 FTEs ongoing from FY 2031

Fit-for-Future City materials, contract etc expenses	Operating	$300k ongoing

Appendix three – Forecast Financial Statements

$'000	Jun-25	Jun-26	Jun-27	Jun-28	Jun-29	Jun-30	Jun-31	Jun-32	Jun-33	Jun-34	Jun-35	Jun-36
Statement of Comprehensive Income	**Act**	**Act/Fcst**	**Bud**	**Proj**	**Proj**	**Proj**	**Proj**	**Proj**	**Proj**	**Proj**	**Proj**	**Proj**
Income												
Rates	30,388	33,049	35,878	37,856	39,584	41,333	43,079	45,111	46,593	48,108	49,563	51,077
Statutory Charges	923	794	1,130	1,160	1,190	1,219	1,248	1,279	1,312	1,345	1,379	1,413
User Charges	10,408	11,147	12,506	13,369	14,297	15,287	16,041	16,830	17,658	18,515	18,978	19,534
Grants, Subsidies and Contributions - Capital	1,225	1,293	1,419	1,291	1,325	947	970	994	1,020	1,046	1,072	1,099
Grants, Subsidies and Contributions - Operating	7,091	5,018	5,002	5,082	5,151	5,285	5,401	5,547	5,679	5,832	5,968	6,127
Investment Income	79	72	50	43	35	25	21	8	-	-	-	-
Reimbursements	1,141	390	147	151	155	158	162	166	170	175	179	184
Other Income	697	1,296	620	637	653	669	685	702	720	738	757	776
Net Gain - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	**51,952**	**53,057**	**56,752**	**59,589**	**62,389**	**64,924**	**67,606**	**70,638**	**73,153**	**75,759**	**77,895**	**80,209**
Expenses												
Employee Costs	17,811	18,189	19,217	20,847	22,279	23,720	24,755	25,836	26,947	28,088	29,297	30,568
Materials, Contracts & Other Expenses	19,110	20,351	22,243	22,623	23,176	23,319	24,241	24,614	25,751	26,177	27,545	28,359
Depreciation, Amortisation & Impairment	11,902	12,561	13,357	14,328	15,187	16,141	17,308	19,211	19,260	20,591	19,702	18,959
Finance Costs	1,883	1,957	1,936	1,791	1,475	1,280	1,143	719	732	688	742	959
Net Loss - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	**50,706**	**53,057**	**56,752**	**59,589**	**62,117**	**64,460**	**67,448**	**70,380**	**72,689**	**75,544**	**77,286**	**78,845**
Operating Surplus / (Deficit)	**1,246**	**0**	**(0)**	**0**	**272**	**464**	**159**	**258**	**464**	**214**	**608**	**1,364**
Asset Disposal & Fair Value Adjustments	(1,321)	3	-	-	-	-	-	-	-	-	-	-
Amounts Received Specifically for New or Upgraded	67	217	-	-	-	2,802	-	-	3,016	-	-	3,249
Physical Resources Received Free of Charge	1,933	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Operating Result from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	**1,925**	**1,420**	**1,200**	**1,200**	**1,472**	**4,466**	**1,359**	**1,458**	**4,680**	**1,414**	**1,808**	**5,813**
Other Comprehensive Income												
Changes in Revaluation Surplus - I,PP&E	3,228	5,605	18,655	12,737	12,277	11,789	11,953	12,892	12,906	13,054	12,696	13,062
Share of Other Comprehensive Income - Equity Accou	-	-	-	-	-	-	-	-	-	-	-	-
Movements in Other Reserves	(113)	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	**3,115**	**5,605**	**18,655**	**12,737**	**12,277**	**11,789**	**11,953**	**12,892**	**12,906**	**13,054**	**12,696**	**13,062**
Total Comprehensive Income	**5,040**	**7,025**	**19,855**	**13,937**	**13,749**	**16,255**	**13,312**	**14,350**	**17,586**	**14,469**	**14,504**	**18,875**

$'000 Statement of Financial Position	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud	Jun-28 Proj	Jun-29 Proj	Jun-30 Proj	Jun-31 Proj	Jun-32 Proj	Jun-33 Proj	Jun-34 Proj	Jun-35 Proj	Jun-36 Proj
Current Assets												
Cash and Cash Equivalents	192	500	500	500	500	500	500	500	360	2,481	8,091	6,499
Trade and Other Receivables	2,861	2,943	3,167	3,348	3,516	3,688	3,847	4,029	4,173	4,322	4,444	4,576
Inventories	84	86	90	92	94	97	99	101	104	107	109	112
Assets Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	**3,137**	**3,529**	**3,756**	**3,940**	**4,110**	**4,284**	**4,446**	**4,630**	**4,637**	**6,909**	**12,645**	**11,187**
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	448,597	455,162	474,482	486,321	499,019	510,281	521,402	531,556	542,386	552,438	568,609	585,102
Other Non-Current Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	**448,597**	**455,162**	**474,482**	**486,321**	**499,019**	**510,281**	**521,402**	**531,556**	**542,386**	**552,438**	**568,609**	**585,102**
Total Assets	**451,734**	**458,691**	**478,238**	**490,262**	**503,129**	**514,565**	**525,847**	**536,187**	**547,023**	**559,347**	**581,254**	**596,288**
Current Liabilities												
Trade & Other Payables	4,687	6,574	6,731	6,688	7,215	7,251	8,408	7,659	8,001	8,177	9,213	10,223
Borrowings	6,135	5,925	18,066	1,154	15,949	3,969	16,078	1,096	2,727	1,214	1,697	1,697
Provisions	5,171	4,121	4,290	4,406	4,519	8,818	4,838	4,960	5,087	5,215	9,102	5,573
Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	**15,993**	**16,620**	**29,087**	**12,247**	**27,683**	**20,038**	**29,323**	**13,716**	**15,814**	**14,605**	**20,012**	**17,492**
Non-Current Liabilities												
Borrowings	26,068	25,172	11,912	26,368	9,549	16,034	4,250	15,607	6,500	5,286	9,089	7,393
Provisions	3,331	3,532	4,017	4,488	4,989	1,330	1,800	2,039	2,298	2,577	769	1,145
Total Non-Current Liabilities	**29,399**	**28,704**	**15,929**	**30,856**	**14,538**	**17,365**	**6,050**	**17,646**	**8,798**	**7,862**	**9,858**	**8,538**
Total Liabilities	**45,392**	**45,324**	**45,016**	**43,103**	**42,221**	**37,402**	**35,373**	**31,362**	**24,612**	**22,468**	**29,870**	**26,030**
Net Assets	**406,342**	**413,367**	**433,221**	**447,159**	**460,908**	**477,163**	**490,474**	**504,825**	**522,411**	**536,880**	**551,384**	**570,259**
Equity												
Accumulated Surplus	89,588	91,008	92,208	93,408	94,880	99,346	100,705	102,163	106,843	108,257	110,066	115,879
Asset Revaluation Reserves	315,808	321,413	340,067	352,805	365,082	376,870	388,823	401,716	414,622	427,676	440,372	453,434
Other Reserves	946	946	946	946	946	946	946	946	946	946	946	946
Total Equity	**406,342**	**413,367**	**433,221**	**447,159**	**460,908**	**477,163**	**490,474**	**504,825**	**522,411**	**536,880**	**551,384**	**570,259**

$'000 Statement of Changes in Equity	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud	Jun-28 Proj	Jun-29 Proj	Jun-30 Proj	Jun-31 Proj	Jun-32 Proj	Jun-33 Proj	Jun-34 Proj	Jun-35 Proj	Jun-36 Proj
Accumulated Surplus												
Balance at the end of previous reporting period	87,287	89,588	91,008	92,208	93,408	94,880	99,346	100,705	102,163	106,843	108,257	110,066
Net result for the year	1,925	1,420	1,200	1,200	1,472	4,466	1,359	1,458	4,680	1,414	1,808	5,813
Transfers from other reserves	376	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the period	**89,588**	**91,008**	**92,208**	**93,408**	**94,880**	**99,346**	**100,705**	**102,163**	**106,843**	**108,257**	**110,066**	**115,879**
Asset Revaluation Reserve												
Balance at the end of previous reporting period	312,693	315,808	321,413	340,067	352,805	365,082	376,870	388,823	401,716	414,622	427,676	440,372
Gain (Loss) on Revaluation of I, PP&E	3,115	5,605	18,655	12,737	12,277	11,789	11,953	12,892	12,906	13,054	12,696	13,062
Balance at the end of period	**315,808**	**321,413**	**340,067**	**352,805**	**365,082**	**376,870**	**388,823**	**401,716**	**414,622**	**427,676**	**440,372**	**453,434**
Other Reserves												
Balance at the end of previous reporting period	946	946	946	946	946	946	946	946	946	946	946	946
Transfers from Accumulated Surplus	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**
Total Equity at end of reporting period	**406,342**	**413,367**	**433,221**	**447,159**	**460,908**	**477,163**	**490,474**	**504,825**	**522,411**	**536,880**	**551,384**	**570,259**

$'000 Statement of Cash Flows	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud	Jun-28 Proj	Jun-29 Proj	Jun-30 Proj	Jun-31 Proj	Jun-32 Proj	Jun-33 Proj	Jun-34 Proj	Jun-35 Proj	Jun-36 Proj
Cash Flow from Operating Activities												
Receipts												
Rates	30,227	32,967	35,654	37,674	39,416	41,161	42,920	44,929	46,449	47,960	49,441	50,946
Statutory Charges	864	794	1,130	1,160	1,190	1,219	1,248	1,279	1,312	1,345	1,379	1,413
User Charges	10,320	11,147	12,506	13,369	14,297	15,287	16,041	16,830	17,658	18,515	18,978	19,534
Grants, Subsidies and Contributions - Operating	7,091	5,018	5,002	5,082	5,151	5,285	5,401	5,547	5,679	5,832	5,968	6,127
Investment Income	79	72	50	43	35	25	21	8	-	-	-	-
Reimbursements	1,141	390	147	151	155	158	162	166	170	175	179	184
Other Income	746	1,296	620	637	653	669	685	702	720	738	757	776
Payments												
Payments for Employees	(17,159)	(18,189)	(19,217)	(20,847)	(22,279)	(23,720)	(24,755)	(25,836)	(26,947)	(28,088)	(29,297)	(30,568)
Payments for Materials, Contracts & Other Expenses	(19,692)	(19,516)	(21,776)	(22,446)	(22,422)	(23,057)	(27,035)	(25,197)	(25,233)	(25,818)	(26,315)	(30,862)
Finance Payments	(1,728)	(1,756)	(1,595)	(1,428)	(1,088)	(868)	(705)	(524)	(525)	(468)	(407)	(602)
Net Cash Provided By (or Used In) Operating Activities	**11,889**	**12,222**	**12,521**	**13,395**	**15,107**	**16,159**	**13,982**	**17,904**	**19,284**	**20,191**	**20,681**	**16,947**
Cash Flow from Investing Activities												
Receipts												
Amounts Received Specifically for New / Updgraded Assets	1,279	217	-	-	-	2,802	-	-	3,016	-	-	3,249
Grants, Subsidies and Contributions - Capital	67	1,293	1,419	1,291	1,325	947	970	994	1,020	1,046	1,072	1,099
Sale of Replaced Assets	479	613	213	198	219	257	312	231	166	249	249	-
Payments												
Expenditure on Renewal / Replacement of Assets	(7,691)	(9,502)	(9,410)	(8,113)	(8,117)	(12,745)	(9,997)	(9,031)	(14,520)	(11,963)	(10,667)	(18,263)
Expenditure on New / Upgraded Assets	(1,596)	(3,247)	(3,444)	(4,134)	(6,329)	(1,745)	(5,411)	(6,294)	(1,449)	(4,494)	(9,829)	(2,927)
Net Cash Provided By (or Used In) Investing Activities	**(7,174)**	**(10,627)**	**(11,222)**	**(10,758)**	**(12,902)**	**(10,483)**	**(14,126)**	**(14,098)**	**(11,766)**	**(15,163)**	**(19,176)**	**(16,843)**
Cash Flow from Financing Activities												
Receipts												
Proceeds from CAD	-	182	4,806	3,127	-	-	4,293	-	-	-	-	-
Proceeds from Borrowings	4,750	4,608	-	-	-	-	-	4,500	-	-	5,500	-
Payments												
Repayment of CAD	-	-	-	-	(871)	(4,285)	-	(6,794)	(6,380)	(1,573)	-	-
Repayment of Borrowings	(9,482)	(5,897)	(5,925)	(5,583)	(1,154)	(1,210)	(3,969)	(1,330)	(1,096)	(1,154)	(1,214)	(1,697)
Repayment of Lease Liabilities	(144)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	-
Net Cash Provided By (or Used In) Financing Activities	**(4,793)**	**(1,287)**	**(1,299)**	**(2,637)**	**(2,205)**	**(5,676)**	**144**	**(3,805)**	**(7,657)**	**(2,908)**	**4,105**	**(1,697)**
Net Increase (Decrease) in Cash Held	**(78)**	**308**	**0**	**0**	**0**	**0**	**0**	**0**	**(140)**	**2,121**	**5,610**	**(1,592)**
Cash & Cash Equivalents at the Beginning of Period	270	192	500	500	500	500	500	500	500	360	2,481	8,091
Cash & Cash Equivalents at the End of Period	**192**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**360**	**2,481**	**8,091**	**6,499**

$'000 Uniform Presentation of Finances	Jun-25 Act	Jun-26 Act/Fcst	Jun-27 Bud	Jun-28 Proj	Jun-29 Proj	Jun-30 Proj	Jun-31 Proj	Jun-32 Proj	Jun-33 Proj	Jun-34 Proj	Jun-35 Proj	Jun-36 Proj
Income												
Rates	30,388	33,049	35,878	37,856	39,584	41,333	43,079	45,111	46,593	48,108	49,563	51,077
Statutory Charges	923	794	1,130	1,160	1,190	1,219	1,248	1,279	1,312	1,345	1,379	1,413
User Charges	10,408	11,147	12,506	13,369	14,297	15,287	16,041	16,830	17,658	18,515	18,978	19,534
Grants, Subsidies and Contributions - Capital	1,225	1,293	1,419	1,291	1,325	947	970	994	1,020	1,046	1,072	1,099
Grants, Subsidies and Contributions - Operating	7,091	5,018	5,002	5,082	5,151	5,285	5,401	5,547	5,679	5,832	5,968	6,127
Investment Income	79	72	50	43	35	25	21	8	-	-	-	-
Reimbursements	1,141	390	147	151	155	158	162	166	170	175	179	184
Other Income	697	1,296	620	637	653	669	685	702	720	738	757	776
Total Income	**51,952**	**53,057**	**56,752**	**59,589**	**62,389**	**64,924**	**67,606**	**70,638**	**73,153**	**75,759**	**77,895**	**80,209**
Expenses												
Employee Costs	17,811	18,189	19,217	20,847	22,279	23,720	24,755	25,836	26,947	28,088	29,297	30,568
Materials, Contracts & Other Expenses	19,110	20,351	22,243	22,623	23,176	23,319	24,241	24,614	25,751	26,177	27,545	28,359
Depreciation, Amortisation & Impairment	11,902	12,561	13,357	14,328	15,187	16,141	17,308	19,211	19,260	20,591	19,702	18,959
Finance Costs	1,883	1,957	1,936	1,791	1,475	1,280	1,143	719	732	688	742	959
Total Expenses	**50,706**	**53,057**	**56,752**	**59,589**	**62,117**	**64,460**	**67,448**	**70,380**	**72,689**	**75,544**	**77,286**	**78,845**
Operating Surplus / (Deficit)	**1,246**	**0**	**(0)**	**0**	**272**	**464**	**159**	**258**	**464**	**214**	**608**	**1,364**
Less: Grants, Subsidies and Contributions - Capital	2,347	(1,293)	(1,419)	(1,291)	(1,325)	(947)	(970)	(994)	(1,020)	(1,046)	(1,072)	(1,099)
Adjusted Operating Surplus / (Deficit)	**3,593**	**(1,292)**	**(1,419)**	**(1,291)**	**(1,052)**	**(483)**	**(811)**	**(736)**	**(556)**	**(831)**	**(463)**	**265**
Net Outlays on Existing Assets												
Capital Expenditure on renewal and replacement of Existing Assets	(7,691)	(9,502)	(9,410)	(8,113)	(8,117)	(12,745)	(9,997)	(9,031)	(14,520)	(11,963)	(10,667)	(18,263)
Depreciation, Amortisation and Impairment	11,902	12,561	13,357	14,328	15,187	16,141	17,308	19,211	19,260	20,591	19,702	18,959
Grants, Subsidies and Contributions - Capital Renewal	479	1,293	1,419	1,291	1,325	947	970	994	1,020	1,046	1,072	1,099
Proceeds from Sale of Replaced Assets	-	613	213	198	219	257	312	231	166	249	249	-
	4,690	**4,963**	**5,579**	**7,704**	**8,613**	**4,601**	**8,593**	**11,406**	**5,926**	**9,923**	**10,355**	**1,795**
Net Outlays on New and Upgraded Assets												
Capital Expenditure on New and Upgraded Assets	(1,596)	(3,247)	(3,444)	(4,134)	(6,329)	(1,745)	(5,411)	(6,294)	(1,449)	(4,494)	(9,829)	(2,927)
Amounts Received Specifically for New and Upgraded Assets	1,225	217	-	-	-	2,802	-	-	3,016	-	-	3,249
Grants, Subsidies and Contributions - Capital New / Upgraded	67	-	-	-	-	-	-	-	-	-	-	-
Proceeds From Sale Of Surplus Assets	288	-	-	-	-	-	-	-	-	-	-	-
	(16)	**(3,030)**	**(3,444)**	**(4,134)**	**(6,329)**	**1,057**	**(5,411)**	**(6,294)**	**1,567**	**(4,494)**	**(9,829)**	**322**
Net Lending / (Borrowing) for Financial Year	**8,267**	**641**	**716**	**2,279**	**1,232**	**5,174**	**2,371**	**4,376**	**6,938**	**4,598**	**63**	**2,382**

Glossary

Term	Definition
Annual net impact to financing activities (surplus (deficit))	Annual net impact to financing activities (surplus (deficit)) equals Operating surplus / (deficit), less net outlays on non- financial assets. The Net lending / (borrowing) result is a measure of the Council's overall (i.e. Operating and Capital) budget. Achieving a zero result on the Net lending / (borrowing) measure in any one year essentially means that the Council has met its expenditure (both operating and capital) from the current year's revenues.
Asset Management Plan (AMPs)	An operational plan for Council's Landfill, Building and Structures, Infrastructure (Roads), Plant and Equipment and Sundry physical assets with the objective of providing the required level of service, maintenance and renewal of such assets in the most cost effective and efficient manner.
Asset Renewal Funding Ratio	Indicates whether Council is renewing or replacing existing non-financial assets at the level its Asset Management Plans identify as required. This provides a more reliable measure than the Asset Sustainability Ratio, which relies on depreciation assumptions. However both ratios are useful to be reviewed together as they may highlight gaps to be addressed.
Asset Sustainability Ratio	Indicates whether the Council is renewing or replacing existing non-financial assets at the same rate as its assets are used or 'consumed'. The ratio is calculated by measuring capital expenditure on renewal and replacement of assets relative to the level of depreciation.
Financial Assets	Financial Assets include cash, investments, loans to community groups, receivables and prepayments, but excludes equity held in Council businesses, inventories and land held for resale.
Financial Sustainability	Financial Sustainability is where planned long term service and infrastructure levels and standards are met without unplanned and disruptive increases in rates or cuts to services.
Net Financial Liabilities Ratio (NFLR)	Is Net Financial Liabilities as a percentage of total operating revenue. The ratio allows interested parties to readily equate the outstanding level of the Council's accumulated financial obligations against the level of one-year's operating revenue. Where the ratio reduces over time, it generally indicates that the Council's capacity to meet its financial obligations is strengthening.
Non-financial or physical asset	Non-financial or physical assets refers to infrastructure, land, buildings, plant, equipment, furniture and fittings, library books and inventories.
Operating deficit	Where operating revenues are less than operating expenses (i.e. operating revenue is therefore not sufficient to cover all operating expenses).
Operating expenses	Operating expenses are operating expenses shown in the Income Statement, including depreciation, but excluding losses on disposal or revaluation of non-financial assets.
Operating revenues	Operating revenues are incomes shown in the Income Statement but exclude profit on disposal of non–financial assets and amounts received specifically for new/upgraded assets (e.g. from a developer).
Operating surplus	Operating surplus is where operating revenues are greater than operating expenses (i.e. operating revenue is therefore sufficient to cover all operating expenses).
Operating Surplus Ratio (OSR)	Operating Surplus Ratio expresses the operating surplus (deficit) as a percentage of operating revenue.

19.3 SCHEDULE OF FEES AND CHARGES 2026/2027

Author: Kylie Harradine, Financial Accounting Coordinator
Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Schedule of Fees and Charges 2026/2027' as presented on Tuesday 19 May 2026 be noted.
2. That Council notes there are three fee authority categories: Statutory, Delegation and Council.
3. That Council adopts the fees and charges set by Council included in the 2026/2027 Schedule of Fees and Charges.
4. That Council notes and endorses the fees and charges set under delegation included in the 2026/2027 Schedule of Fees and Charges.
5. That Council notes the fees and charges set by statute as contained in the Schedule of Fees and Charges. These fees will be updated once gazetted/released.
6. That Council authorises the Chief Executive Officer or Delegate to make any necessary changes to the Schedule of Fees and Charges 2026/2027 arising from this meeting, together with any editorial amendments and changes that do not materially alter the integrity of the document.

PURPOSE

The Schedule of Fees and Charges is intended to inform Council, the community, and any individuals who may be affected by Council-imposed fees. It provides transparency by offering a record of the Council's financial activities and position, including comparisons to the previous financial period. User charges make up c22% of revenue and are key drivers for the preparation of the Annual Business Plan and Budget.

BACKGROUND/OPTIONS

2026/2027 Review – Council administration reviewed the proposed Fees and Charges for the 2026/2027 financial year. Fees were generally increased in line with a standard indexation rate of 3.5%, except where rounding has been applied, which may result in some fees appearing higher or lower than the standard indexation. A workshop was held with Elected Members on Tuesday, 24 March 2026 to present the proposed Fees and Charges Schedule, including any new or removed fees and those that varied from standard indexation.

Workshop discussion – Three key discussion points were raised during the elected member workshops;

1) **Draft Fees and Charges Assumptions and Consumer Price Index (CPI) Sensitivity**
   Members were advised that the 2026/2027 Draft Fees and Charges Schedule were presented in draft form and had been prepared based on an inflation indexation of 3.5%. It was noted that due to volatile economic environment, elevated fuel prices are contributing to sustained inflationary pressures across goods, services, labour and construction costs and that due to this, inflation assumptions would need to be monitored closely and likely revised.

2) **Wulanda Joining Fees**
Discussions were to be held between Council and Belgravia Leisure regarding the proposed membership fee structure. Council requested the removal of joining fees, as these upfront costs were considered a barrier for community members to join the Wulanda Services.

3) **Family allotments at Carinya Gardens Cemetery**
It was noted that family allotments had not been available for a number of years and that the pricing published in the 2025/26 Fees and Charges Schedule was no longer reflective of the current offering. The current Fees and Charges Schedule was updated to retain the existing fee and note the allotments as "Not Available".

Changes Made Following the Elected Member Workshop
Following feedback from the Elected Member workshop held on Tuesday, 24 March 2026, a number of amendments were made to the Draft 2026/2027 Fees and Charges Schedule. A summary of the amendments made since the workshop is provided below:

- The assumed CPI increase was reviewed from 3.5% to 3.9%. This is the Deloitte's forecast for Australia with applicable fees amended accordingly.
- Five Plant Hire fees previously listed as TBC were updated, with each fee aligned to a plant number to support future consistency.
- One new Health Expiation Fee were added: "Failure to Comply with Waste Water System Requirements Under the Act."
- Family allotments were reinstated.
- Two Waste Senior Citizen fees have been updated to reflect a 25% discount linked to the applicable full fee.
- Two Wulanda joining fees have been removed.

Statutory Fees and Charges – Statutory fees and charges are identified on the attached schedule, these are fees and charges which Council does not set. New statutory fees may not have been advised as at the time of writing this report. It should be noted that for the purposes of this report these fees and charges have not been updated and have been shown as TBC. They will be updated following the adoption of the schedule to reflect gazetted fees when they become available.

Fees and Charges Set Under Delegation - Fees and charges set under delegation can be waived, reduced or varied by the Administration (Chief Executive Officer or delegate). This delegation enables Council to respond to situations such as hardship, and or to support not for profit organisations, it also allows Council to respond to the change in the cost of providing a service.

Fees and Charges Set by Council - Fees and charges adopted by Council are identified in the schedule and cannot be altered without endorsement of Council.

Community Fees (114 fees) - Includes fees for community equipment and facility hires. Standard indexation has generally been applied with increases above standard indexation applied to items that were not covering costs including printing and laminating services. Removal of an 'At cost' fee for ear phones and author events with a standard fee for each introduced.

New – 1 new fee has been established to accommodate an additional laminating size.
Discontinued - 19 fees have been discontinued including 14 Riddoch Arts and Cultural Centre curated spaces, 3 duplicate library fees and 2 laser photo's options due to no longer having a laser printer.

Events Support (60 fees) - Includes fees for event holders, permits for use of council land and sponsorship of the Christmas parade. Standard indexation has been applied across the events fees except for fees that were not covering costs including plant hire fees now aligned to plant equipment for future consistency.

Development (38 fees) - Includes fees for Planning SA with customers encouraged to self-service using the portal. Standard indexation has been applied to fees set by Council.

Regulatory (79 fees) - Includes animal registrations and infringements which are mostly established by DACO. The fees set by Council increased by standard indexation.

> **New –** 2 new Cat registrations set at 50% of dog fee and 1 Cat by-law for unregistered cat.

Licence and Permits (15 fees) - Includes fees for mobile food vendors, outdoor business permits for displays/dining and business use on Council land with standard indexation applied to all fees.

Health Services (26 fees) - Includes fees for expiations applicable under the Food Act, Supported Residential Facilities, Public Health and wastewater legislation. All fees are statutory and have yet to be released.

> **New –** Addition of expiation 'Failure to Comply with Waste Water System requirements Under the Act'

Information Services (33 fees) - Includes Administrative fees, Council documents, Freedom of Information, Property and Voter roll related fees all TBC being tied to statutory set fees.

Cemeteries (75 fees) - Includes fees for burial and cremation related services. Standard indexation has been applied to all fees, except where the cost of service has increased, including cement and plaques. The interment fee for Boronia Garden ashes has been aligned with the Cross area fee and out of hours fees increased to recover labour costs.

> **New** – 2 new fees related to retrieval of ashes, 1 fee for transfer of interment rights and a fee established for family allotments now available**.**

Private works (13 fees) - Includes fees for crossovers, reinstatements, inverts which are all unique and require different materials and expertise where quotations are required. Standard indexation has been applied to the mowing fee. A disclaimer has been added to the header of Private Works – *Please note: Listing of private works fees does not constitute a commitment by Council to undertake such works. Private works requests will only be considered subject to Council resource availability.*

> **New –** Spraying (fertiliser/poison) and Fertliser application fees have been established.

Waste Management (39 fees) - Includes fees for waste disposal at the Waste Transfer Station and Caroline Landfill. The charge per tonne has been set at $338.00 plus GST, in alignment with the Long Term Financial Plan for Caroline Landfill, inflationary and cost pressures due to volatile economic conditions. All associated landfill fees have been increased by the same percentage. Senior citizen fees have been amended to reflect a 25% discount of the full fee. Mattress disposal fees have been increased to better reflect the cost of service and are now charged as a flat fee for all sizes. Cooking oil and light globe disposal fees have also been increased to recover costs. Rubbish bin fees have increased in line with supplier increases and CPI, with all other fees increased by standard indexation.

New – Extra Large Item: Photocopiers, Large Printers etc

Recreation (Wulanda) (116 fees) - Includes fees for the use of facilities at the Wulanda recreation centre which is managed by Belgravia. Staged approach to room hire increases in this year and future years with outcome to align whole day charges (5hours). Private swimming lessons increased with Personal Training, some lane hire fees, birthday parties and creche fees were held with no increase.

New – 10 x 10% discount for 'Swim Club / Corporate Memberships'
Discontinued – Removal of 2 joining fees

IMPLICATIONS TO CONSIDER

Legal	The schedule of fees and charges is to apply for a range of services in the 2026/2027 financial year in accordance with Section 188 of the Local Government Act 1999. The fees and charges schedule is required to be publicly available and will be made available on Council's website. Under section 188(7) of the Local Government Act 1999 there is no requirement to consult on fees and charges.
Financial and Budget	Fees and charges ware key drivers for consideration in the annual business plan and budget process. Cost recovery is fundamental in the establishment of the fees and charges. Strategic consideration to affordability and community impact has also been factored in.
Other Resources	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 considers the Council's long-term financial plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

RISK ANALYSIS

The risk identification and categorisation relies on the City of Mount Gambier Risk Management Policy.

Risk	Consequence Rating	Risk Likelihood Rating	Inherent Risk Rating	Mitigation	Residual Risk Rating
Finance – Costs not recovered	Moderate (3)	Possible (3)	Moderate	Continue to review cost of service for fees and charges	Low
Reputation - Transparency	Minor (2)	Unlikely (2)	Low	The fees and charges will be publicly available on the website.	Low
Legal / Regulatory / Policy – LGA Section 188, FOI, DACO, PlanSA	Insignificant (1)	Rare (1)	Low	Review each year and each gazette.	Low
Service Delivery - Cost	Minor (2)	Unlikely (2)	Low	Benchmarkin g with local	Low

to community becomes unaffordable.				business, other Councils and other venues with similar offerings.	

APPLICATION OF STRATEGIC PLAN

This report aligns to the following strategic objectives(s):

N/A

This report contributes to delivery of the following key strategic project(s):

N/A

RELEVANT COUNCIL POLICY

Budget Policy - B300

IMPLEMENTATION AND NEXT STEPS

The 2026/2027 fees and charges schedule will be updated and published on Councils website 1 July 2026.

CONCLUSION

Council statutory and user charges contribute c22% to annual operating revenue and where practicable those individuals or groups who use or benefit from specific good and services will be charged fees and charges which will largely, if not wholly, fund those services.

The 2026/2027 fees and charges schedule has been prepared in consultation with key stakeholders, management and Elected Members.

It is recommended that the schedule of fees and charges for 2026/2027 be considered and adopted by Council.

ATTACHMENTS

1. Schedule of Fees and Charges 2026-2027 - Master document as at 3.9% version [**19.3.1** - 8 pages]

City of Mount Gambier

Fees and Charges 2026-27

This register of fees and charges is to apply for services from the City of Mount Gambier, for the financial year 1st July 2025 to 30th June 2026, in accordance with section 188 of the Local Government Act 1999.

The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
COMMUNITY							
Library Community Room (all facilities)							
Community Hire	as required	Taxable	Delegation	No charge	No charge		Same
Commercial Hire - Full Day	per day	Taxable	Delegation	$ 176.00	$ 182.50	3.7%	Increase
Commercial Hire - Half Day	up to 4 hours	Taxable	Delegation	$ 94.00	$ 97.50	3.7%	Increase
Commercial Hire - Per Hour	per hour	Taxable	Delegation	$ 39.00	$ 40.50	3.8%	Increase
Library Community Room (kitchen part only)							
Community Hire	as required	Taxable	Delegation	No charge	No charge		Same
Commercial Hire - Full Day	per day	Taxable	Delegation	$ 105.00	$ 109.00	3.8%	Increase
Commercial Hire - Half Day	up to 4 hours	Taxable	Delegation	$ 60.00	$ 62.50	4.2%	Increase
Commercial Hire - Per Hour	per hour	Taxable	Delegation	$ 27.00	$ 28.00	3.7%	Increase
Library Multi Community Room (smartboard part only)							
Community Hire	as required	Taxable	Delegation	No charge	No charge		Same
Commercial Hire - Full Day	per day	Taxable	Delegation	$ 94.00	$ 97.50	3.7%	Increase
Commercial Hire - Half Day	up to 4 hours	Taxable	Delegation	$ 49.00	$ 51.00	4.1%	Increase
Commercial Hire - Per Hour	per hour	Taxable	Delegation	$ 28.00	$ 29.00	3.6%	Increase
Library Learning Lounge							
Community Hire	as required	Taxable	Delegation	No charge	No charge		Same
Commercial Hire - Full Day	per day	Taxable	Delegation	$ 94.00	$ 97.50	3.7%	Increase
Commercial Hire - Half Day	up to 4 hours	Taxable	Delegation	$ 49.00	$ 51.00	4.1%	Increase
Commercial Hire - Per Hour	per hour	Taxable	Delegation	$ 27.00	$ 29.00	7.4%	Increase
Library Meeting Room 1							
Community Hire	as required	Taxable	Delegation	No charge	No charge		Same
Commercial Hire - Full Day	per day	Taxable	Delegation	$ 49.00	$ 51.00	4.1%	Increase
Commercial Hire - Half Day	up to 4 hours	Taxable	Delegation	$ 27.00	$ 28.00	3.7%	Increase
Commercial Hire - Per Hour	per hour	Taxable	Delegation	$ 11.50	$ 12.00	4.3%	Increase
Library Study Room							
Community Hire	as required	Taxable	Delegation	No charge	No charge		Same
Commercial Hire - Full Day	per day	Taxable	Delegation	$ 49.00	$ 51.00	4.1%	Increase
Commercial Hire - Half Day	up to 4 hours	Taxable	Delegation	$ 27.00	$ 28.00	3.7%	Increase
Commercial Hire - Per Hour	per hour	Taxable	Delegation	$ 11.50	$ 12.00	4.3%	Increase
Library Meeting Room 2							
Community Hire	as required	Taxable	Delegation	No charge	No charge		Same
Commercial Hire - Full Day	per day	Taxable	Delegation	$ 49.00	$ 51.00	4.1%	Increase
Commercial Hire - Half Day	up to 4 hours	Taxable	Delegation	$ 27.00	$ 28.00	3.7%	Increase
Commercial Hire - Per Hour	per hour	Taxable	Delegation	$ 12.00	$ 12.00	0.0%	Same
Sport & Recreation Grounds							
Lease Fee	each	Taxable	Council	$ 764.60	Refer policy		Increase
City Hall Hire - Reception Area							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 158.00	$ 164.00	3.8%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 280.00	$ 291.00	3.9%	Increase
Full Day	per day	Taxable	Delegation	$ 456.00	$ 474.00	3.9%	Increase
City Hall - Hall							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 211.00	$ 219.00	3.8%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 303.00	$ 315.00	4.0%	Increase
Full Day	per day	Taxable	Delegation	$ 478.00	$ 497.00	4.0%	Increase
City Hall - All Facilities							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 324.00	$ 335.00	3.4%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 533.00	$ 552.00	3.6%	Increase
Full Day	per day	Taxable	Delegation	$ 852.00	$ 882.00	3.5%	Increase
City Hall - addition of Kitchen hire							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 57.00	$ 60.00	5.3%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 139.00	$ 144.00	3.6%	Increase
Full Day	per day	Taxable	Delegation	$ 223.00	$ 231.00	3.6%	Increase
City Hall - Other							
Wedding Surcharge	per booking	Taxable	Delegation	20%	20%	0.0%	Same
Laundry Expense	each	Taxable	Delegation	$10 to $25	$11 to $26		Increase
Dress Circle (excluding balcony)							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 267.00	$ 278.00	4.1%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 428.00	$ 444.00	3.7%	Increase
Full Day	per day	Taxable	Delegation	$ 778.00	$ 809.00	4.0%	Increase
Dress Circle (including Balcony)							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 368.00	$ 382.00	3.8%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 517.00	$ 537.00	3.9%	Increase
Full Day	per day	Taxable	Delegation	$ 900.00	$ 935.00	3.9%	Increase
Institute Building - College Room							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 98.00	$ 102.00	4.1%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 192.00	$ 200.00	4.2%	Increase
Full Day	per day	Taxable	Delegation	$ 306.00	$ 318.00	3.9%	Increase
Institute Building - Leadlight Room							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 98.00	$ 102.00	4.1%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 192.00	$ 200.00	4.2%	Increase
Full Day	per day	Taxable	Delegation	$ 306.00	$ 318.00	3.9%	Increase
Institute Building - College & Leadlight Room							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	$ 187.00	$ 194.00	3.7%	Increase
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 352.00	$ 365.00	3.7%	Increase
Full Day	per day	Taxable	Delegation	$ 549.00	$ 570.00	3.8%	Increase
Institute Building Kitchen							
Part Day - up to 3 hours	up to 3 hours	Taxable	Delegation	No charge	No charge		Same
Part Day - 3 to 6 hours	from 3 to 6 hours	Taxable	Delegation	$ 62.00	$ 64.00	3.2%	Increase
Full Day	per day	Taxable	Delegation	$ 98.00	$ 102.00	4.1%	Increase
Event/Program/Workshops - Cover Charges							
Adults	per person	Taxable	Delegation	To cover cost	To cover cost		Same
Children (12 and under)	per person	Taxable	Delegation	To cover cost	To cover cost		Same
Security Bond (Booking Only)							
Minimum Bond	per booking	Taxable if forfeited	Delegation	$ 500.00	$ 500.00	0.0%	Same
Maximum Bond	per booking	Taxable if forfeited	Delegation	$ 2,000.00	$ 2,000.00	0.0%	Same
Exhibition Administration Fee	per booking	Taxable	Delegation	$ 125.00	$ 130.00	4.0%	Increase
Sale of Works (Individual Artist/Supplier)							
Works	each	Taxable	Delegation	by negotiation	by agreement		Same
Merchandise	each	Taxable	Delegation	by negotiation	by agreement		Same
Sale of Works (Other)	each	Taxable	Delegation	by negotiation	by agreement		Same
Library Fines							
Lost/replacement cards, items and overdue books	each	Exempt	Delegation	At cost	At cost		Same
Library Photocopying/Printing							
A4 Black/White	per page	Taxable	Delegation	$ 0.30	$ 0.30	0.0%	Same
A4 Black/White (double sided)	per page	Taxable	Delegation	$ 0.50	$ 0.50	0.0%	Same
A4 Colour	per page	Taxable	Delegation	$ 0.70	$ 0.75	7.1%	Increase
A4 Colour (double sided)	per page	Taxable	Delegation	$ 1.30	$ 1.35	3.8%	Increase
A3 Black/White	per page	Taxable	Delegation	$ 0.60	$ 0.60	0.0%	Same
A3 Black/White (double sided)	per page	Taxable	Delegation	$ 1.00	$ 1.00	0.0%	Same
A3 Colour	per page	Taxable	Delegation	$ 1.50	$ 1.55	3.3%	Increase

City of Mount Gambier

Fees and Charges 2026-27

This register of fees and charges is to apply for services from the City of Mount Gambier, for the financial year 1st July 2025 to 30th June 2026, in accordance with section 188 of the Local Government Act 1999.

The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
A3 Colour (double sided)	per page	Taxable	Delegation	$ 2.70	$ 2.80	3.7%	Increase
Photocopying over 5 pages - Staff service - additional charge	per page	Taxable	Delegation	$ 0.10	$ 0.10	3.5%	Increase
3D Printing	each	Taxable	Delegation	At cost	$ 1.00		Increase
Library Scanning to email							
Under 5 pages	per	Taxable	Delegation	No charge	No charge		Same
Over 5 pages	per page	Taxable	Delegation	$ 0.10	$ 0.10	0.0%	Same
Library Laminating							
A4	each	Taxable	Delegation	$ 2.40	$ 4.00	66.7%	Increase
A3	each	Taxable	Delegation	$ 4.70	$ 4.90	4.3%	Increase
Credit Card size	each	Taxable	Delegation		$ 4.00		NEW FEE
Service (own material supplied)	each	Taxable	Delegation	$ 0.10	$ 3.60	3500.0%	Increase
Library Miscellaneous							
Sale of Memory Sticks	each	Taxable	Delegation	$ 9.00	$ 9.40	4.4%	Increase
Earphones	each	Taxable	Delegation	At cost	$ 8.50		Increase
Library Bags	each	Taxable	Delegation	$ 3.00	$ 3.10	3.3%	Increase
Faxing	per page	Taxable	Delegation	$ 1.30	$ 1.35	3.8%	Increase
The Les Hill / Forestry							
Image to USB (provided by customer)	each	Taxable	Delegation	$ 4.30	$ 4.45	3.5%	Increase
SA Photography Collection							
Digital images - Commercial Use (Excludes Forestry SA Collection)	per image	Taxable	Delegation	$ 20.78	$ 21.60	3.9%	Increase
Library Events							
Special events	per attendee	Taxable	Delegation	To cover cost	$ 12.00		Increase
Guided Tours							
Hop on Bus City Tour - weekday	per hour	Taxable	Delegation	$ 140.00	$ 145.00	3.6%	Increase
Engelbrecht Cave							
Adults	each	Taxable	Delegation	$ 21.00	$ 22.00	4.8%	Increase
Child 4 - 16 years	each	Taxable	Delegation	$ 10.50	$ 11.00	4.8%	Increase
Child under 4	each	Taxable	Delegation	$ -	No charge		Increase
Concession card holder	each	Taxable	Delegation	$ 16.50	$ 17.30	4.8%	Increase
Equipment Hire							
Disc Golf Hire	each	Taxable	Delegation	No charge	No charge		Same
Disc Golf Hire - Replacement disc	each	Taxable	Delegation	$ 32.00	$ 33.50	4.7%	Increase
Bike Hire	each	Taxable	Delegation	No charge	No charge		Same
Bike Hire - Replacement Bike	each	Taxable	Delegation	$ 800.00	$ 832.00	4.0%	Increase
Bike Hire - Replacement Buckled Wheel	each	Taxable	Delegation	$ 475.00	$ 493.00	3.8%	Increase
Bike Hire - Replacement Bell	each	Taxable	Delegation	$ 16.50	$ 17.50	6.1%	Increase
Bike Hire - Replacement Lock	each	Taxable	Delegation	$ 37.50	$ 39.00	4.0%	Increase
Bike Hire - Replacement Stand	each	Taxable	Delegation	$ 60.00	$ 63.00	5.0%	Increase
Bike Hire - Replacement Mudguard	each	Taxable	Delegation	$ 90.00	$ 94.00	4.4%	Increase
Bike Hire - Replacement Seat	each	Taxable	Delegation	$ 60.00	$ 63.00	5.0%	Increase
Bike Hire - Replacement Reflectors	each	Taxable	Delegation	$ 16.50	$ 17.50	6.1%	Increase
Bike Hire - Replacement Basket	each	Taxable	Delegation	$ 90.00	$ 94.00	4.4%	Increase
Bike Hire - Replacement Helmet	each	Taxable	Delegation	$ 90.00	$ 94.00	4.4%	Increase
Bike Hire - Replacement Chain Guard	each	Taxable	Delegation	$ 60.00	$ 63.00	5.0%	Increase
Cave Diving - Loan of Keys & Tags	each	Taxable	Delegation	No charge	No charge		Same
Cave Diving - Replacement Keys & Tags	each	Taxable	Delegation	$ 33.00	$ 35.00	6.1%	Increase
EVENTS SUPPORT							
Plant Hire							
Rubbish Bin - General Waste	per bin / event	Taxable	Delegation	$ 21.50	$ 22.50	4.7%	Increase
Rubbish Bin - Recycling (Cans & Bottles)	per bin / event	Taxable	Delegation	$ 21.50	$ 22.50	4.7%	Increase
Barricade Mesh (30m & 50m rolls)	each / per day*	Taxable	Delegation	$ 2.60	$ 2.70	3.8%	Increase
Bollards	each / per day	Taxable	Delegation	$ 3.50	$ 3.70	5.7%	Increase
Wooden Droppers	each / per day*	Taxable	Delegation	$ 2.60	$ 2.70	3.8%	Increase
Witches Hats	each	Taxable	Delegation	$ 2.60	$ 2.70	3.8%	Increase
High-Vis Vests	each	Taxable	Delegation	$ 2.60	$ 2.70	3.8%	Increase
3-Phase Distribution Board	each	Taxable	Delegation	$ 103.90	$ 108.00	3.9%	Increase
Cable Covers	each	Taxable	Delegation	$ 10.40	$ 10.80	3.8%	Increase
Crowd Control Fencing	each	Taxable	Delegation	$ 15.50	$ 16.10	3.9%	Increase
Extendable cone bar (plastic)	each / per day*	Taxable	Delegation	$ 2.50	$ 2.60	4.0%	Increase
Signage - Community Events	each / per day*	Taxable	Delegation	$ 11.00	$ 11.50	4.5%	Increase
Signage - Accessible Parking	each / per day*	Taxable	Delegation	$ 11.00	$ 11.50	4.5%	Increase
Stage hire (9 units for a complete stage)	unit / per day*	Taxable	Delegation	$ 35.00	$ 36.00	2.9%	Increase
Stage delivery (weekday delivery and collection)	per event	Taxable	Delegation	$ 690.00	$ 717.00	3.9%	Increase
Stage installation (delivery, installation/dismantle and collection of complete stage)	per event	Taxable	Delegation	$ 1,815.00	$ 1,885.00	3.9%	Increase
Inflatable screen	per day*	Taxable	Delegation	$ 105.00	$ 109.00	3.8%	Increase
Wireless PA system	per event	Taxable	Delegation	$ 105.00	$ 109.00	3.8%	Increase
Aluminium seating	each / per day*	Taxable	Delegation	$ 100.00	$ 104.00	4.0%	Increase
Aluminium Seating (includes first 2 seats, delivery and collection)	per day*	Taxable	Delegation	$ 720.00	$ 748.00	3.9%	Increase
Aluminium Seating (additional 2 seats, delivery and collection)	based on event re	Taxable	Delegation	$ 460.00	$ 478.00	3.9%	Increase
**per day - maximum charge per week capped at 6 days, with day 7 included at no extra cost*							
Advertisements							
Road closure advertisements	each	Taxable	Delegation	At cost	At cost		Same
Event Support Services							
Event Labour Monday - Friday	per hour	Taxable	Delegation	$ 125.00	$ 130.00	4.0%	Increase
Event Labour Saturday, Sunday & Public Holidays	per hour	Taxable	Delegation	$ 215.00	$ 260.00	20.9%	Increase
Plant Hire - Light Vehicle	per hour	Taxable	Delegation	$ 32.00	$ 68.00	112.5%	Increase
Heavy Vehicle	per hour	Taxable	Delegation	$ 45.00	$ 47.00	4.4%	Increase
Trailer	per hour	Taxable	Delegation	$ 10.00	$ 10.50	5.0%	Increase
Footpath Sweeper	per hour	Taxable	Delegation	$ 155.00	$ 161.00	3.9%	Increase
Street Sweeper	per hour	Taxable	Delegation	$ 260.00	$ 270.00	3.8%	Increase
Other Machinery	per hour	Taxable	Delegation	$ 75.00	$ 130.00	73.3%	Increase
Road maintenance unit	per hour	Taxable	Delegation	$ 200.00	$ 208.00	4.0%	Increase
Line Marking	per event	Taxable	Delegation	Quotation required	Quotation required		Same
Irrigation marking (available weekdays)	per hour	Taxable	Delegation	Quotation required	Quotation required		Same
Council Land - Special Events Permits							
Use of council land - Bond	each	Taxable if forfeited	Delegation	$ 500.00	$ 500.00	0.0%	Same
Lost key	each	Taxable	Delegation	$ 110.00	$ 114.30	3.9%	Increase
Lost / damaged lock	each	Taxable	Delegation	$ 110.00	$ 114.30	3.9%	Increase
Lost tap key	each	Taxable	Delegation	$ 25.00	$ 26.00	4.0%	Increase
Community events (all sizes)	per day	Taxable	Delegation	No charge	No charge		Same
Small Commercial Commercial event (0-99) weekday	per day	Taxable	Delegation	$ 50.00	$ 52.00	4.0%	Increase
Small Commercial event (0-99) weekday - bump in/out	per day	Taxable	Delegation	$ 25.00	$ 26.00	4.0%	Increase
Small Commercial event (0-99) weekend	per day	Taxable	Delegation	$ 70.00	$ 73.00	4.3%	Increase
Small Commercial event (0-99) weekend - bump in/out	per day	Taxable	Delegation	$ 35.00	$ 36.00	2.9%	Increase
Small Commercial event (0-99) week	per week	Taxable	Delegation	$ 320.00	$ 330.00	3.1%	Increase
Medium Commercial event (100-999) weekday	per day	Taxable	Delegation	$ 80.00	$ 83.00	3.8%	Increase
Medium Commercial event (100-999) weekday - bump in/out	per day	Taxable	Delegation	$ 40.00	$ 41.00	2.5%	Increase
Medium Commercial event (100-999) weekend	per day	Taxable	Delegation	$ 100.00	$ 103.00	3.0%	Increase
Medium Commercial event (100-999) weekend - bump in/out	per day	Taxable	Delegation	$ 50.00	$ 52.00	4.0%	Increase
Medium Commercial event (100-999) week	per week	Taxable	Delegation	$ 500.00	$ 518.00	3.6%	Increase
Large Commercial event (1000+) weekday	per day	Taxable	Delegation	$ 130.00	$ 135.00	3.8%	Increase
Large Commercial event (1000+) weekday - bump in/out	per day	Taxable	Delegation	$ 65.00	$ 67.00	3.1%	Increase

City of Mount Gambier

Fees and Charges 2026-27

This register of fees and charges is to apply for services from the City of Mount Gambier, for the financial year 1st July 2025 to 30th June 2026, in accordance with section 188 of the Local Government Act 1999.

The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
Large Commercial event (1000+) weekend	per day	Taxable	Delegation	$ 150.00	$ 155.00	3.3%	Increase
Large Commercial event (1000+) weekend - bump in/out	per day	Taxable	Delegation	$ 75.00	$ 78.00	4.0%	Increase
Large Commercial event (1000+) week	per week	Taxable	Delegation	$ 800.00	$ 828.00	3.5%	Increase
Wedding Ceremony (minimum 2 hour)	per hour	Taxable	Delegation	$ 25.00	$ 26.00	4.0%	Increase
Wedding Reception/Private event weekday	per day	Taxable	Delegation	$ 130.00	$ 135.00	3.8%	Increase
Wedding Reception/Private event weekday - bump in/out	per day	Taxable	Delegation	$ 65.00	$ 67.00	3.1%	Increase
Wedding Reception/Private event weekend	per day	Taxable	Delegation	$ 150.00	$ 155.00	3.3%	Increase
Wedding Reception/Private event weekend - bump in/out	per day	Taxable	Delegation	$ 75.00	$ 78.00	4.0%	Increase
Christmas Parade							
Council Sponsored Float - 1 year	each	Taxable	Delegation	$ 360.00	$ 375.00	4.2%	Increase
Council Sponsored Float - 3 years	each	Taxable	Delegation	$ 900.00	$ 935.00	3.9%	Increase
DEVELOPMENT							
Lodgement Fees							
Electronic Lodgement	Per application	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
Hard Copy Lodgement	Per application	Exempt	Statutory	$ 92.50	TBC		Increase
Development Scanning/Photocopying/Printing							
A3 Plan Print	per page	Taxable	Delegation	$ 4.50	$ 4.70	4.4%	Increase
A2 Plan Print	per page	Taxable	Delegation	$ 5.50	$ 5.70	3.6%	Increase
A1 Plan Print	per page	Taxable	Delegation	$ 7.50	$ 7.80	4.0%	Increase
AO Plan Print	per page	Taxable	Delegation	$ 10.50	$ 10.90	3.8%	Increase
Assessment Planning Fees							
Deemed to Satisfy	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Deemed to Satisfy	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Performance Assessed	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Impact Assessed (Restricted)	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Impact Assessed (EIS) Declaration	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Impact Assessed (EIS) Assessment	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Crown Development	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Public Notification	each	Exempt	Council	$ 250.00	$ 260.00	4.0%	Increase
Land Division fees							
Assessment, 4 or less allotments	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Assessment, 5 or more allotments	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Statement of Requirements	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Land Division Certificate	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Referral Agency Fees							
Referral Agency Fees	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Assessment Building Fees							
Building Assessment - Class 2 - 9	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Up to $20000 - $670.00	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Up to $200000 - $670 plus .4% over $20,000	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Greater than $200000 to $1Mill - $1390 plus .25% over $200000	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
greater than $1 mill $3,390.00 plus 0.15% over $1mill	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Building Assessment - Class 10	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Demolition	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Issue Essential Sfety Provision (class 2 - 9)	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Change of Classification	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Referral to Commission (Concurrence)	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Referral to Commission (Opinion)	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Compliance Fees							
Certificate of Occupancy	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Class 1 Inspection	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Swimming Pool Inspection	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Class 10	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Class 2 - 9	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Open Space Contributions	**each**						
S.50 (1) (d) and (7) Land division contributions	Per application	Exempt	Statutory	Planning SA Portal	Planning SA Portal		Same
Stormwater Drainage							
Developer contribution - 1 hectare or greater	per hectare	Exempt	Council	$ 10,660.00	$ 11,075.00	3.9%	Increase
Developer contribution - less than 1 hectare	per m^2	Exempt	Council	$ 1.07	$ 1.11	3.9%	Increase
REGULATORY							
Dog Rehoming							
Dog Adoption	per dog	Taxable	Delegation	$ 155.00	$ 161.00	3.9%	Increase
Dog registrations							
Non-Standard Dog *(50% Fee for Concession card holders)*	per dog	Exempt	Delegation	$ 85.00	$ 88.00	3.5%	Increase
Standard Dog - Desexed and Microchipped *(50% Fee for Concession card holders)*	per dog	Exempt	Delegation	$ 42.50	$ 44.00	3.5%	Increase
Working Livestock Dogs	per dog	Exempt	Delegation	$ 45.00	$ 47.00	4.4%	Increase
Greyhounds (Registered with Greyhound Racing SA)	per dog	Exempt	Delegation	$ 45.00	$ 47.00	4.4%	Increase
Business Registration Fee (up to 10 dogs)	up to 10 dogs	Exempt	Delegation	$ 230.00	$ 250.00	8.7%	Increase
Breeder Fee	per dog	Exempt	Statutory	$ 75.00	TBC		Increase
Fee for Late Registrations	each	Exempt	Statutory	$ 25.00	TBC		Increase
Impounding Fee	each	Exempt	Delegation	$ 78.00	$ 82.00	5.1%	Increase
Daily pound holding fee	per day	Exempt	Delegation	$ 54.00	$ 56.00	3.7%	Increase
Replacement Disc	per disc	Exempt	Statutory	$ 10.00	TBC		Increase
Assistance Dogs (determined by DACO)	per dog	Exempt	Statutory	No charge	No charge		Same
***NOTE:** 50% Fee for half year registrations only (must be after 31 December)*							
Cat registrations							
Non-Standard Cat *(50% Fee for Concession card holders)*	per cat	Exempt	Delegation		$ 44.00		NEW FEE
Standard Cat - Desexed and Microchipped *(50% Fee for Concession card holders)*	per cat	Exempt	Delegation		$ 22.00		NEW FEE
***NOTE:** 50% Fee for half year registrations only (must be after 31 December)*							
Dog & Cat Expiations							
43(1)(b) Owner of Dog Wandering at large	per offence	Exempt	Statutory	$ 210.00	TBC		Increase
33(2)(b) - Owner of an Unregistered Dog	per offence	Exempt	Statutory	$ 170.00	TBC		Increase
45A(6) Fail to remove and dispose of Dog Faeces	per offence	Exempt	Statutory	$ 210.00	TBC		Increase
44(2)(b) Be Owner of Dog which attacks,harasses, chases a person or animal	per offence	Exempt	Statutory	$ 315.00	TBC		Increase
33(3) - Continue to commit Offence of Unregistered Dog	per offence	Exempt	Statutory	$ 170.00	TBC		Increase
43(1)(b) & 33(2)(b) Be owner of Dog Wandering & Unregistered	per offence	Exempt	Statutory	$ 380.00	TBC		Increase
43(1)(b) & 45A(2)(b) Be Owner of a Dog Wandering & on School Grounds	per offence	Exempt	Statutory	$ 525.00	TBC		Increase
43(1)(b) & 44(2)(b) Dog Wandering and attacks or harasses a person or animal	per offence	Exempt	Statutory	$ 525.00	TBC		Increase
43(1)(b),33(2)(b),44(2)(b) Dog Wandering & Unregistered & attacks a person/animal	per offence	Exempt	Statutory	$ 695.00	TBC		Increase
42A(1) Owner, Fail to ensure Dog/Cat is Microchipped	per offence	Exempt	Statutory	$ 170.00	TBC		Increase
42E(2)(b) Owner of Dog/Cat, Fail to ensure Dog/Cat desexed	per offence	Exempt	Statutory	$ 170.00	TBC		Increase
33(2)(b) 42A(1) 42E(2) Dog Unregistered and Fail to Microchip and Fail to Desex	per offence	Exempt	Statutory	$ 510.00	TBC		Increase
33(2)(b) & 42A(1) Dog Unregistered & Fail to Microchip	per offence	Exempt	Statutory	$ 340.00	TBC		Increase
33(2)(b) 43(1)(b) 42A(1) Dog Unregistered & Wandering & Fail to Microchip	per offence	Exempt	Statutory	$ 550.00	TBC		Increase
42A(1) & 42E(2)(b) Fail to Microchip & Desex Dog/Cat	per offence	Exempt	Statutory	$ 340.00	TBC		Increase
43(1)(b) 42A(1) 42E(2)(b) Dog Wandering and Fail to Microchip and Desex	per offence	Exempt	Statutory	$ 550.00	TBC		Increase
33(2)(b) 43(1)(b) 42E(2)(b) Dog Unregistered & Wandering & Fail to Desex	per offence	Exempt	Statutory	$ 550.00	TBC		Increase
43(1)(b) & 42E(2)(b) Dog Wandering and Fail to Desex	per offence	Exempt	Statutory	$ 380.00	TBC		Increase
43(1)(b) & 42A(1) Dog Wandering and Fail to Microchip	per offence	Exempt	Statutory	$ 380.00	TBC		Increase
33(2)(b) & 42E(2)(b) Dog Unregistered and Fail to Desex	per offence	Exempt	Statutory	$ 340.00	TBC		Increase
55(1)(b) Be Owner of Dog, Contravene Control (Nuisance Dog) Order	per offence	Exempt	Statutory	$ 500.00	TBC		Increase
Expiation Notices							
Reminder Notice fees	per notice	Exempt	Statutory	$ 75.00	TBC		Increase

City of Mount Gambier

Fees and Charges 2026-27

This register of fees and charges is to apply for services from the City of Mount Gambier, for the financial year 1st July 2025 to 30th June 2026, in accordance with section 188 of the Local Government Act 1999.

The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
Enforcement Warning Notices	per issue	Exempt	Statutory	$ 68.00	TBC		Increase
Vehicle Search Fee	per search	Exempt	Statutory	At cost	At cost		Same
Burning Expiations							
Burning outside prescribed hours or restricted material	per offence	Exempt	Statutory	$ 500.00	TBC		Increase
By-law Expiations							
Breach of By-law unregistered cat	per offence	Exempt	Delegation		TBC		NEW FEE
Fines & expiations in relation to Council by-laws	per offence	Exempt	Delegation	$ 312.50	$ 325.00	4.0%	Increase
Littering							
Fines & expiations in relation to littering	per offence	Exempt	Delegation	$210 to $1,000	$218 to $1,039		Increase
Parking & Traffic Expiations							
167 - Contravene No Stopping Sign	per offence	Exempt	Statutory	$ 118.00	TBC		Increase
168(1) - Contravene No Parking Sign	per offence	Exempt	Statutory	$ 99.00	TBC		Increase
203(1) - Stop in Disabled Parking Area	per offence	Exempt	Statutory	$ 460.00	TBC		Increase
8(2) - Park Vehcile in Disabled Parking are without Permit displayed - Private Parking A	per offence	Exempt	Statutory	$ 460.00	TBC		Increase
185(1) - Stop in a Permit Zone	per offence	Exempt	Statutory	$ 79.00	TBC		Increase
179(1) - Stop in a Loading Zone	per offence	Exempt	Statutory	$ 84.00	TBC		Increase
205(1) - Contravene Permissing Parking Sign (longer than indicated)	per offence	Exempt	Statutory	$ 65.00	TBC		Increase
211(2) - Fail to park completely within Parking Bay	per offence	Exempt	Statutory	$ 63.00	TBC		Increase
197(1) - Stop on a path, dividing strip or nature strip	per offence	Exempt	Statutory	$ 120.00	TBC		Increase
172(1) - Stop on or near a Pedestrian Crossing	per offence	Exempt	Statutory	$ 118.00	TBC		Increase
183(1) - Stop in a Bus Zone	per offence	Exempt	Statutory	$ 163.00	TBC		Increase
194(1) - Stop within 1 metre of a fire hydrant or fire plug	per offence	Exempt	Statutory	$ 99.00	TBC		Increase
198(2) - Stop on or across a Driveway	per offence	Exempt	Statutory	$ 99.00	TBC		Increase
174AB(2) - Erase Marks on Tyres	per offence	Exempt	Statutory	$ 750.00	TBC		Increase
200(2) - Stop for longer than 1 hour Heavy or Long Vehicle	per offence	Exempt	Statutory	$ 144.00	TBC		Increase
169 - Stop on continuous yellow edge line	per offence	Exempt	Statutory	$ 120.00	TBC		Increase
198(1) - Obstruct access to and from a Footpath or Bicycle Path	per offence	Exempt	Statutory	$ 97.00	TBC		Increase
201 - Contravene Bicycle Parking Sign	per offence	Exempt	Statutory	$ 79.00	TBC		Increase
187(2) - Stop in a Bicycle Lane	per offence	Exempt	Statutory	$ 329.00	TBC		Increase
Impounding of Vehicles							
Removal e.g. towing	per vehicle	Exempt	Council	At Cost	At Cost		Same
Storage	per week	Exempt	Council	$ 106.60	$ 111.00	4.1%	Increase
Search Fees	per vehicle	Exempt	Council	At Cost	At Cost		Same
Notification to owner	per vehicle	Exempt	Council	$ 58.00	$ 60.00	3.4%	Increase
Advertising/Tendering	per vehicle	Exempt	Council	At Cost	At Cost		Same
Auctioneers Charge (if applicable)	per vehicle	Exempt	Council	At Cost	At Cost		Same
Any other charges	per item	Exempt	Council	At Cost	At Cost		Same
Overtime only for Council Officers (if applicable) in respect of a vehicle	per hr/vehicle	Exempt	Council	At Cost	At Cost		Same
Administrative charge	per vehicle	Exempt	Council	$ 95.00	$ 98.00	3.2%	Increase
Removal of Property							
Shopping Trolleys, Pedal Cycles	per item	Exempt	Council	$ 58.00	$ 60.00	3.4%	Increase
Storage of Shopping Trolleys, Pedal Cycles	each / per day	Exempt	Council	$ 11.50	$ 12.00	4.3%	Increase
Signboards and Other Objects	per item	Exempt	Council	$ 55.00	$ 57.00	3.6%	Increase
Storage of Signboards and Other Objects	each / per day	Exempt	Council	$ 11.50	$ 12.00	4.3%	Increase
Removal of Vegetation							
105F Long Grass Notice Expiation	per offence	Exempt	Statutory	$ 473.00	TBC		Increase
Slash/burning & other removal of vegetation for fire prevention	per occasion	Taxable	Statutory	At Cost+100%	At Cost+100%		Same
Administration Fee	per occasion	Taxable	Statutory	$ 85.00	TBC		Increase
Cat/Possum Traps							
Hire of Cage/Trap - non-refundable	each	Taxable	Delegation	$ 37.25	$ 39.00	4.7%	Increase
Hire of Cage/Trap - non-refundable (concession holders)	each	Taxable	Delegation	$ 18.75	$ 19.50	4.0%	Increase
LICENCES AND PERMITS							
Mobile Food Vendors							
Quarterly permit	per vendor	Exempt	Council	$ 240.00	$ 249.25	3.9%	Increase
Additional month (only available to align quarterly fee)	per vendor	Exempt	Council	$ 80.00	$ 83.00	3.8%	Increase
Annual permit	per vendor	Exempt	Council	$ 960.00	$ 997.00	3.9%	Increase
Outdoor Dining							
Small Setting (Small table & maximum 2 Seats)	per annum	Exempt	Council	$ 45.00	$ 46.75	3.9%	Increase
Setting (Table & maximum 4 Seats)	per annum	Exempt	Council	$ 75.00	$ 77.90	3.9%	Increase
Bench Seat (Including umbrella)	per annum	Exempt	Council	$ 90.00	$ 93.50	3.9%	Increase
Additional seat	per annum	Exempt	Council	$ 15.00	$ 15.60	4.0%	Increase
Umbrella	per annum	Exempt	Council	$ 10.00	$ 10.40	4.0%	Increase
Council Land - Business use permits							
Community group	per annum	Exempt	Council	No charge	No charge		Same
Commercial business - 6 months	per 6 months	Exempt	Council	$ 158.00	$ 164.00	3.8%	Increase
Commercial business - 1 year	per annum	Exempt	Council	$ 315.00	$ 328.00	4.1%	Increase
Outdoor Display Fee	per annum	Exempt	Council	$ 69.00	$ 72.00	4.3%	Increase
Traffic Management							
Applications in relation to temporary road closures	per closure	Exempt	Council	No charge	No charge		Same
Directional Signage	each	Taxable	Council	At cost	At cost		Same
Work zone traffic management	each	Exempt	Council	At cost	At cost		Same
HEALTH SERVICES							
Food Act Fees							
Food Inspection Fees - Small business (definition as per Food Act)	per inspection	Exempt	Statutory	$ 148.00	TBC		Increase
Food Inspection Fees - Other (definition as per Food Act)	per inspection	Exempt	Statutory	$ 372.00	TBC		Increase
Supported Residential Facilties (SRF)							
Inspection Fees	per inspection	Exempt	Statutory	$ 233.00	TBC		Increase
Application fees for licence - new, renewal, transfer	per application	Exempt	Statutory	$ 96.50	TBC		Increase
Late application fees for licence and/or lodging a dispute application	per application	Exempt	Statutory	$ 57.50	TBC		Increase
Licensing Fees - new or renewal (per annum)	per license	Exempt	Statutory	$ 452.00	TBC		Increase
Health Expiations							
Approved Manager not Appointed for Period	per offence	Exempt	Statutory	$ 210.00	TBC		Increase
Failure to Comply With Licence Condition	per offence	Exempt	Statutory	$ 210.00	TBC		Increase
Failure to Comply with Prospectus Requirements Under the Act	per offence	Exempt	Statutory	$ 315.00	TBC		Increase
Failure to Comply with Resident Contract Requirements Under the Act	per offence	Exempt	Statutory	$ 315.00	TBC		Increase
Failure to Comply with Service Plan Requirements Under the Act	per offence	Exempt	Statutory	$ 315.00	TBC		Increase
Failure to Comply with Waste Water System requirements Under the Act	per offence	Exempt	Statutory	$ 315.00	TBC		Increase
Failure to Comply with a Notice	per offence	Exempt	Statutory	$ 160.00	TBC		Increase
Failure to Comply with Part 3 Regulation Resident Contracts / Service Plans	per offence	Exempt	Statutory	$ 210.00	TBC		Increase
Failure to Comply with Part 3, Part 4, Part 5 or Part 6 Regulations	per offence	Exempt	Statutory	$ 210.00	TBC		Increase
Failure to Comply with Requirements Placed on Manager under the Regulations	per offence	Exempt	Statutory	$ 210.00	TBC		Increase
Public Health Act							
HRMWS registration fees - new (registration of 1 system)	per system	Exempt	Statutory	$ 46.75	TBC		Increase
HRMWS registration fees - new (registration of additional systems)	per system	Exempt	Statutory	$ 31.25	TBC		Increase
HRMWS registration fees - renewal (dependent on number on premise)	per system	Exempt	Statutory	$ 23.60	TBC		Increase
Inspection fee HRMWS (for 1 system)	per inspection	Exempt	Statutory	$ 187.00	TBC		Increase
Inspection fee HRMWS (for each additional system on the same premises)	per inspection	Exempt	Statutory	$ 125.00	TBC		Increase
Minister determination or approval	per application	Exempt	Statutory	$ 785.00	TBC		Increase
Waste Water							
Wastewater Application - New Dwelling	per application	Exempt	Statutory	$ 574.00	TBC		Increase
Wastewater Application - Existing Dwelling	per application	Exempt	Statutory	$ 427.00	TBC		Increase
Wastewater Application - to alter existing	per application	Exempt	Statutory	$ 280.00	TBC		Increase

City of Mount Gambier

Fees and Charges 2026-27

This register of fees and charges is to apply for services from the City of Mount Gambier, for the financial year 1st July 2025 to 30th June 2026, in accordance with section 188 of the Local Government Act 1999.

The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
Additional Inspections	per inspection	Exempt	Statutory	$ 147.00	TBC		Increase
INFORMATION SERVICES							
Administration Fee							
Administration Fee	per hour	Exempt	Council	$ 125.00	$ 130.00	4.0%	Increase
Letter of Demand	each	Exempt	Council	At cost	At cost		Same
S270 Internal Review Application	per application	Exempt	Statutory	$ 20.00	TBC		Increase
Council Documents							
First ten (10) pages of any document requested in hard copy free of charge	per page	Exempt	Council	No charge	No charge		Same
Annual Report, Annual Business Plan Summary, strategic management plans	per publication	Exempt	Council	No charge	No charge		Same
Audited Financial Statements	per page	Exempt	Council	$ 0.30	TBC		Increase
Annual Business Plan (Draft) and Final	per page	Exempt	Council	$ 0.30	TBC		Increase
Assessment Record	per page	Exempt	Council	$ 0.30	TBC		Increase
Council By-Laws	per page	Exempt	Council	$ 0.30	TBC		Increase
Regional Assessment Panel, Agenda and Minutes	per page	Exempt	Council	$ 0.30	TBC		Increase
Council and Committee Agendas, Minutes and Notices	per page	Exempt	Council	$ 0.30	TBC		Increase
Council Policies (various covered under Act)	per page	Exempt	Council	$ 0.30	TBC		Increase
Council Registers (e.g. Community Land, Dogs, Parking, Public Roads)	per page	Exempt	Council	$ 0.30	TBC		Increase
Election Campaign Donations Returns	per page	Exempt	Council	$ 0.30	TBC		Increase
Freedom of Information Statement	per page	Exempt	Statutory	$ 0.30	TBC		Increase
Rate Rebates Report	per page	Exempt	Council	$ 0.30	TBC		Increase
Supplementary Development Plans (previously on exhibition)	per page	Exempt	Council	$ 0.30	TBC		Increase
Voters Roll	per page	Exempt	Council	$ 0.30	TBC		Increase
Freedom of Information							
Application - seeking access and review in relation to Council documents	per application	Exempt	Statutory	$ 43.30	TBC		Increase
Internal Review	per review	Exempt	Statutory	$ 43.30	TBC		Increase
Members of Parliament - access and review in relation to Council documents	per application	Exempt	Statutory	No charge	No charge		Same
Access and Review - First two (2) hours	per application	Exempt	Statutory	No charge	No charge		Same
Access and Review - Charge after two (2) hours	per 15 minutes	Exempt	Statutory	$ 16.40	TBC		Increase
Access and Review - Charge after two (2) hours	per 15 minutes	Exempt	Statutory	$ 16.40	TBC		Increase
Access and Review - Charge after two (2) hours	per page	Exempt	Statutory	$ 0.30	TBC		Increase
Access and Review - Charge after two (2) hours	per page	Exempt	Statutory	$ 9.70	TBC		Increase
Access and Review - Charge after two (2) hours	per item	Exempt	Statutory	At cost	At cost		Same
Property Searches							
Rate searches (section 7 & 187), certificates of liability & extracts	per search	Exempt	Statutory	$ 71.00	TBC		Increase
Rates Certificate only	per certificate	Exempt	Statutory	$ 41.50	TBC		Increase
Rates Update (Rates searche/certificate issued within the financial year)	per update	Exempt	Statutory	No charge	No charge		Same
Voters Roll for Election Candidates only							
Certified hard copy of combined roll - first copy per candidate	per election	Taxable	Statutory	No charge	No charge		Same
Certified hard copy of combined roll - subsequent copy(ies) per candidate	per page	Taxable	Statutory	$ 0.28	TBC		Increase
Issue of Keys							
General	per key	Taxable	Delegation	At Cost	At Cost		Same
CEMETERIES							
Interment Rights - Burial							
All Burial sites excluding family allotments and children's gardens	each	Exempt	Council	$ 2,088.00	$ 2,335.00	11.8%	Increase
Children's Burial Gardens (Carinya)	each	Exempt	Council	$ 875.00	$ 909.00	3.9%	Increase
Family Allotments (Carinya)	each	Exempt	Council	Not available	$ 26,500.00		Increase
Vault (Lake Cemetery)	each	Exempt	Council	$ 12,683.00	$ 13,180.00	3.9%	Increase
Interment Rights - Cremation (1st interment free of charge)							
Waterfall Area - Granite	each	Exempt	Council	$ 1,068.00	$ 1,110.00	3.9%	Increase
Waterfall Area - Plinth	each	Exempt	Council	$ 795.00	$ 825.00	3.8%	Increase
Cross Area - Granite	each	Exempt	Council	$ 823.00	$ 855.00	3.9%	Increase
Cross Area - Plinth	each	Exempt	Council	$ 686.00	$ 713.00	3.9%	Increase
Boronia Garden - Granite	each	Exempt	Council	$ 725.00	$ 753.00	3.9%	Increase
Rotunda Memorial - Granite	each	Exempt	Council	$ 1,068.00	$ 1,110.00	3.9%	Increase
Rose Gardens - Plinth	each	Exempt	Council	$ 686.00	$ 713.00	3.9%	Increase
Rustic (Granite) Wall	each	Exempt	Council	$ 536.00	$ 557.00	3.9%	Increase
Block Wall	each	Exempt	Council	$ 466.00	$ 485.00	4.1%	Increase
Burial Fees							
Initial Interment or reopening of grave up to 3.05m (1, 2 or 3 interment depth)	each	Taxable	Council	$ 2,000.00	$ 2,078.00	3.9%	Increase
Children under twelve (12) years of age - Childrens Gardens ONLY (Carinya 9-3pm)	each	Taxable	Council	$ 735.00	$ 764.00	3.9%	Increase
Vault Opening Fees (Lake Terrace)							
Vault Opening Fees (Lake Terrace)	each	Taxable	Council	$ 2,000.00	$ 2,078.00	3.9%	Increase
Cremation Fees (Carinya) 9.00am to 3.00pm Monday to Friday (excluding public holidays)							
Adult Cremation without use of Chapel	each	Taxable	Council	$ 955.00	$ 992.00	3.9%	Increase
Adult Cremation with use of Chapel	each	Taxable	Council	$ 1,170.00	$ 1,216.00	3.9%	Increase
Children under twelve (12) years of age	each	Taxable	Council	$ 545.00	$ 566.00	3.9%	Increase
Infant under two (2) years of age	each	Taxable	Council	$ 305.00	$ 317.00	3.9%	Increase
Infant under one (1) year of age (undertaken on the same day as another cremation by the same funeral director)	each	Taxable	Council	No charge	No charge		Same
Fees Payable in Addition to Cremations (Carinya)							
Splitting of ashes if requested - per additional container	each	Taxable	Council	$ 52.00	$ 55.00	5.8%	Increase
Chapel Committal (15 minutes maximum, no use of audiovisual equipment)	each	Taxable	Council	$ 109.00	$ 115.00	5.5%	Increase
Witnessing no chapel service (maximum of four present, maximum 10 minute seating between 9.00m-3.00pm Weekdays excluding Public Holidays)	each	Taxable	Council	$ 155.00	$ 161.00	3.9%	Increase
Delivery of cremated remains (in Australia)	each	Taxable	Council	$ 165.00	$ 170.00	3.0%	Increase
Retrieval of Ashes from memorial/grave	each	Taxable	Council		$ 130.00		NEW FEE
Ashes required next day	each	Taxable	Council		$ 65.00		NEW FEE
Chapel Fees (Carinya) 9.00am to 3.00pm Monday to Friday (excluding public holidays)							
Weekdays (excluding public holidays)	each	Taxable	Council	$ 345.00	$ 358.00	3.8%	Increase
Non Standard Extra Fees							
Weekdays after 3.00pm and Saturdays 10.00am only	each	Taxable	Council	$ 790.00	$ 1,200.00	51.9%	Increase
Sundays, Public Holidays and Saturdays of public holiday weekends (on application	each	Taxable	Council	$ 2,070.00	$ 2,400.00	15.9%	Increase
Interment of Ashes 9.00am to 3.00pm Monday to Friday (excluding public holidays)							
Interred in to existing grave	per opening	Taxable	Council	$ 515.00	$ 535.00	3.9%	Increase
Interment of Ashes							
Waterfall Area - Granite	each	Taxable	Council	$ 585.00	$ 608.00	3.9%	Increase
Waterfall Area - Plinth	each	Taxable	Council	$ 435.00	$ 452.00	3.9%	Increase
Cross Area - Granite	each	Taxable	Council	$ 455.00	$ 473.00	4.0%	Increase
Cross Area - Plinth	each	Taxable	Council	$ 379.00	$ 395.00	4.2%	Increase
Boronia Garden - Granite	each	Taxable	Council	$ 400.00	$ 470.00	17.5%	Increase
Rotunda Memorial - Granite	each	Taxable	Council	$ 585.00	$ 608.00	3.9%	Increase
Rose Gardens - Plinth	each	Taxable	Council	$ 379.00	$ 395.00	4.2%	Increase
Fees Payable in Addition to Interments							
Oversize Coffins and Caskets if notified	each	Taxable	Council	No charge	No charge		Same
Oversize Coffins and Caskets - notification not received or received after excavation	each	Taxable	Council	$ 180.00	$ 187.00	3.9%	Increase
Memorial Plaques - Burials							
Single Bronze	6 Lines	Taxable	Council	$ 735.00	$ 764.00	3.9%	Increase
Dual Conversion Bronze	4 Line Base	Taxable	Council	$ 955.00	$ 992.00	3.9%	Increase
Dual Conversion Bronze detachable plate	5 Lines	Taxable	Council	$ 360.00	$ 374.00	3.9%	Increase
Family Allotment Bronze (includes Granite Plinth) (Carinya)	6 Line	Taxable	Council	$ 765.00	$ 795.00	3.9%	Increase
Family Allotment Bronze name plate (Carinya)	1 Line	Taxable	Council	$ 490.00	$ 509.00	3.9%	Increase

City of Mount Gambier

Fees and Charges 2026-27

This register of fees and charges is to apply for services from the City of Mount Gambier, for the financial year 1st July 2025 to 30th June 2026, in accordance with section 188 of the Local Government Act 1999.

The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
Bronze image Burial	6 Lines	Taxable	Council	$ 2,025.00	$ 2,100.00	3.7%	Increase
Memorial Seat (Carinya)	6 Lines	Taxable	Council	$ 480.00	$ 500.00	4.2%	Increase
200mm x 70mm on existing burial plinth	4 Lines	Taxable	Council	$ 352.00	$ 365.00	3.7%	Increase
Memorial Plaques - Cremations							
Single Bronze Granite	6 Lines	Taxable	Council	$ 640.00	$ 665.00	3.9%	Increase
Single Bronze Plinth	6 Lines	Taxable	Council	$ 525.00	$ 545.00	3.8%	Increase
Lasting Memories Granite	6 Lines	Taxable	Council	$ 1,600.00	$ 1,660.00	3.8%	Increase
Single Bronze Rustic (Granite) Wall (Carinya)	6 Lines	Taxable	Council	$ 500.00	$ 520.00	4.0%	Increase
Single Bronze Dual Conversion Rustic (Granite) Wall (Carinya)	6 Lines	Taxable	Council	$ 755.00	$ 785.00	4.0%	Increase
Dual Conversion Bronze detachable plate Rustic (Granite) Wall (Carinya)	4 Line Base	Taxable	Council	$ 340.00	$ 355.00	4.4%	Increase
Single Bronze Block Wall (Carinya)	6 Lines	Taxable	Council	$ 480.00	$ 500.00	4.2%	Increase
Memorial Plaques - Additonal Fees							
Exra lines	per line	Taxable	Council	$ 47.00	$ 50.00	6.4%	Increase
Private Plaque - Individuals	each	Taxable	Council	Cost + 100%	Cost + 100%		Same
Private Plaque - community groups	each	Taxable	Council	Cost price	Cost price		Same
Single concrete headblock - private business	each	Taxable	Council	$ 70.00	$ 110.00	57.1%	Increase
Cleaning product	each	Taxable	Council	$ 43.00	$ 45.00	4.7%	Increase
Refurbishment - single	single	Taxable	Council	$ 195.00	$ 220.00	12.8%	Increase
Refurbishment - dual conversion	dual conversion	Taxable	Council	$ 225.00	$ 240.00	6.7%	Increase
Photograph - Ceramic (5cm x 7cm)	each	Taxable	Council	$ 165.00	$ 172.00	4.2%	Increase
Emblem	standard	Taxable	Council	$ 103.00	$ 107.00	3.9%	Increase
Brass Vase - lawn	each	Taxable	Council	$ 60.00	$ 62.00	3.3%	Increase
Brass Vase - granite	each	Taxable	Council	$ 40.00	$ 41.00	2.5%	Increase
Brass vase - plinth	each	Taxable	Council	$ 40.00	$ 41.00	2.5%	Increase
Monument Licence Fee (Lake Terrace)							
Single	each	Taxable	Council	$ 490.00	$ 510.00	4.1%	Increase
Double	each	Taxable	Council	$ 740.00	$ 770.00	4.1%	Increase
Each additional	each	Taxable	Council	$ 110.00	$ 115.00	4.5%	Increase
Other Fees							
Exhumation after minimum period when authorised	authorised	Taxable	Council	$ 2,760.00	$ 2,760.00	0.0%	Same
Remove and fit existing plaques	plaques	Taxable	Council	$ 52.00	$ 55.00	5.8%	Increase
Transfer Interment Right	each	Taxable	Council		$ 65.00		NEW FEE
Cleaning (if required)	each	Taxable	Council	$ 50.00	$ 52.00	4.0%	Increase
Memorial Seat	60 minutes	Taxable	Council	$ 2,078.00	$ 2,160.00	3.9%	Increase
PRIVATE WORKS							
Please note: Listing of private works fees does not constitute a commitment by Council to undertake such works. Private works requests will only be considered subject to Council resource availability.							
Driveway Crossovers and Inverts							
Concrete Crossover	per m^2	Taxable	Council	Quotation required	Quotation required		Same
Bitumen Crossover - minimum charge (including first m^2)	per m^2	Taxable	Council	Quotation required	Quotation required		Same
Bitumen Crossover - (every meter after first m^2)	per m^2	Taxable	Council	Quotation required	Quotation required		Same
Inverts	lineal metre	Taxable	Council	Quotation required	Quotation required		Same
Maintenance							
Ovals for schools/sporting clubs	per hour	Taxable	Delegation	$ 150.00	$ 155.00	3.3%	Increase
Spraying (fertiliser/poison)	per hour	Taxable	Delegation		$ 223.00		NEW FEE
Fertiliser application	per hour	Taxable	Delegation		$ 1,024.00		NEW FEE
Other maintenance	per hour	Taxable	Council		Quotation required		NEW FEE
Reinstatments							
Concrete Reinstatement	per m^2	Taxable	Council	Quotation required	Quotation required		Same
Asphalt Reinstatement - (First m2) @50mm thickness only	per m^2	Taxable	Council	Quotation required	Quotation required		Same
Ashpalt Reinstatement - (Every m2 after the first m2)	per m^2	Taxable	Council	Quotation required	Quotation required		Same
Bitumen Resinstatement - minimum charge (including fist m^2)	per m^2	Taxable	Council	Quotation required	Quotation required		Same
Bitumen Reinstatement- (every meter after first m^2)	per m^2	Taxable	Council	Quotation required	Quotation required		Same
WASTE MANAGEMENT							
General Public							
Single garbage bag	per bag	Taxable	Delegation	$ 10.00	$ 11.00	10.0%	Increase
Car boot load / Wheelie Bin	per load	Taxable	Delegation	$ 30.00	$ 34.00	13.3%	Increase
Small trailer or utility (standard)	per load	Taxable	Delegation	$ 55.00	$ 62.00	12.7%	Increase
Small trailer or utility (heaped)	per load	Taxable	Delegation	$ 79.00	$ 89.00	12.7%	Increase
Small trailer or utility (caged)	per load	Taxable	Delegation	$ 105.00	$ 118.00	12.4%	Increase
Small trailer or utility (heaped caged)	per load	Taxable	Delegation	$ 135.00	$ 152.00	12.6%	Increase
Tandem trailer (standard)	per load	Taxable	Delegation	$ 85.00	$ 96.00	12.9%	Increase
Tandem trailer (heaped)	per load	Taxable	Delegation	$ 110.00	$ 124.00	12.7%	Increase
Tandem trailer (caged)	per load	Taxable	Delegation	$ 140.00	$ 158.00	12.9%	Increase
Tandem trailer (heaped caged)	per load	Taxable	Delegation	$ 170.00	$ 192.00	12.9%	Increase
Truck or large trailer	per tonne	Taxable	Delegation	$ 330.00	$ 371.80	12.7%	Increase
Disposal by arrangement (direct to landfill) e.g. asbestos, GMM	per tonne	Taxable	Delegation	$ 349.00	$ 394.00	12.9%	Increase
Mattresses Single	per mattress	Taxable	Delegation	$ 35.00	$ 53.00	51.4%	Increase
Mattresses Double / Queen	per mattress	Taxable	Delegation	$ 45.00	$ 53.00	17.8%	Increase
Mattresses King	per mattress	Taxable	Delegation	$ 50.00	$ 53.00	6.0%	Increase
Arm chair	each	Taxable	Delegation	$ 36.00	$ 37.00	2.8%	Increase
Couch	each	Taxable	Delegation	$ 49.00	$ 51.00	4.1%	Increase
Cooking Oil	per litre	Taxable	Delegation	$ 0.50	$ 0.60	20.0%	Increase
Fridges and other appliances that require degassing or deoiling	per item	Taxable	Delegation	$ 79.00	$ 82.00	3.8%	Increase
Passenger tyre	each	Taxable	Delegation	$ 15.00	$ 15.50	3.3%	Increase
Light Truck / 4WD tyre	each	Taxable	Delegation	$ 21.00	$ 21.50	2.4%	Increase
Truck tyre	each	Taxable	Delegation	$ 31.00	$ 32.00	3.2%	Increase
Tractor tyre	each	Taxable	Delegation	$ 875.00	$ 909.00	3.9%	Increase
Senior's Card/Aged Pensioners Card (must present valid Seniors/Aged Pensioners/Health card)							
Single garbage bag	per bag	Taxable	Delegation	$ 7.50	$ 8.50	13.3%	Increase
Limit car boot load only	per load	Taxable	Delegation	$ 25.00	$ 25.50	2.0%	Increase
Private Contractors							
Charge per tonne via Waste Transfer Centre (to landfill)	per tonne	Taxable	Delegation	$ 330.00	$ 371.80	12.7%	Increase
Waste fill - Charge per tonne via Waste Transfer Centre (to landfill)	per tonne	Taxable	Delegation	$ 99.00	$ 111.50	12.6%	Increase
Minimum charge for account customers	per load	Taxable	Delegation	$ 205.00	$ 231.00	12.7%	Increase
Overloaded Truck (Facility and Services Fee)	per occurrence	Taxable	Delegation	$ 3,180.00	$ 3,304.00	3.9%	Increase
Facility Service Fee	per occurrence	Taxable	Delegation	$ 35.00	$ 36.00	2.9%	Increase
eWaste and Recycling							
CDs, discs, USBs, calculators, household batteries etc	each	Taxable	Delegation	No charge	No charge		Same
Small light globes - Compact fluro lights (CFLs)	per item	Taxable	Delegation	$ 0.50	$ 0.60	20.0%	Increase
Larger light globes - Fluro tubes, high density lamps	per item	Taxable	Delegation	$ 1.50	$ 1.60	6.7%	Increase
Small Electrical - e.g. toaster, frypans, lamps etc	per item	Taxable	Delegation	$ 6.50	$ 7.00	7.7%	Increase
Medium items - Computer package, large TVs, medium printers, etc	per item	Taxable	Delegation	$ 16.00	$ 16.50	3.1%	Increase
Large Electrical - Stereo, Washing Machine, Garden Electrical	per item	Taxable	Delegation	$ 26.00	$ 27.00	3.8%	Increase
Extra Large Item: Photocopiers, Large Printers etc	per item	Taxable	Delegation		$ 79.00		NEW FEE
Rubbish Bins and Containers							
240L Bins (Greenwaste)	each	Taxable	Delegation	$ 104.00	$ 112.00	7.7%	Increase
240L Bins (Garbage/Recycling) - replacement	each	Taxable	Delegation	$ 104.00	$ 112.00	7.7%	Increase
RECREATION (WULANDA)							
Memberships							
Full Access Membership							

City of Mount Gambier

Fees and Charges 2026-27

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The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
Adult (Direct Debit)	per week	Taxable	Delegation	$ 23.65	$ 25.00	5.7%	Increase
Concession (Direct Debit)	per week	Taxable	Delegation	$ 18.25	$ 19.55	7.1%	Increase
Teen 13-16 (Direct Debit)	per week	Taxable	Delegation	$ 18.00	$ 19.10	6.1%	Increase
Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation	$ 67.50	$ 71.50	5.9%	Increase
3-month Adult (Paid in full)	each	Taxable	Delegation	$ 315.00	$ 330.00	4.8%	Increase
3-month Concession (Paid in full)	each	Taxable	Delegation	$ 245.00	$ 257.00	4.9%	Increase
12-month Membership (Paid in full)	each	Taxable	Delegation	$ 1,240.00	$ 1,350.00	8.9%	Increase
12-month Membership Concession (Paid in full)	each	Taxable	Delegation	$ 945.00	$ 1,020.00	7.9%	Increase
Health Club							
Adult (Direct Debit)	per week	Taxable	Delegation	$ 19.25	$ 20.50	6.5%	Increase
Concession (Direct Debit)	per week	Taxable	Delegation	$ 14.75	$ 16.00	8.5%	Increase
Teen 13-16 (Direct Debit)	per week	Taxable	Delegation	$ 13.50	$ 14.50	7.4%	Increase
Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation	$ 52.00	$ 55.00	5.8%	Increase
Aquatic Membership							
Adult (Direct Debit)	per week	Taxable	Delegation	$ 13.65	$ 14.60	7.0%	Increase
Child/Concession (Direct Debit)	per week	Taxable	Delegation	$ 12.00	$ 12.60	5.0%	Increase
Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation	$ 40.00	$ 42.50	6.3%	Increase
Family - Extra Child (Direct Debit)	each/per week	Taxable	Delegation	$ 5.80	$ 6.10	5.2%	Increase
3-month Adult (Paid in full)	each	Taxable	Delegation	$ 227.50	$ 240.00	5.5%	Increase
3-month Concession (Paid in full)	each	Taxable	Delegation	$ 195.00	$ 205.00	5.1%	Increase
Swim Club / Corporate Memberships							
Full Access - Adult (Direct Debit)	per week	Taxable	Delegation		$ 22.50		NEW FEE
Full Access - Concession (Direct Debit)	per week	Taxable	Delegation		$ 17.60		NEW FEE
Full Access - Teen 13-16 (Direct Debit)	per week	Taxable	Delegation		$ 17.19		NEW FEE
Full Access - Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation		$ 64.35		NEW FEE
Health Club - Adult (Direct Debit)	per week	Taxable	Delegation		$ 18.45		NEW FEE
Health Club - Concession (Direct Debit)	per week	Taxable	Delegation		$ 14.40		NEW FEE
Health Club - Teen 13-16 (Direct Debit)	per week	Taxable	Delegation		$ 13.05		NEW FEE
Health Club - Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation		$ 49.50		NEW FEE
Aquatic Membership - Adult (Direct Debit)	per week	Taxable	Delegation		$ 13.14		NEW FEE
Aquatic Membership - Child/Concession (Direct Debit)	per week	Taxable	Delegation		$ 11.34		NEW FEE
Aquatic Membership - Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation		$ 38.25		NEW FEE
Casual Entry							
Creche	per hour	Taxable	Delegation	$ 3.00	$ 3.00	0.0%	Same
All access (day pass) - Adult	each	Taxable	Delegation	$ 24.00	$ 25.00	4.2%	Increase
All access (day pass) - Concession	each	Taxable	Delegation	$ 18.50	$ 19.50	5.4%	Increase
Health Club - Adult	each	Taxable	Delegation	$ 18.00	$ 19.00	5.6%	Increase
Health Club - Concession	each	Taxable	Delegation	$ 15.00	$ 15.50	3.3%	Increase
Health Club - Teen 13-16	each	Taxable	Delegation	$ 15.00	$ 15.50	3.3%	Increase
Allied Health Practitioner Entry	per client	Taxable	Delegation	$ 18.00	$ 19.00	5.6%	Increase
Health Club (10 Visit Pass)	each	Taxable	Delegation	$ 162.00	$ 171.00	5.6%	Increase
Health Club - Concession (10 Visit Pass)	each	Taxable	Delegation	$ 135.00	$ 139.50	3.3%	Increase
Group fitness							
Casual Visit	each	Taxable	Delegation	$ 18.00	$ 19.00	5.6%	Increase
Casual Visit - Concession	each	Taxable	Delegation	$ 15.00	$ 15.50	3.3%	Increase
10 Visit Pass	each	Taxable	Delegation	$ 162.00	$ 171.00	5.6%	Increase
10 Visit Pass - Concession	each	Taxable	Delegation	$ 135.00	$ 139.50	3.3%	Increase
Personal Training							
Member - 60 minute session	each	Taxable	Delegation	$ 70.00	$ 70.00	0.0%	Same
Non-member - 60 minute session	each	Taxable	Delegation	$ 80.00	$ 80.00	0.0%	Same
Member - 60 minute (10 pack)	each	Taxable	Delegation	$ 630.00	$ 630.00	0.0%	Same
Non-member - 60 minute (10 pack)	each	Taxable	Delegation	$ 720.00	$ 720.00	0.0%	Same
Swim School							
Single Child (Direct Debit)	per week	Taxable	Delegation	$ 20.50	$ 21.60	5.4%	Increase
3rd or more Children	per week	Taxable	Delegation	$ 18.50	$ 19.45	5.1%	Increase
Private - 30 minute session (1 child)	per week	Taxable	Delegation	$ 35.00	$ 45.00	28.6%	Increase
Aquatic Entry							
Adult	each	Taxable	Delegation	$ 8.50	$ 9.00	5.9%	Increase
Child (5 years +) / Concession	each	Taxable	Delegation	$ 7.00	$ 7.00	0.0%	Same
Children under 5 years (Paying adult required)	each	Taxable	Delegation	No charge	No charge		Same
Family (2A+2C or 1A+3C)	each	Taxable	Delegation	$ 23.50	$ 24.50	4.3%	Increase
Spectator	each	Taxable	Delegation	$ 3.00	$ 3.00	0.0%	Same
Adult (10 visit pass)	each	Taxable	Delegation	$ 76.50	$ 81.00	5.9%	Increase
Child (5 years +) / Concession (10 visit pass)	each	Taxable	Delegation	$ 63.00	$ 66.60	5.7%	Increase
Allied Health Practitioner Entry	per client	Taxable	Delegation	$ 18.00	$ 19.00	5.6%	Increase
Pool Hire - Groups, events & Carnivals							
Department for Education and Child Development (Student/Lesson)	each	Taxable	Delegation	$ 4.00	$ 4.25	6.3%	Increase
Lane Hire Fee (25+ people)	per hour	Taxable	Delegation	$ 32.50	$ 32.50	0.0%	Same
Lane Hire Fee (25+ people)	each	Taxable	Delegation	$ 6.50	$ 6.50	0.0%	Same
Lane Hire Fee - Mt Gambier swimming Club	per hour	Taxable	Delegation	$ 6.50	$ 6.75	3.8%	Increase
Lane Hire Fee - Visiting swimming Club	per hour	Taxable	Delegation	$ 20.00	$ 20.00	0.0%	Same
Lane Hire Fee - Local sporting clubs	per hour	Taxable	Delegation	$ 30.00	$ 30.00	0.0%	Same
Lane Hire Fee - Local sporting clubs	each	Taxable	Delegation	$ 7.00	$ 7.00	0.0%	Same
Lane Hire Fee - Commercial (plus standard entry fees)	per hour	Taxable	Delegation	$ 40.00	$ 42.00	5.0%	Increase
50m Whole Pool - min 3 hours (up to 200)	each	Taxable	Delegation	$ 450.00	$ 475.00	5.6%	Increase
50m Whole Pool - each hour after (up to 200)	per hour	Taxable	Delegation	$ 120.00	$ 125.00	4.2%	Increase
50m Whole Pool - min 3 hours (200-500)	each	Taxable	Delegation	$ 500.00	$ 525.00	5.0%	Increase
50m Whole Pool - each hour after (200-500)	per hour	Taxable	Delegation	$ 160.00	$ 170.00	6.3%	Increase
50m Whole Pool - min 3 hours (500+)	each	Taxable	Delegation	$ 550.00	$ 575.00	4.5%	Increase
50m Whole Pool - each hour after (over 500)	per hour	Taxable	Delegation	$ 200.00	$ 210.00	5.0%	Increase
25m Whole Pool - min 3 hours (up to 200)	each	Taxable	Delegation	$ 450.00	$ 475.00	5.6%	Increase
25m Whole Pool - each hour after (up to 200)	per hour	Taxable	Delegation	$ 120.00	$ 125.00	4.2%	Increase
25m Whole Pool - min 3 hours (200+)	each	Taxable	Delegation	$ 500.00	$ 525.00	5.0%	Increase
25m Whole Pool - each hour after (200+)	per hour	Taxable	Delegation	$ 160.00	$ 170.00	6.3%	Increase
Swimming Competition Timing System	each	Taxable	Delegation	$ 320.00	$ 350.00	9.4%	Increase
Swimming Starting System	each	Taxable	Delegation	$ 52.50	$ 55.00	4.8%	Increase
Warm Water Pool Exclusive (up to 10)	hour	Taxable	Delegation	$ 163.00	$ 170.00	4.3%	Increase
Stadium and Functions							
Casual Shooting	per hour	Taxable	Delegation	$ 6.00	$ 6.50	8.3%	Increase
Casual Shooting (10 visit pass)	each	Taxable	Delegation	$ 54.00	$ 58.50	8.3%	Increase
Stadium Hire (1 court)	per hour	Taxable	Delegation	$ 65.00	$ 65.00	0.0%	Same
Stadium Hire (Events)	per hour	Taxable	Delegation	$ 65.00	$ 65.00	0.0%	Same
Office Hire							
Community Office	per day	Taxable	Delegation	$ 55.00	$ 60.00	9.1%	Increase
Community Office	per week	Taxable	Delegation	$ 140.00	$ 150.00	7.1%	Increase
Community Office - Commercial daily rate	per day	Taxable	Delegation	$ 135.00	$ 140.00	3.7%	Increase
Community Office - Commercial weekly rate	per week	Taxable	Delegation	$ 275.00	$ 285.00	3.6%	Increase
Consulting Room	per day	Taxable	Delegation	$ 115.00	$ 125.00	8.7%	Increase
Consulting Room	per week	Taxable	Delegation	$ 240.00	$ 255.00	6.3%	Increase
Function Space (Monday to Friday) 1 room	per hour	Taxable	Delegation	$ 75.00	$ 80.00	6.7%	Increase
Function Space (Monday to Friday) 2 room	per hour	Taxable	Delegation	$ 125.00	$ 135.00	8.0%	Increase
Function Kitchen	per hour	Taxable	Delegation	$ 65.00	$ 65.00	0.0%	Same

City of Mount Gambier

Fees and Charges 2026-27

This register of fees and charges is to apply for services from the City of Mount Gambier, for the financial year 1st July 2025 to 30th June 2026, in accordance with section 188 of the Local Government Act 1999.

The Fees and Charges Register details user charges set by Council and the statutory charges set by State Government Regulations. These statutory charges are current charges that may be revised and amended during the financial year.

All Fees and Charges include GST where applicable.

Fee Description	Fee Units	Fee GST	Fee Authority	Fee 2025-26	Fee 2026-27	% CHANGE	
Function Kitchen	per day	Taxable	Delegation	$ 300.00	$ 325.00	8.3%	Increase
Function Bar	per hour	Taxable	Delegation	$ 50.00	$ 50.00	0.0%	Same
Function Bar	per day	Taxable	Delegation	$ 240.00	$ 250.00	4.2%	Increase
Community Meeting Room	per hour	Taxable	Delegation	$ 45.00	$ 45.00	0.0%	Same
Community Meeting Room	per day	Taxable	Delegation	$ 140.00	$ 180.00	28.6%	Increase
Community Meeting Room 1 & 2	per hour	Taxable	Delegation	$ 70.00	$ 72.50	3.6%	Increase
Community Meeting Room 1 & 2	per day	Taxable	Delegation	$ 205.00	$ 250.00	22.0%	Increase
Marshalling Room	per hour	Taxable	Delegation	$ 70.00	$ 70.00	0.0%	Same
Marshalling Room	per day	Taxable	Delegation	$ 205.00	$ 240.00	17.1%	Increase
Youth Room (Community Organisations only)	per hour	Taxable	Delegation	$ 27.50	$ 27.50	0.0%	Same
Youth Room (Community Organisations only)	per day	Taxable	Delegation	$ 70.00	$ 85.00	21.4%	Increase
Youth Room (Business/Government)	per hour	Taxable	Delegation	$ 70.00	$ 72.50	3.6%	Increase
Youth Room (Business/Government)	per day	Taxable	Delegation	$ 205.00	$ 250.00	22.0%	Increase
Outdoor site fee	per hour	Taxable	Delegation	$ 40.00	$ 40.00	0.0%	Same
Note: Additional fees may be applicable to accommodate out of hours access or special requirements							
Birthday Parties							
Pool access (up to 10 children) Minimum Charge	each	Taxable	Delegation	$ 250.00	$ 250.00	0.0%	Same
Pool access (additional children)	each	Taxable	Delegation	$ 25.00	$ 25.00	0.0%	Same
Court access (up to 10 children) Minimum Charge	each	Taxable	Delegation	$ 220.00	$ 220.00	0.0%	Same
Court access (additional children)	each	Taxable	Delegation	$ 22.00	$ 22.00	0.0%	Same
Note: Additional fees may be applicable to accommodate out of hours access or special requirements							
Court Hire - Regular Club Use							
Club Rate - Training (1 court)	per hour	Taxable	Delegation	$ 32.00	$ 34.00	6.3%	Increase
Club Rate - Game (1 court)	per hour	Taxable	Delegation	$ 42.00	$ 44.00	4.8%	Increase
Futsal Show Court - Training (1 court)	per hour	Taxable	Delegation	$ 45.00	$ 47.00	4.4%	Increase
Futsal Show Court - Game (1 court)	per hour	Taxable	Delegation	$ 55.00	$ 57.00	3.6%	Increase
Pioneers							
Game Event	per game	Taxable	Delegation	$ 1,650.00	$ 1,735.00	5.2%	Increase
Training Courts	per hour	Taxable	Delegation	$ 32.00	$ 34.00	6.3%	Increase
Casual Shooting - up to 2 players and 1 coach	each	Taxable	Delegation	No charge	No charge		Same

19.4 BUDGET REVIEW 3 (BR3) 2025/2026

Author: Erin Ransom, Finance Business Partner

Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Budget Review 3 (BR3) 2025/2026' as presented on Tuesday 19 May 2026 be noted.
2. That Council adopts Budget Review 3 (BR3), being prepared as at 31 March 2026 for the financial year ending 30 June 2026.

PURPOSE

The purpose of the budget review as at 31 March 2026 is to provide Council a record of the budgeted financial activities and the financial position of the Council, compared to the original budget for the year ending 30 June 2026.

Budget Review 3 is the third reforecast for 2025/2026, following the adoption of the Annual Business Plan and Budget in June 2025 and the approved budget including carry forwards in August 2025. The full year forecast has been developed in consultation with staff across the organisation for known material changes to operating revenue, expenditure, capital revenue and capital expenditure. As part of this process key considerations have been identified for review as the financial year progresses.

BACKGROUND / OPTIONS

Statement of Comprehensive Income/Operating Position

Table 1 summarises the forecast Statement of Comprehensive Income and highlights key variances between Budget Review 2 (BR2) and Budget Review 3 (BR3).

The draft Budget Review 3 results in an operating surplus of $118k, representing a favourable movement of $118k from the balanced position adopted at BR2. This outcome is driven by a net improvement of $103k in the net surplus, together with a ($15k) movement relating to asset disposals.

At a consolidated level, total income has increased by $251k compared with BR2, while total operating expenditure has increased by $133k, resulting in the improved operating position.

Overall, Council's financial position has strengthened through BR3, with improved income performance and controlled expenditure movements contributing to a modest but positive operating outcome for the 2025/2026 financial year.

Table 1: Summary of Comprehensive Income totals and variance $'000

2025 Actual	Comprehensive Income	2025/2026 ABP *	2025/2026 BR1	2025/2026 BR2	2025/2026 BR3	Variance
51,952	Total Income	51,730	52,262	53,056	53,307	251
50,706	Total Expense	51,730	52,262	53,056	53,189	133
1,246	Operating Surplus/(Deficit)	0	0	0	118	118
1,925	Net Surplus/(Deficit)	1,200	1,403	1,420	1,523	103
5,040	Total Comprehensive Income	6,843	7,008	7025	7,128	103

* figures include carry forwards

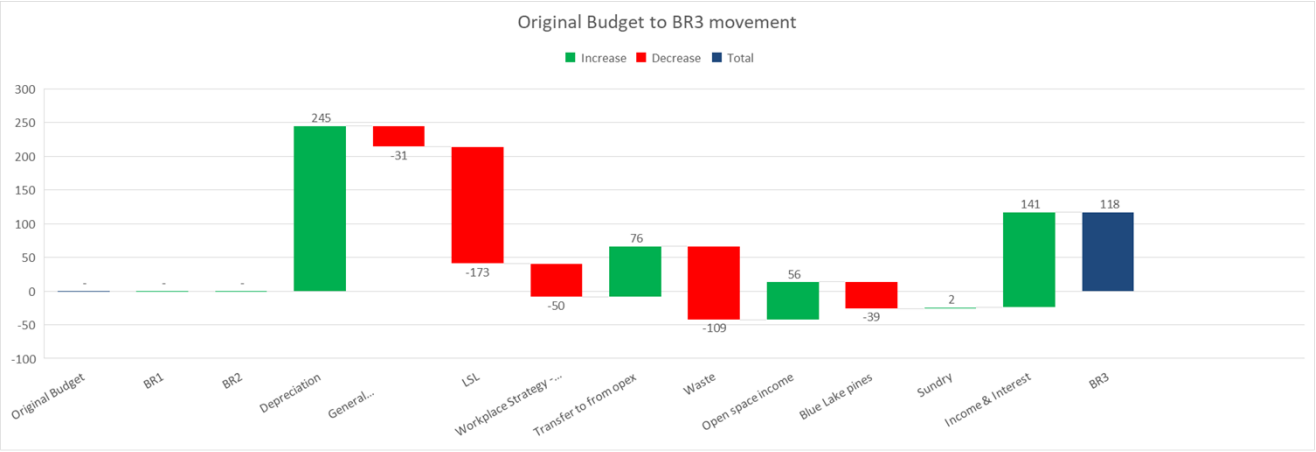
Details of revised amounts/variances from original budget to BR3:

Consolidated position including operating and capital movements

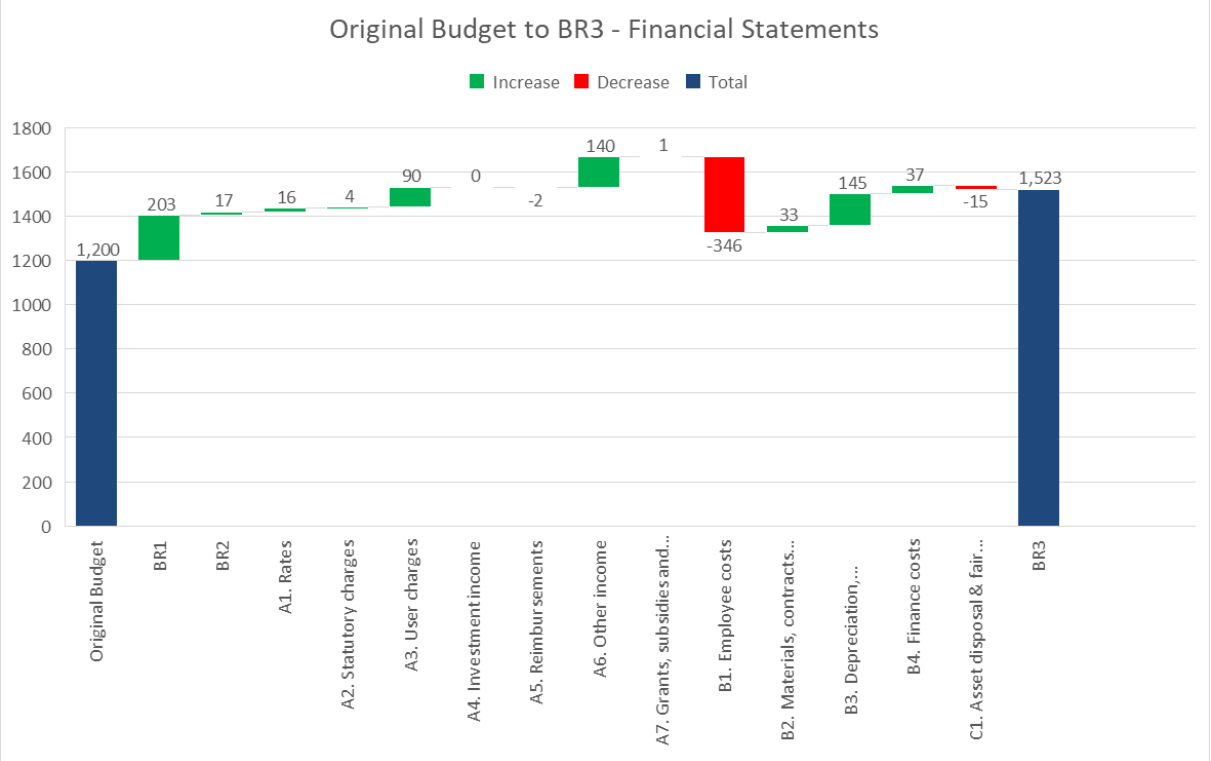
The following graphics provide a summary of movement based on functional/significant categorisation. For noting when interpreting the graph, the adopted operating budget for 2025/2026 started with a balanced budget, and while movements have been incorporated for both income and expenditure, the proposed budget revision will have an operating surplus of $118k.

Favourable movement of $103k from BR2 to BR3, primarily driven by movements in the disposal of plant assets. This graphic has been included (refer Graphic 2 below) as it highlights the net movement for functional areas that may include various income and expenditure element changes.

Graphic 1 – Functional Movement (operating only)



Graphic 2 – Financial Statement movement



Operating Income is $251k or 0.47% higher than 2025/2026 Budget Revision 2 (BR2).

- **Rates revenue increase $16k**
  - Mandatory rate income higher than anticipated.

- **User Charges favourable increase $90k**
  - Majority Waste Transfer Station income $40k
  - Additional $12.5k revenue for thinning of pine plantation.

- **Statutory charges favourable increase $4k**
  - Improved presentation of income received from the Dog and Cat Management Board (DACO), now reported separately rather than netted against expenses, resulting in an increase to statutory charges of $29k
  - Animal registrations increased by $10k
  - Favourable variances were reduced by unfavourable parking fines and expiations of $42k, driven by the inability to utilise a contractor for part of the year.

- **Reimbursements unfavourable decrease of $2k**
  - A favourable variance of $2.7k from ad hoc insurance and training reimbursements was offset by an unfavourable $5k variance in private works reimbursements, as Council has not been undertaking private works

- **Other income favourable increase of $140k**
  - Open Space Revenue favourable variance of $56k
  - Insurance claim reimbursement for shed damage of $42k (offset in expenditure)

- Additional Waste income $28.8k

- **Grants Subsidies and Contributions favourable increase $1k**
  - Youth Grant received $2k, slightly offset by movement in Library grants

Operating Expenditure is $133k or 0.25% more than 2025/2026 Budget Revision 2 (BR2)

- **Employment costs increase $346k**
  - Majority of movement is made up of oncost reallocation of $98k, from employment costs to materials, contracts and other.
  - Long Service Leave expense (LSL) increase by $173k.

- **Depreciation, amortisation & Impairment increase of $145k**
  - majority movement is due to receipt of higher volumes of waste, higher volumes of cover and estimate for shifting waste from overfilled cell 3C.
  - While changes have been made to apply indexation as at 1 July 2025 and transfer between capital and operating expenditure, updated depreciation modelling confirms that no further depreciation increases are required at this time.

- **Finance Costs decrease by $37k**
  - A favourable variance of $88k in interest fees was achieved due to lower interest rates, partially reduced by a $50k increase in the unwinding of present value costs for the Caroline Landfill arising from faster than modelled capacity consumption.

Other Comprehensive Income is $103k or 7.25% more than 2025/2026 Budget Revision 2 (BR2).

- Amounts Received Specifically for New or Upgraded Assets favourable variance for contributions to capital works projects.
- Asset disposal and fair value adjustment following processing of capital purchases and disposal for plant and fleet.

Capital Expenditure is $103k or 0.8% higher than 2025/2026 Adopted Budget.

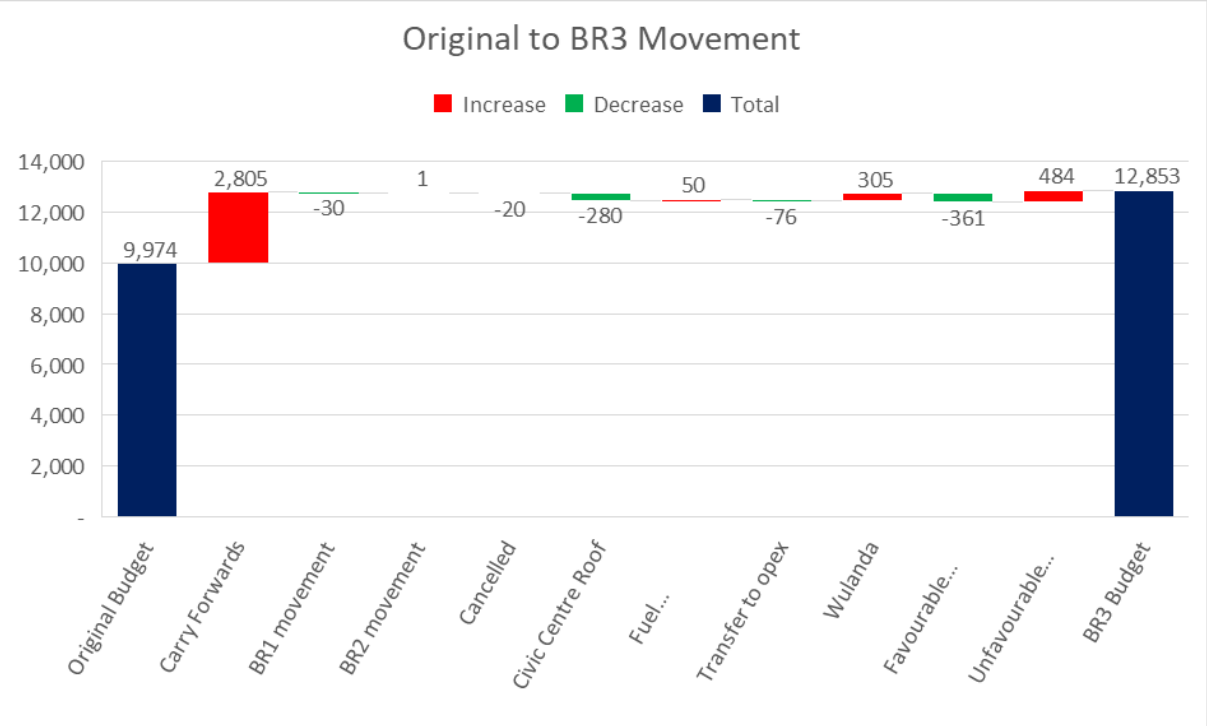
Graphic 3 summarises movements to capital expenditure from original budget to BR3, noting carry forwards, previously presented and approved by Council at the August Council Meeting. This table is followed by graphical representation of movements for BR3 grouped by materiality.

- **Capital Increases of $840k have been offset by capital decreases and relate to:**
  - Unfavourable variance: various road construction projects and renewal programs (mostly offset by favourable variances and transfers from Opex)

- **Capital Decreases ($736k) have offset increases above and relate to:**
  - Favourable variances: various road construction projects and renewal programs (mostly offsetting unfavourable variances)
  - Civic Centre Roof: proposed re-budget in FY2026/2027 (partially offsetting capital increases).
  - Transfers to/from opex: Offset by adjustments to operating expenditure

- Cancelled: Christmas decorations not required this year (noting proposed budget allocation next year)

Graphic 3: Summary of Capital Expenditure movements



Financial Indicators:

Compared to the original budget, the key financial indicators which measure the financial sustainability and performance of Council are tabled below. For noting that the increase in the asset renewal funding ratio is mainly due to carry forward of renewal projects. This should be compared against an adjusted ratio target of c120%, which assumes no carry forwards required as at 30 June 2026.

Financial Indicators	Target	Adopted Budget	BR1	BR2	BR3
Operating Surplus Ratio	Above 0	0%	0%	0%	0.22%
Net Financial Liabilities Ratio	100% or less	84%	81%	79%	80%*
Asset Renewal Funding Ratio	90-110%	103%	120%	120%	120%

**Estimate*

Changes incorporated as part of BR3 remain within all conditions of borrowings and forecasts for FY2026/2027.

IMPLICATIONS TO CONSIDER

Legal	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.
Financial and Budget	The draft budget review (BR2) results in a net nil operating surplus movement, maintaining the balanced budget position.

Community Consultation and Engagement	n/a
Other Resources	n/a

RISK ANALYSIS

The risk identification and categorisation relies on the City of Mount Gambier Risk Management Policy.

Risk	Consequence Rating	Risk Likelihood Rating	Inherent Risk Rating	Mitigation	Risk Rating
Finance - Budget Revision is unrealistic, inaccurately recorded, does not reflect strategic objectives and is not compliant with legislation.	Minor (2)	Possible (3)	Moderate	Ensure new or revised budgets of Council include reference to strategic objectives and legislative requirements. Ensure internal financial controls and independent reviews upheld.	Low
Reputation - Users of the report are not fully informed or make inaccurate assumptions regarding the report and contents.	Insignificant (1)	Possible (3)	Low	Hold informal briefings with Elected Members prior to Council Meeting. Ensure accurate representation in social media from Council.	Low
Legal / Regulatory / Policy - Budget revision does not meet legislative timeframe requirements.	Minor (2)	Unlikely (2)	Low	Ensure staff appropriately trained on legislative requirements. Review, monitor and execute annual work plans. Regular reporting via Audit and Risk Committee.	Low
Service Delivery - Service delivery is compromised due to lack of resources, changing priorities, decision making, inadequate	Minor (2)	Possible (3)	Moderate	Continue to review ability to deliver services at each budget revision with relevant managers. Ensure services remain pertinent to the strategic plan.	Low

planning or events outside of Council control.					
People - workforce is inadequately trained or unable to deliver.	Minor (2)	Unlikely (2)	Low	Continue to plan resourcing requirements and maintain an agile and multi disciplinary workforce.	Low
Infrastructure - That the capital work program is not completed by 30 June 2026. That infrastructure renewal is accurately planned and prioritised and impedes Council's financial sustainability. Factors outside control of Council e.g. Weather, supply issues.	Moderate (3)	Likely (4)	High	Quarterly reviews and updates. Review for internal versus external supply options. Tender for large plant items early in the financial year to counteract supply timing issues.	Moderate
Environmental - waste, weather and emergency management matters are not prioritised and impedes Council's ability to ensure financial sustainability and the delivery of services efficiently and effectively.	Moderate (3)	Possible (3)	Moderate	Progress work in the strategic plan to mitigate environment risks and proactively plan and report on them.	Low

APPLICATION OF STRATEGIC PLAN

This report aligns to the following strategic objectives(s):

Priority 6: Excellence in Leadership and Governance
6.4 Review and continually update the Long -Term Financial Plan to ensure ongoing financial sustainability to community expectations and legislative requirements.

This report contributes to delivery of the following key strategic project(s):

N/A

RELEVANT COUNCIL POLICY

Asset Accounting
Budget Policy - B300

IMPLEMENTATION AND NEXT STEPS

Following adoption, the budget will be updated to reflect the changes herein this report.

CONCLUSION

It is a legislative requirement that Council reconsiders its budget at regular intervals during the year. The budget assesses the financial requirements of Council as best estimated as at 31 March 2026 for the 2025/2026 financial year. Budget reviews provide forecasts of financial outcomes and ensure continuation of delivery of community services and strategic work outcomes. This revision resulted in a favourable operating movement of $118k to forecast a small operating surplus, mainly due to reduction in forecast expenditure and reallocation of operating expenditure to capital.

ATTACHMENTS

1. Combined Financials B R 3 2025-26 [**19.4.1** - 4 pages]

City of Mount Gambier - Forecast Statement of Comprehensive Income

2025 Actual	$'000 Comprehensive Income	2026 ABP	2026 BR1	2026 BR2	2026 BR3	Variance
	Income					
30,388	Rates	33,025	33,031	33,049	33,065	17
923	Statutory Charges	844	794	794	798	4
10,408	User Charges	10,938	10,932	11,147	11,237	90
1,225	Grants, Subsidies and Contributions - Capital	955	1,293	1,293	1,293	0
7,091	Grants, Subsidies and Contributions - Operating	4,995	4,998	5,017	5,019	2
79	Investment Income	56	56	72	72	0
1,141	Reimbursements	276	381	390	388	- 2
697	Other Income	642	778	1,296	1,436	140
51,952	**Total Income**	**51,730**	**52,262**	**53,057**	**53,307**	**251**
	Expenses					
17,811	Employee Costs	18,346	18,277	18,188	18,535	- 347
19,110	Materials, Contracts & Other Expenses	19,430	20,031	20,351	20,318	32
11,902	Depreciation, Amortisation & Impairment	11,997	11,997	12,562	12,416	146
1,883	Finance Costs	1,957	1,957	1,957	1,920	37
50,706	**Total Expenses**	**51,730**	**52,262**	**53,057**	**53,189**	**- 133**
1,246	**Operating Surplus / (Deficit)**	**0**	**- 0**	**-**	**118**	**118**
1,933	Physical Resources Received Free of Charge	1,200	1,200	1,200	1,200	-
- 1,321	Amounts Received Specifically for New or Upgraded Assets	-	203	217	217	0
67	Asset Disposal & Fair Value Adjustments	-	-	3	- 12	- 15
1,925	**Net Surplus / (Deficit)**	**1,200**	**1,403**	**1,420**	**1,523**	**- 15**
	Other Comprehensive Income					
	Amounts which will not be reclassified subsequently to operating result					
3,228	Changes in Revaluation Surplus - I,PP&E	5,643	5,605	5,605	5,605	-
	Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve					-
						-
	Amounts which will be reclassified subsequently to operating result					-
	Available-for-Sale Financial Instruments - Change in Fair Value					-
	Transfer to Accumulated Surplus on Sale of Available-for-Sale Financial Instruments					-
- 113	Movements in Other Reserves					-
	Other					-
3,115	**Total Other Comprehensive Income**	**5,643**	**5,605**	**5,605**	**5,605**	**-**
5,040	**Total Comprehensive Income**	**6,843**	**7,008**	**7,025**	**7,128**	**103**

**Please note reports may be subject to rounding*

City of Mount Gambier - Forecast Statement of Financial Position

2025 Actual	$'000s Forecast Statement of Financial Position	2026 ABP incl C/F	2026 BR1	2026 BR2	2026 BR3	Variance
	ASSETS					
	Current Assets					
192	Cash & Cash Equivalents	500	500	500	500	0
2,861	Trade & Other Receivables	2,683	2,667	2,943	2,961	18
84	Inventories	80	86	86	86	0
-	Assets held for sale	-	-	-	-	-
3,137	**Total Current Assets**	**3,263**	**3,253**	**3,529**	**3,547**	**18**
	Non-Current Assets					
448,597	Infrastructure, Property, Plant & Equipment	454,495	455,828	455,162	455,409	247
-	Other Non-Current Assets					-
448,597	**Total Non-Current Assets**	**454,495**	**455,828**	**455,162**	**455,409**	**247**
451,734	**TOTAL ASSETS**	**457,758**	**459,081**	**458,691**	**458,956**	**265**
	LIABILITIES					
	Current Liabilities					
4,687	Trade & Other Payables	6,398	6,511	6,574	6,588	14
6,135	Borrowings	15,319	15,319	15,319	15,319	0
5,171	Provisions	3,756	5,300	5,300	5,300	0
15,993	**Total Current Liabilities**	**25,473**	**27,130**	**27,193**	**27,207**	**14**
	Non-Current Liabilities					
26,068	Borrowings	17,386	16,248	15,777	15,898	121
3,331	Provisions	3,553	2,353	2,353	2,353	- 0
29,399	**Total Non-Current Liabilities**	**20,939**	**18,601**	**18,130**	**18,251**	**121**
45,392	**TOTAL LIABILITIES**	**46,411**	**45,731**	**45,323**	**45,458**	**135**
406,342	**Net Assets**	**411,347**	**413,350**	**413,368**	**413,498**	**130**
	EQUITY					
89,588	Accumulated Surplus	91,727	90,991	91,008	91,111	103
315,808	Asset Revaluation Reserves	318,298	321,413	321,413	321,440	27
946	Other Reserves	1,322	946	946	946	-
406,342	**Total Equity**	**411,347**	**413,350**	**413,367**	**413,497**	**- 130**

**Please note reports may be subject to rounding*

City of Mount Gambier - Forecast Cash Flow

2025 Actual	$'000 Forecast Cash Flow	2026 ABP	2026 BR1	2026 BR2	2026 BR3	Variance
	Cash Flows from Operating Activities					
	Receipts:					
30,227	Rates Receipts	32,844	33,225	32,967	32,965	- 2
864	Statutory Charges	844	794	794	798	4
10,320	User Charges	10,938	10,932	11,147	11,237	90
7,091	Grants, Subsidies and Contributions (operating purpose)	4,995	4,998	5,018	5,020	2
79	Investment Receipts	56	56	72	72	0
1,141	Reimbursements	276	381	390	388	- 2
746	Other Revenue	642	778	1,296	1,436	140
-	**Payments:**					-
- 17,159	Payments to Employees	- 18,347	- 18,287	- 18,188	- 18,535	- 347
- 19,692	Payments for Materials, Contracts & Other Expenses	- 19,743	- 19,249	- 19,515	- 19,469	46
- 1,728	Finance Payments	- 1,758	- 1,756	- 1,756	- 1,721	35
						-
11,889	**Net Cash provided (or used in) Operating Activities**	**10,749**	**11,871**	**12,225**	**12,190**	**- 35**
	Cash Flows from Investing Activities					
	Receipts:					
1,279	Grants Utilised For Capital Purposes	955	1,293	1,293	1,293	- 0
67	Amounts Received Specifically for New/Upgraded Assets		203	217	217	0
479	Sale of Replaced Assets	508	508	613	627	14
288	Sale of Surplus Assets		-			-
	Payments:					-
- 7,691	Expenditure on Renewal/Replacement of Assets	- 8,184	- 9,502	- 9,502	- 9,533	- 31
- 1,596	Expenditure on New/Upgraded Assets	- 1,791	- 3,247	- 3,247	- 3,319	- 72
						-
- 7,174	**Net Cash provided (or used in) Investing Activities**	**- 8,513**	**- 10,747**	**- 10,626**	**- 10,715**	**- 89**
	Cash Flows from Financing Activities					
	Receipts:					
4,750	Proceeds from Loans	634	2,055	1,584	1,705	- 121
83	Proceeds from Bonds and Deposits	3,000	3,000	3,000	3,000	-
	Payments:					-
- 9,482	Repayments of Loans					-
- 144	Repayment of Lease Liabilities	- 5,691	- 5,691	- 5,691	- 5,691	- 0
-	Repayment of Bonds and Deposits	- 181	- 181	- 181	- 181	- 0
- 4,793	**Net Cash Flow provided (used in) Financing Activities**	**- 2,238**	**- 817**	**- 5,872**	**- 5,872**	**- 122**
- 78	**Net Increase/(Decrease) in Cash & Cash Equivalents**	**- 1**	**308**	**308**	**308**	**-**
270	**plus: Cash & Cash Equivalents - beginning of year**	**500**	**192**	**192**	**192**	**-**
192	**Cash & Cash Equivalents - end of the year**	**500**	**500**	**500**	**500**	**0**

**Please note reports may be subject to rounding*

City of Mount Gambier - Uniform Presentation of Finances

2025 Actual	$'000s Forecast Uniform Presentation of Finances	2026 ABP	2026 BR1	2026 BR2	2026 BR3	variance
	Income					
30,388	Rates	33,025	33,031	33,049	33,065	16
923	Statutory Charges	844	794	794	798	4
10,408	User Charges	10,938	10,932	11,147	11,237	91
1,225	Grants, Subsidies and Contributions - Capital	955	1,293	1,293	1,293	- 0
7,091	Grants, Subsidies and Contributions - Operating	4,995	4,998	5,017	5,019	2
79	Investment Income	56	56	72	72	1
1,141	Reimbursements	276	381	390	388	- 2
697	Other Income	642	778	1,296	1,436	141
51,952	**Total Income**	**51,730**	**52,262**	**53,056**	**53,307**	**251**
	Expenses					
15,292	Employee Costs	18,346	18,277	18,188	18,535	- 347
19,320	Materials, Contracts & Other Expenses	19,430	20,031	20,351	20,318	32
10,795	Depreciation, Amortisation & Impairment	11,997	11,997	12,561	12,416	145
1,822	Finance Costs	1,957	1,957	1,957	1,920	37
47,229	**Total Expenses**	**51,730**	**52,262**	**53,056**	**53,189**	**- 133**
4,723	**Operating surplus / (deficit)**	**-**	**- 0**	**-**	**118**	**118**
-4914	Timing Adjustment for grant revenue	- 955	- 1,293	- 1,293	- 1,293	-
-191	**Adjusted Operating Surplus (Deficit)**	**- 955**	**- 1,293**	**- 1,293**	**- 1,175**	**118**
	Net outlays on existing assets					
(3,528)	Capital expenditure on renewal and replacement of existing assets	- 8,184	- 9,502	- 9,502	- 9,512	- 10
10,795	Depreciation, amortisation and impairment	11,997	11,997	12,561	12,416	- 145
110	Grants, Subsidies & Contributions - Capital Renewal	955	1,293	1,293	1,293	- 0
	Proceeds from sale of replaced assets	508	508	528	528	-
	Loss on sale of replaced assets	- 508	- 508	- 525	- 540	- 15
7,377	**Net outlays on existing assets**	**4,768**	**3,788**	**3,059**	**2,904**	**- 171**
	Net outlays on new and upgraded assets					
(6,188)	Capital expenditure on new and upgraded assets	- 1,791	- 3,247	- 3,247	- 3,340	- 93
	(including investments property & real estate developments)					-
						-
775	Amounts received specifically for new and upgraded assets		203	217	217	-
	Proceeds from sale of surplus assets					-
	(including investment property and real estate developments and non-current assets held for resale)					-
-5,413	**Net outlays on new and upgraded assets**	**- 1,791**	**- 3,044**	**- 3,030**	**- 3,123**	**- 93**
1,773	**Annual net impact to financing activities (surplus (deficit))**	**2,022**	**- 549**	**- 1,264**	**- 1,394**	**- 146**

**Please note reports may be subject to rounding*

19.5 BUS ZONE - CAVE ROAD

Author: Derek Ferguson, Team Leader General Inspectorate

Authoriser: Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services

RECOMMENDATION

1. That Council report titled 'Bus Zone - Cave Road' as presented on Tuesday 19 May 2026 be noted.
2. That the Traffic Impact Statement as attached to this report be endorsed.
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 Parking Area **Bus Zone**
   Ref No. 2.1.090

   Cave Road – Eastern side from 65.0 metres to 78.5 metres North of the intersection with Oak Street.

   To apply at all times.

   Prohibited Parking Area **No Stopping**
   Ref No. 1.1..515

   Cave Road – Western side from 67.0 metres to 78.5 metres North of the intersection with Oak Street.

   To apply at all times.

PURPOSE

The purpose of this report is to seek approval for the installation of a new bus stop and the establishment of an associated 'No stopping' zone on Cave Road, Mount Gambier, directly in front of the Foodbank facility. The proposal is intended to improve safety, accessibility, and traffic efficiency for public transport users, pedestrians, and motorists.

BACKGROUND / OPTIONS

Cave Road services a mix of residential properties, commercial businesses and the community, which include the Foodbank facility. The road currently experiences local traffic movements, on street parking demand, pedestrian activity, and activity from local businesses.

Council, at its meeting held on 16 July 2024, resolved that Council be provided with a future report for options to support a bus stop near Foodbank located at 23 Cave Road, Mount Gambier. This was a result of discussions with the Department of Infrastructure and Transport (DIT) in which they identified the capacity to add Foodbank to their existing route and schedule.

Since this time, Council Officers have liaised regularly with DIT and our local bus service company, and a new bus stop is proposed directly in front of the Foodbank facility to provide accessible public transport for clients, staff and volunteers. Due to the limited width of Cave

Road, buses require a clear kerbside area to stop safely. If vehicles are permitted to park adjacent to the bus stop, buses are unable to pull in appropriately, resulting in unsafe stopping positions, reduced passenger safety and traffic disruptions.

A 'No stopping' zone is proposed immediately adjacent to the bus stop. This restriction is necessary to prevent vehicles from parking in the bus stopping area, allow buses to operate safely and efficiently and assist with the safe and continuous flow of traffic along Cave Road.

IMPLICATIONS TO CONSIDER

Legal	This forms part of a legal requirements in accordance with the Road Traffic Act .
Financial and Budget	Estimated cost of signage and line marking, including, labour $800.
Community Consultation and Engagement	Council will communicate these changes directly with Link SA and Foodbank.
Other Resources	The Parking Inspectors will be responsible for monitoring compliance.

RISK ANALYSIS

The risk identification and categorisation relies on the City of Mount Gambier Risk Management Policy.

Risk	Consequence Rating	Risk Likelihood Rating	Inherent Risk Rating	Mitigation	Residual Risk Rating
Finance – Impact on Council to deliver within Budget.	Insignificant (1)	Unlikely (2)	Low	Contingency funding for unexpected costs.	Low
Reputation – Impact on Council if complaints arise from these changes.	Minor (2)	Unlikely (2)	Low	Communication with site management.	Low
Legal / Regulatory / Policy – Changes in legislation impacting project approvals	Minor (2)	Unlikely (2)	Low	Monitor legislative changes and engage with policy makers.	Low
Service Delivery – Impact of staff and user of Foodbank and surrounding businesses	Minor (2)	Unlikely (2)	Low	Communication with site management	Low
Infrastructure – Add signage to	Insignificant (1)	Unlikely (2)	Low	Implement protective measures for	Low

the area and line marking				existing infrastructure.	
Environmental – Environmental damage from construction activities.	Minor (2)	Choose an item.	Low	Conduct environmental impact assessments.	Low

APPLICATION OF STRATEGIC PLAN

This report aligns to the following strategic objectives(s):

Priority 3: Infrastructure and Services
3.1 Work with partners to increase active and diverse transport measures so drivers, cyclists and pedestrians can safely and easily move within the city.

This report contributes to delivery of the following key strategic project(s):

Priority 3: Infrastructure and Services
Continued advocacy to enhance connectivity within and beyond our city through investment and infrastructure that supports accessible public bus services, reliable air travel and rail networks for both freight and passenger transport.

RELEVANT COUNCIL POLICY

N/A

IMPLEMENTATION AND NEXT STEPS

Subject to Council approval, the following actions will be undertaken:

- Install bus stop signage and ‘No Stopping’ signage in accordance with the Road Traffic Act.
- Apply any required line markings to reinforce the restriction.
- Notify Foodbank management and nearby residents and businesses prior to implementation.
- Update Council traffic management records and registers.

The works will be undertaken through normal operational processes and within existing budgets.

CONCLUSION

The proposed installation of a new Bus Stop and adjacent ‘No Stopping’ zone directly in front of the Foodbank facility on Cave Road is required to improve accessibility to an important community service. The proposal will support safe and convenient access for staff, volunteers and the community who rely on public transport, while ensuring buses can operate effectively and traffic continues to move safely. Approval of the recommended option will enhance public transport access and support equitable community outcomes.

ATTACHMENTS

1. Traffic Impact Statement - Cave Road [**19.5.1** - 3 pages]

TRAFFIC IMPACT STATEMENT

BUS STOP And NO STOPPING

CAVE ROAD

Part A - Traffic Management

It is the view of the undersigned that the installation of a Bus Stop and a No Stopping area on Cave Road 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 installation of a Bus Stop and a No Stopping area on Cave Road will not be detrimental to traffic management in the area

Abdullah MAHMUD
MANAGER ENGINEERING, DESIGN AND ASSETS

6th May 2026

Ref. AF11/1855

Bus Stop



05/05/2026, 2:00:21 pm

Override 1

Override 1

World_Hillshade

1:1,086

0 40 80 160 ft

0 10 20 40 m

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community, Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the

No Stopping



05/05/2026, 11:57:45 am

Override 1

Override 1

World_Hillshade

1:1,086

0 40 80 160 ft

0 10 20 40 m

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community, Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the

20 MOTIONS WITH NOTICE

Nil

21 URGENT MOTIONS WITHOUT NOTICE

22 NEW CONFIDENTIAL ITEMS

Nil

23 MEETING CLOSE

24 ATTACHMENT - PREVIOUS COUNCIL MINUTES

1. Ordinary Council Meeting Minutes - 21 April 2026 [**24.1.1** - 18 pages]
2. Special Council Meeting Minutes - 28 April 2026 [**24.1.2** - 4 pages]

City of
Mount Gambier

MINUTES

Ordinary Council Meeting

Tuesday 21 April 2026



Minutes of the City of Mount Gambier Ordinary Council Meeting held at:

Time:	6:00 pm
Date:	Tuesday 21 April 2026
Location:	Council Chamber, Civic Centre
	10 Watson Terrace, Mount Gambier

PRESENT:	Mayor Lynette Martin (OAM)	
	Cr Max Bruins	
	Cr Paul Jenner	
	Cr Mark Lovett	
	Cr Josh Lynagh	
	Cr Sonya Mezinec	
	Cr Frank Morello	
OFFICERS IN ATTENDANCE:	Chief Executive Officer	- Mr Paul Simpson
	General Manager City Infrastructure	- Ms B Cernovskis
	General Manager Corporate and Regulatory Services	- Mrs J Fetherstonhaugh
	General Manager People, Place and Liveability	- Mr C White
	Manager Governance and Property	- Ms B Shelton
	Manager Operations Infrastructure	- Mr K Manarangi
	Manager Waste, ReUse and Environment	- Mr J Martin
	Environmental Sustainability Business Partner	- Mr A Izzard
	Governance and Property Officer	- Mrs E Solly
	Media and Communications Coordinator	- Ms S McLean
	Executive Administrator	- Ms S Wilson

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 CONDUCT OF THE GALLERY

MEMBERS OF THE GALLERY ARE REMINDED THAT THEY MUST NOT BEHAVE IN A DISORDERLY MANNER OR CAUSE AN INTERRUPTION TO THE MEETING. WHILST AUDIO RECORDING OF COUNCIL AND COMMITTEE MEETINGS IS PERMITTED, PHOTOGRAPHING, FILMING AND TELEVISING ARE PROHIBITED UNLESS EXPRESS PRIOR PERMISSION IS GRANTED BY THE PRESIDING MEMBER. WE ASK THAT YOU PLEASE PLACE YOUR PHONES ON SILENT. SHOULD AN EMERGENCY OCCUR AT ANY STAGE, PLEASE FOLLOW THE DIRECTION OF COUNCIL STAFF TO VACATE THE BUILDING.

3 APOLOGIES

Nil

4 LEAVE OF ABSENCE

Nil

5 CONFIRMATION OF COUNCIL MINUTES

5.1 CONFIRMATION OF COUNCIL MINUTES

RESOLUTION OCM 2026/84

Moved: Cr Frank Morello
Seconded: Cr Max Bruins

That the minutes of the Ordinary Council Meeting held on 17 March 2026 be confirmed as an accurate record of the proceedings of the meeting.

CARRIED

6 MAYORAL REPORT

6.1 MAYORAL REPORT - APRIL 2026

- Street walk and engagement with business owners to promote CBD Master Plan consultation and Traders Breakfast
- Launch of "The Harmony Kitchen" (*Mount Gambier Library*)
- CBA Regional Circle Lunch
- LCLGA Mayors Catch Up (*virtual*)
- ABC TV Interview – Cast in Blue
- Regular meeting with Media and Communications Coordinator
- CBD Masterplan consultation session: "Future CBD – Setting our Vision"
- CBD Masterplan consultation session: meet the consultants
- CBD Masterplan consultation session: traders breakfast
- Weekly meeting with CEO
- Confidential Elected Member Briefing – Railway Lands Building Update
- Confidential Elected Member Briefing – Fees and Charges
- CBD Masterplan consultation session: community drop in / torchlight tour of the CBD
- Radio interview with Ewan Grant, Triple M – 150th Anniversary of Mount Gambier celebrations
- LCLGA meeting with SATC (*Adelaide*)
- Regional SAROC Committee Meeting (*Victor Harbor*)
- Regional LGA Board of Directors Meeting (*Victor Harbor*)
- LGA Board regional tour (*Victor Harbor*)
- LCLGA catch up with Executive Officer
- LCLGA meeting with RDALC Board Chair, Robyn Verrall and Acting CEO, Loretta Dedonatis
- Weekly meeting with CEO
- Internal meeting with CEO – LCLGA Charter
- Meeting with The Ryan Bowman Foundation
- Elected Member Briefing – LCLGA Charter Review
- Elected Member Briefing – External Grants Policy Review
- Radio interview with Llew Jones, 5GTR-FM
- LGA Mayors and CEOs Webinar – fuel crisis
- Audit and Risk Committee Workshop
- Audit and Risk Committee Meeting
- LCLGA Mayors Catch up (*virtual*)

- Purple Orange SKILL Limestone Coast workshop – cuppa and chat (*Mount Gambier Library*)
- Meeting with Wendy Campana, Jill Scott and Maria Gentile
- Regular meeting with Media and Communications Coordinator
- Obedience / Rally / Agility / Jumping and Trick Dog Test Trials (*Blue Lake Dog Obedience Club*)
- Weekly meeting with CEO
- Elected Member Briefing – Visitor Servicing Data
- Elected Member Briefing – Master Plan Updates
- Meet with Mount Gambier High School Year 12 students – Library funding and youth programs
- LGA CEO Recruitment Selection Panel Meeting (*Adelaide*)
- LCLGA Board Meeting (*Robe*)
- LCLGA Limestone Coast Leadership Luncheon (*Robe*)
- State / Interstate Croquet Competition – meet and greet (*Mount Gambier Croquet Club*)
- Tapped Festival (*Woolstore Brewery*)
- Meeting with Travis Fatchen MP, Member for Mount Gambier
- Introductory Meeting with Nigel Brito, Education Director, Mount Gambier 1 Portfolio, Department of Education
- Weekly meeting with CEO
- Meeting with Mayor Boston and CEO, Gary Button – District Council of Grant (with CEO Paul Simpson)
- Interview with Sam Bradbrook (ABC Limestone Coast) – Qantas decision to suspend Mt Gambier / Adelaide flights
- Interview with Gus McDonald (Nine News) – Qantas decision to suspend Mt Gambier / Adelaide flights (*virtual*)
- Interview with Charlotte Varcoe (Border Watch) – Qantas decision to suspend Mt Gambier / Adelaide flights
- Elected Member Briefing – BR3 – Capital and LTFP and Budget
- Elected Member Briefing – Wayfinding Strategy Implementation
- Interview with 5AA Adelaide – Qantas decision to suspend Mt Gambier / Adelaide flights
- Live interview with ABC TV National – Qantas decision to suspend Mt Gambier / Adelaide flights
- Internal meeting – Mayors Christmas Appeal – debrief and planning for 2026
- Monthly meeting with Cross Border Commissioner, Kelly-Anne Saffin
- Interview with Georgia Westgarth (A Current Affair) – Qantas decision to suspend Mt Gambier / Adelaide flights (*virtual*)
- Citizenship Ceremony
- Interview with Narelle Graham (ABC 891 Adelaide Statewide Drive) – ‘Sydney peeps want a Blue Blob’
- ANZAC Accolade (wreath laying)
- LCLGA Mayors Catch up (*virtual*)
- Regular meeting with Media and Communications Coordinator
- LGA Board Workshop (*Adelaide*)
- LGA CEO Interviews (LGA Board) (*Adelaide*)
- LGA CEO Recruitment Selection Panel Meeting (*Adelaide*)
- Fantasy Medieval Fair (*Mount Gambier Showgrounds*)
- Agenda discussion with CEO
- Monthly catch up with General Manager City Infrastructure
- Meeting with residents, Wendy Golebiowski and Gary Strong – waste matters (with General Manager City Infrastructure)
- Weekly meeting with CEO
- Council Meeting

RESOLUTION OCM 2026/85

Moved: Mayor Lynette Martin
Seconded: Cr Paul Jenner

That the Mayoral Report be received.

CARRIED

7 REPORTS FROM COUNCILLORS

7.1 REPORTS FROM COUNCILLORS

Cr Josh Lynagh	Blue Lake Obedience Dog Club Easter Trials, Mount Gambier Easter Showjumping Carnival, Adelaide University Pedal Prix Racing Championship, Limestone Cup at Malseed Par, Fringeland (Friday and Saturday), CBD Master Plan meeting with consultant team, CBD Master Plan Wrap Up/Reflections, CBD Master Plan Moving through the City Session, Junior Sports Assistance Fund Cheque Handover with Commercial Club, Interview with The Border Watch regarding bin trial, Youth Activation Group Open Day, Citizenship Ceremony, Salvation Army ANZAC Accolade, Mount Gambier Pioneers first home game of the season, Fantasy Medieval Fair.
Cr Paul Jenner	RAP Meeting (City Hall) - Sturt Street/Bay Road Heritage Wall, CBD Masterplan consultation sessions, GTE Apprentice and Trainee of the Year Awards, Fringe in Cave Gardens and Ministry of Laughs, First Audit and Risk Committee Meeting with new chairman and member, Citizenship Ceremony in City Hall, Medieval Fair, Pioneers at Wulanda - Womens and Mens, GTE Board Meeting.
Cr Sonya Mezinec	Harmony Kitchen Community Recipes Launch, CBD Masterplan consultation sessions, Citizenship Ceremony, Fringe Opening.
Cr Frank Morello	CBD Masterplan consultation session, Fringe Mount Gambier, Regional Assessment Panel Meeting.

RESOLUTION OCM 2026/86

Moved: Cr Sonya Mezinec
Seconded: Cr Mark Lovett

That the reports made by Councillors be received.

CARRIED

8 QUESTIONS WITH NOTICE

8.1 QUESTION TAKEN ON NOTICE

The following question from Cr Paul Jenner was taken on notice at the Council Meeting held on Tuesday, 17 March 2026:

Question - Fuel Supply

What strategy has Council planned to secure supply of fuel to keep the organisation operating in the short term with the current fuel issues and most importantly across Waste Management?

Answer - Chief Executive Officer

Council administration has and will ensure its static fuel supplies (bulk storage tanks) are being regularly replenished to ensure maximised capacity. This enables Council to maintain its current level of service and operations (inclusive waste) for a period of approximately two months solely from stock supplies. Should fuel become 'less or not available' Council will consider service reductions to accommodate a greater period (longer than two months) that could be achieved from stocked fuel, this may involve prioritised services including waste.

8.2 QUESTIONS WITH NOTICE

Cr Max Bruins gave notice of his intention to ask the following question:

Question - Personal Mobility Devices (PMD)

Personal Mobility Devices (PMD), including e-scooters, will be legal to use in South Australia from Sunday 13 July 2025 and there are quite a number of rules and regulations regarding use of these devices on SA roads and paths. Whilst I understand that SAPOL will be responsible for enforcement of the laws relating to PMD's, what plans to council have in place regarding education campaigns around the safe and legal use of PMD's and are there any joint initiatives or education sessions with SAPOL planned around the use of PMD's from July onwards?

Answer - Chief Executive Officer

Council administration can program some notifications to the Council social media sites with appropriate links to the SA Government sites, this ensures that information is in line with the education and enforcement of the SAPOL. Summarising police education and or legislation can inadvertently lead to context being lost or unintended inaccuracies, which may result in misinformation to the community.

Council staff have been liaising with local SAPOL during regular operational meetings to ensure a coordinated approach to the implementation of signage and associated education and enforcement.

9 QUESTIONS WITHOUT NOTICE

Nil resolved.

10 PETITIONS

Nil

11 DEPUTATIONS

Nil

12 NOTICE OF MOTION TO REVOKE OR AMEND

Nil

13 ELECTED MEMBERS INFORMATION BRIEFING SESSIONS

RESOLUTION OCM 2026/87

Moved: Cr Max Bruins
Seconded: Cr Frank Morello

That Council Report titled Elected Member Information Briefing Sessions held since the previous Council Meeting be noted.

CARRIED

14 ELECTED MEMBERS TRAINING AND DEVELOPMENT

Nil

15 AUDIT AND RISK COMMITTEE

15.1 MINUTES OF AUDIT AND RISK COMMITTEE HELD ON 1 APRIL 2026

RESOLUTION OCM 2026/88

Moved: Cr Paul Jenner
Seconded: Cr Max Bruins

Council receive and note the minutes of the Audit and Risk Committee meeting held on 1 April 2026.

CARRIED

16 CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE

Nil

17 JUNIOR SPORTS ASSISTANCE FUND COMMITTEE

Nil

18 BUILDING FIRE SAFETY COMMITTEE

Nil

19 COUNCIL REPORTS

19.1 RESIGNATION OF COUNCILLOR JASON VIRGO

RESOLUTION OCM 2026/89

Moved: Cr Josh Lynagh
Seconded: Cr Paul Jenner

1. That Council report titled 'Resignation of Councillor Jason Virgo' as presented on Tuesday 21 April 2026 be noted.
2. That Council acknowledge the resignation of Cr Jason Virgo by virtue of his successful election to the House of Assembly, effective from 30 March 2026, and thank him for his service to the City of Mount Gambier Council and community during his time as an Elected Member.

CARRIED

19.2 CBD MASTERPLAN CONSULTATION AND SUMMARY

RESOLUTION OCM 2026/90

Moved: Cr Frank Morello
Seconded: Cr Sonya Mezinec

1. That Council report titled 'CBD Masterplan Consultation and Summary' as presented on Tuesday 21 April 2026 be noted.

CARRIED

19.3 EARLY SATISFACTION OF SPECIAL CONDITIONS FOR WULANDA RECREATION AND CONFERENCE CENTRE BORROWINGS

RESOLUTION OCM 2026/91

Moved: Cr Paul Jenner
Seconded: Cr Mark Lovett

1. That Council report titled 'Early Satisfaction of Special Conditions for Wulanda Recreation and Conference Centre Borrowings' as presented on Tuesday 21 April 2026 be noted.
2. That Council acknowledges the Local Government Finance Authority of South Australia's confirmation that the Special Conditions attached to Debenture Nos. 106, 107, 109, 110, 112 and 114 have been satisfied as at 30 June 2025.

3. That Council notes the early achievement of the required financial covenants as clear evidence of Council's strong financial management, governance and long-term planning.

CARRIED

19.4 CRATER LAKES BUSHFIRE REHABILITATION PLAN

Pursuant to Section 75 of the Local Government Act 1999, Cr Mark Lovett disclosed a material conflict of interest in Item 19.4 Crater Lakes Bushfire Rehabilitation Plan.

In accordance with Section 75C Cr Lovett informed the meeting:

Nature of Interest:

I declare a material conflict of interest in relation to the agenda item concerning Council's partnership with Burrandies Aboriginal Corporation for the Crater Lakes Bushfire Rehabilitation Plan.

The nature of my interest is that I am a Director of Burrandies Aboriginal Corporation. While this role is voluntary and unpaid, my eldest son is employed by the organisation and derives income from it.

Accordingly, I have a material conflict of interest as a Director of Burrandies Aboriginal Corporation, and as my son receives wages from the organisation and therefore has a direct financial interest in matters affecting it.

I will not participate in discussion or decision-making in relation to this agenda item and will leave the room while the matter is considered.

In accordance with Section 75C(1)(b) I will be leaving the meeting room such that I cannot view or hear any discussion (including questions) or voting at the meeting.

Cr Mark Lovett left the meeting at 6:27pm.

RESOLUTION OCM 2026/92

Moved: Cr Sonya Mezinec
Seconded: Cr Josh Lynagh

1. That Council report titled 'Crater Lakes Bushfire Rehabilitation Plan' as presented on Tuesday 21 April 2026 be noted.
2. That Council endorse the Bushfire Rehabilitation Plan by Landscape Architects Oxigen Pty Ltd and the methodologies outlined within to effectively rehabilitate the Crater Lakes Bushfire affected area to its natural state.
3. That Council endorse commencing implementation of the report methodology on the identified test site in the 2026/2027 financial year with the recommended cultural burn as a site management practice.

CARRIED

Cr Mark Lovett returned to the meeting at 6:34pm.

19.5 WEEKLY FOGO ROLL OUT

RESOLUTION OCM 2026/93

Moved: Cr Josh Lynagh
Seconded: Cr Sonya Mezinec

1. That Council report titled 'Weekly FOGO Roll Out' as presented on Tuesday 21 April 2026 be noted.
2. That Council:
   (a) Endorse amending the kerbside collection configuration to weekly FOGO and fortnightly landfill, in accordance with the timeline outlined in this report, maintaining fortnightly recycling as per current service levels.
   (b) Authorise Administration to proceed with procurement, community engagement and project delivery in accordance with this report in 2026/2027.
   (c) Authorises Administration to notify the EPA and LGA of the collection configuration change and pursue supplementary funding options from Green Industries SA.
   (d) Approve progressing the rollout of FOGO bins, including the supply of kitchen caddies and compostable liners to households that do not currently have a FOGO bin in 2028/2029.

CARRIED

19.6 CITY INFRASTRUCTURE QUARTERLY WORKS UPDATE - APRIL 2026

RESOLUTION OCM 2026/94

Moved: Cr Josh Lynagh
Seconded: Cr Sonya Mezinec

1. That Council report titled 'City Infrastructure Quarterly Works Update - April 2026' as presented on Tuesday 21 April 2026 be noted.

CARRIED

19.7 THIRD QUARTER REPORT ON ANNUAL OBJECTIVES 2025-2026

RESOLUTION OCM 2026/95

Moved: Cr Paul Jenner
Seconded: Cr Mark Lovett

1. That Council report titled 'Third Quarter Report on Annual Objectives 2025-2026' as presented on Tuesday 21 April 2026 be noted.

CARRIED

19.8 EXPRESSION OF INTEREST TO PURCHASE UNMADE ROAD RESERVE - WALTERS ROAD, MOUNT GAMBIER

RESOLUTION OCM 2026/96

Moved: Cr Max Bruins
Seconded: Cr Frank Morello

1. That Council report titled 'Expression of Interest to Purchase Unmade Road Reserve - Walters Road, Mount Gambier' as presented on Tuesday 21 April 2026 be noted.
2. That Council approve Vincent Versace Nominees Pty Ltd expression of interest to acquire the unmade section of road reserve adjacent 26 Walters Road, Suttontown and amalgamate with their existing Certificate of Title.
3. That Council determine not to obtain an independent valuation in accordance with Council's Disposal of Land and Assets Policy, in recognition of the unique nature of the subject parcel.
4. Authorise the Chief Executive Officer or their delegate to seek a formal agreement with Vincent Versace Nominees Pty Ltd for the transfer of road reserve for the consideration of $610.00, with the purchaser to be responsible for all associated transactional and processing costs.
5. Authorise the commencement of the road closure process for the subject road reserve in accordance with the Roads (Opening and Closing) Act 1991, including for the Mayor and Chief Executive Officer to execute all documentation required to effect said road closure and subsequent land transfer.

CARRIED

19.9 EXTENDED LEASE ARRANGEMENT - BLUE LAKE GOLF CLUB - COMMUNITY LAND CONSULTATION

RESOLUTION OCM 2026/97

Moved: Cr Max Bruins
Seconded: Cr Mark Lovett

1. That Council report titled 'Extended Lease Arrangement - Blue Lake Golf Club - Community Land Consultation' as presented on Tuesday 21 April 2026 be noted.

2. That the proposed leasing structure comprising an initial term of five (5) years, with three (3) rights of renewal of five (5) years each, be endorsed as the basis for public consultation in accordance with Section 202 of the Local Government Act 1999 (SA).

CARRIED

19.10 AUDIT AND RISK COMMITTEE MEETING REPORT - APRIL 2026

RESOLUTION OCM 2026/98

Moved: Cr Paul Jenner
Seconded: Cr Frank Morello

1. That the Council report titled 'Audit and Risk Committee Meeting Report - April 2026' as presented on Tuesday 21 April 2026 be noted.
2. That Council note the report provided by the Audit and Risk Committee, summarises the work of the Committee:
   (a) In the lead up to its meeting, held 1 April 2026;
   (b) The broad observations and discussions of the Committee during the meeting.

CARRIED

19.11 INTERNAL AUDIT PLAN 2025/2026 TO 2028/2029

RESOLUTION OCM 2026/99

Moved: Cr Paul Jenner
Seconded: Cr Sonya Mezinec

1. That Council report titled 'Internal Audit Plan 2025/2026 to 2028/2029' as presented on Tuesday 21 April 2026 be noted.
2. That the Internal Audit Plan 2025/2026 - 2028/2029 (as amended), having been reviewed by the Audit and Risk Committee at their meeting 1 April 2026 be adopted.

CARRIED

19.12 PERIODIC REVIEW OF CONFIDENTIAL ITEMS - APRIL 2026

RESOLUTION OCM 2026/100

Moved: Cr Mark Lovett
Seconded: Cr Max Bruins

1. That Council report titled 'Periodic Review of Confidential Items - April 2026' as presented on Tuesday 21 April 2026 be noted.
2. That the following Confidential Orders as specified in Attachment 1, having been reviewed by Council, be amended to alter their duration and release conditions:

   Nil
3. That the following Confidential Orders as specified in Attachment 1, having been reviewed by Council, be released as soon as practicable following the Council meeting on 21 April 2026:

   Nil
4. That all Confidential Orders as specified in Attachment 1, excluding those amended or released in resolutions (2) or (3) above, having been reviewed by Council, remain in operation on the grounds and durations/release conditions as specified.

CARRIED

19.13 DELEGATIONS UPDATE - APRIL 2026

RESOLUTION OCM 2026/101

Moved: Cr Josh Lynagh
Seconded: Cr Mark Lovett

1. That Council report titled 'Delegations Update - April 2026' as presented on Tuesday 21 April 2026 be noted.
2. That Council grants the delegation of powers and functions of the Council as provided for in the tables at **Attachment 1**, to the person occupying or acting in the office of Chief Executive Officer of the Council pursuant to section 44 of the Local Government Act 1999.
3. The delegations granted in resolution (2) above pursuant to the Local Government Act 1999 to the Council's Chief Executive Officer, in accordance with sections 44(4)(b) and 101 of the Local Government Act, but subject to section 44(3a) of the Local Government Act may, unless indicated by resolution or in the tables accompanying the within council report, be further sub-delegated by the Chief Executive Officer or delegate.
4. Planning, Development and Infrastructure Act 2016 Delegations:
   a) In exercise of the power contained in Section 100 of the Planning, Development and Infrastructure Act 2016 the powers and functions under the

Planning, Development and Infrastructure Act 2016 and statutory instruments made thereunder contained in the Instrument of Delegation (**Attachment 1** accompanying report titled 'Delegations update April 2026') are hereby delegated to the person occupying or acting in the office of Chief Executive Officer of the Council subject to the conditions and/or limitations, if any, specified herein or in the Schedule of Conditions in the proposed Instrument of Delegation.

b) Such powers and functions delegated in resolution 4 (a) may be further subdelegated by the Chief Executive Officer in accordance with Sections 44 and 101 of the Local Government Act 1999 and Section 100(2)(c) of the Planning, Development and Infrastructure Act 2016 as the Chief Executive Officer sees fit, unless otherwise indicated herein or in the Schedule of Conditions contained in the relevant Instrument of Delegation.

5. General: The delegations granted in resolution 2 above are subject to the following conditions and limitations:

   a) If two or more delegates are nominated in respect of a power or function, then each nominated person or position is granted a delegation and may exercise the power or function independently of any other delegate.

   b) the delegate must exercise a delegated function or power in accordance with and due regard to:

      (i) applicable legislative and other legal requirements; and

      (ii) relevant policies and guidelines adopted by the Council.

   c) in regard to the following delegations under the Local Government Act:

      (i) section 133: the power to obtain funds does not extend to imposing rates, borrowing money or obtaining other forms of financial accommodation or fixing or varying fees under sections 188(1)(d) to 188(1)(h) of the Local Government Act

      (ii) section 137: the power to expend funds in the performance or discharge of the council's powers, functions or duties in accordance is limited to funds allocated as part of a budget adopted by the council and the financial sub-delegation limitations set by the Chief Executive Officer;

      (iii) section 143(1): the power to write off debts is limited to debts not exceeding $5,000;

      (iv) section 188(3): the powers in regard to fees and charges are limited to fees and charges imposed under sections 188(1)(a), 188(1)(b) and 188(1)(c);

   d) Each delegation of a power or function is granted independent of, and severable from, every other delegation granted under this or any other resolution or instrument.

   e) A delegation of a power or function determined to be invalid or unlawful will be deemed to be severed from the delegations granted under this or any other resolution or instrument and remaining delegations will continue to operate according to their terms.

6. These delegations will come into operation on Wednesday 22 April 2026 and remain in force until varied or revoked by resolution of the Council.

7. Previous delegations granted by the Council of the powers and functions delegated under these resolutions are revoked with effect from Wednesday 22 April 2026.

CARRIED

20 MOTIONS WITH NOTICE

Nil

21 URGENT MOTIONS WITHOUT NOTICE

Nil

22 NEW CONFIDENTIAL ITEMS

22.1 DISCRETIONARY RATE REBATE - 25 JAMES STREET, MOUNT GAMBIER

RESOLUTION OCM 2026/102

Moved: Cr Max Bruins
Seconded: Cr Josh Lynagh

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 P Simpson, B Cernovskis, J Fetherstonhaugh, C White, B Shelton, E Solly, S McLean and S Wilson be excluded from attendance at the meeting for the receipt and consideration in confidence of Discretionary Rate Rebate - 25 James Street, Mount Gambier.

The Council is satisfied that, pursuant to section 90(3) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).
(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.

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 discussed in this item relates to commercially sensitive information provided by a third party, to which Council has a duty of confidentiality, and which may prejudice the supply of

information to Council in future that enables informed strategic decision-making. The disclosure of information in association with this item could reasonably be expected to prejudice the commercial position of Council or the third parties and is considered on balance to be contrary to the public interest as it could impact the Councils ability to obtain best value on behalf of the community.

CARRIED

RESOLUTION OCM 2026/104

Moved: Cr Max Bruins
Seconded: Cr Mark Lovett

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 Discretionary Rate Rebate - 25 James Street, Mount Gambier and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under:

   (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).
   (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.

   be kept confidential and not available for public inspection until the latter of: two years after the conclusion of any rebate agreement period (in its entirety including any subsequent determination by Council for future rebates), or two years after the proposal has been abandoned, and Council has been released from its duty of confidence.

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

22.2 RAILWAY STATION BUILDING PROPOSAL

RESOLUTION OCM 2026/105

Moved: Cr Mark Lovett
Seconded: Cr Josh Lynagh

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 P Simpson, B Cernovskis, J Fetherstonhaugh, C White, B Shelton, E Solly, S McLean and S Wilson be excluded from attendance at the meeting for the receipt and consideration in confidence of Railway Station Building Proposal.

The Council is satisfied that, pursuant to section 90(3) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

(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.

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 where the information to be discussed contains commercial information of Council and a third party, the disclosure of which may prejudice Council's ability to achieve the best possible outcome on behalf of the community.

CARRIED

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 further discuss Item 22.2 Railway Station Building Proposal.

Carried by more than two-thirds of the members present at the meeting.

Meeting Procedures were suspended at 7:09pm.

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 7:19pm.

RESOLUTION OCM 2026/107

Moved: Cr Mark Lovett
Seconded: Cr Josh Lynagh

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 Railway Station Building Proposal and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under:

(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.

be kept confidential and not available for public inspection until the latter of 12 months after any Expression of Interest process has been finalised and an occupancy arrangement entered into or the process abandoned and that this order be reviewed every 12 months.

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 MEETING CLOSE

The meeting closed at 7:20pm.

The minutes of this meeting confirmed at the Ordinary Council Meeting held on 19 May 2026.

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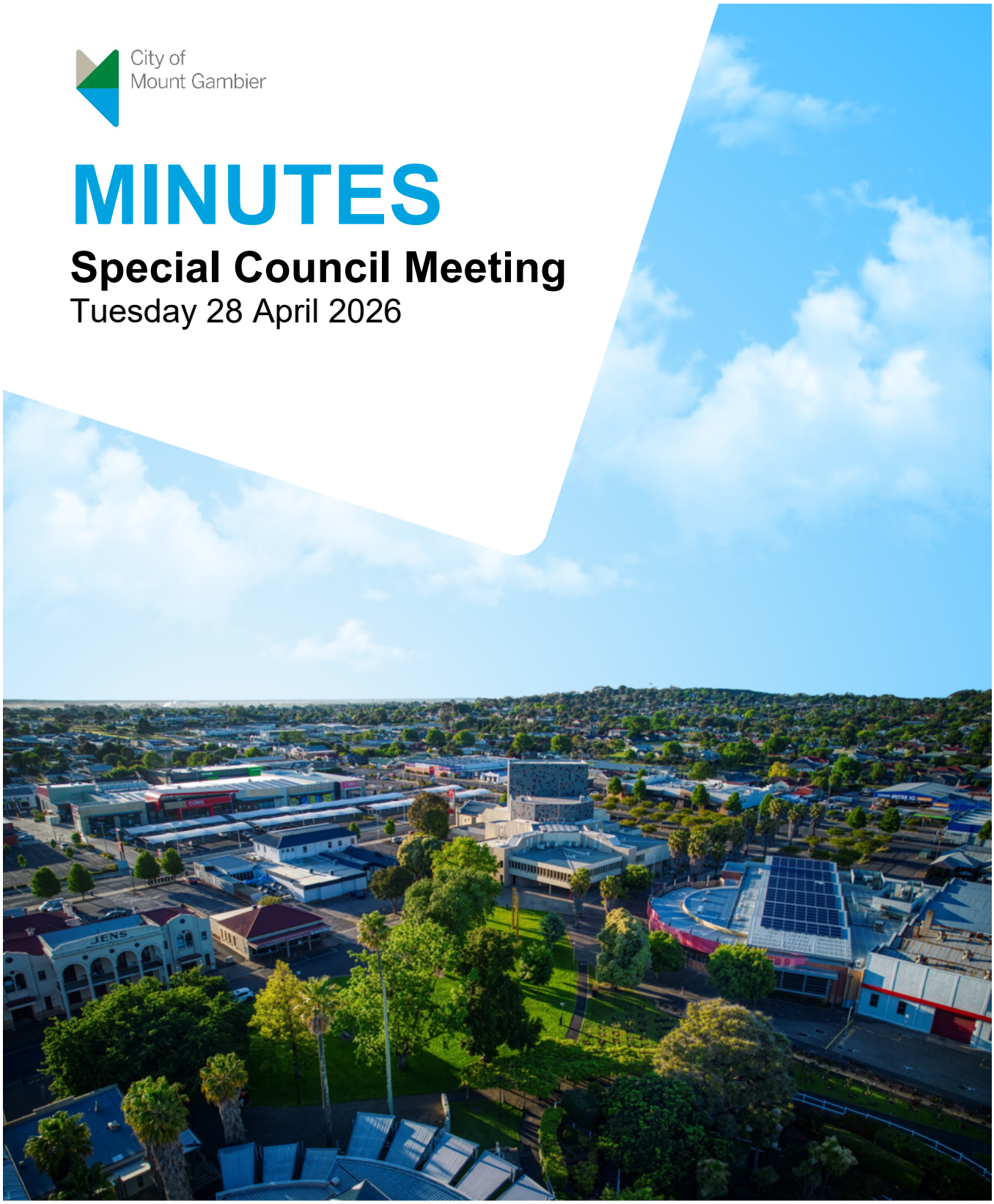
MAYOR

City of
Mount Gambier

MINUTES

Special Council Meeting

Tuesday 28 April 2026



Minutes of the City of Mount Gambier Special Council Meeting held at:

Time:	6:45 pm
Date:	Tuesday 28 April 2026
Location:	Council Chamber - Civic Centre
	10 Watson Terrace, Mount Gambier

City of Mount Gambier
Special Council Meeting Minutes
28 April 2026

PRESENT:	Mayor Lynette Martin (OAM) Cr Max Bruins Cr Mark Lovett Cr Josh Lynagh Cr Sonya Mezinec Cr Frank Morello	
OFFICERS IN ATTENDANCE:	Acting Chief Executive Officer Manager Governance and Property Executive Administrator	- Ms B Cernovskis - Ms B Shelton - Miss T Chant

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 CONDUCT OF THE GALLERY

MEMBERS OF THE GALLERY ARE REMINDED THAT THEY MUST NOT BEHAVE IN A DISORDERLY MANNER OR CAUSE AN INTERRUPTION TO THE MEETING. WHILST AUDIO RECORDING OF COUNCIL AND COMMITTEE MEETINGS IS PERMITTED, PHOTOGRAPHING, FILMING AND TELEVISING ARE PROHIBITED UNLESS EXPRESS PRIOR PERMISSION IS GRANTED BY THE PRESIDING MEMBER. WE ASK THAT YOU PLEASE PLACE YOUR PHONES ON SILENT. SHOULD AN EMERGENCY OCCUR AT ANY STAGE, PLEASE FOLLOW THE DIRECTION OF COUNCIL STAFF TO VACATE THE BUILDING.

3 APOLOGIES

RESOLUTION SCM 2026/1

Moved: Cr Frank Morello
Seconded: Cr Josh Lynagh

That the apology from Cr Paul Jenner be received.

CARRIED

4 LEAVE OF ABSENCE

Nil

5 COUNCIL REPORTS

Nil

6 CONFIDENTIAL ITEMS

6.1 REMUNERATION TRIBUNAL REVIEW - CEO SUBMISSION

RESOLUTION SCM 2026/2

Moved: Cr Sonya Mezinec
Seconded: Cr Josh Lynagh

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 B Cernovskis, B Shelton and T Chant be excluded from attendance at the meeting for the receipt and consideration in confidence of Remuneration Tribunal Review - CEO Submission.

The Council is satisfied that, pursuant to section 90(3) of the Act, the information to be received, discussed or considered in relation to the Agenda Item is:

(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

(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.

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 subject matter to be discussed includes information concerning the personal employment affairs of the Chief Executive Officer, Paul Simpson for which a duty of confidence has been established.

CARRIED

RESOLUTION SCM 2026/4

Moved: Cr Max Bruins
Seconded: Cr Mark Lovett

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 Remuneration Tribunal Review - CEO Submission and its attachments, resolution/s and minutes arising from the report, having been considered by the Council in confidence under:

   (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

   (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.

be released from confidence as soon as practical following the Council Meeting.

1. 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

7 MEETING CLOSE

The meeting closed at 6:48 pm.

The minutes of this meeting confirmed at the Ordinary Council Meeting held on 19 May 2026.

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MAYOR