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I hereby give notice that a Special Meeting of Council will be held on:

Date:	Tuesday, 23 May 2023
Time:	7:00 p.m.
Location:	Council Chamber
	Civic Centre
	10 Watson Terrace
	Mount Gambier

AGENDA

Special Council Meeting 23 May 2023

Sarah Philpott Chief Executive Officer 19 May 2023

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1 ACKNOWLEDGEMENT OF COUNTRY

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

2 APOLOGIES

That the apology(ies) from Cr Kate Amoroso and Cr Paul Jenner be received.

3 LEAVE OF ABSENCE

That leave of absence from Cr Mark Lovett be noted.



4 COUNCIL REPORTS

4.1	DRAFT	2023/2024	ANNUAL	BUSINESS	PLAN	AND	BUDGET	FOR	PUBLIC
	CONSU	LTATION - R	REPORT NO	D. AR23/2450	1				

Committee:	Council
Meeting Date:	23 May 2023
Report No.:	AR23/24501
CM9 Reference:	AF22/378
Author:	Julie Scoggins, Manager Financial Services
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	Legislation - Council is required to develop and adopt an Annual Business Plan in accordance with the Local Government Act and Financial Regulations. Operational & Financial Planning Document - the Annual Business Plan is the key annual operational and financial planning document for the City of Mount Gambier Council. Annual Overview - this document describes Council's proposed services, projects, objectives and KPIs for 2023/2024 and includes the rating strategy and draft rating policies and annual budget.
Strategic Plan	Goal 1: Our People
Reference:	Goal 2: Our Location
	Goal 3: Our Diverse Economy
	Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage
	Goal 5: Our Commitment

REPORT RECOMMENDATION

- 1. That Council Report No. AR23/24501 titled 'Draft 2023/2024 Annual Business Plan and Budget for Public Consultation' as presented on 23 May 2023 be noted.
- 2. That Council endorse the 2023/2024 Draft Annual Business Plan and Budget for public consultation as attached to Report No. AR23/24501.
- 3. That Council authorises the Chief Executive Officer to make any necessary changes to the draft 2023/2024 Annual Business Plan and Budget document 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 20 June 2023 at 5:00pm at which members of the public may ask questions and make submissions on the draft 2023/2024 Annual Business Plan and Budget as part of its public consultation activities.



TYPE OF REPORT

Corporate

BACKGROUND

- 1. **Legislation** Section 123 of the Local Government Act 1999 requires Council to have an annual business plan and budget. Further guidance is provided by Sections 6 and 7 of the Local Government (Financial Management) Regulations 2011.
- 2. **Legislative Changes** Changes to the Local Government (Financial Management) Regulations 2011 were made effective from January 2022 that defined the following:
 - **Consistent Information** How rating information should be shown to ensure that all SA Councils present the information included in the Draft Annual Business Plan issued for public consultation and the final version of the document for adoption in a consistent manner; and
 - **General Rates Growth** Growth is now defined as the growth in the number of rateable properties.
- 3. **LGA Suggested Template** To assist councils the Local Government Association (LGA) has been working with the South Australian Local Government Finance Managers Group (SALGFMG) and the Revenue Professionals SA (RPSA) to develop some suggested templates to incorporate the required information and also to discuss how these may be populated on a consistent basis.
- 4. Section 123 Details Section 123 of the Local Government Act states that:

Each annual business plan of Council must -

- (a) include a summary of the council's long-term objectives (as set out in its strategic management plans); and
- (b) include an outline of— (i) the council's objectives for the financial year; and (ii) the activities that the council intends to undertake to achieve those objectives; and (iii) the measures (financial and non-financial) that the council intends to use to assess the performance of the council against its objectives over the financial year; and
- (c) assess the financial requirements of the council for the financial year and, taking those requirements into account, set out a summary of its proposed operating expenditure, capital expenditure and sources of revenue; and
- (d) set out the rates structure and policies for the financial year; and
- (e) assess the impact of the rates structure and policies on the community based on modelling that has been undertaken or obtained by the council; and
- (f) take into account the council's long-term financial plan and relevant issues relating to the management and development of infrastructure and major assets by the council; and
- (g) address or include any other matter prescribed by the regulations.
- 5. **Part 2 (6) of the Local Government (Financial Management) Regulations 2011** States that the Business Plan must include the following with regards to rates:
 - (1) Pursuant to section 123(2)(g) of the Act, an annual business plan (including a draft for the purposes of public consultation) must include information with respect to the following additional matters:
 - (a) the reason why the council has adopted its valuation method for rating purposes;



- (b) if differential rates are used, the reasons and justifications for the differentiation, and the expected level of revenue to be raised by each differential rate;
- (c) if applicable, the use and level of a fixed charge component of a general rate;
- (d) the use and level of any separate rate, service rate or service charge, including the reasons for the rate or charge;
- (e) the council's policy on discretionary rebates and remissions, with particular reference to the rebates that will apply for more than 1 financial year and including information on how a rebate is designed to meet the purpose behind the rebate;
- (ea) a statement on the total expected revenue from general rates for the financial year compared to the total expected revenue from general rates for the previous financial year as set out in the annual business plan for that previous financial year (excluding rebates and remissions on rates that are not discretionary rebates or remissions);
- (eb) a statement on the percentage change in the total expected revenue from general rates for the financial year compared to the total expected revenue from general rates for the previous financial year as set out in the annual business plan for that previous financial year (excluding rebates and remissions on rates that are not discretionary rebates or remissions);
- (ec) if relevant, a statement on the average change in the expected rates for the financial year (expressed as a whole number of dollars) for each land use category declared as a permissible differentiating factor compared to the expected rates for each category for the previous financial year as set out in the annual business plan for that previous financial year;
- (f) issues concerning equity within the community and the impact of rates across the area;
- (g) the application or operation of a minimum amount payable by way of rates (if applicable).
- (2) If an annual business plan sets out a growth component in relation to general rates, it may only relate to growth in the number of rateable properties (and must not relate to growth in the value of rateable properties).
- 6. **Part 2 (7) of the Local Government (Financial Management) Regulations 2011** States that the budget must include the following:

Pursuant to section 123(10)(b) of the Act, each budget of a council under the Act must—

- (a) include budgeted financial statements, which must be presented, other than notes and other explanatory documentation, in a manner consistent with the Model Financial Statements; and
- (b) state whether projected operating income is sufficient to meet projected operating expenses for the relevant financial year; and
- (c) include a summary of operating and capital investment activities presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances; and
- (d) include estimates with respect to the council's operating surplus ratio, net financial liabilities ratio and asset renewal funding ratio presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators
- 7. **Public Consultation** Consultation must be undertaken on the draft Annual Business Plan in accordance with Council's public consultation policy and Section 123 (4) of the Act.
- 8. **Annual Business Plan and Budget Process** The process was outlined to Elected Members as part of the Elected Member induction process in January 2023 that included an overview of the 2023/2024 Annual Business Plan process, the budget information to be provided to Elected Members, and the key milestones and meeting dates.



- 9. **Annual Business Plan and Budget Development** 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. This was then reviewed by senior Council staff and Elected Members at workshops held between March and May 2023.
- Audit and Risk Committee Engagement A workshop was held with Committee members that provided a budget overview detailing the progress to date and the approach taken in February 2023. The key elements of the ABP, LTFP and IAMPs were also presented at a further workshop on 8 May 2023.
- 11. **Annual Business Plan and Budget Elected Member Engagement** Five informal briefings were held with Elected Members during April/May 2023 to brief them on the contents of the budget, LTFP, IAMPs and provide an understanding of the priorities for the coming year.

PROPOSAL

- 1. **Strategic Management Plans** Council's Annual Business Plan and Budget was formulated within the guiding principles detailed in its suite of Strategic Management Plans, including the City of Mount Gambier Strategic Plan 2020-2024, Asset Management Plan and Long-Term Financial Plan. The Strategic documents were reviewed at the same time to ensure alignment and are intended to be reviewed together annually in future years.
- 2. Service Levels to the Community Council's annual operating program was developed to ensure maintenance of the current level of all existing services to the whole community. It should be noted that this Annual Business Plan does not include the provision of new services with the exception of the Wulanda Recreation and Convention Centre.
- 3. **Structure of The Annual Business Plan document** Aligned with last year's document and legislation the document includes the following:
 - **Significant Influences** An overview of the environment in which the Annual Business Plan and Budget was developed i.e. the external influences including the political environment, public health and wellbeing and tourism.
 - Highlights An overview of proposed key outcomes for the coming year.
 - **Key Assumptions** Provides an overview of key assumptions and principles applied in building the budget.
 - **Capital Expenditure** Provides an overview of the capital works program with definitions for the different categories of projects supported by additional project information to provide clarity for the community (including project descriptions to provide more detail to aid in understanding the expected outcomes from the projects and a view of grants anticipated and the net cost to Council (i.e. after grants/contributions)).
 - Financial Overview Is a summary of the operating budget.
 - **Financial Targets** Shows how the 2023/2024 budget key financial indicators compare to targets (based on a 3 year average).
 - Our Goals Provides an overview of the key Annual Business Plan and Budget information included in the document aligned to the headings of the four strategic plan goals identified in the City of Mount Gambier Strategic Plan 2020-2024 being: Our People; Our Location; Our Economy; and Our Climate, Natural Resources, Art, Culture and Heritage. Each strategic plan goal includes the following information:
 - Strategic Plan Objectives Key objectives from the City of Mount Gambier Strategic Plan 2020-2024 to which the Annual Business Plan and Budget are aligned.



- Annual Objectives Priority outcomes that Council are planning to achieve in the coming year.
- Key Performance Indicators Measures that will highlight the expected performance in the delivery of services and annual objectives.
- > Services The list of services that Council will deliver for the community.
- Projects Project names, a brief description of the project, the gross cost, expected grants/contributions and the net cost to Council (after taking account of the expected contribution).
- Rating Policy and Rate Rebate Policy Both draft rating policies have been included in the Annual Business Plan and Budget document rather than as a separate report to ensure that the document is aligned with regulations.

Summary	Key Measure	Adopted Budget 2023	Budget 2024	Adopted LTFP 2024	Target
	General Rate Increase	4.5%	6.2%	4.5%	4.5%
Revenue Assumptions	Waste Service Charge	4.5%	6.2%	4.5%	4.5%
·	Total Rate Revenue Increase	4.5%	6.2%	4.5%	4.5%
	Operating Surplus Ratio	-7.2%	-6.7%	-4.9%	>\$0 by FY 2027
Key Financial Indicators	Net Financial Liabilities	135%	117%	126%	< 100% by FY 2027
	Asset Renewal Funding Ratio	120%	100%	100%	> or = 100%
Operating Expenditure	Operating expenditure (\$'m)	39.6	45.1	39.5	
Capital	Asset Renewals (\$'m)	7.4	5.8	7.5	
Expenditure	New/Upgrade (\$'m)	14.1	3.9	1.0	

2. **Financial Overview:**

- Total Rate Revenue Increase Council has taken the decision to increase rates by more than that included in the previously adopted LTFP to counteract the impact of lower than CPI increases in rates in previous years as well as increases in inflation, interest rates and other significant costs such as utilities. A smoothing approach has been taken to ensure that whilst key ratios are achieved in FY 2027, the required increase has been spread across three years.
- Inflation CPI has been assumed to be 4.2% based on Deloitte Access Economics forecast for FY 2024 as at September 2022 (broadly in line with 4.1% as at March 2023).
- Operating Deficit Council's estimated operating deficit for 2023/2024 is forecast to be (\$2.8m) which is higher than that included in the previously adopted LTFP target of (\$1.9m). This is mainly as a result of materials, contracts and other expenditure increasing by \$2.6m (increased inflation / utility prices), increase in depreciation expected of \$0.6m (Wulanda and Caroline) and increase in interest of \$0.7m (rate rises and increased expenditure). Income is forecast to increase that will partly offset this increase by \$3.3m with increased rates and landfill charges.
- **Operating Expenditure** A total of \$45.1m will be spent on operating expenditure including waste management and disposal, development assessment and planning services, library services, community development and events plus the maintenance/depreciation of infrastructure and building assets including roads, footpaths,



lighting, stormwater drainage, cemeteries and other council properties. As stated above, this is an increase on the current adopted LTFP.

- **Renewal Program** Next year \$5.8m has been allocated to renew assets including Buildings and Structures \$0.7m, Infrastructure \$3.2m and Plant and Equipment \$1.7m.
- **New/Upgrade** Next year \$3.9m has been allocated to New/Upgrade including Caroline Landfill \$2.2m, Wulanda \$0.6m, other buildings \$0.4m, and Infrastructure \$0.4m.
- **Key Financial Indicators** The key ratios have been compared to the adopted LTFP as shown below:
 - Operating Deficit Ratio The operating deficit ratio is higher than the adopted LTFP (unfavourable variance) mainly due to the increases in operating expenditure (with more detail provided above).
 - Net Financial Liabilities Ratio This is lower than the LTFP target (favourable) mainly due to the increase in revenue detailed above.
 - Asset Renewal Funding Ratio Both the current plan and LTFP target are 100% reflective of updated Asset Management Plan.
- 3. **Grant Funding** Council has also been successful in securing significant grant funding from Local Roads and Community Infrastructure.
- 4. **Financial Statements** Includes the following statements for 2022/23 and 2023/2024:
 - Statement of Comprehensive Income;
 - Statement of Financial Position (Balance Sheet);
 - Statement of Changes in Equity;
 - Statement of Cash Flows;
 - Uniform Presentation of Finances; and
 - Financial Indicators.
- 5. **Net Borrowing** Council's net borrowing (budget deficit) as shown in the Uniform Presentation of Finances in 2023/2024 is expected to be (\$1.8m). This is a higher borrowing figure than the previously adopted LTFP target mainly due to expenditure increases as detailed above. This indicates the extent to which net financial liabilities of the Council can be met by the Council's total operating revenue. The resulting draft plan outlines Council's objectives and goals in accordance with Council's Strategic Plan and Long-Term Financial Plan maintaining a financial and strategic focus to provide sustainability for residents and ratepayers in the future.
- 6. **Rating Policy and Rate Rebate Policy** These two policies have been included in the draft Annual Business Plan document to ensure alignment with the recent regulatory changes. They identify the framework within which Council must operate and make policy choices. They will be included for adoption with the Annual Business Plan and Budget in June 2023.

LEGAL IMPLICATIONS

As shown in more detail in the background section of this report including Section 123 of the Local Government Act 1999 and Part 2 (6) and (7) of the Local Government (Financial Management) Regulations 2011.

STRATEGIC PLAN

The Draft Annual Business Plan and Budget 2023/2024 is aligned with the City of Mount Gambier Strategic Plan 2020-2024.

COUNCIL POLICY

<u>R105 Draft Rating Policy 2023/2024</u> (included in this agenda item)



R130 Rates General Matters

<u>R155 Rate Rebate Policy</u> (included in this agenda item)

P195 Community Consultation and Engagement Policy

T150 Treasury Management Policy

B300 Budget Framework Policy

P420 Procurement, & Disposal Of Land And Assets

ECONOMIC IMPLICATIONS

The Annual Business Plan and Budget was developed considering the adopted Long-Term Financial Plan 2023-2032 and aligned with the development of the draft Long Term Financial Plan 2024-2033 and draft Asset Management Plan 2024-2033 also included in the agenda for this meeting.

ENVIRONMENTAL IMPLICATIONS

The Draft Annual Business Plan and Budget 2023/2024 includes Council's environmental budget for the year, annual objectives and key performance indicators, services and projects aligned with the strategic goals of Our Diverse Economy and Our Climate, Natural Resources, Arts, Culture and Heritage.

SOCIAL IMPLICATIONS

The application of rates is recognised as a system of taxation of residents, and as such, Council strives to the best of its ability to ensure that rates are applied fairly and that the burden is shared equally by those with ability to pay in proportion to their wealth.

Council has and will continue to consider the impact of rates on all sections of the community and those on fixed incomes and with limited financial resources.

CULTURAL IMPLICATIONS

Nil

RESOURCE IMPLICATIONS

The development of the Draft Annual Business Plan and Budget 2023/2024 has been managed within existing staff resources.

The capacity and capability of the organisation to deliver the Draft Annual Business Plan outcomes has been reviewed and confirmed with key stakeholders.

VALUE FOR MONEY

The Draft Annual Business Plan 2023/2024 includes the budget. Procurement of goods and services included in the budget will be aligned with P420 Procurement, & Disposal of Land And Assets Policy.

RISK IMPLICATIONS

The capacity to deliver the Draft Annual Business Plan and Budget has been reviewed by the Executive Leadership Team (ELT) with a particular focus on the delivery of the operating and capital works programs.

EQUALITIES AND DIVERSITY IMPLICATIONS

Annual objectives and KPIs in relation to implementation of these plans have been included in the Draft Annual Business Plan and Budget

ENGAGEMENT AND COMMUNICATION STRATEGY

Community consultation timelines and approach is aligned with that defined in the Local Government Act and Council's Policy P195 Community Consultation and Engagement Policy defines community consultation as being "part of community engagement and means a planned process by which the



Council formally invites its constituents and stakeholders to comment about matters upon which Elected members are to deliberate."

Elected members are to deliberate.			
Decision to be made	Make recommendations for the Draft Annual Business Plan 2023/2024.		
Key factors to be considered in decision	Draft Long Term Financial Plan 2024-2033		
	Draft Asset Management Plan 2024-2033		
	City of Mount Gambier Strategic Plan 2020-2024		
	Local Government Act 1999		
Area of community influence	Aspects that are fixed – Legislative factors;		
	• Key areas for community input – The community may make submissions on all sections of the Annual Business Plan.		
Method of consultation, informing the	Copies will be available at:		
community	The Mount Gambier Library; and		
	The Customer Service counter.		
	Have Your Say website		
	A facility will be available for the community to ask questions and receive submissions on Council's Have Your Say website during the public consultation period.		
	A Special Council meeting will be held on Tuesday 20 June 2023 at 5:00pm to hear feedback from the community.		
Feedback to stakeholders/Council	A written response will be made to all submissions once the Annual Business Plan 2023/2024 has been adopted by Council.		
Timeframe for Consultation	25 May - 15 June 2023.		

IMPLEMENTATION STRATEGY

Following the adoption of the Annual Business Plan and Budget 2023/2024 in June 2023 the following will occur:

- **Budget** the budget will be formally rolled out across the organisation to all budget holders and will form the basis of financial performance reporting.
- Annual Objectives and Key Performance Indicators Performance against the annual objectives and Key Performance Indicators included in this document will form the basis for quarterly Annual Business Plan Performance reporting that will be brought to Council.

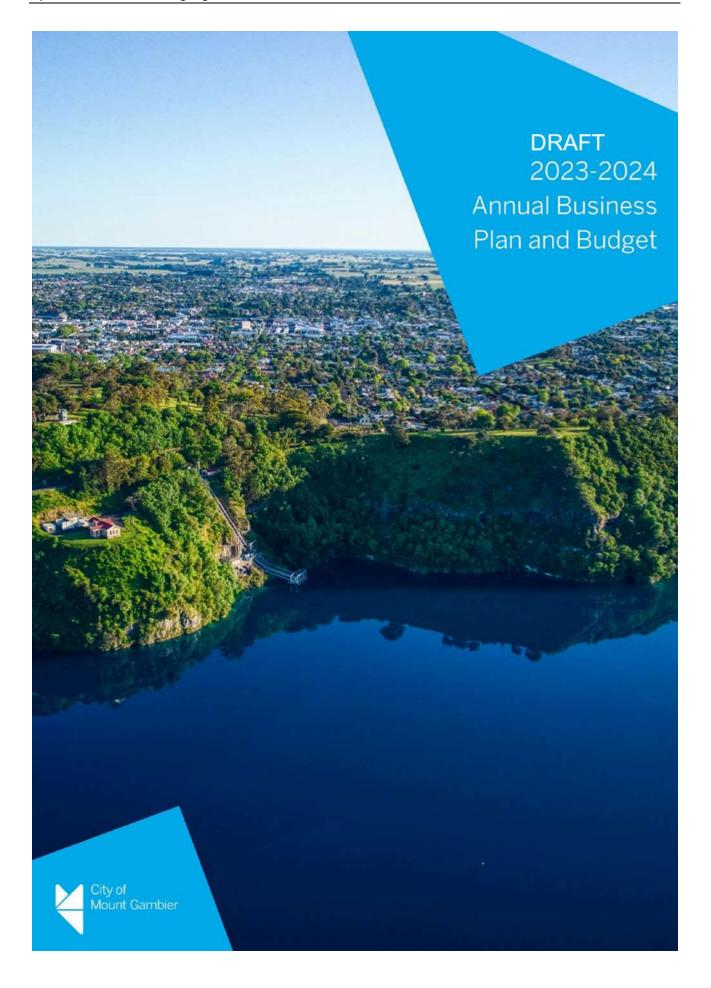
CONCLUSION AND RECOMMENDATION

The Draft Annual Business Plan, detailing Council's intended programs for the 2023/2024 financial year including the rating policy and annual budget will be presented for endorsement for public consultation on 25 May 2023 and will be available for comment and submission by the community until 15 June 2023.

The process that was undertaken to build the budget achieved the key outcomes established prior to the start of the process.



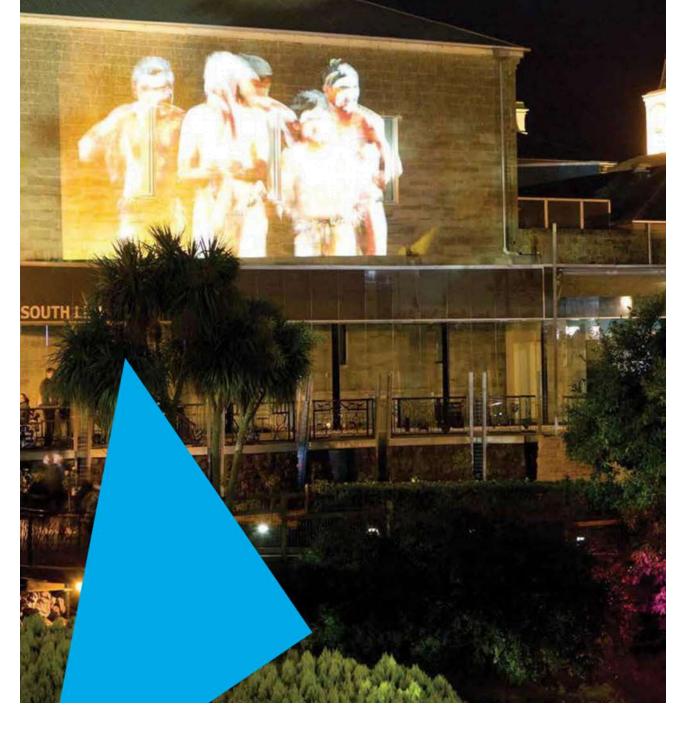
1. Draft 2023/2024 Annual Business Plan and Budget 🗓 🖼



Acknowledgement of Country

The City of Mount Gambier recognises the Boandik people as the traditional owners and custodians of this local government area. We respect their spiritual relationship with the land and recognise the deep feelings of attachment Aboriginal and Torres Strait Islander peoples have with this land.

The City of Mount Gambier is committed to working together with Aboriginal and Torres Strait Islander communities in the process of reconciliation.







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A message from the Mayor

On behalf of Elected Members, I am pleased to present the City of Mount Gambier Annual Business Plan for the 2023/2024 financial year.

The 2023/2024 Annual Business Plan and Budget outlines the program of work the City of Mount Gambier will undertake as we enter the new financial year.

Council have undertaken careful deliberations to ensure that our priorities are delivered in the context of long term financial sustainability. The Annual Business Plan has been developed in alignment with the Long Term Financial Plan and Asset Management Plan.

In 2020/2021, to assist ratepayers during COVID, Council applied a zero rate increase, and in 2022/2023, rate increases were below CPI. As a consequence of this and relatively high inflation continuing beyond the 2023 financial year, Council has made the difficult decision to increase rates by more than is set out in the current Long Term Financial Plan.

Therefore, Council has taken a smoothing approach to rate revenue increases for the next three years as we recognise the financial pressures residents and businesses are experiencing. We are committed to providing a high level of service to our community whilst remaining financially sustainable by managing expenditure within the ten years of the Long Term Financial Plan to minimise the impact on ratepayers.

Current indications demonstrate that the average rates notice in Mount Gambier will remain below the average in both South Australia and neighbouring council areas.

City of Mount Gambier is proud to provide services, programs and support to the community as an inclusive city where people lead fulfilling lives.

I look forward to working with Elected Members and Council staff as we continue to build the foundations to support our city for growth, both economic and social.

Yours faithfully,

Lynette Martin OAM MAYOR







A message from the CEO

It is a pleasure to present to you the 2023/2024 Annual Business Plan and Budget for the City of Mount Gambier.

Council's 2023/2024 Business Plan and Budget focuses on building foundations and positioning our city for future growth and opportunities.

The current inflation in Australia has created cost pressures in various areas. This inflation is now affecting our ability to provide services to the expected standard, and all councils across South Australia face similar challenges.

The City of Mount Gambier remains dedicated to offering a wide range of services that benefit our residents every day. We are proud to provide these services and committed to ensuring ongoing sustainability so that services and facilities are provided to a good standard.

Our community now has access to an extraordinary facility, Wulanda Recreation and Convention Centre. Council will continue to focus on providing inclusive community access to a diverse range of recreation, cultural and corporate activities within the state-of-the-art facility.

We have been taking time to evaluate our role as custodians in our natural landscape, with a clear focus on shaping our tourism future and the development of the Crater Lakes Master Plan.

The 2023/2024 Annual Business Plan and Budget also includes continued investment in sport and recreation, local roads and community infrastructure, and waste management.

I look forward to continuing to work together on many projects and initiatives in the coming year.

Yours faithfully,

Sarah Philpott CHIEF EXECUTIVE OFFICER







How the Annual Business Plan and Budget was prepared

PURPOSE

The Annual Business Plan is the key operational and financial document for Council. It sets proposed operational programs and capital projects for 2023/2024 and how we will allocate our budget.

STRATEGIC DIRECTION

The content has been developed after taking into consideration the long-term direction of the Futures Paper, Strategic Plan 2020-2024, The Long Term Financial Plan (10 Year Plan) and the Asset Management Plan (10 years). Maintaining an adequate level of expenditure on existing assets on an annual basis ensures intergenerational equity, that is the burden of costs is met equally by current and future ratepayers.

Strategic priorities were reviewed with the Executive Leadership Team, Management Team and Elected Members to inform timing and deliverables for 2023/24. Many of the strategic priorities will be resourced using current budget and staff allocations. Some of these projects may be delivered over multiple years while others impact only 2023/24.

RATING

A review of rating strategy was undertaken, benchmarking against other South Australian councils and developing different scenarios for rates in 2023/2024 and beyond.

These scenarios were reviewed with Council's Executive Team and Elected Members at budget workshops with the approach to smooth the required rate increase over three years.

OPERATIONS BUDGET BUILD APPROACH

The Annual Business Plan 2023/2024 adopted a 'bottom up' budget approach where meetings were held with budget holders to examine their costs, which required managers to justify expenditure and provide assumptions for revenue.

ELECTED MEMBER REVIEW

A number of workshops were held with Elected embers to develop this budget and discuss priorities within the draft plan during April 2023.

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Significant Influences

In the development of the Annual Business Plan we have undertaken a review of our internal environment and broader external environment that includes social, environmental, economic and planning elements. This review identifies key issues that help provide the context for the development of this plan.

PUBLIC HEALTH AND WELLBEING

The COVID-19 pandemic has driven global changes. In South Australia, there are still ongoing ramifications that will continue to affect the local community and economy.

Council's focus will be on vigilance and rapid response when appropriate.

Over the last three years Council has seen the impact of COVID-19 on the availability and cost of materials and resources to support its capital works program. If this trend continues it may mean that additional contingency may be required to fund the program included in this Annual Business Plan and Budget.

LOCAL ECONOMY

With a diverse and stable economic base, the Mount Gambier region is one of the most significant contributors to the South Australian economy in both export, local income and tourism. Key industries that contribute to the city and regional economy are:

- · Softwood timber industry,
- · Education,
- · Visitor economy,
- · Health services,
- · Agribusiness, and
- Transport and logistics.

Significant Influences

A focus for growth is the visitor economy, a diverse and wide-reaching sector that impacts broadly across service and product groups. The growth of this sector impacts on business opportunities from hospitality, to growing existing products and services and providing exciting new opportunities. This sector strongly links to the agribusiness sector, with farm experiences increasingly sought after by international visitors.

Transport and logistics are key employers in Mount Gambier. The city is one hour from Portland's major deep sea port and ensures that Mount Gambier remains a key transport hub. The transport sector remains strong, with growing demand, particularly in the city's forestry sector.

LEGISLATIVE REFORM

There are two significant legislative changes which will impact on Local Government - The new Planning, Development and Infrastructure Act (PDI Act) and changes to the Local Government Act. These changes will have significant impact on our community and council operations. It is essential Council continues to plan for these changes and work with the State Government to influence legislative reform and its implementation.

TOURISM SECTOR

A cross-government approach to the development of access to Mount Gamier's natural attractions has been advocated. This would include scoping, master planning and the facilitation of approvals to consider infrastructure development and marketing.

DEVELOPMENT

Over the next year, the State Planning Commission will be working with regional councils across the state in the development of Regional Plans. These Regional Plans will identify and guide land use and infrastructure requirements, and the City of Mount Gambier will provide information and strategic direction towards the Limestone Coast Regional Plan.

The Regional Assessment Panel developed in the last financial year amongst a number of councils in the region will continue which will result in some changes to processes for development.

POLITICAL ENVIRONMENT

State and federal governments will continue to have an impact on the political environment in which Council operates. This may also influence the grants and partnering opportunities available to the local government sector.

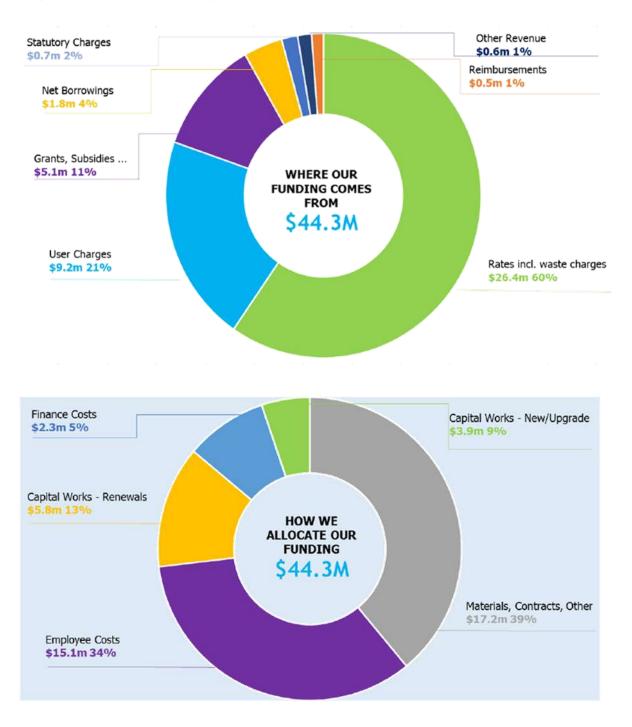
GLOBAL ECONOMY

COVID 19 and other economic events have had a significant impact on the Australian, South Australian and ultimately the local economy. This has impacted the following:

- Inflation The cost of goods and services and in particular the cost of capital projects and utilities,
- Interest rates Council has structured its debt to minimise the impact of fluctuations in interest rates. However, 11 increases over the last 12 months have increased finance costs.



Funding and Expenditure Summary



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Council



STAFF FTE **144**

POPULATION 27,771

TOTAL RATES REVENUE INCREASE 6.2% ROADS SEALED ROADS 230.13 KILOMETRES UNSEALED ROADS 1.33 KILOMETRES

ECONOMIC PROFILE GROSS REGIONAL PRODUCT \$1,464M LARGEST SECTOR: CONSTRUCTION



Strategic Context

Hierarchy of Documents - Brings together the key planning documents to ensure that the vision, goals and objectives set by the Futures Paper are implemented in the Long Term Financial Plan, Asset Management Plan, Strategic Plan, and Annual Business Plan.

The Annual Business Plan guides and is guided by other key strategic management documents as shown below:



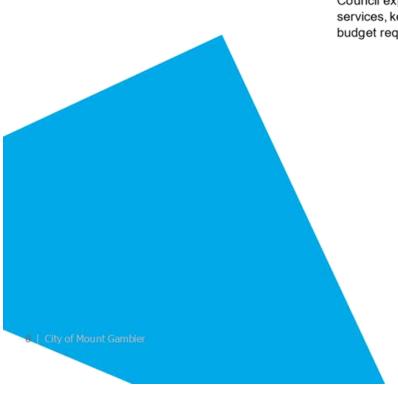
The Futures Paper outlines strategies for action at the individual, organisation and community level that will enable the community to achieve their collective aspirations.

Long Term Financial Plan (10 years) (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 Plan. The LTFP is reviewed by Council on an annual basis.

Asset Management Plan (10 years) - identifies the required future expenditure on infrastructure and funding required to maintain service levels. It is aligned with the LTFP.

Strategic Plan (4 years) - represents the vision, aspirations and priorities of our community now and into the future. The Strategic Plan is informed by the Futures Paper and identifies the outcomes Council seeks to achieve and the strategies that will put in place to get there.

Annual Business Plan (1 year) - Each year, Council develops an Annual Business Plan guided by Council's strategic financial framework which sets strategic directions over the medium and long term and converts these into annual actions and outcomes. This shows the outcomes Council expects to achieve in the year and the services, key measures of success and the budget required to deliver these outcomes.





Highlights

With finite resources, pressures to deliver more and changes in consumer's expectations of Council's services, there is a growing need for Council to deliver services tailored to demand.

This Annual Business Plan will focus on maintaining service standards efficiently.

Highlights for the year ahead include:

WULANDA RECREATION AND CONVENTION CENTRE

Continue to operate and activate the Wulanda Recreation and Convention Centre facility. This will increase the ability for Mount Gambier to host major sporting competitions, conferences, events and performances providing significant social and economic benefits.

LOCAL ROADS AND COMMUNITY INFRASTRUCTURE

Council will utilise the funding provided by the Phase 4 program to design the Frew Park amenities design in 2023/2024 with a view to construct the building in the following financial year.

SPORT, RECREATION AND OPEN SPACE STRATEGY

To continue to provide quality, well-planned spaces and guide the future direction of open spaces and facilities in Mount Gambier, Council will prioritise the projects outlined in the adopted Sport, Recreation and Open Space Strategy to inform an implementation plan for 2023/2024 and beyond.

CRATER LAKES ACTIVATION

To enable Council to capitalise on the Crater Lakes precinct, Council will use the guiding principles outlined in the Crater Lakes Activation Plan (once adopted) to inform future projects for 2023 / 2024 and beyond.

WASTE MANAGEMENT STRATEGY

Council will develop a holistic strategy and plan that supports the targets and outcomes of South Australia's Waste Strategy 2020-2025, with a key emphasis on initiatives that reduce avoidable waste to landfill to zero by 2030. The strategy will investigate circular economy opportunities, regional and cross border waste management capacity and needs, land use and zoning requirements for the future and application of relevant agency policies and legislation.

RECONCILIATION ACTION PLAN

Council's current Reconciliation Action Plan, Yerkalalpata, expired in 2022 and requires review to inform Council's work to support reconciliation for a further two years. Council will continue to focus on strengthening positive relationships, acknowledging and respecting Aboriginal and Torres Strait Islander cultures, and providing opportunities to ensure that our First Nations peoples have the same life opportunities as other Australians.

ORGANISATIONAL IMPROVEMENTS

We will progress work on a number of key organisational initiatives including:

- Elector Representation Review;
- Strategic and Operational Risk Management;
- Iservices Strategy;
- Strategic Planning and Reporting Framework;
- Work Health Safety & Wellbeing Culture;
- Media and Communications Strategy;
- Leadership Capability Framework; and
- Business Process Improvement.

Key Assumptions

RATES

The general rate provides benefits to the whole community and ensures social, economic and environmental sustainability. The number of rateable properties in 2023/2024 is TBC with estimated assessment growth of 0.50% and CPI of 5.7% equalling a total increase of 6.2% in general rate revenue.

INFLATION

Inflation has been applied to revenue (with the exception of rates) based on forecast Adelaide CPI as at September 2022 where appropriate as provided by Deloitte Access Economics.

Inflation has also been applied to expenditure based on contractual agreements i.e. contract terms for other expenditure where appropriate.

Actual Adelaide CPI as confirmed by the Australian Bureau of Statistics for the March Quarter 2023 was 7.9%, which is higher than the budget assumption and the latest Deloitte Access Economics forecast for 2023/2024 of 4.1%.

It should be noted that significant increases have been experienced for goods and services purchased by Council in particular utilities and capital projects.

Strategies will be developed to mitigate additional pressures should inflation be higher than assumed in the budget.

USER PAYS PRINCIPLE

Benefits that are provided to a distinct group of the community will, wherever practicable be charged directly to the recipient of that benefit.

CURRENT SERVICE LEVELS

Council's annual operating program was developed to ensure maintenance of the current level of existing services to the whole community.

KEY FINANCIAL INDICATORS (KFIs)

The following Key Financial Indicators are deemed by the Local Government sector to be the best indicators for determining financial sustainability:

- · Operating surplus / (deficit) ratio;
- Net financial liabilities ratio; and
- Asset renewal funding ratio.

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Capital

Excluding Wulanda Recreation and Convention Centre Construction

It is essential that Council manages and maintains its assets responsibly, to maximise the value and the services the community derives from them.

The annual capital works program is informed by:

- a. Elected Members and community input
- b. City of Mount Gambier Strategic Plan 2020-2024
- c. The suite of Asset Management Plan (e.g. roads, footpaths), and
- d. The Long Term Financial Plan.

The capital projects budget identifies the amount of money that Council will invest in its long term physical assets and includes two categories:

RENEWALS

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

This category would include such projects as road resurfacing and line marking, street and footway lighting.

NEW CAPITAL/UPGRADE

The amount of money Council will invest in new assets can either be the upgrade of existing assets or the creation of new assets.

The below table provides an indication of what Council will spend to maintain its infrastructure and is based on Council's Asset Management Plan.

\$'k	Renewals	New/ Upgrade	Total
Buildings and Structures	700	460	1,160
Caroline Landfill		2,200	2,200
Infrastructure	3,200	374	3,574
IT	30	30	60
Other	90	179	269
Plant and Equipment	1,742	40	1,782
TOTAL	5,762	3,283	9,045





Capital Expenditure

BUILDINGS AND STRUCTURES

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Building Design Projects	Design for renewal projects to be delivered in 2024/2025.	50	-	50
Works Depot Automatic Gates and Traffic Management (Building Renewal Programs)	Installation of Automatic Roller gates to create access through swipe/card system from McDonnel Drive, Installation of Backyard Roller Gates to create automatic access from White Avenue.	70	-	70
Carinya mowing strips	Concrete mowing strips at the Carinya Cemetery.	15		15
City of Mount Gambier Works Depot amenities renovation	Continuation of the refurbishment of amenities (toilet/shower block/lunch areas).	100	-	100
Energy efficiency program	Projects that support Council's decision to deliver projects annually.	50	-	50
Frew Park Amenities	Design for the renewal/upgrade of existing Frew Park Amenities (toilets, seating, pergola areas) funded by LRCI Phase 4 Commonwealth grant funding.	50	(50)	•
Library storage unit	Construction of a purpose-built storage unit to be established to host library materials, resources and equipment.	95	-	95
Old Mount Gambier Gaol	Continuation of the renewal of walls, roofing and doors.	330	-	330
Railway Lands Nature Play	Design and construction of a nature play area in the Railway Lands with 50% private funding (received in prior year).	300	(150)	150
Building Renewals	Allocation for additional renewals.	100	-	100
TOTAL		1,160	(200)	960

CAROLINE LANDFILL

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Construction of Cell 4A	Continuation of the construction of a cell at the Caroline Landfill facility.	2,200		2,200
TOTAL		2,200	-	2,200

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INFRASTRUCTURE

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Car park renewals	Depot car park renewal.	40	-	40
New footpaths	New footpaths that will address high priority items from the CBD accessibility audit.	54	a de la compañía de l Este de la compañía de	54
O'Hallaran Terrace PLEC remediation	Construction of O'Hallaran Terrace remediation works following PLEC works.	320	-	320
Footpath reseals	Including works on the following: Wehl Street South - Helen Street to Commercial Street West, Shepherdson Road - Coutts Street to Bertha Street, and Ellott Drive - Davison Drive to End Section.	50	-	50
Road reconstruction	Including: Bertha Street - Edward Street to Commercial Street West, O'Halloran Terrace - Power Street to Bay Road, Shelley Crescent - Shelley Crescent Mid to Shelley Crescent East.	2,127	-	2,127
Roads to Recovery	Road widening for Wireless Road East - Kennedy Avenue to Attamurra Road.	436	(436)	0
Road reseals program	The resealing of the sealed roads network.	482	-	482
Stormwater drainage renewals	Including grates and lid replacement and side entry pit replacement (Shepherdson Road and Boandik Terrace).	65	-	65
TOTAL		3,574	(436)	3,138

IT

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
iTrenewals	Replacement of current IT infrastructure assets - annual program.	30	-	30
Caroline Landfill WiFi	install Wi-Fi extension at Caroline Landfill to provide effective device communication across the entire site.	30	-	30
TOTAL		60		60



Capital Expenditure

OTHER

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Trees	Priority focus is the bushfire rehabilitation and revegetation of the affected Crater Lakes area	80		80
Christmas Decorations	Renewal of Christmas decorations	20		20
Waste bins	Purchase of waste bins.	70		70
Beacon art project	Design and construction of beacon art project.	99		99
TOTAL		269		269

PLANT AND EQUIPMENT

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Minor plant	Purchase of new minor plant items as per Asset Management Plan allocation.	40		40
2 Wheel Drive Utility Vehicles	Purchase of 3 vehicles	99		99
Garbage compactors	Purchase of two replacement garbage compactors.	863		863
Water truck	Purchase of replacement water truck.	165		165
Mowers	Purchase of 3 mowers.	392		392
Tip trucks	Purchase of 2 tip trucks	223		223
TOTAL		1,782		1,782

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Financial Overview

GENERAL RATE INCREASE

The proposed general rate increase will result in a 6.2% increase in general rates revenue.

OPERATING DEFICIT

Budget deficit - Council's estimated operating deficit in 2023/2024 is (\$2.8) million.

LTFP target comparison - The operating deficit is greater than the target set by the Long Term Financial Plan for 2023/2024 as adopted by Council in June 2022 of (\$1.9) million. The increase has been driven by inflationary pressures in materials, contracts and other (materials, services and utilities), which has been partly offset by additional rates revenue and landfill charges.

Organisational requirements - Operating in a deficit environment means that we will need to ensure that we have strong financial controls in place and that public value is maximised.

Future planning - A number of service reviews are planned to take place in 2023/2024 so that Council efficiently delivers both core and non-core services efficiently.

SERVICE PROVISION

A total of \$45.1 million will be spent on operating expenditure including waste management and disposal, development assessment and planning services, the library, community development, events and depreciation of assets, plus maintenance of infrastructure assets including roads, footpaths, lighting, storm water drainage, street trees, sporting facilities, open space, cemeteries and other council properties.

RISKS TO THE BUDGET

It should be noted that there are a number of risks that have not been considered in this year's Annual Business Plan and Budget as their impact at this time is unknown:

- Infrastructure Condition Audit and Valuation -The valuation for this category of assets is due as at 30 June 2023 which will have an impact on the future capital works program and depreciation.
- Buildings Condition Audit Valuation The valuation is scheduled at this stage to be undertaken as at 1 July 2023 which is also expected to have an impact on depreciation and the valuation of the capital works program. The condition audits will be undertaken over two years that will inform the future maintenance and renewals program for this significant asset class.
- Ongoing Inflationary Pressures Inflation is based on current forecasts. Any further increases will put additional pressure on the budget.



Financial Targets

OPERATING SURPLUS RATIO

What is the purpose of this ratio?

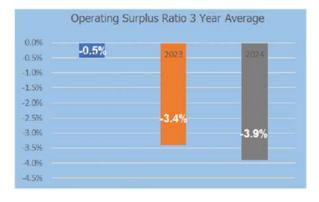
This financial indicator is useful in determining if current ratepayers are paying enough to cover products and services provided in each period.

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 FY2027 is that Council will achieve a positive ratio.



NET FINANCIAL LIABILITIES RATIO

What is the purpose of this ratio?

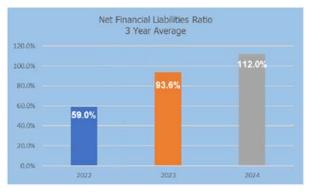
This financial indicator is useful in determining the level of indebtedness that Council has in comparison to its operating revenue.

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 by FY 2027.



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Financial Targets

ASSET RENEWAL FUNDING RATIO

What is the purpose of this ratio?

This financial indicator is useful in determining if Council is maintaining all its assets.

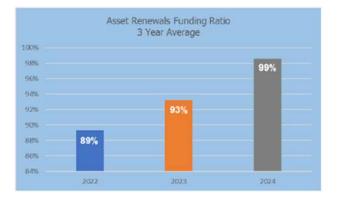
This is best demonstrated by comparing total capital renewal expenditure planned against Asset Management Plan requirements.

How is this ratio calculated?

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

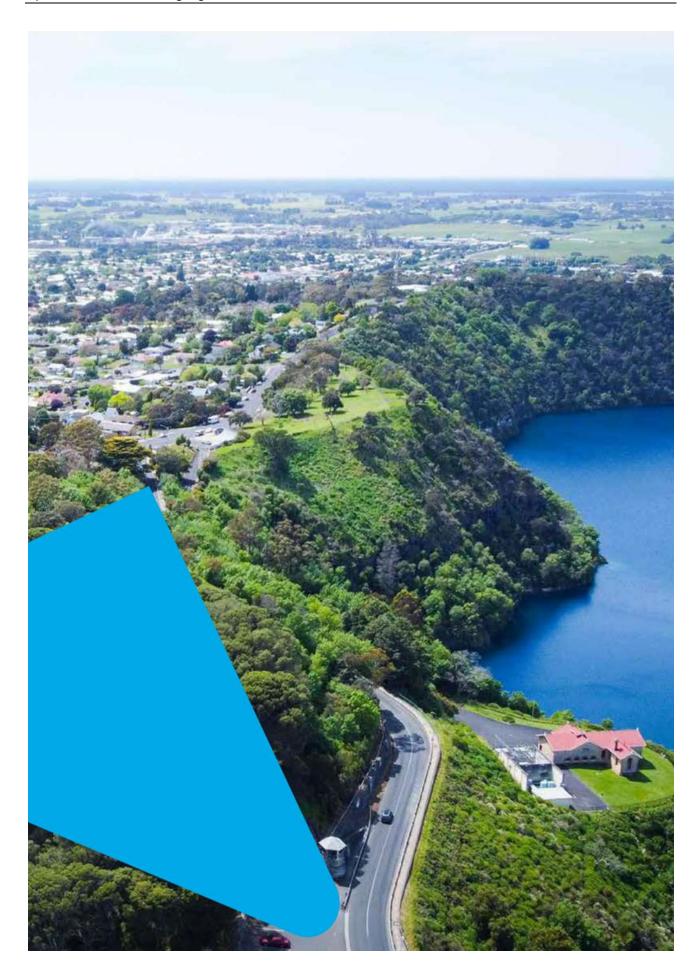
What is the target?

Council will maintain an asset renewal funding ratio of greater than or equal to 100% of Asset Management Plan.











Strategic Plan - Our Role and Goals

THE CITY DEVELOPMENT FRAMEWORK PROJECT

The City Development Framework Project involved the establishment of overall strategies for development, incorporating economic, social, environment and community opportunities and aspirations based on four interrelated themes:

1.

OUR PEOPLE

How do we ensure a highly skilled and educated population for the future challenges facing our community? A community reflecting good health, connectedness and wellbeing.



OUR LOCATION

How do we take advantage of our location and expand our potential as a regional hub? Building on our regional centre for the provision of services, shopping, tourism, cultural, sporting and recreation.



OUR DIVERSE ECONOMY

How do we build on and diversify our existing economy? We have existing high quality and skilled industry sectors including fabrication, manufacturing, forest products, agriculture, health and education. We also have emerging opportunities for digital technology and related industries.

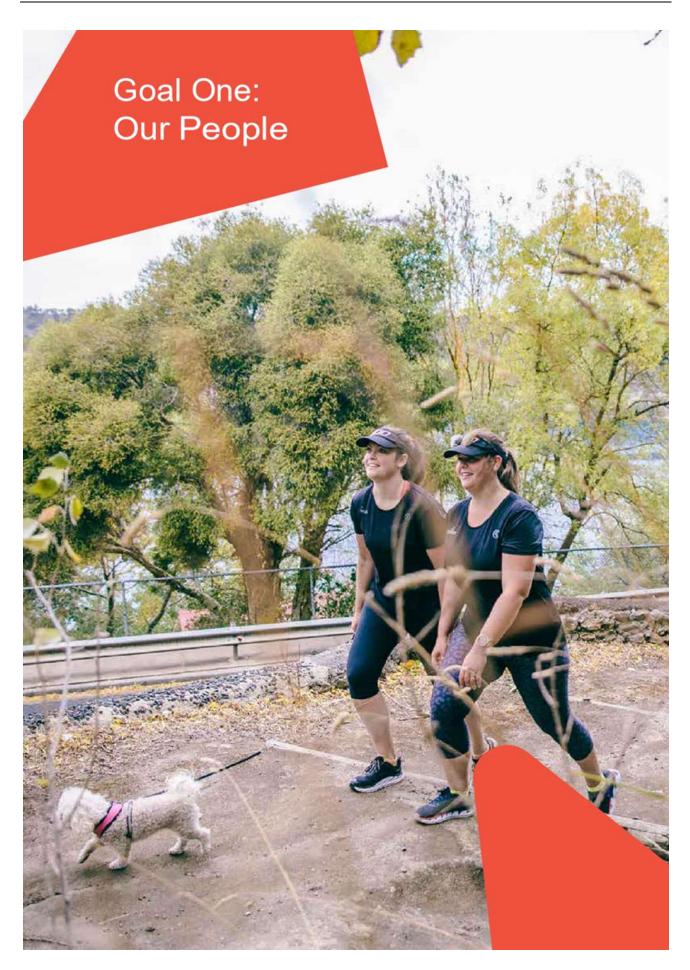
4.

OUR CLIMATE, NATURAL RESOURCES AND HERITAGE

How do we promote and preserve our climate, natural resources and environment? We have a temperate climate, the Crater Lakes Volcanic Complex incorporating the world renowned Blue Lake, a unique natural environment and enviable natural resources. We also have a remarkable wealth of Indigenous and European heritage.

Outcomes from the City Development Framework Project were incorporated within the Futures Paper which is a guide for the future direction and development of the city based upon the ideas and aspirations of the community.







GOAL 1: Our People

This goal brings together five key themes that affect our people – whether they live, work, study or visit the City of Mount Gambier.

- 18.1 Community based organisations and networks. Our community groups and networks develop and grow to achieve their aspirations.
- 18.2 Community growth. We foster a sense of community by encouraging and supporting participation in community life.
- 18.3 Sense of community. The community grows in real terms at a rate that helps sustain and grow the services available within the City and for the region.
- 18.4 Care for the community. We will develop our service offering to the community to ensure all members have access to required levels of support.
- 18.5 Becoming an 'earning and learning' community. We are driving the development of local career, education and entrepreneurship pathways that build skills to grow the economy, facilitate new businesses, and provide exciting and relevant employment opportunities for all our people as we transition to an 'earning and learning' city.

ANNUAL OBJECTIVES

- · Delivery of community programs.
- Development of the Disability Access and Inclusion Plan 2024-2028 and supporting implementation plan.
- Implementation of a Volunteer Management Plan.
- Implementation of a consistent approach to the administration of community grants to ensure transparency and accountability.
- Progressing development of new Reconciliation Action Plan and deliver the initial stage of actions.
- Development of Affordable Housing Strategy in line with other levels of Government.
- Develop a Dog and Cat Management Plan aligned with legislation.

KEY PERFORMANCE INDICATORS

- Delivery of Disability Access and Inclusion plan and supporting implementation plan by June 2024. Delivery of grants program outlining tranches and requirements.
- Delivery of grants program outlining tranches and requirements.
- Delivery of Reconciliation Plan actions defined for 2023/2024.
- Adoption of Dog and Cat Management Plan by 31 December 2023.

SERVICES

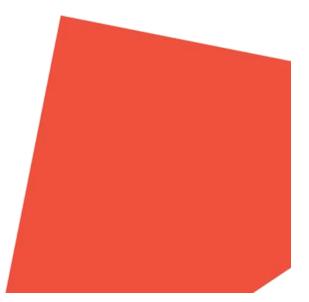
- · Cemetery services and maintenance,
- · Community facilities management,
- Public health and safety,
- · Volunteer management,
- · Community support programs,
- · Library services,
- · Community development activities,
- · Strategic planning,
- Inspectorial services, including parking and animal management,
- · Community engagement and social inclusion,
- Youth development and programming



GOAL 1: Our People

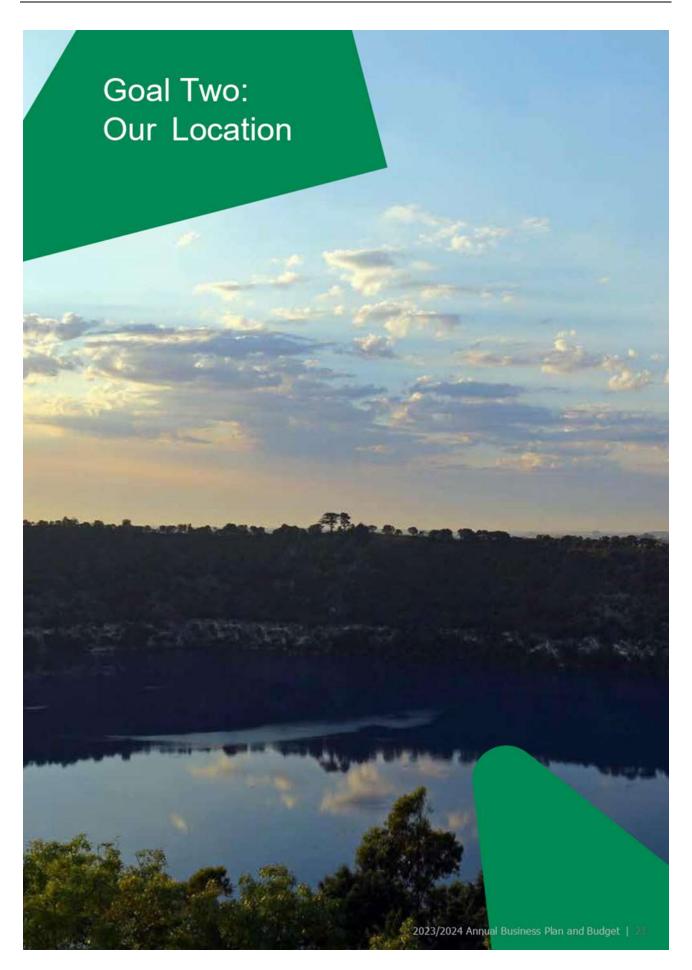
PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Carinya mowing strips	Concrete mowing strips.	15	-	15
City of Mount Gambier Works Depot amenities renovation	Renovate existing amenities to ensure compliance.	100	-	100
Library storage unit	A purpose-built storage unit to be established to host library materials, resources and equipment.	95	-	95
TOTAL		210	-	210



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GOAL 2: Our Location

Mount Gambier is ideally located between both Adelaide and Melbourne, allowing the city to tap into markets in both South Australia and Victoria.

- 22.1 Infrastructure development and managing our current assets. We will commence work on meeting the community's aspirations for future infrastructure development, whilst managing our existing infrastructure and assets in a manner that demonstrates the pride we take in our environment.
- 22.2 Regional collaboration. Significant planning work has been done by the City of Mount Gambier, Limestone Coast councils and Regional Development Australia (Limestone Coast). Councils

within the region are keen to collaborate on a number of initiatives including land use planning, infrastructure, waste management, recycling and tourism.

- 22.3 The Crater Lakes Precinct and other areas of tourism potential. We will work with the community to investigate options that enable the Council to capitalise on the Crater Lakes Precinct and other areas of tourism potential.
- 22.4 Recognition of our indoor and outdoor sporting assets and our adventurous opportunities. We will work on capitalising on the delivery of the Community and Recreation Hub to highlight the opportunities for sporting and other community events in Mount Gambier and we will seek to leverage the adventure sports market through support to potential providers to develop activities, effective marketing and working with our partners to raise the profile of our city and region.
- 22.5 Focusing on activation, revitalisation and placemaking in our CBD. We will look to create opportunity in our CBD for all year-round activation through effective placemaking and place shaping, making it a vibrant, cohesive and safe place.

ANNUAL OBJECTIVES

- Deliver the capital works program.
- Phased delivery of maintenance plans identified for FY 2024.
- Develop the asset management planning approach and implement in 2023/24.
- Undertake a review of Council's property and land assets to understand risks and opportunities to Council's financial sustainability.
- Support State Government in the development of the Regional Plan.
- Progress discussions with State Government on former rail lands adjacent to Hastings Cunningham Reserve.
- Finalise Blue Lake Sports Park Masterplan and seek opportunities for grant funding or other options to progress the masterplan outcomes.

KEY PERFORMANCE INDICATORS

- Deliver 85% of all infrastructure projects within the capital works program on time, within scope and within budget.
- Have maintenance programs that have been designed and are ready to be implemented across respective teams by the end of June 2024.
- Delivery of draft Asset Management Plan and forward works program by December 2023.
- Complete property and land assets review by 30 June 2024.



GOAL 2: Our Location

SERVICES

- Asset (roads etc) infrastructure renewal and maintenance,
- Management and maintenance of infrastructure including roads, footpaths, parks, public open spaces, street lighting and stormwater drainage,
- · Street cleaning and rubbish collection,
- · Infrastructure planning,
- Infrastructure project delivery.

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Building Design Projects	Design for renewal projects to be delivered in 2024/2025	50	-	50
Works Depot Automatic Gates and Traffic Management (Building Renewal Programs)	Installation of Automatic Roller gates to create access through swipe/card system from McDonnel Drive, Installation of Backyard Roller Gates to create automatic access from White Avenue.	70	-	70
Frew Park Amenities	Design for the renewal/upgrade of existing Frew Park Amenities (toilets, seating, pergola areas) funded by LRCI Phase 4 Commonwealth grant funding.	50	(50)	-
Old Mount Gambier Gaol	Renewal of walls, roofing and doors.	330	-	330
Railway Lands Nature Play	Design and construction of a nature play area in the Railway Lands with 50% private funding (received in prior year).	300	(150)	150
Car park renewals	Depot car park renewal.	40	-	40
New footpaths	New footpaths that will address high priority items from the CBD accessibility audit.	54		54
O'Hallaran Terrace PLEC remediation	Construction of O'Hallaran Terrace remediation works following PLEC works.	320	-	320

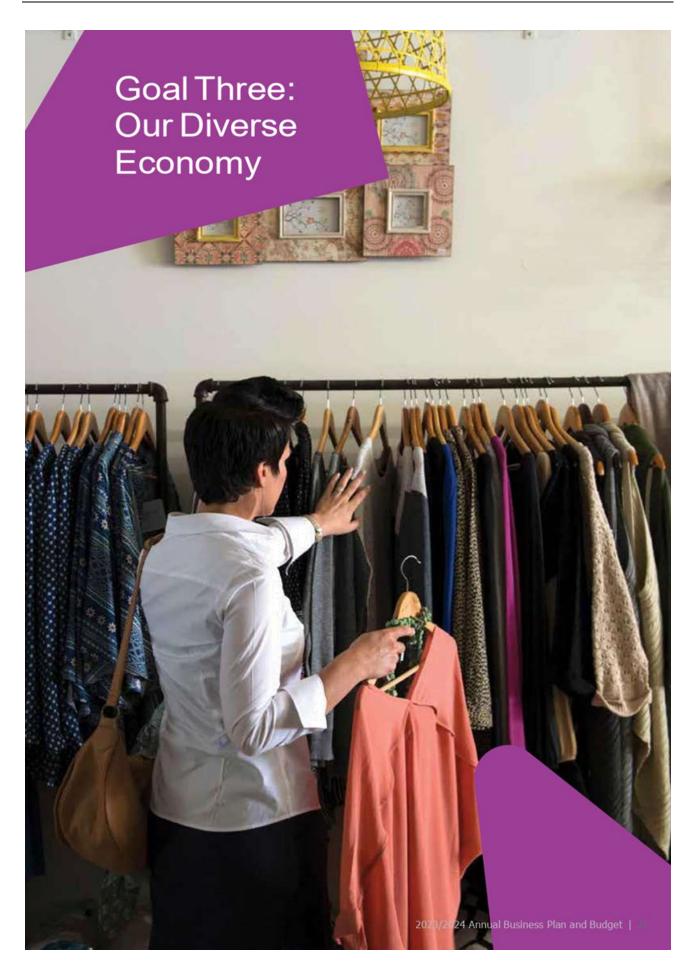


GOAL 2: Our Location

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Footpath reseals	Including works on the following: Wehl Street South - Helen Street to Commercial Street West, Shepherdson Road - Coutts Street to Bertha Street, and Elliott Drive - Davison Drive to End Section.	50	-	50
Road reconstruction	Including: Bertha Street - Edward Street to Commercial Street West, O'Halloran Terrace - Power Street to Bay Road, Shelley Crescent - Shelley Crescent Mid to Shelley Crescent East.	2,127	-	2,127
Roads to Recovery	Road widening for Wireless Road East - Kennedy Avenue to Attamurra Road.	436	(436)	-
Road reseals program	The resealing of the sealed roads network.	482	-	482
IT renewals	Replacement of current IT infrastructure assets - annual program.	30	-	30
Minor plant	Purchase of new minor plant items as per Asset Management Plan allocation.	40	-	40
Water truck	Purchase of replacement water truck.	165	-	165
Mowers	Purchase of 3 mowers.	392	-	392
2 Wheel Drive Utility Vehicles	Purchase of 3 vehicles	99		99
Tip trucks	Purchase of 2 tip trucks	223	-	223
TOTAL		5,258	(636)	4,622







GOAL 3: Our Diverse Economy

A diverse economy provides a greater range of opportunities and helps provide a degree of resilience during economic downturns.

- 3.1 Identity, gateways and support for our businesses. Establish a strong, positive, aspirational identity that includes the message that the city of Mount Gambier is 'open for business'.
- 3.2 Land use planning settings. Planning that provides for future economic and lifestyle changes and continued growth whilst protecting the natural environment.
- 3.3 Appealing and affordable housing for growth. We have appealing and affordable housing appropriate to incomes, aspirations and cultures to attract and retain new residents.
- 3.4 Tourism is contributing to a diverse economy and creating opportunity. Mount Gambier, its surrounding townships and the tourism region are positioned as a unique and desirable activity-based destination for travellers from Adelaide and Melbourne.
- 3.5 Reusing, recycling and waste management. We will work with the community to ensure there is better understanding of the impacts and responsible options available for reuse, recycling and waste management, including investigations as to how the city and region can be more selfsufficient.

ANNUAL OBJECTIVES

- Create a seamless, soft landing website/ webpage for investment/attraction (and retention) in Mount Gambier.
- Create a seamless, soft landing website/ webpage for Tourism in Mount Gambier.
- Activate and operate the Wulanda Recreation and Convention Centre.
- Development of consultation activities that ensure that the community is engaged.
- To provide professional advice and assistance to Council, colleagues, industry partners and the community in respect to development matters.
- To ensure development is carried out in accordance with relevant legislation, standards and codes to facilitate outcomes.
- To provide professional advice and assistance to Council, colleagues, industry partners and the community in respect to development matters.
- To ensure development is carried out in accordance with relevant legislation, standards and codes to facilitate outcomes.
- Provide community education, awareness and incentive programs to reduce waste.
- Continue sift and sort activities and programs to support the reduction in waste to landfill.
- Development of Waste Management Masterplan.
- Undertake a review of the delivery and location of visitor information services.



GOAL 3: Our Diverse Economy

KEY PERFORMANCE INDICATORS

- Investment attraction website to be designed and delivered by 30 June 2024.
- Review of community engagement policy undertaken by 30 June 2024.
- 90% of development Applications are processed in accordance with statutory time frames as specified within the Planning, Development and Infrastructure Act 2016.
- 90% of building inspections are undertaken in accordance with the Practice Directions.
- Delivery of at least five waste education activities.
- 2% reduction of waste to landfill per capita.
- Delivery of signage strategy by 30 June 2024.

SERVICES

- · Event management and sponsorship support,
- · Attracting major events to the city,
- · Economic development activities,
- · Investment attraction,
- Waste and recycling services,
- · Tourism attraction and development,
- Visitor Information Centre,
- Free public wifi,
- · Development policy planning,
- · Development services, and
- · Land use and urban planning.

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Building Renewals	Allocation for additional renewals.	100	-	100
Construction of Cell 4A	Construction of a cell at the Caroline Landfill facility.	2,200	-	2,200
Caroline WiFi	install Wi-Fi extension at Caroline Landfill to provide effective device communication across the entire site.	30	-	30
Waste bins	Purchase of waste bins.	70	-	70
Garbage compactors	Purchase of two replacement garbage compactors.	863	-	863
Investment, Retention & Attraction	Be a strong (competitive) consideration for living, working, playing & investing by leveraging our liveability proposition to retain and attract investment.	30	-	30
Christmas Decorations	Renewal of Christmas decorations	20	-	20
TOTAL		3,313	-	3,313

PROJECTS



HATTERAHAMAM

Goal Four: Our Climate, Natural Resources, Arts, Culture and Heritage





GOAL 4: Our Climate, Natural Resources, Arts, Culture and Heritage

We have an amazing natural and semi-natural environment in our region, which provides the setting for many of our keynote activities.

- 4.1 Natural assets. We are effective at protecting and conserving the highquality values of our natural environment.
- 4.2 Open Space. We will ensure that future growth is planned in a manner that provides access to, and does not detract from, the community's environmental values.
- 4.3 Planned reduction of our carbon footprint. Council will lead by example in the fields of sustainable development and resource efficiency.
- 4.4 Recreational and cultural pursuits. We will ensure that community members are provided with opportunities for cultural growth and development through provision of innovative services and programs.
- 4.5 A City brought to life with public art. We will ensure that opportunities for public art are created within our city, this means not just spaces for the artwork, but also spaces where creative industries can connect and flourish.

ANNUAL OBJECTIVES

- Deliver a beacon art project and agree the approach for future similar projects.
- Completion of holistic document to guide the activation of the Crater Lakes Precinct and delivery of supporting implementation plan.
- Reduce carbon and other greenhouse gas emissions in capital projects and operational practices.
- Reduce carbon and other greenhouse gas emissions in capital projects and operational practices.
- Establish renewable energy capability on Council facilities.
- Develop the Shared Use Path implementation plan.
- Develop and adopt a prioritised implementation plan (SROSS) to inform Council's actions to deliver, including required masterplans for Council's Open Space assets.

KEY PERFORMANCE INDICATORS

- Increase the percentage of renewable energy used on Council occupied facilities each year.
- Annual increase of 5% in recycled materials being procured for general projects.
- Completion of Shared Use Path implementation plan by June 2024.

SERVICES

- Urban design and open space planning,
- Open space and trails planning and management,
- Arboriculture (tree services),
- · Fire prevention,
- Recycled product use,
- · Community planting and weed eradication projects,
- · Environmental programs,
 - Environmental sustainability projects,
- Biodiversity projects,
- Horticulture services,
- Tree planting and revegetation projects,
- Animal management,
- · The Riddoch Arts and Cultural Centre and venue hire,
- · Recreation facilities provision, and
- Social and recreation planning.



GOAL 4: Our Climate, Natural Resources, Arts, Culture and Heritage

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
SROSS Masterplan	Commence the development of a masterplan in support of the SROSS strategy (with completion in 2024/25)	50		50
Energy efficiency program	Projects that support the Council decision to deliver projects annually.	50	-	50
Stormwater drainage renewals	Including grates and lid replacement and side entry pit replacement (Shepherdson Road and Boandik Terrace).	65	-	65
Beacon art project	Design and construction.	99	-	99
Trees	Priority focus is the bushfire rehabilitation and revegetation of the affected Crater Lakes area	80		80
TOTAL		344	-	344



In 2023/2024 approximately 62% of Council's operating revenue will come from overall rates revenue. As a result, Council's rating policies and strategies are key components of financial planning.

The 2023/2024 Annual Business Plan and Budget includes a 6.2% general rate and waste service charge revenue increase for this year with consistent increases forecast for the following two years as Council smooths the impact of the required increase.

Council plans to raise \$22.168m 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 three 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;
- Site value The value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements. (Note: Site value will cease to be an option from 1 September 2023); 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 in common with almost all other South Australian councils. This method values the land and all of the improvements on the land. This valuation method is considered the fairest and most efficient method of distributing the rate responsibility across all ratepayers because:

- Relative wealth This 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; and
- 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

Council has determined that a component of the total rate will be a fixed charge on every rateable property. The fixed charge applies to all ratepayers and continues to raise less than one half of total rate revenue (before rebates and remissions) required for the 2023/2024 financial year.

Rationale for fixed charge

Council's reasons for including a fixed charge component are:

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

Differential general rates

In addition to a fixed charge, Council will declare differential general rates in the dollar according to the use of the land, for rateable land within the council area, as follows:

- · Category 1 (residential) use;
- Categories 2, 3 and 4 (commercial shop, commercial office or commercial other) use;



- Categories 5 and 6 (industrial light and industrial other) use;
- Category 7 (primary land) use;
- Category 8 (vacant land) use; and
- Category 9 (other) use.

General amenity

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.

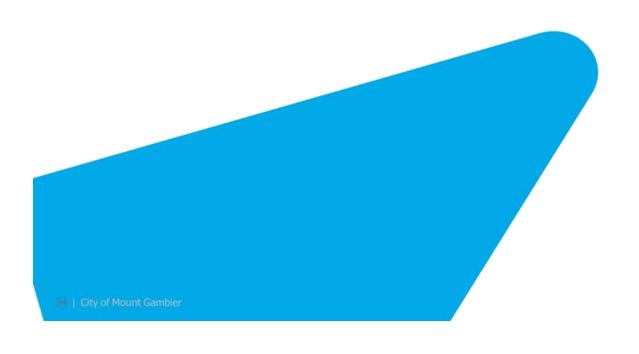
Rationale for differential rates

The main reasons for providing 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.

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 Budget (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).





	2022/2023 (as adopted)	2023/2024	Notes	Change
GENERAL RATES REVENUE	Anticipation of Paris and Paris and Paris			
General rates (existing properties)	\$20,873,843	\$22,168,021	(a)	6.2%
General rates (new properties)	0	\$TBC	(b)	
General rates (GROSS)	\$20,873,843	\$22,168,021	(C)	6.2%
Less: Mandatory rebates	(\$239,728)	(\$255,000)	(d)	
General rates (NET)	\$20,634,115	\$21,913,021	(e)	6.2%
	(e)=(c)+(d)			
OTHER RATES (incl. service charges)				
Regional Landscape Levy	\$1,240,568	\$1,351,252	(f)	8.9%
Waste collection	\$2,916,585	\$3,098,511	(g)	
	\$24,791,268	\$26,362,784		
Less: Discretionary rebates	(\$12,745)	(\$14,000)	(I)	
Expected total rates revenue	\$23,537,955	\$24,997,532	(m)	6.2%
	(m)= (e)+(g) +(k)			

Notes

- (a) General rates (existing properties) In 2023/2024 this will reflect the revenue from properties that existed in 2022/2023. Please note that 2022/2023 has been restated so that year on year numbers are comparable.
- (b) General rates (new properties) In 2023/2024 this will include newly created assessments.
- (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 wishes to encourage ratepayers to consider their personal environmental impact and the associated costs. This service charge of \$TBC is intended to cover costs including bin collection, waste treatment and disposal and maintaining, improving and replacing the service.
- (I) 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 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.

ESTIMATED GROWTH IN NUMBER OF RATEABLE PROPERTIES

	2022/2023 (as adopted)	2023/2024	Notes	Change
Number of rateable properties	14,534	TBC	(n)	TBC
	Actual			

At this stage Council has not received final data from the Office Valuer General and as such the estimated number of rateable properties is not available at this time. To be updated for the 2023/2024 Annual Business Plan to be adopted by Council.

Notes

(n) "Growth" - As defined in the Local Government (Financial Management) Regulations 2011 reg 6(2). "Growth' 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

(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.

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properties and residents.



ESTIMATED AVERAGE GENERAL RATES PER RATEABLE PROPERTY

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 have not at this stage calculated an estimate of number of rateable properties. At this stage for the calculations below this has been estimated at the same level as 2022/2023.

	2022/2023 (as adopted)	2023/2024	Notes	Change
Average per rateable property	\$1,436	TBC	(0)	TBC
	(0)=(C)/(n)		

** Does not include WSC



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	Total expected revenue No. of rateable properties		Total expected revenue		Average per rateable property				Cents in the \$	
	2022/23	2023/24	Change	2022/23	2023/24	2022/23	2023/24		Change	2023/24
Land Use (General R	ates - GROSS)									
Residential	\$14,893,483	\$15,817,168	6.2%	12,761	TBC	\$1,167	TBC	(p)	TBC	TBC
Commercial - Shop	\$1,932,140	\$2,051,933	6.2%	461	TBC	\$4,191	TBC	(p)	TBC	TBC
Commercial - Office	\$357,548	\$379,716	6.2%	144	TBC	\$2,483	TBC	(p)	TBC	TBC
Commercial - Other	\$1,756,900	\$1,865,828	6.2%	446	TBC	\$3,939	TBC	(p)	TBC	TBC
Industry - Light	\$315,714	\$335,289	6.2%	133	TBC	\$2,374	TBC	(p)	TBC	TBC
Industry - Other	\$772,674	\$820,580	6.296	100	TBC	\$7,727	TBC	(p)	TBC	TBC
Primary Production	\$65,664	\$69,735	6.2%	38	TBC	\$1,728	TBC	(p)	TBC	TBC
Vacant Land	\$603,419	\$640,831	6.2%	387	TBC	\$1,559	TBC	(p)	TBC	TBC
Other	\$176,027	\$186,941	6.2%	64	TBC	\$2,750	TBC	(p)	TBC	TBC
Total Land Use	\$20,873,570	\$22,168,021	6.2%	14,534	TBC	\$1,436	TBC	(p)	TBC	TBC

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 detailed in the table above.

EXPECTED DIFFERENTIAL RATES REVENUE

Council uses a differential rating system, using land use codes as the factor to apply such differential rates.

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

Notes

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Average per rateable property – This is calculated as general rates for category, including any fixed charge but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.

FIXED CHARGE

Base amount - 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.

Fixed charge allocation - Rates based on values are then applied in addition to the fixed charge. 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 2023/2024 Council proposes to raise 37% of its general rate revenue by way of a fixed charge, or 45% including the Waste Service Charge.

This revenue amount is included in the general rates GROSS figure at (c).

	Total expected revenue			Charge			
	2022/2023	2023/2024	Change	2022/2023	2023/2024		Change
Fixed charge	\$7,723,232	\$8,202,036	6%	\$533	TBC	(9)	TBC

Notes

(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 (page 45) for details.

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2022 Actuals	\$'000s 202	3 Adopted Budget	2023 Adopted Budget	BR3 2023	Budge 2024
37,162 35,161	Income Expenses		36,963 39,631	38,256 42,238	42,280 45,117
2,001	Operating surpl	us / (deficit)	(2,669)	(3,981)	(2,837)
	Net outlays on e	existing assets			
5,623 (8,479) (112)	Capi Dep	tal expenditure on renewal and replacement of existing assets reciation, amortisation and impairment eeds from sale of replaced assets	7,421 (9,209) (333)	7,219 (9,928) (159)	5,762 (10,467 (277)
(2,968)	Net outlays on e	existing assets	(2,121)	(2,868)	(4,982
	Net outlays on r	new and upgraded assets			
35,134	Capi	tal expenditure on new and upgraded assets Juding investments property & real estate developments)	14,079	20,974	3,903
(20,443)	Proc (inci	unts received specifically for new and upgraded assets eeds from sale of surplus assets <i>Juding investment property and real estate developments and</i> <i>current assets held for resale</i>)	(5,962)	(5,644)	0
	Net outlays on r	new and upgraded assets	8,117	15,330	3,903
14.691	Contraction of the second s				



Appendices

Draft 2023/2024 Financial Statements

City of Mount Gambier - Statement of Comprehensive Income Draft Budget 2023/2024

2022 Actuals	\$'000s	2023 Adopted Budget	BR3 2023	Budget 2024
	Income			
23,822	Rates	24,832	24,843	26,416
633	Statutory Charges	575	698	734
5,515	User Charges	6,268	6,373	9,193
6,615	Grants, Subsidies and Contributions	4,728	5,346	5,048
14	Investment Income	0	47	40
65	Reimbursements	65	65	538
498	Other Income	495	883	311
37,162	Total Income	36,963	38,256	42,280
	Expenses			
13,090	Employee Costs	14,682	14,637	15,087
13,234	Materials, Contracts & Other Expenses	14,675	16,219	17,288
8,479	Depreciation, Amortisation & Impairment	9,209	9,928	10,467
358	Finance Costs	1,064	1,453	2,275
35,161	Total Expenses	39,631	42,238	45,117
2,001	Operating Surplus / (Deficit)	(2,669)	(3,981)	(2,837)
2,001	Operating Surplus / (Dencit)	(2,009)	(3,961)	(2,037)
1,760	Physical Resources Received Free of Charge		4 000	1,000
1,700		0	1 000	
17 040		0	1,000	
17,940	Amounts Received Specifically for New or Upgraded Assets	6,215	6,045	0
17,940 (787)				
(787)	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments	6,215 0	6,045 0	0 0
(787)	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Net Surplus / (Deficit)	6,215	6,045	0
(787)	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments	6,215 0	6,045 0	0 0
(787)	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Net Surplus / (Deficit)	6,215 0	6,045 0	0 0
(787)	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Net Surplus / (Deficit) Other Comprehensive Income	6,215 0	6,045 0	0 0
(787) 20,914	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Net Surplus / (Deficit) Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result	6,215 0 3,547	6,045 0 3,063	0 0 (1,837)
(787) 20,914 0 0	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Net Surplus / (Deficit) Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result Changes in Revaluation Surplus - I,PP&E Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	6,215 0 3,547 2,355 0	6,045 0 3,063 2,592 (932)	0 0 (1,837) 9,662 0
(787) 20,914 0	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Net Surplus / (Deficit) Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result Changes in Revaluation Surplus - I,PP&E	6,215 0 3,547 2,355	6,045 0 3,063 2,592	0 0 (1,837) 9,662
(787) 20,914 0 0	Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Net Surplus / (Deficit) Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result Changes in Revaluation Surplus - I,PP&E Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	6,215 0 3,547 2,355 0	6,045 0 3,063 2,592 (932)	0 0 (1,837) 9,662 0



Appendices Draft 2023/2024 Financial Statements

2022 Actuals	\$'000s	2023 Adopted Budget	BR3 2023	Budge 2024
	ASSETS			
	Current Assets			
250	Cash & Cash Equivalents	500	499	553
2,974	Trade & Other Receivables	1,447	1,624	1,803
64	Inventories	47	59	61
3,288	Total Current Assets	1,994	2,183	2,41
	Non-Current Assets			
301,171	Infrastructure, Property, Plant & Equipment	318,117	316,553	327,40
301,171	Total Non-Current Assets	318,117	316,553	327,4
304,459	TOTAL ASSETS	320,111	318,735	329,82
	LIABILITIES			
	Current Liabilities			
9,331	Trade & Other Payables	4,127	4,419	5,162
1,222	Borrowings	2,930	2,930	1,269
2,784	Provisions	2,981	2,778	2,848
13,337	Total Current Liabilities	10,037	10,127	9,27
	Non-Current Liabilities			
22,311	Borrowings	38,003	35,068	38,80
3,507	Provisions	3,842	3,513	3,890
25,818	Total Non-Current Liabilities	41,845	38,581	42,69
39,155	TOTAL LIABILITIES	51,883	48,708	51,97
265,304	Net Assets	268,229	270,027	277,8
	EQUITY			
83,080	Accumulated Surplus	89,504	88,828	86,99
180,852	Asset Revaluation Reserves	177,840	179,827	189,48
1,372	Other Reserves	884	1,372	1,372
265,304	Total Equity	268,229	270,027	277,8

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Appendices

Draft 2023/2024 Financial Statements City of Mount Gambier - Statement of Cashflows Draft Budget 2023/2024

2022 Actuals	\$'000s	2023 Adopted Budget	BR3 2023	Budget 2024
	Cash Flows from Operating Activities Receipts:			
23,829	Rates Receipts	24,802	26,193	26,237
633	Statutory Charges	573	698	734
4,335	User Charges	6,231	6,373	9,193
6,615	Grants, Subsidies and Contributions	5,153	5,346	5,048
14	Investment Receipts	0	47	40
65	Reimbursements	68	65	538
896	Other Revenue	407	883	311
	Payments:			
(13,157)	Payments to Employees	(14,664)	(14,637)	(15,087
(13,852)	Payments for Materials, Contracts & Other Expenses	(14,416)	(15,163)	(17,189
(136)	Finance Payments	(1,064)	(1,453)	(2,275)
9,242	Net Cash provided (or used in) Operating Activities	7,090	8,353	7,550
	Cash Flows from Investing Activities			
	Receipts:			
20,443	Amounts Received Specifically for New/Upgraded Assets	5,962	5,644	0
112	Sale of Replaced Assets	333	159	277
10.000	Payments:			
(5,623)	Expenditure on Renewal/Replacement of Assets	(7,421)	(7,219)	(5,762)
(35,134)	Expenditure on New/Upgraded Assets	(14,079)	(20,974)	(3,903)
(20,202)	Net Cash provided (or used in) Investing Activities	(15,205)	(22,390)	(9,389
	Cash Flows from Financing Activities Receipts:			
9,581	Proceeds from Loans	25,000	15,565	5,002
3,301	Payments:	25,000	15,505	5,002
0	Repayments of Loans	(16,885)	(1,100)	(2,930)
(202)	Repayment of Lease Liabilities	(10,005)	(179)	(181)
(62)	Repayment of Bonds & Deposits	õ	0	0
9,317	Net Cash Flow provided (used in) Financing Activities	8,115	14,286	1,892
(1,643)	Net Increase/(Decrease) in Cash & Cash Equivalents	(0)	249	53
1,893	plus: Cash & Cash Equivalents - beginning of year	500	250	499



Appendices Draft 2023/2024 Financial Statements

2022 Actuals	\$'000s	2023 Adopted Budget	BR3 2023	Budge 2024
42,752	Opening Balance	262,327	265,304	270,02
1,638	Adjustment for prior year corection			
20,914	Net Surplus / (Deficit) for Year	3,547	3,063	(1,837
	Other Comprehensive Income - Gain (Loss) on Revaluation of I,PP&E - Available for Sale Financial Instruments: change in fair value - Impairment (loss) reversal relating to I,PP&E - Impairment (expense) / recoupments offset to asset revaluation reserve - Share of OCI - Equity Accounted Council Businesses - Other Equity Adjustments - Equity Accounted Council Businesses - Other Movements	2,355	2,592 (932)	9,662
	Other Comprehensive Income	2,355	1,660	9,662
20,914	Total Comprehensive Income	5,902	4,724	7,824

265,304 Equity - Balance at end of the reporting period



Appendices

Draft 2023/2024 Financial Statements

City of Mount Gambier -Key Financial Ratios Draft Budget 2023/2024				
2022 Actuals	\$'000s	2023 Adopted Budget	BR3 2023	Budget 2024
5.4%	Operating surplus ratio	-7.2%	-10.4%	-6.7%
	Operating surplus			
	Total operating revenue			
97%	Net financial liabilities ratio	135%	122%	117%
	Net financial liabilities			
	Total operating revenue			
79%	Asset renewal funding ratio	120%	117%	100%
	Expenditure on renewal/replacement of assets Optimal level of such expenditure as per IAMP			



City o	of		Version No:	14.0
Mou	nt Gambier	R105 RATING POLICY	Issued:	June 2023
			Next Review:	May 2024

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 and Debt Strategy
- 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.

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.



City of		Version No:	14.0
Mount Gambie	R105 RATING POLICY	issued:	June 2023
		Next Review:	May 2024

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 three 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.
- Site Value the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- 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 <u>after service of the first such notice</u>; 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 and/or Land Use

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.



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- 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 rateable property. The fixed charge affects most ratepayers and must not, in relation to any financial year, raise more than half of total rate revenue (before rebates and remissions).

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 ratepayers and is set to raise less than one half of total rate revenue.

The fixed charge is uniformly paid by each 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.



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Applications for "adjoining properties" must be in writing addressed to Chief Executive Officer (as per 4.22 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 assessed.

4.9 Differential General Rates

In addition to the use of a Fixed Charge, 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.

4.10 Land Use

Land use is a factor to levy differential rates. If a ratepayer believes that a property has been wrongly classified as to its land use, then an objection in writing may be made within 60 days of being notified of the land use classification.

The address of the Office of the Valuer-General is: **Online:** www.valuergeneral.sa.gov.au **Email:** <u>OVGObjections@sa.gov.au</u> **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 Minimum Rate

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

4.12 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.



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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.

4.13 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. Charge will be for full financial year i.e. 1st July to 30th June with no pro rata.

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

4.14 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 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.



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4.15 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 <u>www.mountgambier.sa.gov.au</u>
- 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.

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.

4.16 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.



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4.17 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).

4.18 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 25% to 100% and will be applied upon application and on verification.

Rate rebates do not apply to Council Waste Service Charge.

4.19 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 - <u>www.mountgambier.sa.gov.au</u>.

Rate Rebates do not apply to Council Waste Service Charge.

4.20 Rate Relief Options

4.20.1 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 <u>over and above</u> the calculation referred to above. I.e. the difference (in monetary terms) between the general rates imposed in the preceding financial year <u>plus</u> 15%. (All calculations referenced herein are gross rates figures. I.e. exclusive of any rebates/remissions/concessions).



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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.

4.20.2 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.

4.20.3 Postponement of Rates - Seniors

Any person holding a State Seniors Card issued by the State Government may make application to Council for a postponement of the prescribed proportion of rates for the current or future financial years.



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All applications of postponement will need to be considered in accordance with the relevant legislative provisions.

4.21 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.

4.22 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.

4.23 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.

4.24 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.

4.25 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 city@mountgambier.sa.gov.au.

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.



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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 <u>www.mountgambier.sa.gov.au</u>. 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/Statement R155 Rates - Rebate Policy Statement and Application Process R130 Rates - General Policy
Related Procedures:	Nil
Related Documents:	Nil

DOCUMENT DETAILS

General Manager Corporate and Regulatory Services	
13.0	
28 June 2022	
28 June 2022	
28 June 2022 - Item No. 4.1 - Resolution 2022/80	
May, 2024	
18 th October, 2011 Annually	

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. PURPOSE

- 3.1 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.
- 3.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause 3 below).
- 3.3 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.
- 3.4 The Act provides, at Section 166 for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

4. MANDATORY REBATES

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





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

4.2.1 Health Services

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the Health Care Act.

4.2.2 Religious Purposes

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

4.2.3 Public Cemeteries

Land being used for the purposes of a public cemetery.

4.2.4 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.

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

4.3.1 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 –

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

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It is necessary for a community services organisation to satisfy all of the above criteria to be entitled to the mandatory 75% 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:

- 4.3.1.4 Emergency accommodation;
- 4.3.1.5 Food or clothing for disadvantaged persons;
- 4.3.1.6 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;
- 4.3.1.7 Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- 4.3.1.8 Legal services for disadvantaged persons;
- 4.3.1.9 Drug or alcohol rehabilitation services; or
- 4.3.1.10 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.
- 4.3.1.11 Disadvantaged person are persons who are disadvantaged by reason of poverty, illness, frailty or mental, intellectual or physical disability.

4.3.2 Educational Purposes

- 4.3.2.1 Land occupied by a government school under a lease or licence and being used for educational purposes; or
- 4.3.2.2 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
- 4.3.2.3 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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- 4.4 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 6 of this Policy.
- 4.5 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 6.4 of this Policy and may take into account any or all of those matters set out at Clause 6.5 of this Policy.
- 4.6 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 Clause 7 of this Policy and the Council will provide written notice to the applicant of its determination of that application.
- 4.7 Council has delegated the determination of entitlement to Mandatory Rebates to the Chief Executive Officer.

5. DISCRETIONARY REBATES

- 5.1 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: -
 - 5.1.1 where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
 - 5.1.2 where it is desirable for the purpose of assisting or supporting a business in its area;
 - 5.1.3 where it will be conducive to the preservation of buildings or places of historic significance;
 - 5.1.4 where the land is being used for educational purposes;
 - 5.1.5 where the land is being used for agricultural, horticultural or floricultural exhibitions;
 - 5.1.6 where the land is being used for a hospital or health centre;
 - 5.1.7 where the land is being used to provide facilities or services for children or young persons;
 - 5.1.8 where the land is being used to provide accommodation for the aged or disabled;
 - 5.1.9 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;
 - 5.1.10 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;
 - 5.1.11 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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- 5.1.12 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.
- 5.1.13 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;
- 5.1.14 where the rebate is to give effect to a review of a decision of the Council under Chapter 13 Part 2; and
- 5.1.15 where the rebate is contemplated under another provision of this Act.
- 5.2 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:

- 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.
- 5.3 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.
- 5.4 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).
- 5.5 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.

6. 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.

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7. 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.

8. APPLICATIONS

- 8.1 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.
- 8.2 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 <u>www.mountgambier.sa.gov.au</u>.
- 8.3 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.
- 8.4 The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council considers fit.
- 8.5 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.

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8.6 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.

8.7 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.

8.8 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:

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

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

8.9 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.

9. DELEGATION

- 9.1 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.
- 9.2 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.
- 9.3 All discretionary rebates shall be determined by the Council.

10. RATE RELIEF OPTIONS

To address any potential inequities in how rates are levied across the Council area the following rate relief options are provided:

10.1 Residential Rate Cap

Where an owner/occupier's principal place of residence property with a Category 1 (Residential) Land Use, experiences an increase in general rates payable, for the preceding financial year compared 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%.



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The amount of the rate rebate is the amount of total rates for the current year <u>over</u> <u>and above</u> the calculation referred to above, i.e. the difference (in monetary terms) between the general rates imposed in the preceding financial year <u>plus</u> 15%.

(All calculations referenced herein are total (gross) rates figures i.e. excluding any rebates/remissions).

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.) and 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 and excludes 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 that financial year.





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10.2 For Land Use Category 8 (Vacant Land) Use

Vacant land owned by person(s) intending to be developed in the short term as their principal place of residence, may be considered for a rebate/deferral on Council rates on a case by case basis through the existing relief provisions of the Act, (i.e. hardship application). The maximum rate rebate calculated resulting in the rates payable being equivalent to the average residential land use (Category 1).

10.3 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:

- 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.

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 city@mountgambier.sa.gov.au"

10.4 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.

11. 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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12. 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 <u>www.mountgambier.sa.gov.au</u>. 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%

- <u>Health Services</u> 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);
- <u>Religious Purposes</u> 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%
- <u>3.2.1 Community Services</u> 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 .

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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.

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<u>3.2.2 Educational Purposes</u> - (Section 165 of the Local Government Act 1999)

Which of the following criteria apply:

- 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;

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- 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.

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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.





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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		

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File Reference:AF 18/48Applicable Legislation:Local Government Act, 1999 Chapter 10, Division 5 (Sections 159 to 166)Reference: Strategic Plan – Beyond 2015Goal 5, Strategic Objective 5Related Policies:R105 Rating Policy/Statement R130 Rates - General MattersRelated Procedures:NilRelated Documents:Nil		
Chapter 10, Division 5 (Sections 159 to 166) Reference: Strategic Plan – Beyond 2015 Goal 5, Strategic Objective 5 Related Policies: R105 Rating Policy/Statement R130 Rates - General Matters Related Procedures:	File Reference:	AF18/48
Strategic Plan – Beyond 2015 R105 Rating Policy/Statement R130 Rates - General Matters Related Procedures: Nil	Applicable Legislation:	
R130 Rates - General Matters Related Procedures:		Goal 5, Strategic Objective 5
	Related Policies:	
Related Documents: Nil	Related Procedures:	Nil
	Related Documents:	Nil

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
Version:	12.0
Last revised date:	28 June 2022
Effective date:	28 June 2022
Minute reference:	28 June 2022 - Item No. 4.1 - Resolution 2022/80
Next review date:	May, 2024
Document History	
First Adopted By Council:	May 2002
Reviewed/Amended:	Annually

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4.2 DRAFT LONG TERM FINANCIAL PLAN FOR PUBLIC CONSULTATION – REPORT NO. AR23/24500

Committee:	Council
Meeting Date:	23 May 2023
Report No.:	AR23/24500
CM9 Reference:	AF22/378
Author:	Julie Scoggins, Manager Financial Services
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	Legislation - Council is required to develop and adopt a Long Term Financial Plan (LTFP) in accordance with the Local Government Act and Regulations. Annual Review - Council has decided to review the LTFP annually aligned with the timing of the Annual Business Plan and Asset Management Plan.
Strategic Plan	Goal 1: Our People
Reference:	Goal 2: Our Location
	Goal 3: Our Diverse Economy
	Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage
	Goal 5: Our Commitment

REPORT RECOMMENDATION

- 1. That Council Report No. AR23/24500 titled 'Draft Long Term Financial Plan for Public Consultation' as presented on 23 May 2023 be noted.
- 2. That Council endorse the Draft Long Term Financial Plan 2024-2033 as attached to Report No. AR23/24500 for community consultation.
- 3. Authorises the Chief Executive Officer to make any necessary changes to the draft Long Term Financial Plan 2024-2033 document arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design.



TYPE OF REPORT

Corporate

BACKGROUND

- 1. Legislation Under Section 122 of the Local Government Act 1999 a Council must develop and adopt a Long Term Financial Plan for a period of at least 10 years. A Council may review its strategic management plans at any time,but must undertake a review of its Long Term financial plan as soon as practicable after adopting the Council's Annual Business Plan (ABP) for a particular financial year; and in any event, undertake a comprehensive review within 2 years after each general election of the Council.
- 2. Strategic Management Plans At the November 2021 Council meeting, the proposal to review the LTFP and Asset Management Plan at the same time as constructing the Annual Business Plan and Budget was presented. This approach ensures that these key documents are aligned.
- 3. **Previously Adopted LTFP -** The LTFP was previously adopted by Council in June 2022.
- 4. Elected Member LTFP Information and Briefing Sessions The Manager, Financial Services presented scenarios in relation to potential rating options and talked through some key assumptions underpinning the draft long term financial plan at sessions in April and May.
- 5. Audit and Risk Committee Workshops Two workshops were held with the members of Audit and Risk Committee to discuss rating strategy, scenarios and key assumptions underpinning the Draft LTFP.

PROPOSAL

- 1. **Purpose of the LTFP** The LTFP is a road map that financially illustrates the needs and aspirations of our community which supports and is supported by such documents as the Asset Management Plan, Strategic Plan (Community Plan) and Futures Paper.
- 2. Target Setting for Future Annual Business Plan and Budgets Council uses the LTFP to frame its Annual Business Plan and Budget by setting high-level parameters and targets that will assist Council in maintaining the level of its key services and renewal of its existing assets.
- **3. Key Objective** The key objective of Council's LTFP is financial sustainability in the medium to long term, while still achieving the objectives detailed in Council's suite of strategic management plans.
- 4. LTFP Baseline The LTFP has been updated to include Budget Review 3 for 2022/23 and the draft budget for 2023/24.
- 5. **Revised LTFP** The draft Long Term Financial Plan has been updated to consider changes from 2022/23 onwards.

Operating Surplus Ratio				Net Financial Liabilities Ratio				
%	Average Ratio	Minimum Target	Number of Years Above Minimum	Average Ratio	Maximum Target	Peak Ratio	Peak Year	Number of Years Below Maximum
Adopted LTFP	1.6%	0.0%	6	90.3%	100.0%	135.1%	2022/23	6
Draft LTFP	2.1%	0.0%	7	61.5%	100.0%	117.3%	2023/24	8

Based upon the analysis summarised in the table above it can be seen that the Draft LTFP achieves (over the long term) the Key Financial Indicators (KFI) targets as included in the Draft Treasury Management Policy (on average over the LTFP) and by the target date of FY 2027:



- **Operating Surplus Ratio** The average operating surplus ratio over the ten years is 2.1% (target of positive ratio by FY 2027) and is higher than the average included in the previously adopted LTFP.
- Net Financial Liabilities Ratio (NFL) The target of a ratio of lower than 100% by FY 2027 is achieved and on average the target of lower than 100% is achieved over the 10 years of the LTFP.
- 7. Inflation Assumptions The draft Long Term Financial Plan 2024-2033 key assumptions are based upon the September 2022 Deloitte Access Economics forecast of 4.2%. More recent forecasts have been analysed and are in line with this figure.
- 8. Key Assumptions The draft Long Term Financial Plan key assumptions are as follows:
 - **General Rate Revenue** General rate revenue increase including growth is 6.2% for 23/24, 24/25 and 25/26 where the required rate revenue increase has been 'smoothed' over three years to ensure that key ratios are achieved whilst minimising the impact on ratepayers, then reverting back to 4.5% in line with the previously adopted LTFP.
 - Waste Service Charge Waste service charge revenue increase is the same as the General Rates increase.
 - **Other Operating Revenue** Is expected to increase by forecast CPI (exception being statutory charges at 1.9% per State Government indexation).
 - **Employee Costs** Broadly aligned with forecast South Australian Wage Price Index for initial years, and then CPI for subsequent years.
 - Operating Expenditure Forecast CPI.
 - Forward Capital Works Program Based on the draft Asset Management Plan presented at this meeting. It should be noted that the forward works program is inflated each year by estimated CPI.
 - **Debt structure assumptions** 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 Treasury Management Policy (T150) for this version of the LTFP.
 - Wulanda Is based on the latest approved business case and grant deeds.
- **9. Exclusions** The following potential significant investment/items are excluded from this version of the LTFP:
 - Infrastructure Condition Audits and Valuation The condition audits and valuation for this significant asset category are due for completion in FY 2023 (as at 30 June 2023). At this stage Council does not have information to incorporate in this version of the LTFP. The result of these condition audits/valuation are expected to have an impact on both depreciation and the value of the capital forward works program. A comprehensive review will be undertaken in preparation for the FY 2023 financial statements with the results to be incorporated in the next version of the LTFP to be undertaken in December 2023.
 - Buildings Condition Audits and Valuation The condition audits are scheduled across the next two financial years with the valuation for this asset category due for completion in FY 2024 (as at 1 July 2023). At this stage Council does not have information to incorporate in this version of the LTFP. The result of these condition audits/valuation are expected to have an impact on both depreciation and the value of the capital forward works program. A comprehensive review will be undertaken in preparation for the FY 2024 financial statements with the results to be incorporated in the next version of the LTFP to be undertaken in December 2023.



- **Caroline Landfill Depreciation** Further work will be undertaken aligned with the development of the draft masterplan. This is expected to further define the cost of future cell construction, capping and the post closure provision and unwinding of net present value.
- Asset Management Further review to be undertaken in preparation for the development of the next iteration of the Asset Management Plan / LTFP in December 2023.
- PLEC Further investment in PLEC beyond the current agreement (\$0.5m in FY 2023). Initial cost benefit analysis has been undertaken and was presented to Elected Members as part of the 2023/2024 budget workshops. Further review will be undertaken for future stages by June 2023.
- **LED Lighting** Further investment in LED lighting beyond the recently delivered Stage 1 is excluded. A cost benefit analysis will be undertaken for future stages by June 2023.
- **Sport, Recreation & Open Space Strategy** A masterplan is expected to commence in 2023/2024 with completion in 2024/2025 and has been included in the budget and LTFP. This will provide direction for the implementation of this strategy. It should be noted that the costs of projects to support the implementation of this strategy have not been included in this version of the LTFP.
- **10.** Local Government Reform The LTFP will become a primary document that will be reviewed by ESCOSA on a four year rotating schedule as part of a range of strategic planning documents with advice provided to the Council. This review is currently scheduled to be undertaken in 2024/2025.
- 11. The draft LTFP (Attached) Is presented as a set of financial statements and includes the following statements for years FY 2022 to FY 2033;
 - Statement of Comprehensive Income
 - Statement of Financial Position (Balance Sheet)
 - Statement of Changes in Equity
 - Statement of Cash Flow
 - Uniform Presentation of Finances
 - Key Financial Indicators.

LEGAL IMPLICATIONS

Under Section 122 of the Local Government Act a Council must develop and adopt a Long Term Financial Plan for a period of at least 10 years.

Local Government Act 1999 - Section 122

Local Government (Financial Management) Regulations - 2011 - Regulations 5 & 7.

STRATEGIC PLAN

The LTFP as a strategic management document is informed by and informs the Strategic Plan and Futures paper. It is also aligned with the Asset Management Plan.

COUNCIL POLICY

A900 Asset Management Policy

B300 Budget Framework Policy

T150 Treasury Management Policy

ECONOMIC IMPLICATIONS

The LTFP models Council to be financially sustainable over the long term.

ENVIRONMENTAL IMPLICATIONS

As determined in the Strategic Plan.

SOCIAL IMPLICATIONS

As determined in the Strategic Plan.

CULTURAL IMPLICATIONS

As determined in the Strategic Plan.

RESOURCE IMPLICATIONS

Completed within staff resources.

VALUE FOR MONEY

The LTFP models Council to be financially sustainable over the long term.

RISK IMPLICATIONS

The LTFP models Council to be financially sustainable over the long term. The LTFP is updated annually and needs to have regard to relevant risk, opportunities and mitigation strategies.

A number of key risks have been identified in the development of the Annual Business Plan and Budget and the LTFP:

- Indexation Escalation of expenditure and revenue in terms of CPI (with the exception of total rates revenue that has been increased as above). The forecast inflation rates have been applied as at 30 September 2022. Should rates be higher, expenditure will be reviewed to ensure that key financial indicator target ratios are maintained.
- Interest Rates Interest rates have been forecast by applying future forecast rate changes to the LGFA interest rate for variable debt. Debt strategy has also been considered in the development of the LTFP in terms of fixed versus variable debt.
- **Other Items** Other items of note have been included in the discussion section of this report and the attached document.

EQUALITIES AND DIVERSITY IMPLICATIONS

Nil

ENGAGEMENT AND COMMUNICATION STRATEGY

Decision to be made	Make a recommendation that the Long Term Financial Plan be endorsed for public consultation.
Key factors to be considered in decision (dot points)	 Annual Business Plan Asset Management Plan Community Plan Local Government Act 1999
Area of community influence	 Aspects that are fixed: Legislative Factors Key areas for community input: Community may make submissions on all sections of the Draft Long Term Financial Plan.



Method of consultation, informing community & cost	 Copies of the draft LTFP will be available at: The City of Mount Gambier Library; Civic Centre; Council's Have Your Say platform. A facility will be available for the community to ask questions and receive submissions on Council's website during the consultation period.
Feedback to stakeholders/Council	A written response will be made to all submissions once the Long Term Financial Plan 2024-2033 has been adopted by Council.
Timeframe for consultation	Commencing on 25 May and concluding on 15 June 2023.
Community input	Commentary on the Draft LTFP

IMPLEMENTATION STRATEGY

Targets from the LTFP will be communicated to Council staff to inform the 2023/24 Annual Business Plan and Budget process.

CONCLUSION AND RECOMMENDATION

The Long Term Financial Plan is a high level strategic planning document which is a key aid to Council's budgeting and planning process. It will assist Council staff and Elected Members in planning for the delivery of facilities and services to meet the expectations of the community in a sustainable manner.

Council's Strategic Plan includes significant additional infrastructure and services, planning which includes consideration for the timing of revenue and expenditure, and the feasibility of each project. Proactive planning and modelling are vitally important to the ongoing financial sustainability of Council.

While Council uses the LTFP to inform its Annual Business Plan and budget, the plan is a roadmap and as such does not determine the rates or charges in each year.

ATTACHMENTS

1. Draft 2024-2023 LTFP 🗓 🖼







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Public Consultation:

Council is committed to listening and responding to the feedback from our community, and we endeavour to make it easy and convenient for your views to be shared.

Council invites you to:

- Take a look at each of the Draft Annual Business Plan, Draft Long Term Financial Plan and Draft Asset Management Plan.
- · Have your say through any of the following options:
 - Complete your submission online; or
 - > Print our feedback form and return it to us
 - Ask a question using the Q&A tool (requires user to be signed in)
 - Email your feedback to city@mountgambier.sa.gov.au(External link)

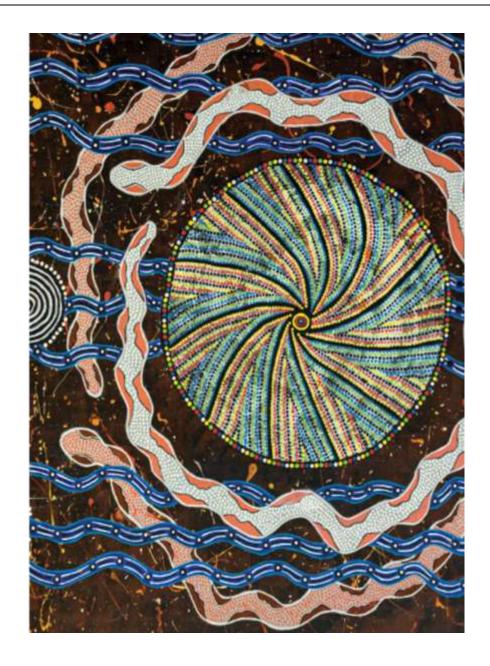
To be considered, all written submissions must include accurate details of the author and be received by Council by 5pm Thursday 15 June 2023.

The City of Mount Gambier recognises the Boandik people as the traditional owners and custodians of the land Mount Gambier sits upon today.

We respect their spiritual relationship with the land and recognise the deep feelings of attachment Aboriginal and Torres Strait Islander peoples have with this land.

The City of Mount Gambier is committed to working together with Aboriginal and Torres Strait Islander communities in the process of reconciliation.

Image: Belinda Bonney, Reconciliation of the Nation: we all walk together as one (detail).



2. Overview

What Is This Document? - This is the Long Term Financial Plan (LTFP) for the City of Mount Gambier Council for the period 2024 - 2033. While the Long Term Plan covers 10 years ahead, we review it every year. This is because the opportunities and challenges facing our community and city, and the context we work in, are always evolving.

Purpose - The purpose of a Long Term Financial Plan (LTFP) is to guide the future direction of Council in a financially sustainable manner. 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.

Legislation – Section 122 (1) of the Local Government Act 1999 ("the Act") requires that Councils must develop and adopt Strategic Management Plans including the LTFP which is a moving document updated on a rolling basis over a ten year term.

Hierarchy Of Documents - City of Mount Gambier Council's LTFP provides the forward strategic financial framework to resource the community's needs and aspirations. Through the alignment of this plan with the Strategic Plan, Futures Paper and the Asset Management Plan, Council is able to plan, manage and communicate its future objectives in a sustainable way for the long term.

Previous Versions - The Council's LTFP was adopted in March 2019 and subsequently reviewed and adopted in June 2020, February 2021, December 2021 and June 2022.

Roadmap - The LTFP is developed in the context of the Strategic Plan 2020-2024 and sets a road map to implement the community's priorities for the coming decade. As such the LTFP provides a target for future Annual Business Plans and Budgets. It also provides guidance in terms of direction and financial capacity, and does not determine the rates and charges for the future. If key assumptions such as growth, capital investment or interest rates change then this may drive changes in the annual budget.

Financial Position - Over the life of this Plan, Council has planned to achieve its financial targets by FY2027. Over the medium to long term, Council is expected to be financially sustainable in accordance with the information contained within this Plan.

Financial Sustainability - Financial sustainability in local government ensures that each generation pays their way rather than any one generation living off their assets and leaving the responsibility for infrastructure/asset renewal to future generations.

Development of This Version of the LTFP - This version of LTFP was developed in consultation with Councils Executive Leadership Team and Elected Members. A number of workshops were held to specifically review rating strategy and subsequently rating scenarios with Elected Members to develop the approach for this year's LTFP

Financial Statements - At a high level, the LTFP 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.

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3. Significant Influences and Challenges

Overview - 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 settings and interventions. Many of these factors inevitably are external to Council and as such outside of its control.

Hierarchy Of Documents - The Plan complements and is complemented by other important Council plans and strategies:

- · Futures Paper;
- · Strategic (Community) Plan 2020-2024;
- · Asset Management Plan; and
- Annual Business Plan.

Wulanda Recreation & 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 to come. The Wulanda Recreation and Convention Centre has already shown that it is able to increase the ability for Mount Gambier to host major sporting competitions, conferences, events and performances providing significant social and economic benefits.

Local Government Reform - The LTFP will become a primary document that will be reviewed by ESCOSA on a four-year rotating schedule as part of a range of strategic planning documents with advice

provided to the Council. This Council's review is scheduled for 2024/2025.

Total Rate Revenue - Council's major source of income is rates, which accounts for c66% of operating revenue over the ten years and is an important part of the planned long-term strategy. It contributes towards the funding of Council's services to meet the expectations of the Community, by maintaining services, roads, waste management, footpaths, buildings, etc. and the Asset Management Plan (both the renewals and new/upgrade) and funding. An initial review has been undertaken of rating strategy to ensure that Council balances the requirement for rate increases to fund recurring cost increases with the need to keep rate increases across the ratepayer base at an acceptable level.

Inflation - This Long Term Financial Plan has incorporated the Consumer Price Index (CPI) based on Adelaide forecast CPI as predicted by Deloitte Access Economics. This assumption has been updated as at the end of September 2022. It should be noted that Council chose to continue to apply these assumptions further to updated forecasts in March 2023, as the changes were not deemed to be material.

Asset Management Plan - The Asset Management Plan has been updated and the document will be issued for public consultation at the same time as the Annual Business Plan and this document. This is aligned with the LTFP which allows Council to factor in the new and ongoing costs associated with renewals required to maintain our asset base at the required standard and investment in new assets.

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Updated Assumptions - It should be noted the following assumptions have been updated:

- Base Year The LTFP has been updated to include the Draft Budget Review 3 position for FY 2023 and the Draft Budget for FY 2024.
- Interest Rates Interest rates have been updated to reflect actual interest/forecast rates for credit foncier loans and variable LGFA rates have been updated using Deloitte Access Economics as at 31 March 2023.
- Indexation Forecast CPI assumptions have been updated based on Deloitte Access Economics (DAE) forecats.
- Capital Works Program This program, aligned with the Draft Asset Management Plan, has been updated to reflect include indexation, changes to the plant renewal program to reflect latest practices, carry forwards identified as at Budget Review 3, and capital for new/upgrade expenditure following engagement with relevant Council staff and Elected Members.

Key Financial Indicators:

The following targets have been set in line with the adopted T150 Treasury Management Policy:

- Operating Surplus Ratio % Positive surplus ratio by FY 2027.
- Net Financial Liabilities Ratio % Net Financial Liabilities Ratio of lower than 100% to be achieved by FY 2027.
- Asset Renewal Funding Ratio % 100% or greater throughout the duration of the LTFP.

If any of the targets are not achieved (i.e. if growth or CPI is lower than planned), this will mean that other assumptions will need to be changed to ensure that the targets set by the LTFP are achieved.

Risks - 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:

- State Government Local Government reforms and funding/cost shifting.
- Climate Change Impact The future impact on the way in which Council operates will need to be considered.
- Indexation Escalation of expenditure and revenue.
- Interest Rates Interest rates have been forecast based on data available on 31 March 2023 from Deloitte Access Economics and LGFA rates. Following RBA rate increases over the last year, interest rates for credit foncier (fixed loans) and variable loans (CADs) have increased. Council's debt structure has been reviewed to ensure alignment with Council's Treasury Management Policy, with an appropriate mix of loan terms and fixed and variable debt.
- Service Levels Adjusting service levels may result in increased cost of renewal/upgrade, maintenance and depreciation for example new footpaths.
- Grant Revenue Whilst grant revenue may fund additional capital works, additional maintenance/renewal expenditure will be incurred as a result.
- Procurement Market Conditions Current market conditions have either driven up costs, or less availability of contractors which will also impact on the capacity to deliver.



Wulanda - Impact on the organisation to support activation and
operations.

Opportunities - The following potential opportunities have also been identified:

- Efficiencies Efficiencies will be investigated in operating expenditure to support capital works expenditure or through strategic procurement activities (where like activities are 'bundled up').
- Timing A review of strategic priorities has been undertaken by the Executive Leadership Team further to consultation across the organisation. The organisation's capacity to deliver has been considered.
- Commercial Partnerships / Grant Funding Seek greater contributions from others to fund current activities / additional projects.
- Borrowings Have been assessed and the structure has been reviewed for this version of the LTFP. 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. It should be noted that the debt structure has been presented and discussed with Elected Members and the Audit and Risk Committee.
- Grant Revenue Attracting further grant revenue will improve ratios if used to fund works already in LTFP.

Exclusions - The following potential significant investment/items are excluded from this version of the LTFP:

- Infrastructure Condition Audits and Valuation The condition audits and valuation for this significant asset category are due for completion in FY 2023 (as at 30 June 2023). At this stage Council does not have information to incorporate in this version of the LTFP. The result of these condition audits/valuation are expected to have an impact on both depreciation and the value of the capital forward works program. A comprehensive review will be undertaken in preparation for the FY 2023 financial statements with the results to be incorporated in the next version of the LTFP to be undertaken in December 2023.
- Buildings Condition Audits and Valuation The condition audits are scheduled across the next two financial years with the valuation for this asset category due for completion in FY 2024 (as at 1 July 2023). At this stage Council does not have information to incorporate in this version of the LTFP. The result of these condition audits/valuation are expected to have an impact on both depreciation and the value of the capital forward works program. A comprehensive review will be undertaken in preparation for the FY 2024 financial statements with the results to be incorporated in the next version of the LTFP to be undertaken in December 2023.
- Caroline Landfill Depreciation Further work will be undertaken aligned with the development of the draft masterplan. This is expected to further define the cost of future cell construction, capping and the post closure provision and unwinding of net present value.
- Asset Management Further review to be undertaken in preparation for the development of the next iteration of the Asset Management Plan / LTFP in December 2023.



- PLEC Further investment in PLEC beyond the current agreement (\$0.5m in FY 2023). Initial cost benefit analysis has been undertaken and was presented to Elected Members as part of the 2023/2024 budget workshops. Further review will be undertaken for future stages by June 2023.
- LED Lighting Further investment in LED lighting beyond the recently delivered Stage 1 is excluded. A cost benefit analysis will be undertaken for future stages by June 2023.
- Sport, Recreation & Open Space Strategy A masterplan is expected to commence in 2023/2024 with completion in 2024/2025 and has been included in the budget and LTFP. This will provide direction for the implementation of this strategy. It should be noted that the costs of projects to support the implementation of this strategy have not been included in this version of the LTFP.

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4. Hierarchy Of Documents

Hierarchy of Documents - Brings together the key planning documents to ensure that the vision, goals and objectives set by the Futures Paper are implemented in the Long Term Financial Plan, Asset Management Plan, Strategic Plan, and Annual Business Plan.

The Long Term Financial Plan - Guides and is guided by other key strategic management documents as shown below:

FUTURES PAPER	
Annual Business Plan (1 year)	\mathbf{Z}
11	
Strategic Plan (4 years)	1
1 1 1	
Asset Management Plan (10 years)	\mathbf{Z}
1 1	
Long Term Financial Plan (10 years)	

 Futures Paper - The paper outlines strategies for action at the individual, organisation and community level that will enable the community to achieve their collective aspirations.

- Long Term Financial Plan (10 Years) The Long Term Financial 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 Plan. The LTFP will be reviewed by Council on an annual basis.
- Asset Management Plan (10 Years) Identifies the required future expenditure on infrastructure and funding required to maintain service levels. It is aligned with the LTFP.
- Strategic Plan (4 Years) Represents the vision, aspirations and priorities of our community now and into the future. The Strategic Plan is informed by the Futures Paper and identifies the outcomes Council seeks to achieve and the strategies Council will put in place to get there.
- Annual Business Plan (1 Year) Each year, Council develops an Annual Business Plan guided by Council's strategic financial framework which sets strategic directions over the medium and long term and converts these into annual actions and outcomes. This shows the outcomes Council expects to achieve in the year, the services, the key measures of success and the budget required to deliver these outcomes.



5. Strategic Plan - Our Roles and Goals

THE CITY DEVELOPMENT FRAMEWORK PROJECT

The City Development Framework Project involved the establishment of overall strategies for development, incorporating economic, social, environment and community opportunities and aspirations based on four interrelated themes:



OUR PEOPLE

How do we ensure a highly skilled and educated population for the future challenges facing our community? A community reflecting good health, connectedness and wellbeing.



OUR LOCATION

How do we take advantage of our location and expand our potential as a regional hub? Building on our regional centre for the provision of services, shopping, tourism, cultural, sporting and recreation.



OUR DIVERSE ECONOMY

How do we build on and diversify our existing economy? We have existing high quality and skilled industry sectors including fabrication, manufacturing, forest products, agriculture, health and education. We also have emerging opportunities for digital technology and related industries.



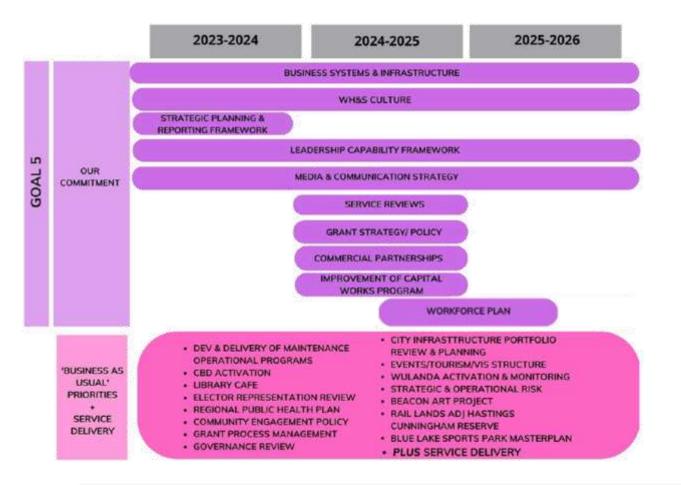
OUR CLIMATE, NATURAL RESOURCES AND HERITAGE

How do we promote and preserve our climate, natural resources and environment? We have a temperate climate, the Crater Lakes Volcanic Complex incorporating the world renowned Blue Lake, a unique natural environment and enviable natural resources. We also have a remarkable wealth of Indigenous and European heritage.

The following pages show the strategic work plan that has been developed to deliver the priorities over the next 3 years.

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6. CEO's Statement of Financial Sustainability

Key Objective - 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.

Service Levels - This means Council will be able to manage and maintain current and predicted services and service levels, and infrastructure requirements to adequately provide for needs of the city.

Our LTFP:

- · Guide Serves as guiding tool for decision making.
- ABP Informs Annual Annual Business Plan and Budget (ABP) processes by taking a multi-year perspective on spending positions;
- Financial Sustainability Determines organisational financial capacity and sustainability; and
- Legislation Complies with statutory requirements (per the Local Government Act and the Essential Services Commission of South Australia – ESCOSA).

Funding:

To fund our major intergenerational project for the construction 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.

Our Financial Sustainability:

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) as shown below:

- Operating Surplus Ratio The ratio is positive over the 10 year period with an average ratio of 2.1%, achieving a positive ratio from FY 2027 onwards.
- Net Financial Liabilities Ratio The average ratio over the 10 years is 61.5%, achieving a ratio of less than 100% in 2026.
- Asset Renewal Ratio The Asset Renewal Ratio is 100% over the 10 years of the LTFP, aligned with the forward works program and Asset Management Plan.

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

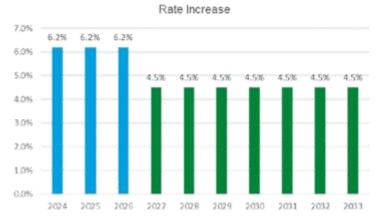


7. Rate Setting

Council Approach - Due to prior and current economic conditions and relatively high inflation continuing beyond FY 2023, Council have taken a smoothing approach to rate increases (general rates and the waste service charge) for the next 3 years and also intends to manage its expenditure within the ten years of this plan to minimise the impact on ratepayers.

Smoothing - The overall rates increase required to mitigate prior year pressures (zero rate increase in FY 2021, a lower than CPI rate increase in FY 2023 and a high actual Adelaide CPI rate across the first three quarters of 2023) and ensure that Council achieves its operating surplus ratio target by FY 2027 is circa 9.75%. After smoothing the total average rate revenue increase for the first three years of the LTFP is 6.2%. This has the effect of reducing the rate revenue increase for year one (2023/2024). The rate revenue increase for the remaining years will continue to be calculated annually and at this stage the expected total rate increase from 2027 to 2033 (including growth) is aligned with previous LTFPs at 4.5%.

Impact on Individual Ratepayers - It should be noted that the average rate increase per annum is based on the total of all rateable 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.





8. Key Assumptions

OPERATING REVENUE:

- General Rates Revenue has been indexed by 6.2% over the first three years of the LTFP and 4.5% over the subsequent years of the LTFP.
- Waste Service Charges Aligned with general rates revenue has been indexed by 6.2% over the first three years of the LTFP and 4.5% over the subsequent years of the LTFP.
- Council Operations User Charges CPI increases have been applied over the remaining 10 years aligned with the user pays principle for the majority of user charges.
- Grant Funding (Recurrent) Such as the Financial Assistance Grant (FAG) and Roads to Recovery (RTR) and Local Roads and Community Infrastructure (LRCI) have been assumed to be received within the year they are paid. In particular for Financial Assistance Grants it has been assumed that 50% of the following year's allocation will be paid in the current year and that the Special Local Roads Fund payment will continue.
- Grant Funding (One-off) Is applied in the same year that tied expenditure is planned.

OPERATING EXPENDITURE:

 Materials, Contracts & Other Expenditure - Has been indexed in line with forecast CPI increases over the period of the plan. Historically, LGPI (Local Government Price Index) has been applied as the relevant indicator of movement in local government costs (reflecting historically higher costs for the "basket of goods and services" procured by Council), However, as the LGPI is reported on an annual/historic basis, considering the current economic conditions it has been determined that CPI should be applied as the most reliable and relevant index.

- Employee Costs Standard increases broadly aligned with South Australian Wage Price Index for the initial years of the LTFP. Superannuation costs have been assumed to increase in line with legislation i.e. to reach 12% (+1%) by 2025/26.
- FTEs The number of FTEs employed by Council over the life of the LTFP are assumed to be consistent with no forecast increase.
- Finance Costs Have been modelled factoring in the projected debt Council will hold in each year of the plan, and the forecast interest rate to be charged by the Local Government Finance Authority. In this plan the interest rate used has been modelled based on actual rates provided by the LGFA for credit foncier loans and indicative rates for Convertible Cash Advance Debentures (flexible borrowings) forecasts provided by Deloitte Access Economics and historical data.

CAPITAL EXPENDITURE

 Asset Renewal - Is provisioned to allow for Council to meet the renewal requirements as per the revised Asset Management Plan. Renewal, maintenance and depreciation of new and upgraded assets have been included in the plan to ensure these are funded. Indexation applied is in line with forecast CPI increases over the period of the plan.

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- New Capital/Upgrade Has been included in the plan and are based on Council's Asset Management Plan. At this stage prior to the completion of the Caroline Landfill Masterplan the only significant investment for new capital will be for cell construction.
- Future Development It should be noted that the next iteration of the Asset Management Plan will be prepared for inclusion in the LTFP to be developed in the first half of FY 2024.

CAPITAL REVENUE

- Grants At this stage no future grants have been incorporated in the LTFP.
- Physical Resources Received Free Of Charge Considering prior year performance an allocation of \$1m per annum has been included in this version of the LTFP.

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

- Assets such as trade and other receivables, inventories and equity accounted investments have all been modelled based on historical averages, with no significant variances expected over the period of the plan.
- Infrastructure, Property, Plant and Equipment are modelled based on the cumulative effect of depreciation, capital expenditure, asset disposals and adjustments made to maintain valuations at fair value.
- Liabilities such as trade and other payables and provisions, have been modelled based on historical averages of Council, with no significant variances expected over the period of the plan.

Borrowings provide an alternative source of funding to enable Council to achieve its objectives and in particular the funding of the Wulanda Recreation & Convention Centre. Borrowing requirements have been modelled based on the cumulative effect of operating deficits/surpluses, capital expenditure and revenue. The debt structure and allocation between fixed (credit foncier) and flexible (CADs) has been reviewed for this version of the LTFP as presented to Elected Members and the Audit and Risk Committee.

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9. Key Financial Ratios

OVERVIEW

Local Government Sector Performance - The following Key Financial Indicators are deemed by the Local Government Sector to be the best indicators for determining financial sustainability:

- Operating surplus / (deficit) ratio;
- · Net financial liabilities ratio; and
- Asset renewal funding ratio.

Legislative Requirement - These indicators are also a requirement of Council's annual financial reporting in accordance with Local Government legislation and regulations.

Section 122 of the Local Government Act 1999 states that Councils should assess:

"... The sustainability of the Council's financial performance and position, and... The extent of levels of services that will be required to be provided by the council to achieve its objectives and to the extent to which any infrastructure will need to be maintained, replaced or developed by the Council..."

Treasury Management Policy - The following graphs and accompanying commentary are set against targets included in the adopted "Treasury Management Policy" as shown below:

6.3 Key Financial Indicators (KFIs)

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- Council ensures long term financial sustainability using key financial indicators in its LTFP. Council has the following targets:
 - Operating Surplus Ratio To achieve a positive operating surplus ratio by FY 2027.
 - Net Financial Liabilities Ratio Achieve a target of less than 100% of total operating revenue by FY 2027; and
 - Asset Renewal Funding Ratio Maintain asset renewal funding ratio of greater than or equal to 100% of the Asset Management Plan."

Additional Ratio – The borrowing to income ratio has been incorporated in the LTFP as an additional measure of financial sustainability.



What is the purpose of this ratio?

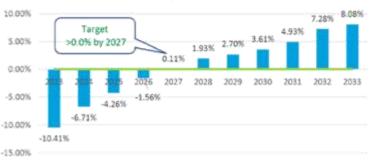
This financial indicator is useful in determining if current ratepayers are paying enough to cover products and services provided in each period.

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 FY2027 is that Council will achieve a positive ratio.



Draft LTFP ----- Target

Operating Surplus Ratio

Result:

Council expects to return to a surplus ratio in FY 2027, aligned with the target, delivering a positive ratio for 7 years of the LTFP. The average ratio over the life of the LTFP is 2.1%.

It should be noted that the surplus is required in future years for the repayment of debt.

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 by FY 2027".



Result:

Council achieves its target of less than 100% Net Financial Liabilities Ratio by FY 2026 (95.2%), with a ratio of below the target for 8 out of the 10 years, an average ratio of 61.5% and a peak ratio of 117.3% in FY 2024 over the forward 10 years, driven by the funding of the Wulanda Recreation and Convention Centre.

ASSET RENEWAL FUNDING RATIO

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What is the purpose of this ratio?

This financial indicator is useful in determining if Council is maintaining all of its assets.

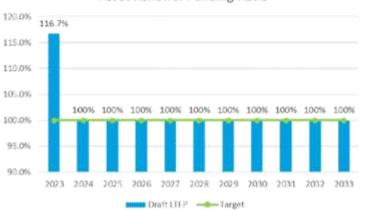
This is best demonstrated by comparing total Capital Renewal expenditure planned against Strategic Asset Management Plan requirements.

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 Plan".



Asset Renewal Funding Ratio

Result:

Council will achieve over the period of the plan the required expenditure that is set out in the Asset Management Plan.

Renewal expenditure for the future 10 years is expected to be aligned with the Asset Management Plan i.e. a ratio of 100%.



BORROWING TO INCOME RATIO

What is the purpose of this ratio?

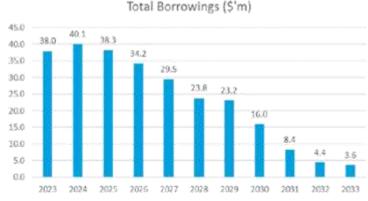
This is a way to measure Council's ability to make loan repayments comfortably without putting the organisation in financial hardship.

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 100%".



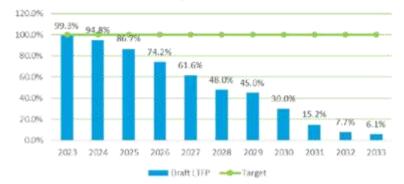
Result:

As debt is 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 significantly reducing debt from the peak of \$40.1m in FY 2024 to \$3.6m in FY 2033.

For all years of the LTFP the borrowing to income ratio is lower than the 100% target.

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).

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Borrowing To Income Ratio

23 May 2023

Assumptions

Key Assumptions	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
General Rates Revenue Increase	6.2%	6.2%	6.2%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Waste Service Charge Increase	6.2%	6.2%	6.2%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Consumer Price Index	4.2%	2.5%	2.5%	2.5%	2.5%	2.4%	2.3%	2.3%	2.4%	2.5%

• Council Election costs - FY2027 \$140k, and FY2031 \$150k.

• ESCOSA Local Government Rates Oversight Scheme - FY 2025 \$40k, FY 2029 \$40k, FY 2033 \$40k.

Financial Statements - Uniform Presentation Of Finances

2022 Actual	\$1005	2023 BR3	2024 Draft ABP	2025 LTFP	2026 LTFP	2027 LTFP	2028 LTFP	2029 LTFP	2030 LTFP	2031 LTFP	2032 LTFP	2035 LTFP
37,162	Income	38,256	42,280	44,160	46,126	47,826	49,605	51,443	53,325	55,284	57,335	59,489
35,161	Expenses	42,238	45,117	46,039	46,847	47,773	48,648	50,054	51,400	52,558	53,161	54,684
2.001	Operating surplus / (deficit)	(0,981)	(2,837)	(1.879)	(720)	52	957	1,389	1,925	2,726	4,174	4,805
	Net outlays on existing assets											
5,623	Capital expenditure on renewal and replacement of existing assets	7,219	5,762	6,568	5,542	5,754	5,795	7,291	6,392	7,108	5,874	7,409
(8,479)	Depreciation, amortisation and impairment	(9,928)	(10,467)	(10,785)	(10,817)	(10,890)	(10,968)	(11,621)	(12,262)	(12,256)	(12,426)	(12,885
(112)	Proceeds from sale of replaced assets	{159}	(277)	(329)	(247)	(294)	(299)	(432)	(377)	(514)	(147)	(255)
(2.968)	Net outlays on existing assets	(2,868)	(4,982)	(4.547)	(5,522)	(5.429)	(5,471)	(4,762)	(6,247)	(5,662)	(6,696)	(6,730)
	Net outlays on new and upgraded assets											
35,134	Capital expenditure on new and upgraded assets (including investments property & real estate developments)	20,974	3,903	714	711	729	747	4,535	783	801	4,405	840
(20,443)	Amounts received specifically for new and upgraded assets Proceeds from sale of surplus assets (including investment property and real estate developments and non-current assets held for resale)	(5,644)	0	0	0	0	0	0	0	0	0	0
14,691	Net outlays on new and upgraded assets	15,330	3,903	714	711	729	747	4,535	780	801	4,405	840
19 72 21	Net lending / (borrowing) for financial year	(16:443)	11 7590	1.954	4.091	4.753	51681	1.616	7.289	7/587	6.467	9 695



Financial Statements - Statement of Comprehensive Income

2022 Actual	\$1005	2023 BRJ	2024 Draft ABP	2025 LTFP	2026 LTFP	2027 LTFP	2028 LTFP	2029 LTFP	2030 LTFP	2031 LTFP	2032 LTFP	2033 LTFP
23.822	lacome Rates	24.843	26,416	28,011	29.703	31.008	32.373	33,800	35,288	36,843	38.465	40,160
633	Rates Statutory Charges	24,045	26,416 734	748	29,703	31,008	791	33,800	35,285	36,843	36,465 853	40,160
5.515	User Charges	6.373	9.193	9.486	9,743	10.014	10.266	10.515	10.755	11.001	11.262	11.544
6.615	Grants, Subsidies and Contributions	5.346	5.048	4,994	4,967	5.042	5,169	5,294	5,415	5.539	5,670	5,812
14	Investment Income	47	48	40	38	36	33	31	27	22	17	11
65	Reimbursements	65	538	562	587	614	629	645	659	674	690	708
498	Other Income	883	311	319	327	335	344	352	360	368	377	386
37,162	Total Income	- 38,256	42,280	44,160	46,126	47,826	49,605	51,443	53,325	55,284	57,335	59,489
	Exponses											
13,090	Employee Costs	14.637	15.087	15.691	16.334	16.859	17,401	17,945	18.481	19.032	19.617	20.245
13.234	Materials, Contracts & Other Expenses	16,219	17,288	17,540	17.888	18,502	18,998	19,359	19,709	20.488	20,751	21,295
8,479	Depreciation, Amortisation & Impairment	9,928	10,467	10,785	10,817	10,890	10,968	11,621	12,262	12,256	12,426	12,885
358	Finance Costs	1,453	2,275	2.024	1,808	1,523	1,280	1,128	948	782	368	259
35,161	Total Expenses	42,238	45,117	46,039	46,847	47,773	48,648	50,054	51,400	52,568	53,161	54,684
2 001	Operating Symples / (Delicit)	(3.984)	0.8375	(1.879)	17201	57	957	1339	1.925	2726	A 17A	4.805
2,001	Operating Surplus / (Deficit)	(3,981)	(2,837)	(1.879)	(720)	52	957	1,389	1,925	2.726	4,174	4,805
2,001	Operating Surplus / (Deficit) Physical Resources Received Free of Charge	(3,981) 1,000	(2.837)	(1,879)	(720)	52 1,000	957/ 1,000	1,389	1,925	2,726	4,174	4,805
1,760 17,940	Physical Resources Received Free of Charge Amounts Received Specifically for New or Upgraded Assets			1,000 0								
1,760	Physical Resources Received Free of Charge	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1,760 17,940 (787)	Physical Resources Received Free of Charge Amounts Received Specifically for New or Upgraded Assets	1,000 6,045	1,000	1,000 0	1,000 0	1,000 0	1,000 0	1,000	1,000 0	1,000 0	1,000	1,000 0
1,760 17,940 (787)	Physical Resources Received Free of Charge Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments	1,000 6,045 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 0	1,000 0 6	1,000 0 0	1,000 0 0
1,760 17,940 (787) 20,914	Physical Resources Received Free of Charge Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Not Surplus / (Deficit) Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result Charges in Revaluation Surplus - LPP&E	1,000 6,045 0 3,053	1,000 0 (1,837) 9,662	1,000 0 (879) 194	1,000 0 200 244	1,000 0 1,052 2,734	1,000 0 1,957 7,062	1,000 0 2,389 223	1,000 0 2,925 2,862	1,000 0 3,726 291	1,000 0 5,174 6,899	1,000 0 5,805 3,380
1,760 17,940 (787) 20,914	Physical Resources Received Free of Charge Amounts Received Specifically for New or Upgraded Assets Asset Disposal & Fair Value Adjustments Not Sturplus // Octificit) Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result Charges in Revaluation Surplus - 1/P*&E Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	1,000 6,045 0 3,063 2,592 (932)	1,000 0 (1.837) 9,662 0	1,000 0 (879) 194 0	1,000 0 200 244 0	1,000 0 1.052 2,734 0	1,000 0 1,957 7,062 0	1,000 0 2,389 223 0	1,000 0 2,925 2,862 0	1,000 0 3,726 291 0	1,000 0 5,174 6,899 0	1,000 0 5:805 3,380 0

Financial Statements - Statement of Financial Position (Balance Sheet)

2022 Actual	\$'000s	2023 BR3	2024 Draft ABP	2025 LTFP	2026 LTFP	2027 LTFP	2028 LTFP	2029 LTFP	2030 LTFP	2031 LTFP	2032 LTFP	2033 LTFP
	ASSETS											
	Current Assets											
250	Cash & Cash Equivalents	499	553	509	505	501	496	495	493	492	1,900	10,649
2,974	Trade & Other Receivables	1,624	1,803	1,902	1,999	2,078	2,153	2,243	2,329	2,419	2,506	2,612
64	Inventories	59	61	62	64	65	67	69	70	72	73	75
3,288	Total Current Assets	2,183	2,416	2,473	2,558	2,644	2,716	2,806	2,892	2,982	4,480	13,336
	Non-Current Assets				and the second second			e un mai seguerar				
301,171	Infrastructure, Property, Plant & Equipment	3 16,553	327,405	324,947	321,561	320,775	324,294	326,602	325,181	321,791	328,850	328,520
0	Other Non-Current Assets	0	0	0	0	0	0	0	0	0	0	0
301,171	Total Non-Current Assets	316,553	327,405	324.947	321,561	320,775	324,294	326,602	325,181	321,791	328,850	328,520
304,459	TOTAL ASSETS	318,735	329,821	327,420	324,129	323,419	327,009	329,408	328,073	324,774	333,329	341,856
	LIABILITIES											
	Current Liabilities											
9,331	Trade & Other Payables	4,419	5,162	5,080	5,137	5,238	5,311	5,565	5,436	5,564	5,797	5,697
1,222	Borrowings	2,930	1,269	1,337	1,417	1,484	1,555	1,629	8,744	1,330	753	0
2,784	Provisions	2,778	2,848	2,920	2,992	3,067	3,144	3,221	3,294	3,369	3,450	3,536
13,337	Total Current Liabilities	10,127	9,279	9,336	9,546	9,789	10,010	10,414	17,475	10,264	10,000	9,233
	Non-Current Liabilities											
22,311	Borrowings	35,068	38,801	36,936	32,820	27,986	22,239	21,524	7,248	7,048	3,633	3,633
3,507	Provisions	3,513	3,890	3,981	4,073	4,168	4,265	4,362	4,455	4,550	4,712	4,821
25,818	Total Non-Current Liabilities	38,581	42,691	40,918	36,893	32,154	26,504	25,886	11,703	11,598	8,345	8,454
39,155	TOTAL LIABILITIES	48,708	51,970	50,254	46,439	41,943	36,514	36,301	29,178	21,862	18,345	17,687
265 304	Net Accets	270.027	277.852	277.166	277,890	281.476	290.495	293.107	298.895	302,912	314,984	324-169
	EQUITY											
83,080	Accumulated Surplus	88,828	86,991	86,112	86,391	87,444	89,401	91,790	94,715	98,441	103,615	109,420
180,852	Asset Revaluation Reserves	179,827	189,489	189,683	189,927	192,661	199,722	199,945	202,807	203,099	209,998	213,377
1,372	Other Reserves	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372
265, 384	Total Equity	270,027	277,852	277,166	277,690	281,476	290,495	293,107	298,895	302,912	314,984	324,169

Financial Statements - Cashflow Statement

2022 Actual	\$1000m	2023 BR3	2024 Draft ABP	2025 LTFP	2026 LTFP	2027 L'IEP	2028 LTFP	2029 LTEP	2030 LTFP	2031 LTFP	Z03Z LTFP	2033 LTFP
	Cash Flows from Operating Activities											
	Receipts:											
23,829	Rates Receipts	26,193	26,237	27,912	29,606	30,930	32,298	33,710	35,201	36,753	38,378	40,054
633 4.335	Statutory Charges User Charges	698 6.373	734 9,193	748 9.486	762 9.743	776 10.014	791 10.266	806 10.515	821 10.755	837 11.001	853 11,262	869 11.544
4,335	Grants, Subsidies and Contributions (operating purpose)	5,346	5.048	3,400	3,743	5,042	5,169	5,294	5,415	5.539	5.670	5.812
14	investment Receipts	47	40	40	38	36	33	31	27	22	17	11
65	Reimbursements	65	538	562	587	614	629	645	659	674	690	708
896	Other Revenue	883	311	319	327	335	344	352	360	368	377	386
	Payments:										10. x 10. 10.	
(13,852) (13,157)	Payments for Materials, Contracts & Other Expenses Payments to Employees	(15, 163)	(17,189) (15:087)	(17,460) (15.691)	(17,669) (16,334)	(18,232) (16,859)	{18,752} {17,401}	(20,065) (17,945)	(19,673) (18,481)	(20,191) (19.032)	(21,550) (19,617)	(21,201) (20,245)
(136)	Finance Payments	(14,637) (1,453)	(15,067) (2,275)	(15,001) (2.024)	(1.808)	(10,009) (1,523)	(17,401) (1,280)	(17, 345) (1, 128)	(10,401) (948)	(782)	(368)	(20,245) (259)
(194)	r market r agmenta	11,0000	(6,67.77)	feinest	(1,000)	(1,96.3)	(cirrent)	(1,140)	(340)	(104)	(200)	(enal)
9,242	Net Cash provided (or used in) Operating Activities	0,353	7,550	8,887	10,219	11,133	12,096	12,215	14,137	15,189	15,713	17,678
_												
	Cash Flows from Investing Activities Receipts:											
20:443	Amounts Received Specifically for New/Upgraded Assets	5.644	0	0	0	0	0	0	0	0	0	0
112	Sale of Replaced Assets	159	277	329	247	294	299	432	377	514	147	255
- and the second	Payments:		waith in	- Aligner-	- Alexandre	- addition-	1.1	colgistine.	- and the other	and differen	-restrict	se debatico
(5,623)	Expenditure on Renewal/Replacement of Assets	(7,219)	(5,762)	(6,568)	(5,542)	(5,754)	(5,795)	(7,291)	(6,392)	(7,108)	(5,874)	(7,409)
(35,134)	Expenditure on New/Upgraded Assets	(20,974)	(3,903)	(714)	(711)	(729)	(747)	(4,535)	(783)	(801)	(4,405)	(840)
(20,202)	Net Cash provided (or used in) Investing Activities	(22,390)	(9,389)	(6,952)	(6,006)	(6,189)	(6,244)	(11,394)	(6,798)	(7,395)	(10,132)	(7,995)
-	Cash Flows from Financing Activities											
-	Receipts:											
9.581	Proceeds from Loans	15.565	5.002	0	0	0	0	914	0	1,130	0	0
	Payments:								-		-	
	Repayments of Loans	(1,100)	(2,930)	(1,797)	(4,036)	(4,767)	(5,677)	(1,555)	(7,161)	(8,744)	(3,991)	(753)
(202)	Repayment of Lease Liabilities	(179)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)
(62)	Repayment of Bonds and Deposits Net Cash Flow provided (used in) Financing Activities	14,285	1,892	(1,978)	(4,217)	(4,948)	(5,858)	(821)	(7.342)	(7,795)	(4:172)	(934)
2,017	Net cash Pxiw provided (used in) Pitiancing Activities	14,205	1,032	[1,2/0]	[0,211]	(4,240)	(3,030)	(021)	(1,542)	(1,195)	(4,172)	(9.94)
(1.643)	Net Increase/(Decrease) in Cash & Cash Equivalents	249	-53	(44)	(4)	(4)	(5)	(1)	(2)	(2)	1,408	8,749
		200			-				-	1000		
1,893	plus: Cash & Cash Equivalents - beginning of year	250	499	- 553	509	505	501	496	495	493	492	1,900
250	Cash & Cash Equivalents - and of the year	499	553	509	505	501	496	495	493	492	1.900	10,649
			and the second second	Sec. and a	1000	100	1000	10.00	1000	1000	and the state of	and the second second

Financial Statements - Statement of Equity

2022 Actual 8'000s	2023 BR3	2024 Draft ABP	2025 LTFP	2026 LTFP	2027 LTFP	2028 LTFP	2029 LTFP	2030 LTFP	2031 LTFP	2032 LTFP	2033 LTEP
Accumulated Surplus											
66,406 Balance at the end of previous reporting period	83,080	88,828	86,991	86,112	86,391	87,444	89,401	91,790	94,715	98,441	103,615
20,914 Net result for the year	5,748	(1,837)	(879)	280	1,052	1,957	2,389	2,925	3,726	5,174	5,805
(4,240) Transfers from other reserves/adjustments	0	0	0	0	0	0	0	0	0	0	0
83,060 Balance at the end of the period	88,828	86,991	86,112	86,391	87,444	89,401	91,790	94,715	98,441	103,615	109,420
Asset Revaluation Reserve											
175,462 Balance at the end of previous reporting period	180,852	179,827	189,489	189,683	189,927	192,661	199,722	199,945	202,807	203,099	209,998
5,390 Gain (Loss) on Revaluation of I, PP&E	(1,025)	9,662	194	244	2,734	7,062	223	2,862	291	6,899	3,380
160,852 Balance at the end of period	179,827	189,489	189,683	189,927	192,661	199,722	199,945	202,807	203,099	209,998	213,377
Other Reserves											
884 Balance at the end of previous reporting period	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372
488 Transfers from Accumulated Surplus	0	0	0	0	0	0	0	0	0	0	0
1,372 Balance at the end of period	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372
265,304 Total Equity at end of reporting period	270.027	277,852	277,166	277,690	281,476	290,495	293,107	298,895	302,912	314,984	324,169



Glossary

Term	Definition
Asset Renewal Funding 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. Where a Council has soundly based Asset Management Plan, a more meaningful asset sustainability ratio would be calculated by measuring the actual level of capital expenditure on renewal and replacement of assets assets assets sustainability ratio would be calculated by measuring the actual level of capital expenditure on renewal and replacement of assets (or proposed in the budget) with the optimal level identified in the plan.
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.
Asset Management Plan (AMPs)	An operational plan for Council's Landfill, Building and Structures, Infrastructure (Roads), Plant and Equipment and Library, IT & other 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.
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.
Net lending / (borrowing)	Net Lending / (Borrowing) 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.
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.

4.3 ADOPTION OF SCHEDULE OF FEES AND CHARGES 2023/2024 – REPORT NO. AR23/28138

Committee:	Council
Meeting Date:	23 May 2023
Report No.:	AR23/28138
CM9 Reference:	AF22/378
Author:	Julie Scoggins, Manager Financial Services
Authoriser:	Jane Fetherstonhaugh, General Manager Corporate and Regulatory Services
Summary:	Draft Annual Business Plan and Budget - Council's 2023/2024 draft budget includes revenue from fees and charges, which are either determined by Council, delegated to Council Staff or statutory fees set by the State Government. Fee Structure - the 2023/2024 draft budgeted fees and charges revenue is based on the fees structure included in the attached schedule.
Strategic Plan	Goal 1: Our People
Reference:	Goal 2: Our Location
	Goal 3: Our Diverse Economy
	Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage
	Goal 5: Our Commitment

REPORT RECOMMENDATION

- 1. That Council Report No. AR23/28138 titled 'Adoption of Schedule of Fees and Charges 2023/2024' as presented on 23 May 2023 be noted.
- 2. Council notes there are three fee authority categories: Statutory, Delegation and Council.
- 3. Council adopts the fees and charges set by Council as contained in Attachment 1 to the Council Report No. AR23/28138.
- 4. Council notes the fees and charges set under delegation as contained in Attachment 1 to the Council Report No. AR23/28138.
- 5. Council notes the fees and charges set by statute as contained in Attachment 1 to the Council Report No. AR23/28138. These fees will be updated once gazetted.
- 6. That Council authorises the Chief Executive Officer or Delegate to make any necessary changes to the Schedule of Fees and Charges 2023/2024 arising from this meeting, together with any editorial amendments and finalisation that do not materially alter the integrity of the document.





TYPE OF REPORT

Legislative

BACKGROUND

- 1. **Legislation** The schedule of fees and charges is to apply for a range of 2023/2024 services in the 2023/2024 financial year in accordance with Section 188 of the Local Government Act 1999 (SA) (the Act). Fees and charges may be fixed, varied, or revoked by decision of Council or by by-law. Council must keep a list of fees and charges imposed under this section on public display (during ordinary office hours) at the principal office of the Council.
- 2. **Responsibility** Under the Act, responsibility for defining certain fees and charges may be delegated whilst others must be adopted by Council or are fixed by legislation (i.e. statutory charges).
- 3. **Schedule of Fees and Charges** The schedule of fees and charges details the user charges set by Council, under delegation and the statutory charges set by the State Government in regulations. The statutory fees and charges may be amended by State Government at any time during the financial year. The schedule of fees and charges will be updated as statutory charges are amended.
- 4. **Annual Review** In conjunction with the development of the annual business plan and budget, fees and charges are reviewed annually. Relevant staff from all departments have undertaken a review of the proposed fees and charges. A draft schedule of fees and charges for 2023/2024 has been prepared and attached to this report as attached.

PROPOSAL

- 1. **2023/2024 Review** Budget holders and managers have reviewed the fees and charges for the 2023/2024 financial year. General indexation of 4.2% has been applied as a standard increase to fees and charges, although this may be slightly higher or lower where fees have been rounded (e.g. to the nearest dollar). Where fees have remained constant or have increased by more than CPI commentary has been provided.
- 2. **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.
- 3. **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.
- 4. **Fees and Charges set by Council** Fees and charges adopted by Council are identified on the attached schedule.
- 5. **Cancelled Fees and Charges** Thirteen charges have been removed from the schedule for 2023/2024 as follows:
 - **Community (1 Fee)** Silent disco discontinued.
 - Waste (4 Fees) Removal of sharps containers and to accurately reflect services available.
 - **Cemeteries (6 Fees)** No longer available from supplier, delivery outside Australia arranged by funeral director.
 - Licence and Permits (2 Fees) Street traders fee and outdoor dining minimum fee

- 6. **New Fees and Charges** Twenty nine new fees have been included as follows:
 - **Community (3 Fees)** Wedding surcharge added to cover additional costs, laundry fee applicable but not listed in previous schedules and stage setup fee.
 - **Regulatory (Restructure only)** Additional lines added for expiation charges which have historically been grouped together.
 - Waste (6 Fees) Size categories added for mattresses, tyres and eWaste.
 - **Cemeteries (7 Fees)** New options including splitting of ashes, brass vases, additional burial plinth.
 - Walunda (16 Fees) New membership options and area hire fees.

LEGAL IMPLICATIONS

The schedule of fees and charges is to apply for a range of 2023/2024 services in the 2023/2024 financial year in accordance with Section 188 of the Local Government Act 1999. Fees and charges may be fixed, varied, or revoked by decision of Council or by by-law. Council must keep a list of fees and charges imposed under this section on public display (during ordinary office hours) at the principal office of the Council.

STRATEGIC PLAN

The fees and charges are aligned with the direction of the strategic plan.

COUNCIL POLICY

N/A

ECONOMIC IMPLICATIONS

The fees and charges provide revenue in support of the Annual Business Plan and Budget.

ENVIRONMENTAL IMPLICATIONS

As per the budget/strategic plan – no comment applicable for this report.

SOCIAL IMPLICATIONS

As per the budget/strategic plan – no comment applicable for this report.

CULTURAL IMPLICATIONS

As per the budget/strategic plan – no comment applicable for this report.

RESOURCE IMPLICATIONS

The fees and charges provide revenue in support of the Annual Business Plan and Budget.

VALUE FOR MONEY

The fees and charges provide revenue in support of the Annual Business Plan and Budget.

RISK IMPLICATIONS

The Local Government Act 1999 requires that Council assesses the financial requirements of the Council for the financial year and sets out a summary of its proposed operating expenditure, capital expenditure and sources of revenue and takes into account the Council's long-term financial plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

EQUALITIES AND DIVERSITY IMPLICATIONS

As per the budget/strategic plan – no comment applicable for this report.



ENGAGEMENT AND COMMUNICATION STRATEGY

The fees and charges register will be available on Council's website.

COUNCIL'S WEBSITE.IMPLEMENTATION STRATEGY

The schedule of fees and charges will be uploaded to the website from 1 July 2023 and will be updated as required for statutory fees and fees set under delegation.

CONCLUSION AND RECOMMENDATION

Council statutory and user charges contribute circa 23.5% to annual operating revenue and where practicable those individuals or groups who use or benefit from specific services will be charged fees and charges which will largely, if not wholly, fund those services.

It is recommended that the schedule of fees and charges for 2023/2024 be considered and adopted by Council.

ATTACHMENTS

1. Proposed Schedule of Fees and Charges 2023/2024 🖞 🛣



Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

ee Description	Fee Units	Fee GST	Fee Authority	2022/23	Fee 2023-24	% CHANGE	COMMENTS
OMMUNITY							
ibrary Multi Function Room (all facilities)			and the second second				
Community Hire	as required	Taxable	Delegation	Free of charge	Free of charge	Same	Currently covers cost with no need to increase
ommercial Hire - Full Day	per day	Taxable	Delegation \$	165.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Half Day	up to 4 hours	Taxable	Delegation \$	85.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Per Hour	per hour	Taxable	Delegation \$	35.00		0.0% Same	Currently covers cost with no need to increase
ibrary Multi Function Room (kitchen part only)		and and a second se				and the second s	
ommunity Hire	as required	Taxable	Delegation	Free of charge	Free of charge	Same	Currently covers cost with no need to increase
ommercial Hire - Full Day	per day	Taxable	Delegation \$	95.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Half Day	up to 4 hours	Taxable	Delegation \$	55.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Per Hour	per hour	Taxable	Delegation \$	25.00		0.0% Same	Currently covers cost with no need to increase
ibrary Multi Function Room (smartboard part only)	and a second second			20.00		C.C. Contraction	
ommunity Hire	as required	Taxable	Delegation	Free of charge	Free of charge	Same	Currently covers cost with no need to increase
ommercial Hire - Full Day	per day	Taxable	Delegation \$	85.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Half Day	up to 4 hours	Taxable	Delegation \$			0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Per Hour	per hour	Taxable	Delegation \$	25.00		0.0% Same	Currently covers cost with no need to increase
ibrary IT Training Room	permour	I GAGUIC	Dologatori S	20.00	23.00	0.0% Same	oundary overs tost with to need to increase
ommunity Hire	ac required	Taxable	Delegation	Free of charge	Free of charge	Same	Currently covers cost with no need to increase
	as required		Delegation S	Free of charge 85.00		0.0% Same	
ommercial Hire - Full Day	per day	Taxable					Currently covers cost with no need to increase
ommercial Hire - Half Day	up to 4 hours	Taxable	Delegation \$	45.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Per Hour	per hour	Taxable	Delegation \$	25.00	\$ 25.00	0.0% Same	Currently covers cost with no need to increase
ibrary Group Room		-	Deleastics	F A A			
ommunity Hire	as required	Taxable	Delegation	Free of charge	Free of charge	Same	Currently covers cost with no need to increase
ommercial Hire - Full Day	per day	Taxable	Delegation \$	45.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Half Day	up to 4 hours	Taxable	Delegation \$	25.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Per Hour	per hour	Taxable	Delegation \$	10.00	\$ 10.00	0.0% Same	Currently covers cost with no need to increase
ibrary Study Room				The Lorenzy Marcal Value of Control of Contr		ALC: NO.	
ommunity Hire	as required	Taxable	Delegation	Free of charge	Free of charge	Same	Currently covers cost with no need to increase
ommercial Hire - Full Day	per day	Taxable	Delegation \$	45.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Half Day	up to 4 hours	Taxable	Delegation \$	25.00		0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Per Hour	per hour	Taxable	Delegation \$	10.00	\$ 10.00	0.0% Same	Currently covers cost with no need to increase
ibrary Meeting Room			Commission and the second				
ommunity Hire	as required	Taxable	Delegation	Free of charge	Free of charge	Same	Currently covers cost with no need to increase
ommercial Hire - Full Day	per day	Taxable	Delegation \$	45.00	\$ 45.00	0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Half Day	up to 4 hours	Taxable	Delegation \$	25.00	\$ 25.00	0.0% Same	Currently covers cost with no need to increase
ommercial Hire - Per Hour	per hour	Taxable	Delegation \$	10.00	\$ 10.00	0.0% Same	Currently covers cost with no need to increase
ouncil Maintained Land - Rental (refer Council Policy R200)		19			i and a second second		
ase Fee	each	Taxable	Council \$	595.00	As per rates TBC	Increase	Increase inline with approved rates increase
ity Hall Hire - Reception Area				A CONTRACTOR OF		and a state of the second second	
art Day - up to 3 hours	each	Taxable	Delegation \$	142.00	\$ 148.00	4.2% Increase	4.2% CPI rounded up
art Day - 3 to 6 hours	each	Taxable	Delegation \$	252.00	\$ 263.00	4.4% increase	4.2% CPI rounded up
ill Day	per day	Taxable	Delegation \$	410.00	\$ 428.00	4.4% Increase	4.2% CPI rounded up
ity Hall - Hall	in the second	1.000000000		and the second se		Contraction and Alliford Street	
art Day - up to 3 hours	each	Taxable	Delegation \$	190.00	\$ 198.00	4.2% Increase	4.2% CPI rounded up
art Day - 3 to 6 hours	each	Taxable	Delegation \$	272.00		4.4% increase	4.2% CPI rounded up
JI Day	per day	Taxable	Delegation \$	430.00		4.4% Increase	4.2% CPI rounded up
ity Hall - All Facilities			and the second se	2000/00/00			
art Day - up to 3 hours	each	Taxable	Delegation \$	292.00	\$ 305.00	4.5% Increase	4.2% CPI rounded up
art Day - 3 to 6 hours	each	Taxable	Delegation \$	480.00		4.4% Increase	4.2% CPI rounded up
ill Day	per day	Taxable	Delegation \$	767.00		4.3% Increase	4.2% CPI rounded up
ity Hall - addition of Kitchen hire	per uay	1 CACING	Delegation 3	101.00	÷ 000.00	4.070 Incredise	The rest of the second of the
art Day - up to 3 hours	each	Taxable	Delegation \$	50.00	\$ 53.00	6.0% Increase	4.2% CPI rounded up
art Day - up to 3 hours art Day - 3 to 6 hours	each	Taxable	Delegation \$	125.00		4.8% Increase	4.2% CPI rounded up
ull Day	each	Taxable	Delegation \$	200.00		4.5% Increase	4.2% CPI rounded up
ity Hall - Other	COCH	1 GARANG	Consgration g	200.00	¥ 203.00	4.070 Incredse	The rest of a restriction of
/edding Surcharge	per booking	Taxable	Delegation	N/A	20%	Decrease	NEW - To cover additional costs
aundry Expense	each	Taxable	Delegation	\$7 to \$20	\$7 to \$20	Same	Currently covers cost with no need to increase

Last updated 08/05/2023



Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

Fee Description	Fee Units	Fee GST	Fee Authority		022/23		Fee 2023-24	W (0)	ANGE	COMMENTS
	and the second s		And the first of the local sector and the sector of the					1996	and the second	
Exhibition Openings Only	each	Taxable	Delegation	\$	275.00	5	287.00	4.4%	Increase	4.2% CPI rounded up
Media & VR Studio				1.00	105.00	100		1.000		
Part Day - up to 3 hours	each	Taxable	Delegation	s	105.00		110.00		Increase	4.2% CPI rounded up
Part Day - 3 to 6 hours	each	Taxable	Delegation	\$	170.00		178.00		Increase	4.2% CPI rounded up
Full Day	each	Taxable	Delegation	\$	240.00	\$	251.00	4.6%	Increase	4.2% CPI rounded up
Dress Circle (excluding balcony)		4		120		100			_	
Part Day - up to 3 hours	each	Taxable	Delegation	\$	240.00		251.00		Increase	4.2% CPI rounded up
Part Day - 3 to 6 hours	each	Taxable	Delegation	\$	385.00		402.00		Increase	4.2% CPI rounded up
Full Day	each	Taxable	Delegation	\$	700.00	\$	730.00	4.3%	Increase	4.2% CPI rounded up
Dress Circle (including Balcony)					200 Marca - 2	-	32.053	7,21,84		
Part Day - up to 3 hours	each	Taxable	Delegation	S	330.00	\$	344.00		Increase	4.2% CPI rounded up
Part Day - 3 to 6 hours	each	Taxable	Delegation	\$	465.00	\$	485.00	4.3%	Increase	4.2% CPI rounded up
Full Day	each	Taxable	Delegation	\$	810.00	\$	845.00		Increase	4.2% CPI rounded up
All Facilities			and the second second							
Part Day - up to 6 hours	each	Taxable	Delegation	S	1,075.00	ŝ	1,121.00	4.3%	Increase	4.2% CPI rounded up
Full Dav	per day	Taxable	Delegation	Ś	1,890.00		1,970.00		Increase	4.2% CPI rounded up
Riddoch Art and Cultural Centre - All Facilities (excluding Institute Facilities)	per suj			1		1				
Full Day	each	Taxable	Delegation	s	2,120.00	ŝ	2,210.00	4 2%	Increase	4.2% CPI rounded up
Riddoch Art and Cultural Centre - Exhibition space	and the second s	and a state of the	and the second se	1.0-0						
Southlink	4 week block	Taxable	Delegation	s	160.00	S	167.00	4 4%	Increase	4.2% CPI rounded up
Kings Floor North (exhibitions)	4 week block	Taxable		š	210.00		219.00		Increase	4.2% CPI rounded up
Riddoch Art and Cultural Centre - Other	4 WEER DIOLK	Taxabic	Delegation	ý	210.00		210.00	4.570	nicicase	4.2.N OF HOUNDED UP
IT Support if required	per hour	Taxable	Delegation	S	50.00	c	53.00	6.0%	Increase	4.2% CPI rounded up
Staffing after hours	per hour	Taxable	Delegation	è	50.00		53.00		Increase	4.2% CPI rounded up
		Taxable		ŝ	50.00		53.00		Increase	4.2% CPI rounded up
Mandatory fee for fee waived events (cleaning & utilities) Riddoch Art and Cultural Centre - Art Studio	per booking	Taxable	Delegation	2	50.00	3	53.00	0.0%	Increase	4.2% CPTrounded up
	a such	Taughla	Data astiss		405.00		440.00	4.00/	la seconda	A 201 CDI sum dad up
Part Day - up to 3 hours	each	Taxable	Delegation	s	105.00		110.00		Increase	4.2% CPI rounded up
Part Day - 3 to 6 hours	each	Taxable	Delegation	\$	170.00		178.00		Increase	4.2% CPI rounded up
Full Day	each	Taxable	Delegation	\$	190.00	Ş	198.00	4.2%	Increase	4.2% CPI rounded up
Riddoch Art and Cultural Centre - Community Gallery	N. 1999 9.	the state of the state	100000-0000		10000000	1	1042501000	COLUMN		CONTRACTOR AND
1 Month	4 week block	Taxable		\$	240.00	\$	251.00	4.6%	Increase	4.2% CPI rounded up
1 Month or more	by negotiation	Taxable	Delegation		by negotiation	_	by negotiation		Same	4.2% CPI rounded up
Riddoch Art and Cultural Centre - Main Gallery					-88	1		1		
1 Month	4 week block	Taxable	Delegation	\$	580.00	s	605.00	4.3%	Increase	4.2% CPI rounded up
1 Month or more	by negotiation	Taxable	Delegation		by negotiation		by negotiation		Same	4.2% CPI rounded up
Margaret Scott Gallery								1		
1 Month	4 week block	Taxable	Delegation	\$	350.00	S	365.00	4.3%	Increase	4.2% CPI rounded up
1 Month or more	by negotiation	Taxable	Delegation		by negotiation		by negotiation		Same	4.2% CPI rounded up
Event/Program/Workshops - Cover Charges										
A Fee may be charged for programmed activities & sundries:	per program	Taxable	Delegation						Same	4.2% CPI rounded up
Adults	per person	Taxable	Delegation		\$1 to \$250		\$1 to \$260		Increase	4.2% CPI rounded up
Children (12 and under)	per person	Taxable	Delegation		\$1 to \$250		\$1 to \$260		Increase	4.2% CPI rounded up
Security Bond (Booking Only)	Printer and a second	an service where	and the second				Constraint in Advantages		CHERKING CHERCICS	
Minimum Bond	per booking	Taxable if forfeited	Delegation	s	500.00	S	500.00	0.0%	Same	No change as a refundable item
Maximum Bond	per booking	Taxable if forfeited	Delegation	ŝ	2,000.00	· · ·	2,000.00		Same	No change as a refundable item
Exhibition Administration Fee	per booking	Taxable	Delegation	š	105.00		110.00		Increase	4.2% CPI rounded up
Sale of Works (Individual Artist/Supplier)	per booning	The second desired of the	a cre guinnit	-	100.00	-		1.070	and the second second	
Norks	each	Taxable	Delegation	2.	by negotiation	11	by negotiation		Same	4.2% CPI rounded up
Merchandise	each	Taxable	Delegation		by negotiation		by negotiation		Same	4.2% CPI rounded up
Sale of Works (Other)	each	Taxable	Delegation				by negotiation		Same	4.2% CPI rounded up
	each	AND	Delegation		by negotiation		by negotiation		Same	4.2% GF110unded up
Library Fines	a a a b	European Contract	Delegation		At cost		A1		Camo	
Lost/replacement cards, items and overdue books	each	Exempt	Delegation		At cost	50 mm	At cost		Same	
Library Photocopying/Printing		21				0				
A4 Black/White (self sufficient)	per page	Taxable	Delegation	\$	0.30		0.30		Same	Currently covers cost with no need to increase
A4 Black/White (double sided) (self sufficient)	per page	Taxable	Delegation	\$	0.50		0.50		Same	Currently covers cost with no need to increase
A4 Colour (self sufficient)	per page	Taxable	Delegation	\$	0.70		0.70		Same	Currently covers cost with no need to increase
A4 Colour (double sided) (self sufficient)	per page	Taxable	Delegation	\$	1.30		1.30	0.0%	Same	Currently covers cost with no need to increase
			Delegation		0.60				Same	

Last updated 08/05/2023



Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

						Fee			
ee Description	Fee Units	Fee GST	Fee Authority	2022/23		2023-24	% C	HANGE	COMMENTS
Black/White (double sided) (self sufficient)	per page	Taxable		\$ 1.00	s	1.00	0.0%	Same	Currently covers cost with no need to increase
Colour (self sufficient)	per page	Taxable	Delegation	\$ 1.40		1.40		Same	Currently covers cost with no need to increase
3 Colour (double sided) (self sufficient)	per page	Taxable	Delegation	\$ 2.60		2.60		Same	Currently covers cost with no need to increase
otocopying over 5 pages - Staff service - additional charge	per page	Taxable	Delegation	\$ 0.10	-	0.10		Same	Currently covers cost with no need to increase
D Printing		Taxable	Delegation	At cost	3	At cost	0.070	Same	Currently covers cost with no need to increase
	per page	Taxable	Delegation	AL COST	-	ALCUST		Same	Currently covers cost with no need to increase
ibrary Scanning to email		Turkla	Datasti	Free of the second		For a distance		0	Coments and the second for the second second
nder 5 pages	per	Taxable	Delegation	Free of charge		Free of charge		Same	Currently covers cost with no need to increase
ver 5 pages	per page	Taxable	Delegation	\$ 0.10	\$	0.10	0.0%	Same	Currently covers cost with no need to increase
ibrary Laminating									
\$	each	Taxable	Delegation	\$ 2.20	\$	2.20	0.0%	Same	Currently covers cost with no need to increase
3	each	Taxable	Delegation	\$ 4.40	\$	4.40	0.0%	Same	Currently covers cost with no need to increase
ibrary Miscellaneous	- 260000	and a second second second				20000	WIGOS A	and the second second	
le of Memory Sticks	each	Taxable	Delegation	\$ 8.20	s	8.50	3.7%	Increase	To cover cost
arphones	each	Taxable	Delegation	At cost		At cost	0.1 /4	Same	Currently covers cost with no need to increase
			~						
aterial replacement charges	each	Taxable	Delegation	At cost		At cost	0.00	Same	Currently covers cost with no need to increase
brary Bags	each	Taxable	Delegation	\$ 2.50		2.50		Same	Currently covers cost with no need to increase
ixing	per page	Taxable	Delegation	\$ 1.00	5	1.00	0.0%	Same	Currently covers cost with no need to increase
ocal History Photos			and the second second	11	- 04				
hotocopying - A4	each	Taxable		\$ 0.40		0.40		Same	Currently covers cost with no need to increase
notocopying - A3	each	Taxable	Delegation	\$ 0.60	\$	0.60	0.0%	Same	Currently covers cost with no need to increase
3 laser printed/photo quality	each	Taxable	Delegation	\$ 5.50	\$	5.50	0.0%	Same	Currently covers cost with no need to increase
laser printed/paper quality	each	Taxable		\$ 3.50	s	3.50	0.0%	Same	Currently covers cost with no need to increase
he Les Hill / Forestry		and an and a second	annon anno 1	1 ²	1000				
age to USB (provided by customer)	each	Taxable	Delegation	\$ 4.00	\$	4.00	0.0%	Same	Currently covers cost with no need to increase
A Photography Collection	Coch	T CENCEURC	Delegation		, in the second se	1.00	0.070	Came	our entry cororo cost marrie need to increase
	d to d imanes	Tauahla	Delegation	¢ 5.00		5.00	0.00/	Same	Currently any and with an anad to increase
igital images - Study/Research/Community Use (excludes Commerical use)	1 to 4 images	Taxable		\$ 5.00		5.00	4.1.4.1.5		Currently covers cost with no need to increase
igital images - Study/Research/Community Use (excludes Commerical use)	5 to 20 images	Taxable		\$ 20.00		20.00		Same	Currently covers cost with no need to increase
igital images - Commercial Use (Excludes Forestry SA Collection)	per image	Taxable	Delegation	\$ 20.00	\$	20.00	0.0%	Same	Currently covers cost with no need to increase
ibrary Events									
arious author events	per attendee	Taxable	Delegation	\$ 8.00	\$	8.00	0.0%	Same	Currently covers cost with no need to increase
isitor Information Centre - Guided Tours								annel asse	
op on City Tour - 1 hour	each	Taxable	Delegation	\$ 120.00	S	125.00	4.2%	Increase	4.2% CPI rounded up
op on City Tour - extra hour	per hour	Taxable	Delegation	\$ 50.00		55.00		Increase	Flat increase to match hourly rate increase
quipment Hire	permou	Tuxubic	Congainen		. in the second s		10.070	THU CODE	
sc Golf Hire	aach	Taxable	Delegation	Free of charge		Free of charge		Same	
	each			<i>\$</i>		4	0.00/		Ourseth, excess controlls as and in increases
isc Golf Hire - Replacement disc	each	Taxable	Delegation	\$ 30.00	\$	30.00	0.0%	Same	Currently covers cost with no need to increase
ke Hire	each	Taxable	Delegation	Free of charge		Free of charge		Same	
ke Hire - Replacement Bike	each	Taxable	Delegation	\$ 700.00	-	750.00		Increase	Based on market pricing
ke Hire - Replacement Buckled Wheel	each	Taxable	Delegation	\$ 20.00	\$	200.00		Increase	Based on market pricing
ke Hire - Replacement Bell	each	Taxable	Delegation	\$ 15.00	\$	15.00	0.0%	Same	Currently covers cost with no need to increase
ke Hire - Replacement Lock	each	Taxable	Delegation	\$ 30.00	s	35.00	16.7%	Increase	Based on market pricing
ke Hire - Replacement Stand	each	Taxable	Delegation	\$ 50.00		55.00		Increase	Based on market pricing
ke Hire - Replacement Mudguard	each	Taxable	Delegation	\$ 50.00		60.00		Increase	Based on market pricing
ke Hire - Replacement Seat		Taxable	Delegation	\$ 50.00		60.00		Increase	Based on market pricing
	each		-	4					
ke Hire - Replacement Reflectors	each	Taxable	Delegation	\$ 10.00	-	15.00		Increase	Based on market pricing
ke Hire - Replacement Basket	each	Taxable	Delegation	\$ 40.00	-	50.00		Increase	Based on market pricing
ke Hire - Replacement Helmet	each	Taxable		\$ 30.00		90.00		Increase	Based on market pricing
ke Hire - Replacement Chain Guard	each	Taxable	Delegation	\$ 25.00	\$	50.00	100.0%	Increase	Based on market pricing
ave Diving - Loan of Keys & Tags	each	Taxable	Delegation	Free of charge		Free of charge		Same	Currently covers cost with no need to increase
ave Diving - Replacement Keys & Tags	each	Taxable	Delegation	\$ 21.00		21.00	0.0%	Same	Currently covers cost with no need to increase
	NOVERTIN	- 9479449794	Juner	E 1.00		5.1.00	4.470		
VENTS SUPPORT									
ireless PA system	per event	Taxable	Delegation	Free of charge	\$	100.00		Increase	Reflects cost of service (new system)
OVID support pack	per event	Taxable	Delegation	Free of charge		Free of charge		Same	Currently covers cost with no need to increase
ectronic signage trailer	per event	Taxable	Delegation	\$ 300.00		150.00	50.0%	Decrease	Based on market pricing
lent disco	F			Decrease	-	CONTINUED fee Pleas			
lant Hire					510			2000 1101 1101	
ANTIN THIS W		14.52			s			Increase	4.2% CPI rounded to 50c increase

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Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

					Fee		
Fee Description	Fee Units	Fee GST	Fee Authority	2022/23	2023-24	% CHANGE	COMMENTS
Recycle Bin - Cans & Bottles	each	Taxable	Delegation	\$ 2.50		20.0% Increase	
Bunting (only 30mt rolls)	roll	Taxable	Delegation	\$ 1.50		66.7% Increase	
Barricade Mesh (30 or 50 mt rolls)	roll	Taxable	Delegation	\$ 1.50	\$ 2.50	66.7% Increase	
Bollards	each	Taxable	Delegation	\$ 1.50	\$ 2.50	66.7% Increase	
Wooden Droppers	each	Taxable	Delegation	\$ 1.50	\$ 2.50	66.7% Increase	
Cocky Perch	each	Taxable	Delegation	\$ 1.50	\$ 2.50	66.7% Increase	
Witches Hats	each	Taxable	Delegation	\$ 1.50	\$ 2.50	66.7% Increase	
Sandbags	each	Taxable	Delegation	\$ 1.50	\$ 2.50	66.7% Increase	
High-Vis Vests	each	Taxable	Delegation	\$ 1.50	\$ 2.50	66.7% Increase	
3-Phase Distribution Board	each	Taxable	Delegation	\$ 51.00 \$ 5.50	\$ 80.00	56.9% Increase	
Cable Covers	each	Taxable	Delegation	* 0.00	\$ 9.50	72.7% Increase	
Crowd Control Fencing	each	Taxable Taxable	Delegation Delegation	\$ 5.50 \$ 1.50	\$ 10.00 \$ 2.50	81.8% Increase	
Electric Fence Droppers	each		-	\$ 5.50		66.7% Increase	
Signage - Community Events Stage	each unit/event	Taxable Taxable	Delegation Delegation	\$ 25.50	\$ 10.00 \$ 30.00	81.8% Increase	
	unit/event	Taxable	Delegation	\$ 25.50 N/A	\$ 2,350.00	17.6% Increase	NEW - To co
Stage installed and dismantled (including delivery) Inflatable screen	event	Taxable	Delegation	\$ 55.00		81.8% Increase	
Aluminium Seating	based on event		Delegation	Events team to supply	Events team to supply	Same	Currently cov
Grandstand Seating (Collection only, Council will deliver)	based on event		Delegation	Events team to supply	Events team to supply	Same	Currently cov
Events Services	based on even	Te Taxable	Delegation	Events team to suppry	Events team to suppry	Same	Currently COV
Event Labour Monday - Friday	per hour	Taxable	Delegation	\$ 102.00	\$ 107.00	4.9% Increase	4.2% CPI rou
Event Labour Saturday, Sunday & Public Holidays	per hour	Taxable	Delegation	\$ 185.00		4.3% Increase	
Plant Hire - Light Vehicle	per hour	Taxable	Delegation	\$ 27.00		7.4% Increase	
Additional hour	per hour	Taxable	Delegation	\$ 10.00		5.0% Increase	
Heavy Vehicle	per hour	Taxable	Delegation	\$ 37.00		5.4% Increase	
Other Machinery (inc Street Sweeper)	per hour	Taxable	Delegation	\$ 62.00		4.8% Increase	
Bin Delivery	based on event		Delegation	Events team to supply	Events team to supply	Same	1.2.10 01 (100
Road Closures estimates	based on event		Delegation	Events team to supply	Events team to supply	Same	
Line Marking	based on event		Delegation	Events team to supply	Events team to supply	Same	
Council Land							
Use of council land	based on event	re Taxable	Delegation	\$ 150.00	\$ 150.00	0.0% Same	Currently cov
Use of community land bond	each	Taxable	Delegation	\$ 500.00	\$ 500.00	0.0% Same	Currently cov
Lost key	each	Taxable	Delegation	\$ 100.00		0.0% Same	Currently cov
Lost / damaged lock	each	Taxable	Delegation	\$ 100.00		0.0% Same	Currently cov
Advertisements			and a second sec				o direring oo t
Road Closures	each	Taxable	Delegation	At cost	At cost	Same	
Christmas Parade	a second s	CALCULATION OF THE OWNER		100000000			
Council Sponsored Float	each	Taxable	Delegation	\$ 350.00	\$ 350.00	0.0% Same	To maintain a
DEVELOPMENT							
Lodgement Fees		1				1 1	
Electronic Lodgement	Per application	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
Hard Copy Lodgement	Per application	Exempt	Statutory	\$ 80.00		3.8% Increase	
Assessment Planning Fees			and an and a second				
Deemed to Satisfy	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
Deemed to Satisfy	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
Performance Assessed	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
	each	Exempt	Statutory	-	*		
Impact Assessed (Restricted)			*	Planning SA Portal	Planning SA Portal		
mpact Assessed (EIS) Declaration	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
mpact Assessed (EIS) Assessment	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
Crown Development	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
Public Notification	each	Exempt	Council	\$ 250.00	\$ 250.00	0.0% Current	y covers cost with r
Land Division fees	A 10/07/20						
Assessment, 4 or less allotments	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
Assessment, 5 or more allotments	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal		
			-	-	-		

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Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

Fee Description	Fee Units	Fee GST	Fee Authority	2022/23	Fee 2023-24	% CHAM	NGE	COMMENTS
Statement of Requirements	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Land Division Certificate	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Referral Agency Fees				1925				
Referral Agency Fees	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Assessment Building Fees	1011112							
Building Assessment - Class 2 - 9	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Up to \$20000 - \$670.00	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Up to \$200000 - \$670 plus .4% over \$20,000	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Greater than \$200000 to \$1Mill - \$1390 plus .25% over \$200000	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
greater than \$1 mill \$3,390.00 plus 0.15% over \$1mill	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Building Assessment - Class 10	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Demolition	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Issue Essential Sfety Provision (class 2 - 9)	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Change of Classification	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Referral to Commission (Concurrence)	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
			,	*	+			
Referral to Commission (Opinion)	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Compliance Fees		Evenet	Chattatara	Discusion CA Destal	Disasing OA Dadal			
Certificate of Occupancy	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Class 1 Inspection	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Swimming Pool Inspection	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Class 10	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Class 2 - 9	each	Exempt	Statutory	Planning SA Portal	Planning SA Portal			
Open Space Contributions	each	E	Cited at a	Discourse CA Daniel	Disasian Of Datal	-		
S.50 (1) (d) and (7) Land division contributions	Per application	Exempt	Statutory	Planning SA Portal	Planning SA Portal	58	ame	
Stormwater Drainage Developer contribution - 1 hectare or greater	flat rate	Exempt	Council \$	5,977.00	\$ 6,228.00	4.2% Inc	010000	
Developer contribution - less than 1 hectare	per m ²	Exempt	Council \$,	· · · · · · · · · · · · · · · · · · ·	4.3% In		Rounded up
REGULATORY	perm	Exempt	Council 3	0.92	Ş 0.00	4.570 110	icrease	Nounded up
Dog registrations	eur des	Europet	Chatudana	70.00	\$ 75.00	7.1% In		4.2% CPI rour
Non-Standard Dog* Standard Dog (Desexed and Microchipped)*	per dog per dog	Exempt Exempt	Statutory \$ Statutory \$		\$ 75.00	7.1% In 7.1% In	crease	4.2% CPI rour
Working Livestock Dogs	per dog	Exempt	Statutory \$		\$ 42.00		crease	4.2% CPI rour
Greyhounds (Registered with Greyhound Racing SA)	per dog	Exempt	Statutory \$		\$ 42.00		crease	4.2% CPI rour
Business Registration Fee	per dog	Exempt	Statutory \$		\$ 200.00	33.3% Inc		Following ben
Breeder Fee	per dog	Exempt	Statutory \$	75.00	\$ 75.00	0.0% Sa	ame	DACO fee - co
Fee for Late Registrations	each	Exempt	Statutory \$		\$ 25.00		ame	description ch
Fee for Impound	each	Exempt	Statutory \$		\$ 75.00		crease	4.2% CPI rour
Fee for Daily Holding at Pound	per day	Exempt	Statutory \$		\$ 50.00		crease	4.2% CPI rour
Replacement Disc	per disc	Exempt	Statutory \$			0.0% Sa		DACO fee - co
Assistance Dogs (determined by DACO)	per dog	Exempt	Statutory	Free of Charge	Free of Charge	58	ame	
Dog Explations	and all and a	Evenet	Chaltedora	240.00	As preservited			Lasislativa
Owner of Dog wandering at large Owner of an Unregistered Dog	per offence per offence	Exempt Exempt		\$ 210.00 \$ 170.00	As prescribed As prescribed		crease	Legislative
Owner of Dog not microchipped and failure to ensure collar warn	per offence	Exempt		\$ 170.00			crease	Legislative Legislative
Failure to inform Registrar of change to dog or registration	per offence	Exempt	÷	\$ 210.00	<i>F</i>		crease	Legislative
Owner of Dog which rushes or chases vehicle	per offence	Exempt	*	\$ 315.00			crease	Legislative
Owner of Greyhound without muzzle or physical restraint	per offence	Exempt		\$ 315.00			crease	Legislative
Failure to remove or dispose of Dog Faeces	per offence	Exempt	Statutory	\$ 210.00	As prescribed	In	crease	Legislative
Dog in Shop without permission	per offence	Exempt		\$ 315.00		In	crease	Legislative
Dog is school grounds or similar without permission	per offence	Exempt		\$ 315.00			crease	Legislative
Ourses of One uchick attacked shares a nersean or animal	per offence	Exempt	Statutory	\$ 315.00	As prescribed	In	crease	Legislative
		^ .				-		-
Owner of Dog which attacks/chases a person or animal Continue to commit offence of Unregistered Dog Dog wandering, unregistered & without ID	per offence per offence	Exempt Exempt	Statutory	\$ 170.00 \$ 550.00	As prescribed		icrease icrease	Legislative Legislative

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- rounded up rounded up rounded up rounded up benchmarking with other Councils e confirmed no increase n changed rounded up to \$5 rounded up to \$5 e confirmed no increase





Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

						Fee			
Fee Description	Fee Units	Fee GST	Fee Authority	2	022/23	2023-24	% CI	IANGE	COMMENTS
Dog wandering, no ID, in a shop without permission	per offence	Exempt	Statutory	\$	695.00	As prescribed		Increase	Legislative
Dog wandering & unregistered	per offence	Exempt	Statutory	\$	380.00			Increase	Legislative
Dog wandering and no identification	per offence	Exempt	Statutory	s	380.00	As prescribed		Increase	Legislative
Dog wandering & in shop without permission	per offence	Exempt	Statutory	\$	525.00	As prescribed		Increase	Legislative
Dog wandering & failure to notify change to dog or registration	per offence	Exempt	Statutory	s	420.00	As prescribed		Increase	Legislative
Dog wandering, unregistered & in a shop	per offence	Exempt	Statutory	\$	695.00	As prescribed		Increase	Legislative
Dog wandering, No ID & on school grounds	per offence	Exempt	Statutory	ŝ	695.00	As prescribed		Increase	Legislative
Dog wandering, unregistered & on school grounds	per offence	Exempt	Statutory	s	695.00	As prescribed		Increase	Legislative
Dog wandering & on school grounds without permission	per offence	Exempt	Statutory	\$	525.00	As prescribed		Increase	Legislative
Dog wandering & attacks or harasses a person or animal	per offence	Exempt	Statutory	\$	525.00	As prescribed		Increase	Legislative
Dog wandering, unregistered & attacks a person/animal	per offence	Exempt	Statutory	\$	695.00	As prescribed		Increase	Legislative
Failure to notify Registrar of changes to dog - Business involving dogs	per offence	Exempt	Statutory	s	210.00	As prescribed		Increase	Legislative
Failure to give new owner registration certificate or disc	per offence	Exempt	Statutory	\$	210.00	As prescribed		Increase	Legislative
Owner, failure to microchip Dog	per offence	Exempt	Statutory	s	170.00	As prescribed		Increase	Legislative
Owner guilty of offence refuse to Micrcochip Dog/Cat	per offence	Exempt	Statutory	S	170.00	As prescribed		Increase	Legislative
Owner of Dog failure to desex Dog	per offence	Exempt	Statutory	\$	170.00	As prescribed		Increase	Legislative
Owner guilty of offence refuse to Desex Dog	per offence	Exempt	Statutory	s	170.00	As prescribed		Increase	Legislative
Be driver of vehicle in which dog travelling unrestrained	per offence	Exempt	Statutory	\$	210.00	As prescribed		Increase	Legislative
Be owner of Dog who injures person on premises	per offence	Exempt	Statutory	\$	315.00	As prescribed		Increase	Legislative
Dog unregistered, failure to microchip & not desexed	per offence	Exempt	Statutory	s	510.00	As prescribed		Increase	Legislative
Dog unregistered & failure to microchip	per offence	Exempt	Statutory	\$	340.00	As prescribed		Increase	Legislative
Dog unregistered, wandering & failure to microchip	per offence	Exempt	Statutory	\$	550.00	As prescribed		Increase	Legislative
Failure to microchip dog & ensure dog is desexed	per offence	Exempt	Statutory	Ś	340.00	As prescribed		Increase	Legislative
Dog wandering, failure to microchip & desex)	per offence	Exempt	Statutory	S	550.00	As prescribed		Increase	Legislative
Dog unregistered, wandering & failure to desex	per offence	Exempt	Statutory	s	550.00	As prescribed		Increase	Legislative
Dog wandering & failure to desex where required	per offence	Exempt	Statutory	S	380.00	As prescribed		Increase	Legislative
Dog wandering & failure to microchip	per offence	Exempt	Statutory	S	380.00	As prescribed		Increase	Legislative
Dog unregsitered & failure to desex where required	per offence	Exempt	Statutory	s	340.00	As prescribed		Increase	Legislative
Dog unregistered/wandering/desex/microchip	per offence	Exempt	Statutory	S	720.00	,		Increase	Legislative
Contravene Council destruction or Control Order	per offence	Exempt	Statutory	s	750.00			Increase	Legislative
Person-Dog Owner, Contravene Control Order (Nuisance or Barking Dog)	per offence	Exempt	Statutory	S	500.00			Increase	Legislative
Failure to inform Council that a Dog subject to a Council Order Attacks	per offence	Exempt	Statutory	S	315.00	ŗ.		Increase	Legislative
Failure to inform Council that a Dog subject to Council order is Missing	per offence	Exempt	Statutory	ŝ	210.00			Increase	Legislative
Failure to inform Council of Dog subject to Council order has moved	per offence	Exempt	Statutory	S	315.00	As prescribed		Increase	Legislative
Failure to notify proposed new owner of Dog Council Order	per offence	Exempt	Statutory	s	210.00			Increase	Legislative
Person not a Registered Breeder to sell Dogs or Cats	per offence	Exempt	Statutory	ŝ	315.00	As prescribed		Increase	Legislative
Owner of noisy Dog which interferes with peace of a person	per offence	Exempt	Statutory	s	315.00	As prescribed		Increase	Legislative
Explation Notices				-					
Reminder Notice fees	per notice	Exempt	Statutory	\$	68.00	\$ 70.00	2.9%	Increase	Legislative
Enforcement Warning Notices	per issue	Exempt		š	61.00	\$ 62.00		Increase	Legislative
Vehicle Search Fee	per search	Exempt		š	11.00			Increase	Legislative
Burning Explations				Ť.		•			en la
Burning, burning outside prescribe hours or burning restricted material	per offence	Exempt	Statutory		Legislated	As prescribed		Decrease	Legislative
By-law Explations									
Fines & explations in relation to Council by-laws	per offence	Exempt	Council	s	75.00	\$ 80.00	6.7%	Increase	Legislative
Littering		2 1 2-		-					, in the second s
Fines & explations in relation to littering	per offence	Exempt	Statutory	-	\$210 to \$1,000	As prescribed		Increase	Legislative
Parking & Traffic Explations									
Contravene No Stopping Sign	per offence	Exempt	Statutory	\$	106.00	As prescribed		Increase	Legislative
Contravene No Parking Sign	per offence	Exempt		S	89.00	As prescribed		Increase	Legislative
Stop in Disabled Parking Area	per offence	Exempt		S	413.00	As prescribed		Increase	Legislative
Stop in a Permit Zone	per offence	Exempt	÷	S	72.00	As prescribed		Increase	Legislative
Stop in a Loading Zone	per offence	Exempt		š	75.00	As prescribed		Increase	Legislative
Stopped for longer than indicated	per offence	Exempt	j	ŝ	58.00	As prescribed		Increase	Legislative
Failing to angle park vehicle	per offence	Exempt		š	72.00	As prescribed		Increase	Legislative
Failing to parallel park	per offence	Exempt		š	72.00	As prescribed		Increase	Legislative
Stop in a Loading Zone longer than permitted time	per offence	Exempt		š	75.00	As prescribed		Increase	Legislative
owp in a cooping zone longer man permitted time	per ottence	Exempt	Statutory	4	75.00	As prescribed		muease	Legislative

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Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

						Fee			
Fee Description	Fee Units	Fee GST	Fee Authority		2022/23	2023-24	% CI	HANGE	COMMENTS
Failing to park in parking bay	per offence	Exempt	Statutory	s	56.00	As prescribed		Increase	Legislative
Stopping on Path/Nature Strip	per offence	Exempt	Statutory	\$	108.00	As prescribed		Increase	Legislative
Stop on/near Pedestrian Crossing	per offence	Exempt	Statutory	\$	106.00	As prescribed		Increase	Legislative
Stop on/near a Level Crossing	per offence	Exempt	Statutory	\$	106.00	As prescribed		Increase	Legislative
Stop in an Intersection	per offence	Exempt	Statutory	\$	106.00	As prescribed		Increase	Legislative
Stop in a Bus Zone	per offence	Exempt	Statutory	\$	146.00	As prescribed		Increase	Legislative
Stop at a Bus Stop	per offence	Exempt	Statutory	\$	106.00	As prescribed		Increase	Legislative
Stop on a road near an obstruction	per offence	Exempt	Statutory	\$	130.00	As prescribed		Increase	Legislative
Double Parking	per offence	Exempt		\$	106.00	As prescribed		Increase	Legislative
Stop within 1mt of fire hydrant	per offence	Exempt		\$	89.00	As prescribed		Increase	Legislative
Stop on or across a Driveway	per offence	Exempt		\$	89.00	As prescribed		Increase	Legislative
Stop in a Works Zone	per offence	Exempt	·····/	\$	72.00	As prescribed		Increase	Legislative
Stop in Truck Zone	per offence	Exempt		\$	72.00	As prescribed		Increase	Legislative
Stop in a Taxi Zone	per offence	Exempt	Statutory	\$	146.00	As prescribed		Increase	Legislative
Stop in a Mail Zone	per offence	Exempt		\$	72.00	As prescribed		Increase	Legislative
Stop for longer than 1 hour - Heavy or Long Vehicle	per offence	Exempt	Statutory	ŝ	130.00	As prescribed		Increase	Legislative
Stop on continuous yellow edge line	per offence	Exempt	Statutory	\$	108.00	As prescribed		Increase	Legislative
Obstruct access to/from Footpath or Bicycle Path	per offence	Exempt	Statutory	\$	87.00	As prescribed		Increase	Legislative
Contravene Bicycle Parking Sign	per offence	Exempt	Statutory	\$	72.00	As prescribed		Increase	Legislative
Stop in a Bicycle Lane	per offence	Exempt	Statutory	\$	298.00	As prescribed		Increase	Legislative
Erase Marks on Tyres	per offence	Exempt	Statutory	\$	750.00	As prescribed		Increase	Legislative
Impounding of Vehicles									
Removal e.g. towing	per vehicle	Exempt	Council		At Cost	As prescribed		Decrease	
Storage	per week	Exempt		ŝ	94.50		5.8%	Increase	4.2% CPI rou
Search Fees	per vehicle	Exempt	Council	-	At Cost	As prescribed		Decrease	
Notification to owner	per vehicle	Exempt		\$	50.50		8.9%	Increase	4.2% CPI rou
Advertising/Tendering	per vehicle	Exempt	Council	•	At Cost	As prescribed		Decrease	
Auctioneers Charge (if applicable)	per vehicle	Exempt	Council		At Cost	As prescribed		Decrease	
Any other charges	per item	Exempt	Council		At Cost	As prescribed		Decrease	
Overtime only for Council Officers (if applicable) in respect of a vehicle	per hr/vehicle	Exempt	Council		At Cost	As prescribed		Decrease	
Administrative charge	per vehicle	Exempt		\$	86.96		3.5%	Increase	4.2%CPI roun
Removal of Property									
Shopping Trolleys, Pedal Cycles	per item	Exempt	Statutory	s	50.10	\$ 55.00	9.8%	Increase	4.2% CPI rou
Storage of Shopping Trolleys, Pedal Cycles	each / per day	Exempt		š	10.20	\$ 11.00		Increase	4.2% CPI rou
Signboards and Other Objects	per item	Exempt		š				Increase	4.2% CPI rou
Storage of Signboards and Other Objects	each / per day	Exempt	*	š				Increase	4.2% CPI rou
Removal of Vegetation	each? per day	Exempt	Statutory	2	10.20	3 11.00	1.070	Increase	4.276 CP1100
	and all and a	Example	Clabelan	e .	473.00	\$ 473.00	0.0%	Same	
105F Long Grass Notice Explation	per offence	Exempt		\$			0.0%		
Slash/burning & other removal of vegetation for fire prevention	per occasion	Taxable	Statutory	e	At cost +100%	At Cost+100%	0 704	Same	
Administration Fee	per occasion	Taxable	Statutory	\$	82.00	\$ 85.00	3.170	Increase	
Cat/Possum Traps									
Hire of Cage/Trap - non-refundable	each	Taxable	9	\$				Increase	4.2%CPI roun
Hire of Cage/Trap - non-refundable (concession holders)	each	Taxable	Delegation	\$	10.23	\$ 17.50	71.1%	Increase	50% of full rat
HEALTH SERVICES									
Food Act Fees								1	
Food Inspection Fees - Small business (definition as per Food Act)	per inspection	Exempt	Statutory	\$	134.00	As prescribed		Increase	Legislative
Food Inspection Fees - Other (definition as per Food Act)	per inspection	Exempt	÷	\$	334.00	As prescribed		Increase	Legislative
Supported Residential Facilities (SRF)	1.578	2 6 6 6 6 6				1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 -		1	E.M.
Inspection Fees	per inspection	Exempt	Statutory	\$	209.00	As prescribed		Increase	Legislative
Application fees for licence - new, renewal, transfer	per application	Exempt		\$	87.00	As prescribed		Increase	Legislative
ate application fees for licence and/or lodging a dispute application	per application	Exempt		ŝ	52.00	As prescribed		Increase	Legislative
Licensing Fees - new or renewal (per annum)	per license	Exempt		š	406.00	As prescribed		Increase	Legislative
lealth Explations		N N SEA	100	10		1911			1200
Approved Manager not Appointed for Period	per offence	Exempt	Statutory	s	200.00	As prescribed		Increase	Legislative
Failure to Comply With Licence Condition	per offence	Exempt		š	200.00	As prescribed		Increase	Legislative
Failure to Comply with Prospectus Requirements Under the Act	per offence	Exempt	1	š	300.00	As prescribed		Increase	Legislative
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Last updated 08/05/2023

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ounded to nearest \$5

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ounded up

rounded to nearest \$5 I rate fee

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Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

						Fee			
ee Description	Fee Units	Fee GST	Fee Authority	6 7	2022/23	2023-24	% CHANGE	COMMENTS	
ilure to Comply with Resident Contract Requirements Under the Act	per offence	Exempt	Statutory	s	300.00	As prescribed	Increa	e Legislative	
ilure to Comply with Service Plan Requirements Under the Act	per offence	Exempt	Statutory	\$	300.00	As prescribed	Increa	e Legislative	
ilure to Comply with a Notice	per offence	Exempt	Statutory	\$	150.00	As prescribed	Increa	e Legislative	
ilure to Comply with Part 3 Regulation Resident Contracts / Service Plans	per offence	Exempt	Statutory	\$	200.00	As prescribed	Increa	e Legislative	
lure to Comply with Part 3, Part 4, Part 5 or Part 6 Regulations	per offence	Exempt	Statutory	\$	200.00	As prescribed	Increa		
ilure to Comply with Requirements Placed on Manager under the Regulations	per offence	Exempt	Statutory	\$	200.00	As prescribed	Increa	e Legislative	
blic Health Act				50	12-04	1 (15- 17-			
RMWS registration fees - new (registration of 1 system)	per system	Exempt	Statutory	\$	42.00	As prescribed	Increa	e Legislative	
RMWS registration fees - new (registration of additional systems)	per system	Exempt	Statutory	\$	28.00	As prescribed	Increa	<u> </u>	
MWS registration fees - renewal (dependent on number on premise)	per system	Exempt	Statutory	\$	21.20	As prescribed	Increa		
pection fee HRMWS (for 1 system)	per inspection	Exempt	Statutory	S	168.00	As prescribed	Increa	Ģ	
spection fee HRMWS (for each additional system on the same premises)	per inspection	Exempt	Statutory	ş	112.00	As prescribed	Increa		
nister determination or approval	per application	Exempt	Statutory	s	705.00	As prescribed	Increa	e Legislative	
aste Water	and the second								
ptic Tank Application - New Dwelling	per application	Exempt	Statutory	\$	518.00	As prescribed	Increa		
ptic Tank Application - Existing Dwelling	per application	Exempt	Statutory	s	385.00	As prescribed	Increa	÷	
ptic Tank Application - to alter existing	per application	Exempt	Statutory	s	252.00	As prescribed	Increa	*	
Iditional Inspections	per inspection	Exempt	Statutory	\$	133.00	As prescribed	Increa	e Legislative	
FORMATION SERVICES	1997 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -								
ouncil Documents									
st ten (10) pages of any document requested in hard copy free of charge	per page	Exempt	Council		Free of charge	Free of charge		Rounded	
nual Report, Annual Business Plan Summary, strategic management plans	per publication	Exempt	Council		Free of charge	Free of charge	Same	Rounded	
dited Financial Statements	per page	Exempt	Council	S	0.27	÷	3.7% Increa		
nual Business Plan (Draft) and Final	per page	Exempt	Council	s	0.27		3.7% Increa		
sessment Record	per page	Exempt	Council	s	0.27		3.7% Increa		
puncil By-Laws	per page	Exempt	Council	\$	0.27	\$ 0.28	3.7% Increa	e Rounded	
puncil Assessment Panel, Agenda and Minutes	per page	Exempt	Council	\$	0.27	\$ 0.28	3.7% Increa	e Rounded	
puncil and Committee Agendas, Minutes and Notices	per page	Exempt	Council	s	0.27	\$ 0.28	3.7% Increa	e Rounded	
puncil Policies (various covered under Act)	per page	Exempt	Council	s	0.27	\$ 0.28	3.7% Increa	e Rounded	
puncil Registers (e.g. Community Land, Dogs, Parking, Public Roads)	per page	Exempt	Council	\$	0.27	\$ 0.28	3.7% Increa	e Rounded	
ection Campaign Donations Returns	per page	Exempt	Council	\$	0.27	\$ 0.28	3.7% Increa	e Rounded	
ormation Statement for F.O.I.	per page	Exempt	Statutory	s	0.27		3.7% Increa	e Rounded	
ate Rebates Report	per page	Exempt	Council	s	0.27		3.7% Increa	e Rounded	
pplementary Development Plans (previously on exhibition)	per page	Exempt	Council	\$	0.27		3.7% Increased	e Rounded	
iters Roll	per page	Exempt	Council	\$	0.27	\$ 0.28	3.7% Increa	e Rounded	
redom of Information									
plication - seeking access and review in relation to Council documents	per application	Exempt	Statutory	\$	39.00	As prescribed	Increa	e Legislative	
embers of Parliament - access and review in relation to Council documents	per application	Exempt	Statutory		Free of charge	Free of charge	Same		
cess and Review - First two (2) hours	per application	Exempt	Statutory		Free of charge	Free of charge	Same		
cess and Review - Charge after two (2) hours	per 15 minutes	Exempt	Statutory	s	14.70	As perscribed	Increa		
on-personal applications - access and review	per 15 minutes	Exempt	Statutory	s	14.70	As perscribed	Increa	÷	
otocopy of documents granted access and review	per page	Exempt	Statutory	5	0.25	As perscribed	Increa		
ritten transcript of documents granted access and review	per page	Exempt	Statutory	\$	8.70	As perscribed	Increa		
her media (Photograph or USB) of documents granted access and review	per item	Exempt	Statutory		At cost	As perscribed	Decrea	se Legislative	
operty Searches			0		00.00			a Record and a second second	
ate searches (section 7 & 187), certificates of liability & extracts	per search	Exempt	Statutory	ş	63.75	As prescribed	Increa		
tes Certificate only	per certificate	Exempt	Statutory	\$	37.25	As prescribed	Increas	e Legislative	
tes Update (Rates searche/certificate issued within the financial year)	per update	Exempt	Statutory	-	Free of charge	Free of charge	Same		
ters Roll for Election Candidates only		Toughle	Challenter		Free of all	Farradabar	0		
tified hard copy of combined roll - first copy per candidate	per election	Taxable	Statutory		Free of charge	Free of charge	Same	001	
rtified hard copy of combined roll - subsequent copy(ies) per candidate	per page	Taxable	Statutory	\$	0.27	\$ 0.28	3.7% Increa	e CPI rounded	
ue of Keys		William Contraction	Data		76101 - 50				
eneral	per key	Taxable	Delegation	1	At Cost	At Cost	Same		
oplication Fee For Internal Review		E	Chat		00.00			1 and 1 at	
CENCES AND PERMITS	per review	Exempt	Statutory	\$	20.00	As prescribed	Increa	e Legislative	



City of Mount Gambier Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

					Fee		
Fee Description	Fee Units	Fee GST	Fee Authority	2022/23	2023-24	% CHANGE	COMMENTS
Aobile Vendors							
Permit for mobile ice cream & other food vendors - annual	per vendor	Exempt	Council	\$ 876.60	\$ 900.00	2.7% Increase	4.2% CPI rounded to nearest \$100
Permit for mobile ice cream & other food vendors - aurital	per vendor	Exempt		\$ 104.35		115.6% Increase	Change to Quarterly Fee
Dutdoor Dining	per venuor	LAction	Council	5 104.55	\$ 225.00	113.070 malease	change to dualitely ree
	na nar colling	Everent	Council	\$ 61.50	\$ 65.00	5.7% Increase	A 20/, CDI sounded to persent 65
One Setting (is up to) - 1 x table, 4 x chairs, 1 x umbrella S188(1)(f) LGA	pa per setting	Exempt		4		5.7% Increase	4.2% CPI rounded to nearest \$5
Minimum Charge	Exempt	per annum		Decrease	Take out this Fee \$ 14.50	0.70/	
Additional chairs	per annum	Exempt	Council	•		0.7% Increase	4.2% CPI rounded to nearest 10c
Additional tables	per annum	Exempt	Council	*		0.7% Increase	4.2% CPI rounded to nearest 10c
Additional umbrellas	per annum	Exempt	Council	\$ 14.40	\$ 14.50	0.7% Increase	4.2% CPI rounded to nearest 10c
Dutdoor Displays	and a second second second						NOT COMPANY AND
By Law Permit Fee	per display	Exempt	Council	\$ 61.50	\$ 65.00	5.7% Increase	4.2% CPI rounded up
Parking					1		
Private Parking Areas Act Fees - when authorised by Council	per application	Exempt	Statutory	\$56 to \$413	As prescribed	Increase	Legislative
Road Closures							
Applications in relation to temporary road closures	per closure	Exempt	Council	Free of charge	Free of charge	Same	
Street Traders	Exempt	N HORODO	A REALIZED AND A REAL	VOCANO O CASONICIATORIO	remove	a sentration	
Annual licence - at least equal to Council's fixed charge for same financial year as the							
icence (see per week permit below)		Fixed charge		Decrease	Delete this line		
				occesse			
CEMETERIES					(C		
nterment Rights					i.		
All Burial sites excluding family allotments and children's gardens	each	Taxable	Council	\$ 2,077.00	\$ 2,160.00	4.0% Increase	4.2% CPI rounded to nearest \$5
Children's Burial Gardens (Carinya)	each	Taxable	Council	\$ 870.00	\$ 905.00	4.0% Increase	4.2% CPI rounded to nearest \$5
Family Allotments (Carinya)	each	Taxable	Council	\$ 8,305.00	\$ 8,650.00	4.2% Increase	4.2% CPI rounded to nearest \$5
/ault (Lake Cemetery)	each	Taxable	Council	\$ 12,585.00	\$ 13,100.00	4.1% Increase	4.2% CPI rounded to nearest \$5
Memorial Seat - No interment allowed	each	Taxable	Council	\$ 1,000.00	\$ 1,500.00	50.0% Increase	NEW - To cover cost of service
nterment Rights - Carinya - Includes first interment							
Waterfall Area - Granite	each	Taxable	Council	\$ 990.00	\$ 1,100.00	11.1% Increase	To cover cost of service
Waterfall Area - Plinth	each	Taxable	Council	\$ 780.00	• • • • • • • • • • • • • • • • • • • •	5.1% Increase	4.2% CPI rounded up
Cross Area - Granite	each	Taxable	Council	\$ 720.00		18.1% Increase	To cover cost of service
Cross Area - Plinth	each	Taxable	Council	\$ 680.00	\$ 710.00	4.4% Increase	4.2% CPI rounded up
Boronia Garden - Granite	each	Taxable	Council	\$ 720.00	• • • • • • • • • •	4.2% Increase	4.2% CPI rounded up
Rotunda Memorial - Granite	each	Taxable	Council	\$ 990.00	\$ 1,100.00	11.1% Increase	To cover cost of service
Rose Gardens - Plinth	each	Taxable	Council	\$ 680.00	•	4.4% Increase	4.2% CPI rounded up
				• • • • • •			
Rustic (Granite) Wall Block Wall	each	Taxable	Council	\$ 530.00	•	4.7% Increase	4.2% CPI rounded up
	each	Taxable	Council	•		4.3% Increase	4.2% CPI rounded up
Memorial Seat (No interment allowed)	each	Taxable	Council	\$ 1,000.00	\$ 1,500.00	50.0% Increase	Limited supply available
Burial Fees	and the second sec						
nitial Interment or reopening of grave up to 3.05m (1, 2 or 3 interment depth)	each	Taxable		\$ 1,800.00		4.4% Increase	4.2% CPI rounded up
Children under twelve (12) years of age - Childrens Gardens ONLY (Carinya 9-3pm)	each	Taxable	Council	\$ 650.00	\$ 690.00	6.2% Increase	4.2% CPI rounded up
Vault Opening Fees (Lake Terrace)							
/ault Opening Fees (Lake Terrace)	each	Taxable	Council	\$ 1,300.00	\$ 1,800.00	38.5% Increase	NEW - To cover cost of service
Cremation Fees (Carinya) 9.00am to 3.00pm Monday to Friday (excluding public holidays)						
Adult Cremation without use of Chapel	each	Taxable	Council	\$ 880.00	\$ 900.00	2.3% Increase	4.2% CPI rounded to nearest \$100
Adult Cremation with use of Chapel	each	Taxable		\$ 1,050.00	\$ 1,100.00	4.8% Increase	
Children under twelve (12) years of age	each	Taxable	Council	\$ 490.00		4.1% Increase	
infant under two (2) years of age	each	Taxable		\$ 270.00		5.6% Increase	4.2% CPI rounded up
nfant under one (1) year of age (undertaken on the same day as another cremation by the		Taxable	A. A. A. 1910				
same funeral director)	each	- 5075000750	Council	Free of charge	Free of charge	Same	
			COUNCE				
ees Payable in Addition to Cremations (Carinya) Splitting of ashes if requested - per additional container	and	Taxable	Onun-2		A 10.00	Deserve	NOW To serve and of service
	each	Taxable	Council	N/A		Decrease	NEW - To cover cost of service
Chapel Committal (15 minutes maximum, no use of audiovisual equipment)	each	Taxable	Council	N/A	\$ 100.00	Decrease	NEW - To cover cost of service
Nitnessing no chapel service (maximum of four present, maximum 10 minute seating	each	Taxable		\$ 135.00	\$ 145.00	7.4% Increase	4.2% CPI rounded to nearest \$5
between 9.00m-3.00pm Weekdays excluding Public Holidays)	caun		Council				
Delivery of cremated remains (in Australia)	each	Taxable	Council	\$ 144.00	\$ 155.00	7.6% Increase	4.2% CPI rounded to nearest \$5
				Same			Funeral directors manage this fee
Delivery of cremated remains (outside Australia)				00000			Function uncours manage onside

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City of Mount Gambier Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

Fee Description	Fee Units	Fee GST	Fee Authority		2022/23		Fee 2023-24	% CF	IANGE	COMMENTS
Weekdays (excluding public holidays) under Council COVID-19 regulations	each	Taxable	Council	ŝ	310.00	¢	325.00		Increase	4.2% CPI rounded to nearest \$5
	each	Taxable	Council	ŝ	57.00		60.00		Increase	4.2% CPI rounded to nearest \$5
Weekdays (excluding public holidays) under Council COVID-19 regulations Non Standard Extra Fees	COUT	1 dAddie	June	, in the second	01.00	, in the second	00.00	5.570	marcase	Tiere of Frounded to hearest ap
Weekdays after 3pm and Saturdays (excluding public holidays and public holiday		Taxable		11						4.2% CPI rounded to nearest \$10
weekends)	each	I GADUIC	Council	\$	700.00	\$	730.00	4.3%	Increase	4.270 OF LIVUIDED ID HEBIESLATV
Sundays, Public Holidays and Saturdays of public holiday weekends (on application		Taxable	Counce			+				4.2% CPI rounded to nearest \$100
ONLY)	each		Council	\$	1,150.00	\$	1,500.00	30.4%	Increase	
Interment of Ashes 9.00am to 3.00pm Monday to Friday (excluding public holidays)			a state and state							
Interred in to existing grave	per opening	Taxable	Council	s	470.00	S	490.00	4.3%	Increase	50% of existing interment rights
Interment of Ashes - Carinya - Second Interment	the is view			10		10				and the second sec
Waterfall Area - Granite	each	Taxable	Council	ŝ	495.00	ŝ	550.00	11.1%	Increase	as above
Waterfall Area - Plinth	each	Taxable	Council	ŝ	390.00	-	410.00		Increase	as above
Cross Area - Granite	each	Taxable	Council	ŝ	360.00	S	425.00		Increase	as above
Cross Area - Plinth	each	Taxable	Council	ŝ	340.00		355.00		Increase	as above
Boronia Garden - Granite	each	Taxable	Council	\$	360.00	\$	375.00	4.2%	Increase	as above
Rotunda Memoríal - Granite	each	Taxable	Council	s	495.00	\$	550.00	11.1%	Increase	as above
Rose Gardens - Plinth	each	Taxable	Council	\$	340.00	\$	355.00		Increase	as above
Fees Payable in Addition to Interments	ACC-10044			100	1000 CONTRACTOR - 100					
Oversize Coffins and Caskets if notified	each	Taxable	Council		Free of charge		Free of charge		Same	
Oversize Coffins and Caskets - notification not received or received after excavation	each	Taxable	Council	\$	165.00	\$	170.00	3.0%	Increase	4.2% CPI rounded to nearest \$5
Memorial Plagues - Burials	1. T.T.T.T.						11.74.74			
Single Bronze	6 Lines	Taxable	Council	s	686.00	ŝ	690.00	0.6%	Increase	As per external charge
Dual Conversion Bronze	4 Line Base	Taxable	Council	ŝ	880.00		900.00		Increase	4.2% CPI rounded to nearest \$10
Dual Conversion Bronze detachable plate	5 Lines	Taxable	Council	ŝ	335.00		340.00	46.1 10 11 11	Increase	4.2% CPI rounded to nearest \$10
Family Allotment Bronze (includes Granite Plinth) (Carinya)	6 Line	Taxable	Council	ŝ	700.00		720.00		Increase	4.2% CPI rounded to nearest \$10
Family Allotment Bronze name plate (Carinya)	1 Line	Taxable	Council	ŝ	420.00		460.00		Increase	Increased granite cost
Bronze image Burial	6 Lines	Taxable	Council	s	1,888.00		1,900.00		Increase	4.2% CPI rounded to nearest \$10
Memorial Seat (Carinya)	6 Lines	Taxable	Council	\$	450.00		450.00		Same	No longer available
200mm x 70mm on existing burial plinth	6 Lines	Taxable	Council	~	N/A	\$	330.00			NEW - To cover cost of service
Life's Memories					Decrease	-	No longer available			No longer available
Memorial Plaques - Cremations	C MINE IS			1.07	1100 000 000 000 000 000 000 000 000 00	1.7				
Single Bronze Granite	6 Lines	Taxable	Council	\$	575.00	s	600.00	4.3%	Increase	4.2% CPI rounded to nearest \$5
Single Bronze Plinth	6 Lines	Taxable	Council	\$	475.00	\$	495.00	4.2%	Increase	4.2% CPI rounded to nearest \$5
Lasting Memories Granite	6 Lines	Taxable	Council	\$	1,470.00	\$	1,500.00	2.0%	Increase	CPI excessive to service or charge
Single Bronze Rustic (Granite) Wall (Carinya)	6 Lines	Taxable	Council	\$	460.00	\$	470.00	2.2%	Increase	CPI excessive to service or charge
Single Bronze Dual Conversion Rustic (Granite) Wall (Carinya)	6 Lines	Taxable	Council	s	705.00	\$	710.00	0.7%	Increase	CPI excessive to service or charge
Dual Conversion Bronze detachable plate Rustic (Granite) Wall (Carinya)	4 Line Base	Taxable	Council	\$	315.00	\$	320.00	1.6%	Increase	CPI excessive to service or charge
Single Bronze Block Wall (Carinya)	6 Lines	Taxable	Council	\$	430.00	s	450.00	4.7%	Increase	4.2% CPI rounded to nearest \$5
Life's Memories Granite					Decrease		No longer available			No longer available
Memorial Plaques - Additonal Fees		Lev acr								
Exra lines	per line	Taxable	Council	\$	43.00	\$	45.00	4.7%	Increase	Increased to nearest \$5
Cleaner	each	Taxable	Council	\$	31.00	\$	40.00	29.0%	Increase	Increased to nearest \$10
Refurbishment - single	single	Taxable	Council	\$	175.00	\$	180.00	2.9%	Increase	Increased to nearest \$10
Refurbishment - dual conversion	dual conversion	Taxable	Council	\$	200.00	\$	210.00	5.0%	Increase	Increased to nearest \$10
Photograph - Ceramic (5cm x 7cm)	each	Taxable	Council	\$	135.00	\$	155.00	14.8%	Increase	To covercost of service
Emblem	standard	Taxable	Council	\$	90.00	\$	95.00	5.6%	Increase	To cover cost of service
Additional Proof	each	Taxable	Council	\$	59.00		60.00	1.7%	Increase	Increased to nearest \$10
Brass Vase - burial lawn	each	Taxable	Council		N/A		45.00		Decrease	NEW
Brass Vase - granite area	each	Taxable	Council		N/A		25.00		Decrease	NEW
Brass vase - plinth area	each	Taxable	Council		N/A	\$	25.00		Decrease	
Photograph - 'True to Life' (5cm x 7cm)		each		_	Decrease		Previous-supplier			No longer available
Monument Licence Fee (Lake Terrace)	5.8	and the second sec	1 00 00	100		100		Constantion of the		
Single	single	Taxable	Council	\$	450.00		465.00		Increase	4.2% CPI rounded down to \$5
Double	double	Taxable	Council	\$	680.00		700.00		Increase	4.2% CPI rounded to nearest \$100
Each additional	additional	Taxable	Council	\$	95.00	S	100.00	5.3%	Increase	Increased to nearest \$5
Other Fees			· · · · · · · · · · · · · · · · · · ·			-	· · · · · · · · · · · · · · · · · · ·		_	
Exhumation after minimum period when authorised	authorised	Taxable	Council	\$	2,500.00	\$	2,600.00	4.0%	Increase	4.2% CPI rounded to nearest \$100

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Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

and Charges include GST where applicable

		Constant opposite				Fee			
e Description	Fee Units	Fee GST	Fee Authority	2022/23		2023-24	% CI	IANGE	COMMENTS
move and fit existing plaques	plaques	Taxable	Council	\$ 42.00	\$	45.00	7.1%	Increase	Increased to nearest \$5
RIVATE WORKS									
undry Works		1 (i					(
increte Crossover	per m ²	Taxable	Council	\$ 120.00	\$	125.00	4.2%	Increase	4.2% CPI rounded to nearest dollar
umen Crossover - minimum charge (including first m ²)	per m ²	Taxable	Council	\$ 210.00	ŝ	218.50	4.0%	Increase	4.2% CPI rounded to nearest dollar
umen Crossover - (every meter after first m ²)	per m ²	Taxable	Council			28.00		Increase	4.2% CPI rounded to nearest dollar
/erts	lineal metre	Taxable	Council			166.50		Increase	4.2% CPI rounded to nearest dollar
owing									
als for schools/sporting clubs / per hours	per hour	Taxable	Delegation	\$ 125.00	\$	130.00	4.0%	Increase	4.2% CPI rounded to nearest dollar
einstatments	And the second second				1992	(A. (A.))			
ncrete Reinstatement	per m ²	Taxable	Council	\$ 1,100.00	\$	1,145.00	4.1%	Increase	4.2% CPI rounded to nearest dollar
phalt Reinstatement - (First m2) @50mm thickness only	per m ²	Taxable	Council	\$ 510.00	\$	531.00	4.1%	Increase	4.2% CPI rounded to nearest dollar
hpalt Reinstatement - (Every m2 after the first m2)	per m ²	Taxable	Council		-	57.00		Increase	4.2% CPI rounded to nearest dollar
umen Resinstatement - minimum charge (including fist m ²)	per m ²	Taxable	Council		-	218.50		Increase	4.2% CPI rounded to nearest dollar
umen Reinstatement- (every meter after first m ²)	per m ²	Taxable	Council		-	28.00		Increase	4.2% CPI rounded to nearest dollar
gnage	perm		Council C	21.00	, i i i i i i i i i i i i i i i i i i i	20.00	3.170	and cd ac	THE REST FROM TO THE COLOURS
rectional Signage	each	Taxable	Council	At cost		At cost			NEW - Per Council policy s120
				7 2 5001		11 0001			
		Tavable			-				
eneral Public	par has	Taxable Taxable	Delegation	8.00	¢.	9.50	10.00/	Increase	Amended to reflect cost of services
igie garbage bag ir boot load / Wheelie Bin	per bag		Delegation S						
	per load	Taxable	is and global (-	29.00		Increase	Amended to reflect cost of services
nall trailer or utility (standard)	per load	Taxable	Delegation		*	49.00		Same	Currently covers cost with no need to increase
nall trailer or utility (heaped)	per load	Taxable	Delegation	\$ 73.00	-	73.00		Same	Currently covers cost with no need to increase
nall trailer or utility (caged)	per load	Taxable	Delegation	\$ 96.00		96.00		Same	Currently covers cost with no need to increase
nall trailer or utility (heaped caged)	per load	Taxable	Delegation	\$ 129.00	-	129.00		Same	Currently covers cost with no need to increase
ndem trailer (standard)	per load	Taxable	Delegation	\$ 78.00	+	78.00		Same	Currently covers cost with no need to increase
ndem trailer (heaped)	per load	Taxable	Delegation	\$ 103.00	-	103.00		Same	Currently covers cost with no need to increase
ndem trailer (caged)	per load	Taxable	Delegation	\$ 129.00	+	129.00		Same	Currently covers cost with no need to increase
ndem trailer (heaped caged)	per load	Taxable	Delegation	\$ 159.00	+	159.00		Same	Currently covers cost with no need to increase
uck or large trailer	per tonne	Taxable	Delegation	\$ 180.00	*	180.00		Same	Currently covers cost with no need to increase
sposal by arrangement (direct to landfill) e.g. asbestos, GMM	per tonne	Taxable	Delegation	\$ 261.00	+	335.00	100.00	Increase	Amended to reflect cost of services
attresses Single	per mattress	Taxable	Delegation \$			30.00		Increase	Amended to reflect cost of services
ittresses Double / Queen	per mattress	Taxable	Delegation §			45.00		Increase	New Fee to differentiate by size of mattress
attresses King	per mattress	Taxable	Delegation S	29.00		49.00		Increase	New Fee to differentiate by size of mattress
m chair	each	Taxable	Delegation	\$ 36.00	-	36.00		Same	Currently covers cost with no need to increase
unge	each	Taxable	Delegation S	\$ 49.00	-	49.00		Same	Currently covers cost with no need to increase
oking Oil	per litre	Taxable Taxable	Delegation S	\$ 0.30 \$ 74.00	-	0.30 77.00		Same Increase	Currently covers cost with no need to increase Amended to reflect cost of services
dges and other appliances that require degassing or deoiling	per item	Taxable	Delegation S Delegation S	5 74.00 5 7.00	-	15.00		Increase	Amended to reflect cost of services
issenger tyre iht Truck / 4WD tyre	each each	Taxable	Delegation S	5 7.00	-	21.00		Increase	Amended to reflect cost of services
uck tyre	each	Taxable	Delegation	\$ 20.00		31.00		Increase	Amended to reflect cost of services
actor tyre	each	Taxable	Delegation	\$ 20.00	-	875.00		Increase	Amended to reflect cost of services
nior's Card/Aged Pensioners Card (must present valid Seniors/Aged Pensioners/He			e ere gannin i i			010.00		Service and the	
nors cara/Aged Pensioners Cara (must present valid Seniors/Aged Pensioners/He Igle garbage bag	per bag	Taxable	Delegation S	6.00	S	6.50	8 3%	Increase	4.2% CPI rounded to neares 50c
nit car boot load only	per load	Taxable	Delegation	\$ 22.00		23.00		Increase	4.2% CPI rounded to neares 50c
ivate Contractors	portoda	. unuuru	o do galori i i	22.00	Ť	20.00	4.070	110000	
arge per tonne via Waste Transfer Centre (to landfill)	per tonne	Taxable	Delegation	\$ 205.00	\$	275.00	34 104	Increase	Increased to reflect cost of services
arge per tonne via waste Transfer Centre (to landilit) aste fill - Charge per tonne via Waste Transfer Centre (to landfill)	per tonne	Taxable	Delegation S	\$ 205.00		275.00		Increase	Increased to reflect cost of services
nimum charge for account customers	per load	Taxable	Delegation	\$ 125.00	+	187.50		Increase	Increased to reflect cost of services
verloaded Truck (Facility and Services Fee)	per occurrence	Taxable	Delegation S	\$ 205.00	+	3,000.00	1363.4%		Increased to reflect cost of services
nimum charge where weight under half tonne-but volume excessive (as deemed by-	per occurrence	per-load	Delegation	¢ 200.00	4	3,000.00	1000.470	marcase	ILFLERDED IN LEHECT COST OF SELVICES
nintani enarge where weight anoer nan tonne out volume excessive (as deemed by- erator)		per-loau	r	Decrease	Meeds	s to be deleated			
and a second		1			riceus	State of the officer officer of the officer			
laste and Recycling									
Vaste and Recycling Ds. discs, USBs, calculators, household batteries etc	each	Taxable	Delegation	Free of charge	1.1	Free of charge		Same	Currently covers cost with no need to increase

Last updated 08/05/2023



Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

							Fee			
Fee Description	Fee Units	Fee GST	Fee Authority		2022/23	100 million (1990)	2023-24		IANGE	COMMENTS
Larger light globes - Fluro tubes, high density lamps	per item	Taxable	Delegation	\$	1.50		1.50		Same	Currently covers cost with no need to increase
Small Electrical - e.g. toaster, frypans, lamps etc	per item	Taxable	Delegation	\$	15.00		6.50		Decrease	NEW - Previously only Medium and Extra Large options
Medium items - Computer package, large TVs, medium printers, etc	per item	Taxable	Delegation	s	25.00		16.00		Decrease	
Large Electrical - Stereo, Washing Machine, Garden Electrical	per item	Taxable	Delegation	\$		+	26.00	4.0%	Increase	NEW - Previously only Medium and Extra Large options
Extra large items i.e. photocopiers etc		per-kg			Decrease	Nee	ds to be deleted			Discontinued fee
Rubbish Bins and Containers			Data anti-		05.00		00.00	0.00/	0	
240L Bins (Greenwaste)	each	Taxable	Delegation	s	85.00		85.00		Same	Currently covers cost with no need to increase
240L Bins (Garbage/Recycling) - replacement	each	Taxable	Delegation	\$	85.00		85.00		Same	Currently covers cost with no need to increase
Additional_Bins (Garbage/Recycling)** Sharps Container2L	Exempt Taxable	per bin & service each		Decreas					<i>Q</i>	n Discontinued fee
	+axaoie-	each		Decreas	e	Heeds-k	p de removed hourd	A-IGG2-alik	нопандев-ин	a Discontinued lee
RECREATION (WULANDA)										
Memberships & Health Club	~				00.00	1999		0.001		
All Memberships (joining fee)	each	Taxable	Delegation	s	60.00		60.00		Same	Increase will not be applied until December 2023
Full Access Membership (Direct Debit)	per week	Taxable	Delegation	\$ \$	21.00 15.75		21.00		Same	Increase will not be applied until December 2023
Full Access Membership - Concession (Direct Debit)	per week	Taxable	Delegation	s S			15.75		Same	Increase will not be applied until December 2023
Full Access Membership - Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable Taxable	Delegation Delegation	s S	17.00		60.00 17.00		Same Same	Increase will not be applied until December 2023 Increase will not be applied until December 2023
Health Club Membership (Direct Debit) Health Club Membership - Concession (Direct Debit)	per week per week	Taxable	Delegation	ŝ	12.75	-	12.75		Same	Increase will not be applied until December 2023
Health Club Membership - Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation	ŝ	45.00		45.00		Same	Increase will not be applied until December 2023
Aquatic Membership (Direct Debit)	per week	Taxable	Delegation	ŝ	12.00		12.00		Same	Increase will not be applied until December 2023
Aquatic Membership - Child/Concession (Direct Debit)	per week	Taxable	Delegation	š	10.80		10.80		Same	Increase will not be applied until December 2023
Aquatic Membership - Family (Direct Debit) - (Up to 2A+2C or 1A+3C)	per week	Taxable	Delegation	š	35.00		35.00		Same	Increase will not be applied until December 2023
Aquatic Membership - Family - Extra Child	each/per week	Taxable	Delegation	ŝ	5.00		5.00		Same	Increase will not be applied until December 2023
Teen Gym (Direct Debit)	per week	Taxable	Delegation	s		-	12.00		Same	Increase will not be applied until December 2023
Teen Gym (Casual Visit)	per week	Taxable	Delegation	\$	10.00	\$	10.00	0.0%	Same	Increase will not be applied until December 2023
3-month Membership (Paid in full)	per week	Taxable	Delegation	\$	280.00	\$	280.00	0.0%	Same	Increase will not be applied until December 2023
3-month Membership Concession (Paid in full)	per week	Taxable	Delegation	\$	210.00	\$	210.00	0.0%	Same	Increase will not be applied until December 2023
3-month Membership - Aquatic (Paid in full)	per week	Taxable	Delegation		N/A		N/A		Same	NEW - Increase will not be applied until December 202
12-month Membership (Paid in full)	per week	Taxable	Delegation	\$	1,100.00	\$	1,100.00	0.0%	Same	Increase will not be applied until December 2023
12-month Membership Concession (Paid in full)	per week	Taxable	Delegation	\$	820.00		820.00		Same	Increase will not be applied until December 2023
Strength for Life (Casual Visit)	per week	Taxable	Delegation	\$			8.00		Same	Increase will not be applied until December 2023
Strength for Life (10 visit pass - 6 month expiry)	per week	Taxable	Delegation	\$	71.00		71.00		Same	Increase will not be applied until December 2023
Casual Health Club Visit	per week	Taxable	Delegation	s	12.00	-	12.00		Same	Increase will not be applied until December 2023
Casual Visit - All access (day pass)	per week	Taxable	Delegation	\$	18.00		18.00		Same	Increase will not be applied until December 2023
Casual Visit - Group Fitness Class	per week	Taxable	Delegation	\$	12.00	-	12.00		Same	Increase will not be applied until December 2023
Personal Training - 30 minute session	per week	Taxable	Delegation	s	40.00	-	40.00		Same	Increase will not be applied until December 2023
Personal Training - 60 minute session	per week	Taxable	Delegation	s s	60.00		60.00		Same	Increase will not be applied until December 2023
Personal Training - 30 minute (10 pack)	per week	Taxable	Delegation	s S	360.00 540.00		360.00 540.00		Same Same	Increase will not be applied until December 2023
Personal Training - 60 minute (10 pack) Creche	per week per hour	Taxable Taxable	Delegation Delegation	ŝ	3.00		3.00		Same	Increase will not be applied until December 2023 Increase will not be applied until December 2023
Swim School	per noui	I dAduic	Delegation		3.00	Ň	3.00	0.070	Same	increase will not be applied until December 2025
All Memberships (joining fee)	each	Taxable	Delegation	s	20.00	\$	20.00	0.0%	Same	Increase will not be applied until December 2023
Single Child (Direct Debit)	per week	Taxable	Delegation	ŝ		+	18.50		Same	Increase will not be applied until December 2023
3rd or more Children	per week	Taxable	Delegation	ŝ	16.65	-	16.65		Same	Increase will not be applied until December 2023
Private - 30 minute session (1 child)	per week	Taxable	Delegation	ŝ	30.00		30.00		Same	Increase will not be applied until December 2023
Aquatic Entry		a sistemation and	and a second second second					and a second	WWWWWWWW	
Adult	each	Taxable	Delegation	\$	7.50	s	7.50	0.0%	Same	Increase will not be applied until December 2023
Child / Concession	each	Taxable	Delegation	S	6.00		6.00		Same	Increase will not be applied until December 2023
Adult (10 visit pass)	each	Taxable	Delegation	\$	67.50		67.50		Same	Increase will not be applied until December 2023
Child / Concession (10 visit pass)	each	Taxable	Delegation	\$	54.00	\$	54.00	0.0%	Same	Increase will not be applied until December 2023
Family (2A+2C or 1A+3C)	each	Taxable	Delegation	\$	21.00	\$	21.00	0.0%	Same	Increase will not be applied until December 2023
Children under 4 years (Paying adult required)	each	Taxable	Delegation		Free of charge		Free of charge		Same	Increase will not be applied until December 2023
Spectator	each	Taxable	Delegation	\$	3.00		3.00	0.0%	Same	Increase will not be applied until December 2023
Department for Education and Child Development (Student)	each	Taxable	Delegation	\$	3.00	-	3.00		Same	Increase will not be applied until December 2023
Lane Hire Fee (Large bookings)	per hour	Taxable	Delegation	\$	25.00		25.00		Same	Increase will not be applied until December 2023
Lane Hire Fee (Large bookings) per person entry	each	Taxable	Delegation	\$	5.00		5.00		Same	Increase will not be applied until December 2023
Lane Hire Fee (Local sporting clubs)	per hour	Taxable	Delegation	\$	25.00		25.00	0.00/	Same	Increase will not be applied until December 2023

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City of Mount Gambier

Fees and Charges 2023-24

Where applicable Council will charge fees to the Crown, agencies or third parties acting on behalf of the Crown, and Utility Companies requiring agreement with Council to undertake work on Council land under common law in accordance with the fees set out in the below schedule

All Fees and Charges include GST where applicable

Fee Description	Fee Units	Fee GST	Fee Authority	2022/23		2023-24	% CI	ANGE	COMMENTS
ane Hire Fee (Swim clubs)	per hour	Taxable	Delegation	\$ 5.0	0\$	5.00	0.0%	Same	Increase will not be applied until December 2023
itadium and Functions									
Casual Shooting	per hour	Taxable	Delegation	\$ 5.5	0 \$	5.50	0.0%	Same	Increase will not be applied until December 2023
Casual Shooting (10 visit pass)	each	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
Stadium Hire (1 court)	per hour	Taxable	Delegation		0 \$	60.00	0.0%	Same	Increase will not be applied until December 2023
Stadium Hire (User Groups)	per hour	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
Stadium Hire (Events)	per hour	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
Function Space (Monday to Friday) 1 room	per hour	Taxable	Delegation	\$ 60.0		60.00	0.0%	Same	Increase will not be applied until December 2023
Function Space (Monday to Friday) 2 room	per hour	Taxable	Delegation	\$ 100.0		100.00		Same	Increase will not be applied until December 2023
Function Space (Weekends and Events)	per hour	Taxable	Delegation	N/		N/A	0.0770	Same	NEW - Increase will not be applied until December 2023
Multi-purpose/Meeting Room/Consultation Room hire	per hour	Taxable	Delegation		0 \$	40.00	0.0%	Same	Increase will not be applied until December 2023
Multi-purpose/Meeting Room/Consultation Room hire - Weekly rate	per hour	Taxable	Delegation	N/		N/A	0.079	Same	NEW - Increase will not be applied until December 2023
	permou	Taxable	Delegation	1.100		110		Jame	HEW - increase will not be appared until December 2020
Birthday Parties	715	Tauchla	Delevative	e		250.00	0.00	Come o	In second will put be second and a still Descender 2000
Pool access (up to 10 children) Minimum Charge	each	Taxable	Delegation	\$ 250.0		250.00		Same	Increase will not be applied until December 2023
Pool access (additional children)	each	Taxable	Delegation		0 \$	25.00		Same	Increase will not be applied until December 2023
Court access (up to 10 children) Minimum Charge	each	Taxable	Delegation	\$ 220.0		220.00		Same	Increase will not be applied until December 2023
Court access (additional children)	each	Taxable	Delegation	\$ 22.0	0\$	22.00	0.0%	Same	Increase will not be applied until December 2023
Pool Hire - Events & Carnivals		1.000	and the second second	7) (A.M.C.S.)	041 -20	20100-0000	2002-002		
50m Whole Pool - min 3 hours (up to 200)	each	Taxable	Delegation	\$ 450.0		450.00		Same	Increase will not be applied until December 2023
50m Whole Pool - each hour after (up to 200)	per hour	Taxable	Delegation	\$ 120.0	0 \$	120.00	0.0%	Same	Increase will not be applied until December 2023
50m Whole Pool - min 3 hours (200-500)	each	Taxable	Delegation	\$ 500.0	0 \$	500.00	0.0%	Same	Increase will not be applied until December 2023
50m Whole Pool - each hour after (200-500)	per hour	Taxable	Delegation	\$ 160.0	0\$	160.00	0.0%	Same	Increase will not be applied until December 2023
50m Whole Pool - min 3 hours (over 500)	each	Taxable	Delegation	\$ 550.0	0\$	550.00	0.0%	Same	Increase will not be applied until December 2023
50m Whole Pool - each hour after (over 500)	per hour	Taxable	Delegation	\$ 200.0	0\$	200.00	0.0%	Same	Increase will not be applied until December 2023
nflatable Hire - 2 hours (additional to hire fee)	each	Taxable	Delegation	\$ 200.0	0 \$	200.00	0.0%	Same	Increase will not be applied until December 2023
25m Whole Pool - min 3 hours (up to 200)	each	Taxable	Delegation	\$ 300.0	0\$	300.00	0.0%	Same	Increase will not be applied until December 2023
25m Whole Pool - each hour after (up to 200)	per hour	Taxable	Delegation	\$ 100.0	0 \$	100.00	0.0%	Same	Increase will not be applied until December 2023
Room Hire	1.20	11	1992						
Community Office	per hour	Taxable	Delegation	\$ 40.0	0 \$	40.00	0.0%	Same	Increase will not be applied until December 2023
Community Office	per day	Taxable	Delegation		0 \$	50.00		Same	Increase will not be applied until December 2023
Community Office	per week	Taxable	Delegation	\$ 120.0		120.00		Same	Increase will not be applied until December 2023
Consulting Room	per hour	Taxable	Delegation		0 Š	40.00		Same	Increase will not be applied until December 2023
Consulting Room	per day	Taxable	Delegation	*	õ Š	80.00		Same	Increase will not be applied until December 2023
Consulting Room	per week	Taxable	Delegation	\$ 180.0		180.00		Same	Increase will not be applied until December 2023
Community Meeting Room	per hour	Taxable	Delegation	•	õ ŝ	40.00		Same	Increase will not be applied until December 2023
Community Meeting Room	per day	Taxable	Delegation	\$ 120.0		120.00		Same	Increase will not be applied until December 2023
Community Meeting Room	per week	Taxable	Delegation	N/20.0		N/A	0.070	Same	NEW - Increase will not be applied until December 2023
Community Meeting Room 1 & 2	per hour	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
Community Meeting Room 1 & 2		Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
fourth Room	per day	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
fouth Room	per hour	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
	per day		*						
Youth Room (Community Youth Group)	per hour	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
(outh Room (Community Youth Group)	per day	Taxable	Delegation	NA		N/A		Same	NEW - Increase will not be applied until December 2023
Kitchen	per hour	Taxable	Delegation	NA		N/A		Same	NEW - Increase will not be applied until December 2023
Kitchen	per day	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
Bar	per hour	Taxable	Delegation	N/		N/A		Same	NEW - Increase will not be applied until December 2023
Bar	per day	Taxable	Delegation	N/	A	N/A		Same	NEW - Increase will not be applied until December 2023
Court Hire - Regular Club Use		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1				a set the second			
Club Rate - Training (1 court)	per hour	Taxable	Delegation	\$ 30.0	0 \$	30.00	0.0%	Same	Increase will not be applied until December 2023
Club Rate - Game (1 court)	per hour	Taxable	Delegation	\$ 40.0	0 \$	40.00	0.0%	Same	Increase will not be applied until December 2023
Futsal Show Court - Training (1 court)	per hour	Taxable	Delegation	\$ 45.0	0 \$	45.00	0.0%	Same	Increase will not be applied until December 2023
Futsal Show Court - Game (1 court)	per hour	Taxable	Delegation	\$ 55.0	0 \$	55.00		Same	Increase will not be applied until December 2023
								and the second se	

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4.4 DRAFT INTERIM ASSET MANAGEMENT SUMMARY 2024-2033 FOR PUBLIC CONSULTATION – REPORT NO. AR23/31244

Committee:	Council
Meeting Date:	23 May 2023
Report No.:	AR23/31244
CM9 Reference:	AF22/378
Author:	Barbara Cernovskis, General Manager City Infrastructure
Authoriser:	Sarah Philpott, Chief Executive Officer
Summary:	This report is to consider and adopt the Interim Asset Management Summary which forms the basis for the Long Term Financial Plan and the Annual Business Plan & Budget process.
Strategic Plan	Goal 1: Our People
Reference:	Goal 2: Our Location
	Goal 3: Our Diverse Economy
	Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage
	Goal 5: Our Commitment

REPORT RECOMMENDATION

- 1. That Council Report No. AR23/31244 titled 'Draft Interim Asset Management Summary 2024-2033 for Public Consultation' as presented on 23 May 2023 be noted.
- 2. That Council endorse the Draft Interim Asset Management Summary 2024-2033 as attached to Report No. AR23/31244 for community consultation.
- 3. That Council authorises the Chief Executive Officer to make any necessary changes to the draft Interim Asset Management Summary 2024-2033 document arising from this meeting, together with any editorial amendments and finalisation of the document's formatting and graphic design.

TYPE OF REPORT

Corporate

BACKGROUND

The requirement for Councils Asset Management Plans (AMPs) relate to the overall Strategic Management Plans of Council, as per Chapter 8 Part 1, Section 122 of the Local Government Act 1999:

"A council must develop and adopt plans (which may take various forms) for the management of its area, to be called collectively the **strategic management plans**, which

(a) identify the council's objectives for the area over a period of at least 4 years (the relevant period),

(....)

(1a) A council must, in conjunction with the plans required under subsection (1), develop and adopt

- (a) a long-term financial plan for a period of at least 10 years; and
- (b) an infrastructure and asset management plan, relating to the management and development of infrastructure and major assets by the council for a period of at least 10 years, (and these plans will also be taken to form part of the council's strategic management plans).
- (1b) The financial projections in a long-term financial plan adopted by a council must be consistent with those in the infrastructure and asset management plan adopted by the council."

PROPOSAL

Due to growth and strategic priorities, Council is progressing a restructure of the current asset classes and asset allocation. Whilst this work has commenced, to continue to undertake the depth of work required a thorough review of Asset Management Planning has been identified as a strategic priority for Council, and features in the strategic work plan to be delivered throughout the next 3 years.

The Asset Management Planning approach is a priority project that will determine what people are required, what systems are required and what process is required to establish the clear integration point for Asset Management and Asset Accounting. The purpose of this work is to implement industry best practices critical for Councils legislative compliance in terms of Strategic Infrastructure & Asset Management, Capital works program and service delivery.

The consolidated AMP budget included in the LTFP looks as per the following table:

	Asset Management Plan - 2024-2033											
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Infrastructure	Renewal	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	
	Upgrade/new	374,000	374,000	374,000	374,000	374,000	374,000	374,000	374,000	374,000	374,000	
Buildings	Renewal	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	
	Upgrade/new	1,080,000	73,640	53,640	53,640	53,640	53,640	53,640	53,640	53,640	53,640	
Plant	Renewal	1,741,872	2,223,000	1,092,000	1,160,000	1,066,000	2,264,000	1,343,000	1,825,000	667,000	1,785,000	
	Upgrade/new	10,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
Caroline	New	2,200,000	0	0	0	0	3,333,000	0	0	2,960,000		
Library	Renewal											
іт	Renewal	30,000	192,500	192,500	192,500	192,500	192,500	192,500	192,500	192,500	192,500	
	Upgrade/new	30,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	
Sundry	Renewal	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	



	Upgrade/new	178,635	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
	Renewal	5,761,872	6,405,500	5,274,500	5,342,500	5,248,500	6,446,500	5,525,500	6,007,500	4,849,500	5,967,500
TOTAL	Upgrade/new	3,872,635	646,640	626,640	626,640	626,640	3,959,640	626,640	626,640	3,586,640	626,640
	TOTAL	9,634,507	7,052,140	5,901,140	5,969,140	5,875,140	10,406,140	6,152,140	6,634,140	8,436,140	6,594,140

The Interim Asset Management Summary (IAMS) attached to this report outlines Councils approach to revised asset classes and asset management plans that will be prepared in draft form by December 2023. This approach remains aligned with Councils integrated planning process undertaken at the same time of the annual business plan and budget and Long-Term Financial Plan. During this review Councils existing Asset Management Plans will remain current.

LEGAL IMPLICATIONS

The preparation of asset management plans is a statutory requirement as per Chapter 8 Part 1, Section 122 of the *Local Government Act 1999*. Council has existing Asset Management Plans which will remain current, supplemented by the IAMS.

STRATEGIC PLAN

The Interim Asset Management Summary is aligned with Councils Strategic Management Plans.

COUNCIL POLICY

The Interim Asset Management Summary will be reviewed in accordance with the following Council Policies:

- <u>A900 Asset Management</u>
- <u>Asset Accounting Policy</u>

ECONOMIC IMPLICATIONS

The Interim Asset Management Summary ensures that adequate provision is made for the long-term, sustainable management of Councils infrastructure and assets.

ENVIRONMENTAL IMPLICATIONS

Environmental consequence is considered in accordance with Councils Strategic Plans.

SOCIAL IMPLICATIONS

Social consequence is considered in accordance with Councils Strategic Plans that include the Disability Action and Inclusion Plan, Regional Health Plan and Reconciliation Action Plan.

CULTURAL IMPLICATIONS

Cultural consequence is considered in accordance with Councils Strategic Plans that include the Reconciliation Action Plan.

RESOURCE IMPLICATIONS

The Interim Asset Management Summary will be implemented within Councils capacity to deliver.

VALUE FOR MONEY

The Interim Asset Management Summary ensure adequate provision is made for the long-term, sustainable management of Councils infrastructure and assets.

RISK IMPLICATIONS

The Interim Asset Management Summary in conjunction with the LTFP focus on sustainable management of risk, both from a service level and a financial perspective.



EQUALITIES AND DIVERSITY IMPLICATIONS

NA

ENGAGEMENT AND COMMUNICATION STRATEGY

Community consultation for the three strategic management documents (IAMS, LTFP and Annual Business Plan and Budget) will take place together as shown below:

Decision to be made	Make a recommendation that the Interim Asset Management Summary be endorsed for public consultation.
Key factors to be considered in decision (dot points)	 Annual Business Plan Long Term Financial Plan Community Plan Local Government Act 1999
Area of community influence	Aspects that are fixed: Legislative Factors Key areas for community input:
	 Community may make submissions on all sections of the Interim Asset Management Summary
Method of consultation, informing community & cost	 Copies of the draft IAMS will be available at: The City of Mount Gambier Library; Civic Centre; Council's Have Your Say platform. A facility will be available for the community to ask questions and receive submissions on Council's website during the consultation period.
Feedback to stakeholders/Council	A written response will be made to all submissions once the IAMS 2024-2033 has been adopted by Council.
Timeframe for consultation	Commencing on 25 May and concluding on 15 June 2023.
Community input	Commentary on the Draft IAMS.

IMPLEMENTATION STRATEGY

Interim Asset Management Summary will be delivered in accordance with the Objectives and KPI's outlined in the 2023/24 Annual Business Plan and Budget.

CONCLUSION AND RECOMMENDATION

The purpose of Council's Interim Asset Management Summary is to implement industry best practices to influence the allocation of resources in order for Council to provide services and infrastructure in a sustainable manner to the community.



It is recommended that Council endorse the Draft Interim Asset Management Summary 2024-2033 (attached) for community consultation.

ATTACHMENTS

1. Draft - City of Mount Gambier Interim Asset Management Summary 2024-2033 🗓 🖼



Docun	nent Control		Annale State	₩ ₩4	
	Document ID: AF	R19/7730 City of Mount Gambier Infrastructure Asset Man	agement Plai	n - Summary	
Rev No	Date	Revision Details	Author	Reviewer	Approver
1	March 2019	Creation of separate Asset Management Plan Summary	KR	NS	NS
2	February 2021	Updated in preparation for FY2022 budget process	CM	JZ	
3	May 2022	Updated in preparation for FY2023 budget process	MM	JS	BC
4	May 2023	Updated in preparation for FY2024 budget process	BC	JS	BC
			3		

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1. Summary

The City of Mount Gambier currently manages approximately \$300 million of assets on behalf of the community. Council recognises the importance that these assets be provided and maintained at a satisfactory level taking into consideration legislative and compliance obligations, community expectations and available resources.

Assets are categorised into asset classes. Each class contains complex data, including information about an asset's age, location, use, type, estimated useful life and residual values. Table 1 provides a summary of Council's asset categories as at 30 June 2022.

Table 1: Infrastructure, Property, Plant and Equipmen	nt Summary, as at 30 June 2022
---	--------------------------------

Asset Class	Net Fair Value	Accumulated Depreciation	Carrying Amount	Annual Depreciation
	\$'000	\$'000	\$'000	\$'000
LAND				
Fair Value level 2*	15,601	-	15,601	
Fair Value level 3**	37,816	-	37,816	-
BUILDINGS & STRUCTURES				
Fair Value level 2*	4,020	2,131	1,889	113
Fair Value level 3***	103,373	50,605	52,768	2,782
CAROLINE LANDFILL				
Waste Management	10,231	8,086	2,145	842
INFRASTRUCTURE				
Stormwater drainage	8,149	2,471	5,678	117
Footpaths and Kerbing	77,571	20,981	56,590	1,206
Roads	73,028	22,029	50,999	1,932
Carparks	10,578	3,122	7,456	257
PLANT AND EQUIPMENT				
Plant & Equipment	9,385	3,304	6,081	788
Office Equipment	2,288	1,609	679	115
SUNDRY/OTHER				
Riddoch Collection	3,525	-	3,525	-
Other	4,408	2,497	1,911	139
TOTAL	359,973	116,835	243,138	8,291

NB – This table excludes work in progress and right of use assets. CITY OF MOUNT GAMBIER – Asset Management Plan Summary

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*Fair value hierarchy level 2 valuations

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

**Fair value hierarchy level 3 valuations of land

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

***Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets

There is no known market for these assets and they are valued at depreciated current replacement cost.

This method involves:

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

2. Key Asset Management Projects

2.1. Strategic Review of Asset Management

Due to growth and strategic priorities, Council is progressing a restructure of the current asset classes and asset allocation. Whilst this work has commenced, to continue to undertake the depth of work required a thorough review of Asset Management Planning has been identified as a strategic priority for Council, and features in the strategic work plan to be delivered throughout the next 3 years.

The Asset Management Planning approach is a priority project that will determine what people are required, what systems are required and what process is required to establish the clear integration point for Asset Management and Asset Accounting. The purpose of this work is to implement industry best practices critical for Councils legislative compliance in terms of Strategic Infrastructure & Asset Management, Capital works program and service delivery.

2.2. Footpath Construction Program

Council is reviewing its ongoing footpath construction program to improve accessibility to its community using alternative means of transportation to motor vehicle transport. To inform this work, Council have recently completed a CBD Disability Audit and the development of a Shared Path Masterplan is currently underway, due to be completed in the latter part of 2023.

The CBD Disability Audit and the Shared Path Masterplan will identify the future use, and guide development of the methodology, service level and maintenance of the shared path network throughout the City.

2.3. Buildings and Structures Strategic Analysis

Developing Council's categorisation and understanding of building and structure assets is a priority to enable better planning for annual budgeting, capital renewal and maintenance requirements. Condition audits for this asset class are scheduled across the next two financial years with the valuation for this asset category due for completion in FY 2024 (as at 1 July 2023).

2.4. Mobilising the Workforce

One of Council's priorities is to mobilise infrastructure staff to enable them to update and maintain asset data whilst on the job in real time.

Equipping infrastructure staff whilst in the field with appropriate technology / devices will allow identification and reporting of any asset-related issues in real time which will streamline maintenance schedules and procedures. It will also assist with more accurate costings, further strengthening the ability to allocate, track and forecast Council's resources.

3. Caroline Landfill

Caroline Landfill is a critical piece of infrastructure for the region, being the only engineered landfill in South Australia located south of Murray Bridge.

The ongoing issues with current market conditions and recent changes to EPA requirements for construction of fully engineered landfill cells has had a significant impact on the cost of construction. Current Cell designs lodged with the EPA have been approved. Whilst the tender process for construction has not been finalised at the time of preparing this summary, the financial implication has been revised in the Long Term Financial Plan (LTFP) financial modelling.

Due to growth, cost increases and a tightly regulated environment Waste Management master planning for Councils' Waste service, from kerbside to landfill, has commenced with the first draft due by December 2023. This masterplan will inform the next iteration of the Asset Management Plan/LTFP in December 2023.

4. New Projects

The Asset Management Plan includes a provision for new/upgrade projects over the next 10 years. This creates the capacity for future investment. Individual projects will be incorporated in each annual budget following a ranking process undertaken to ensure that Council invests in priorities that will deliver public value to the community.

The adopted and proposed forward works program has been restated to include Caroline construction as new/upgrade.

5. Asset Management Plan

This interim asset management summary outlines the volume of work underway to strategically review Council's approach to asset management. The revised asset classes and asset management plans will be prepared for inclusion in the LTFP to be developed in the first half of FY 2024.

Infrastructure Condition Audits and Valuation - The condition audits have recently been submitted and valuation for this asset category are due for completion in FY 2023 (as at 30 June 2023).

Buildings Condition Audits and Valuation - Condition audits are scheduled across the next two financial years with the valuation for this asset category due for completion in FY 2024 (as at 1 July 2023).

Plant and Equipment - A review has been undertaken to revise asset lives and to also align the asset management plan with lead times.

Library, IT and Sundry - Library books have been transferred to operating.

Council is continuing the process of reviewing asset classes and establishing clear service level standards to better inform the asset management plans. Parks and Gardens is one asset class that is yet to be introduced. Implementation of the Sport, Recreation and Open Space Strategy (SROSS) has been identified as a priority strategic project that will be key to defining the management of this asset class.

Refer to Appendix 1 for the Summary Forward Capital Works Program.

6. Asset Management Practices

6.1. Accounting / Financial Systems

- Local Government authorities in South Australia are established under the provisions of the Local Government Act, 1999.
- Financial and Accounting practices and procedures are required to be in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations and the Australian Accounting Standards.
- Council's asset accounting policy (as adopted in December 2022) ensures that all Council owned assets are valued and depreciated in accordance with relevant Australian Accounting Standards ("the Standards") pursuant to Local Government Act 1999 under section 303(4) organisation.
- Council's audit regime includes the required annual statutory audit required by legislation and also a periodic 'procedural' audit. This process is also completed on an annual basis.
- Council's accounting and financial systems utilise the Civica local government enterprise software solution entitled 'Authority'.
- The Authority software solution enables integration of all Council operations including the Finance and Asset Management functions.

6.2. Asset Management Systems

Council uses the Civica software AM program as its core asset management program. This program records all asset classes owned by Council together with all the relevant information on each asset. It allows assets to be linked to inspection and condition assessments as well as the historical information about the asset.

6.3. Information Flow Requirements and Processes

The key information that flows into the AM Plans are:

- The asset register data on size, age, value, remaining life of the network.
- The unit rates for categories of work/material.
- The adopted service levels.
- Projections of various factors affecting future demand for services.
- Correlations between maintenance and renewal, including decay models.
- Data on new assets acquired by Council.

The key information that flows from the AM Plans are:

- · The assumed Works Program and trends.
- · The resulting budget, valuation and depreciation projections.
- The useful life analysis.
- Funding gap/excess considerations.
- Improvements for AM planning.

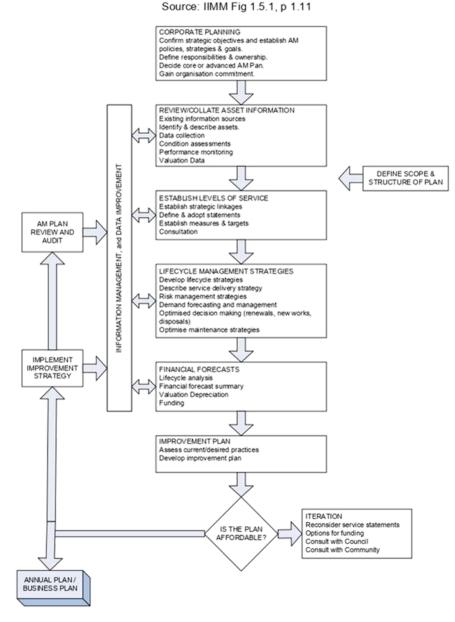
These will impact on the LTFP, Community Plan, Annual Business Plan and Budget.

Key elements of the Plan are:

- Levels of service specifies the services and levels of service to be provided by Council.
- · Future demand how this will impact on future service delivery and how this is to be met.
- Life cycle management how Council will manage its existing and future assets to provide the required services.
- Financial summary what funds are required to provide the required services.
- Asset management practices.
- · Monitoring how the Plan will be monitored to ensure it is meeting Council's objectives.
- Asset management improvement plan.

A road map for preparing an Infrastructure and Asset Management Plan is shown below.

Road Map for preparing an Infrastructure and Asset Management Plan



CITY OF MOUNT GAMBIER - Asset Management Plan Summary

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7. Plan Improvement and Monitoring

7.1. Performance Measures

The effectiveness of the Infrastructure and Asset Management Plan can be measured in the following ways:

- The degree to which the required cashflows identified in this Interim Asset Management Summary
 are incorporated into Council's Strategic Plan, LTFP, and Annual Business Plan & Budget.
- The degree to which 1-20 year detailed works programs, budgets, business plans and organisational structures take into account the 'global' works program trends provided by the Asset Management Plans.

7.2. Improvement Plan

Improvements identified for each individual asset class are detailed in their relevant Asset Management plan. General improvements identified across all categories include:

- · Development of a single corporate Asset Register.
- Defining levels of service.
- Standard categorisation of assets for improved reporting.

7.3. Monitoring and Review Procedures

This Interim Asset Management Summary outlines Councils approach to revised asset classes and asset management plans that will be prepared in draft form by December 2023. This approach remains aligned with Councils integrated planning process undertaken at the same time of the annual business plan and budget and Long-Term Financial Plan. During this review Councils existing AMPs will remain current.

Under the Local Government Act 1999, the Plan has a life of 4 years and is due for revision and updating within 2 years of each Council election.

REFERENCES

The City of Mount Gambier Futures Paper

City of Mount Gambier Strategic Plan 2020-2024

City of Mount Gambier Annual Business Plan and Budget

DVC, 2006, 'Asset Investment Guidelines', 'Glossary', Department for Victorian Communities, Local Government Victoria, Melbourne

IPWEA, 2006, 'International Infrastructure Management Manual', Institute of Public Works Engineering Australia, Sydney, <u>www.ipwea.org.au</u>

		3	Asset Ma	nagemen	t Plan - 20	24-2033					
\$'000s		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Infrastructure	Renewal	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
milastructure	Upgrade/new	374	374	374	374	374	374	374	374	374	374
Buildings	Renewal	700	700	700	700	700	700	700	700	700	700
bullulligs	Upgrade/new	1,080	124	104	104	104	104	104	104	104	104
Plant	Renewal	1,742	2,223	1,092	1,160	1,066	2,264	1,343	1,825	667	1,785
rialit	Upgrade/new	40	40	40	40	40	40	40	40	40	40
Caroline Landfill	Upgrade/new	2,200	0	0	0	0	3,333	0	0	2,960	0
IT	Renewal	30	193	193	193	193	193	193	193	193	193
**	Upgrade/new	30	79	79	79	79	79	79	79	79	79
Sunday	Renewal	90	90	90	90	90	90	90	90	90	90
Sundry	Upgrade/new	179	80	80	80	80	80	80	80	80	80
	Renewal	5,762	6,406	5,275	5,343	5,249	6,447	5,526	6,008	4,850	5,968
TOTAL	Upgrade/new	3,903	697	677	677	677	4,010	677	677	3,637	677
	TOTAL	9,665	7,102	5,951	6,019	5,925	10,456	6,202	6,684	8,486	6,644

Appendix 1 -- Summary Forward Capital Works Program

CITY OF MOUNT GAMBIER - Asset Management Plan Summary

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5 MEETING CLOSE

