

3 May 2018

**MAYOR
COUNCILLORS
CITY OF MOUNT GAMBIER**

NOTICE is given that the Strategic Standing Committee will meet in the following Meeting Room on the day, date and time as follows:

Strategic Standing Committee
(Committee Room - Level 4):

Monday, 7 May 2018 at 5:30 p.m.

An agenda for the meeting is enclosed.



Mark McSHANE
CHIEF EXECUTIVE OFFICER

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5.1. Policy Review – R155 – Rate Rebate Policy - Report No. AR18/9120

| | |
|---------------------------------|---|
| COMMITTEE | Strategic Standing Committee |
| MEETING DATE: | 7 May 2018 |
| REPORT NO. | AR18/9120 |
| RM8 REFERENCE | AF18/53 |
| AUTHOR | Jo Scheidl |
| SUMMARY | Policy Review – R155 – Rate Rebate Policy |
| COMMUNITY PLAN REFERENCE | Goal 1: Our People |
| | Goal 2: Our Location |

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| REPORT RECOMMENDATION |
| <p>(a) That Strategic Standing Committee Report No. AR18/9120 titled '<i>Policy Review – R155 – Rate Rebate Policy</i>' as presented to the Strategic Standing Committee on 7 May 2018 be noted.</p> <p>(b) That Council <i>Policy R155 – Rate Rebate Policy</i> as attached to Strategic Standing Committee Report No. AR18/9120 be adopted.</p> |

Moved:

Seconded:



Background

The introduction of the Local Government Act 1999 (the Act) resulted in significant changes being introduced to the rate rebate provisions particularly those applicable to the manner in which rate rebates are administered.

To assist with this process the Local Government Financial Management Group, with the assistance of Norman Waterhouse Lawyers, developed a *model* policy for rate rebates which is suitable for adaption by individual councils.

In May 2002, the City of Mount Gambier (the Council) adopted a Rate Rebate Policy that aimed at assisting the administration of both the mandatory and discretionary rate rebate provisions of the Act.

Discussion

Council Policy “*R155 – Rate Rebate Policy*” has been reviewed with no changes. Review dates to be annually.

Conclusion

The reviewed Council Policy “*R155 – Rate Rebate Policy*” be presented for consideration. It is proposed that the policy next be scheduled for review May 2019.

Attachments

[Attachment 1 \(AR18/11516\): R155 Rate Rebate Policy DRAFT](#)



Jo SCHEIDL
SENIOR RATES OFFICER



Pamela LEE
GENERAL MANAGER – COUNCIL BUSINESS SERVICES

27 March 2018
JMS



5.2. Policy Review – R105 – Rating Policy - Report No. AR18/9119

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|---------------------------------|--------------------------------------|
| COMMITTEE | Strategic Standing Committee |
| MEETING DATE: | 7 May 2018 |
| REPORT NO. | AR18/9119 |
| RM8 REFERENCE | AF18/53 |
| AUTHOR | Jo Scheidl |
| SUMMARY | Policy Review – R105 – Rating Policy |
| COMMUNITY PLAN REFERENCE | Goal 1: Our People |
| | Goal 2: Our Location |

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| REPORT RECOMMENDATION |
| <p>(a) That Strategic Standing Committee Report No. AR18/9119 titled '<i>Policy Review – R105 – Rating Policy</i>' as presented to the Strategic Standing Committee on 7 May 2018 be noted.</p> <p>(b) That Council <i>Policy R105 – Rating Policy</i> as attached to Strategic Standing Committee Report No. AR18/9119 be adopted.</p> |

Moved:

Seconded:



Background

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 and leaves room for the Council to make a range of policy choices. Council Policy "R105 – Rating Policy" includes reference to:

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

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

Discussion

Council Policy "*R105 – Rating Policy*" has been reviewed with minor amendment related to State Government "Cost of Living Concession" and refinement of formatting for consistency throughout the document.

Conclusion

The reviewed Council Policy "*R105 – Rating Policy*" be presented for consideration. It is proposed that the policy next be scheduled for review May 2019

Attachments

[Attachment 1 \(AR18/11514\): R105 Rating Policy](#)



Jo SCHEIDL
SENIOR RATES OFFICER



Pamela LEE
GENERAL MANAGER – COUNCIL BUSINESS SERVICES

27 March 2018
JMS



5.3. Policy Review – R130 – Rates – General Matters - Report No. AR18/9117

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|---------------------------------|--|
| COMMITTEE | Strategic Standing Committee |
| MEETING DATE: | 7 May 2018 |
| REPORT NO. | AR18/9117 |
| RM8 REFERENCE | AF18/53 |
| AUTHOR | Jo Scheidl |
| SUMMARY | Policy Review – R130 – Rates – General Matters |
| COMMUNITY PLAN REFERENCE | Goal 1: Our People |
| | Goal 2: Our Location |

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| REPORT RECOMMENDATION |
| <p>(a) That Strategic Standing Committee Report No. AR18/9117 titled '<i>Policy Review – R130 – Rates – General Matters</i>' as presented to the Strategic Standing Committee on 7 May 2018 be noted.</p> <p>(b) That Council <i>Policy R130 – Rates – General Matters</i> as attached to Strategic Standing Committee Report No. AR18/9119 be adopted.</p> |

Moved:

Seconded:



Background

Council periodically reviews its policies over the term of the Council to ensure they remain up to date with legislative requirements, Council and community expectation and emerging practices in local government.

Discussion

In February 2014 Council considered Corporate and Community Services Report No. 13/2014 in relation to the review of Corporate and Community Services Policies and resolved:

(e) Amalgamation and/or review of remaining Corporate and Community Services Polices continue to be undertaken on a prioritized and periodical basis under the direct of the Corporate and Community Services Committee.

Council Policy “R130 – Rates – General Matters” has been reviewed with no changes. Review dates to be amended from annually to “during the next Council term”.

Conclusion

The reviewed Council Policy “R130 – Rates – General Matters” be presented for consideration. It is proposed that the policy next be scheduled for review May 2021, during the next Council term.

Attachments

[Attachment 1 \(AR18/9171\): DRAFT R130 Rates – General Matters](#)



Jo SCHEIDL
SENIOR RATES OFFICER



Pamela LEE
GENERAL MANAGER – COUNCIL BUSINESS SERVICES

6 March 2018
JMS



5.4. Quarter Three Budget Review for financial year ending 30 June 2018 - Report No. AR18/15602

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|---------------------------------|--|
| COMMITTEE | Strategic Standing Committee |
| MEETING DATE: | 7 May 2018 |
| REPORT NO. | AR18/15602 |
| RM8 REFERENCE | AF16/329 |
| AUTHOR | Jeroen Zwijnenburg |
| SUMMARY | This report provides the Quarter Three Budget Review for the period ending 31 March 2018 within the financial year ending 30 June 2018 for consideration by the Committee. |
| COMMUNITY PLAN REFERENCE | Goal 1: Our People |
| | Goal 2: Our Location |
| | Goal 3: Our Diverse Economy |
| | Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage |

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| REPORT RECOMMENDATION |
| <p>(a) That Strategic Standing Committee Report No. AR18/15602 titled '<i>Quarter Three Budget Review for Financial Year Ending 30 June 2018</i>' as presented to the Strategic Standing Committee on 7 May 2018 be noted.</p> <p>(b) That Council adopts the Quarter Three Budget Review (BR3) for the financial year 1 July 2017 to 30 June 2018 as detailed in Attachment 1 of the report titled '<i>Quarter Three Budget Review for the Financial Year Ending 30 June 2018</i>' which reflects a \$582,000 forecast operating surplus.</p> <p>This represents an improvement of \$259,000 from the Original Budget of \$323,000 operating surplus and an improvement of \$1,572,000 from Quarter Two Budget Review (BR2) of \$990,000 operating deficit.</p> |

Moved:

Seconded:



Background

In accordance with the Local Government (Financial Management) Regulations 2011, Regulation 9 requires Council to prepare and consider the following reports relating to the review of budgets:

- 9.1(a) *At least twice, between 30 September and 31 May (both dates inclusive) in the relevant financial year (where at least 1 report must be considered before the consideration of the report under sub regulation (1)(b), and at least 1 report must be considered after consideration of the report under sub regulation (1)(b))—a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances;*
- 9.1(b) *Between 30 November and 15 March (both dates inclusive) in the relevant financial year—a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.*
- 9.2 *A council must also include in a report under sub regulation (1)(b) revised forecasts for the relevant financial year of the council's operating surplus ratio, net financial liabilities ratio and asset sustainability ratio compared with estimates set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.*

Council has scheduled to undertake and present budget reviews as follows:

| Budget Review | Inclusive Dates | Council Meeting in |
|---------------------|--------------------------|--------------------|
| Quarter One (BR1) | 1 July to 30 September | November |
| Quarter Two (BR2) | 1 October to 31 December | February |
| Quarter Three (BR3) | 1 January to 31 March | May |

Section 123 7(a)(b) of the Local Government Act 1999 (the 'Act') states that each budget of council must:

- 7(a) *Be considered in conjunction with the council's annual business plan (and must be consistent with that plan, as adopted); and*
- 7(b) *Be adopted by the council after the council has adopted its annual business plan.*

Table 1: Financial matters resolved by Council since adoption of the original 2017/2018 Budget and indication of inclusion of the financial implications in a Budget Reviews for this financial year.

| Council Meeting Item | Description | Resolution | Included in |
|----------------------|--|--|-------------------|
| 14.03 | Mount Gambier Community RSL Discretionary Rebate | (a) That Council Report No. AR17/41827 titled 'RSL Discretionary Rate Rebate' as presented to the Council on 17 October 2017 be noted. (b) That Council agree to a discretionary rate rebate for the RSL Assessment Numbers 1191/2884/13760 commencing from 1 July 2017 of 50% on each of the rateable areas over a 2 | BR1 BR2 BR3 |



| | | | |
|-------|--|---|-------------------|
| | | year period to be reviewed at the conclusion of the 2 year period. | |
| 13.4 | Commercial Hall Kitchen Future Operation | <p>(a) That Strategic Standing Committee Report No. AR17/28073 titled 'City Hall Commercial Kitchen Future Operation' as presented to the Strategic Standing Committee on 7 August 2017 be noted.</p> <p>(b) The Commercial Kitchen and Community Kitchen be reconfigured and consolidated into the Commercial Kitchen space.</p> <p>(c) The Community Kitchen equipment where possible is used in the Commercial Kitchen and the Community Kitchen be utilised as storage and/or general purpose area.</p> <p>(d) The City Hall Kitchen be made accessible to:</p> <ul style="list-style-type: none"> • Pre-qualified commercial caterers at a fee and bond recognising the commercial nature of the hire. • General users (non-commercial caterers) at a fee and bond recognising the nature of the use. • Council's 2017/2018 building maintenance budget is reviewed and re-prioritised with an amount of up to \$20,000 reallocated to the required City Hall kitchen upgrades. | BR1 BR2 BR3 |
| 13.19 | Capex Carry Overs from 2016/2017 | <p>(a) That Operational Standing Committee Report No. AR17/34863 titled 'Capital Expenditure Carry Overs from 2016/2017' as presented to the Operational Standing Committee on 12 September 2017 be noted.</p> <p>(b) That the Work In Progress allocations from 2016/2017 as presented with this report be adopted by Council with all amendments made to the 2017/2018 Council Budget.</p> | BR1 BR2 BR3 |
| 14.04 | 2017 New Year's Eve Event | <p>(a) That Council Report No. AR17/41824 titled '2017 New Year's Eve Event' as presented to the Council on 17 October 2017 be noted.</p> <p>(b) That Council acknowledge the considerable effort taken by the Mount Gambier Community Events committee to reduce costs and secure additional sponsorship.</p> <p>(c) That Council approve a one off sponsorship increase of \$5,000 cash and \$500 in-kind support (totalling \$10,000 cash and \$3,000 in-kind) for the 2017 New Year's Eve event from GL6240.0038.</p> | BR2 BR3 |
| 13.08 | Initial Public Wi-Fi Project | <p>(a) That Operational Standing Committee Report No. AR17/37775 titled 'Initial Public Wi-Fi Project' as presented to the Strategic Standing Committee on 13 November 2017 be noted.</p> <p>(b) That Council accept the quotation from TDRS and proceed with the proposed installation of the Wi-Fi hardware at the Blue Lake, Umpherston Sinkhole and Railway Lands.</p> | BR2 BR3 |



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| 13.36 | Design and Construction of Civic Centre Flytower Façade - Project Completion | <p>(a) That Operational Standing Committee Report No. AR17/43690 titled 'Design and Construction of Civic Centre Flytower Façade - Project Completion' as presented to the Operational Standing Committee on 14 November 2017 be noted.</p> <p>(b) That Council authorise the Chief Executive Officer to amend the contract with Dycer Construction for the Civic Centre Flytower Upgrade to a final contract amount of \$1,386,000 (plus GST) including contingencies and professional fees.</p> <p>(c) That Country Arts SA be invoiced for 50% of the works, including professional fees.</p> <p>(d) That Council refer the estimated shortfall of \$8,000 between its current budget allocation (\$685,000, 2016/2017 and 2017/2018) and the final contract price including professional fees to a future budget review, with the view that the increased costs be offset by reductions in expenditure within the Capital Works Program (resulting in nil impact on the budget).</p> | BR2 BR3 |
| 13.41 | Country Arts 25 Years Celebration | <p>(a) That Operational Standing Committee Report No. AR17/45790 titled 'Country Arts 25 Years Celebration' as presented to the Operational Standing Committee on 14 November 2017 be noted.</p> <p>(b) That Council support the proposal as presented for 'Country Arts 25 Years Celebration' to the value of \$15,000 to be paid as follows:</p> <ul style="list-style-type: none"> • First instalment of \$7,000 from 2017-2018 budget (GL6350.0805). • Second instalment of \$8,000 be allocated to GL 6350.0805 in the 2018-2019 budget preparation. | BR3 |
| 13.24 | Borderline Speedway - Request for Additional Sponsorship | <p>(a) That Operational Standing Committee Report No. AR17/48852 titled 'Borderline Speedway - Request for Additional Sponsorship' as presented to the Operational Standing Committee on 12 December 2017 be noted.</p> <p>(b) That Council commits a further financial contribution of \$10,000 in addition to the \$15,000 provided in May 2016 to the Borderline Speedway Australian Sprintcar Title to be held in January 2018. The additional contribution be factored into the next budget review.</p> <p>(c) The further amount of \$10,000 will secure naming rights for the event being "The City of Mount Gambier Australian Sprintcar Title".</p> <p>(d) That Council staff liaise with the Borderline Speedway regarding the marketing and promotion of the Australian Sprintcar Title to maximise the promotion of Mount Gambier City.</p> <p>(e) That promotional marketing material developed for</p> | BR3 |



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| | | <p>the event by the Borderline Speedway acknowledge the City of Mount Gambier.</p> <p>(f) That appropriate banners and other signage is displayed at the Border Speedway promoting Mount Gambier.</p> | |
| 13.39 | Ancient Rome Exhibition | <p>(a) That Operational Standing Committee Report No. AR17/45747 titled 'Exhibition - Ancient Rome: The Empire that Shaped the World' as presented to the Operational Standing Committee on 14 November 2017 be noted.</p> <p>(b) That Council support the proposal as presented for 'Ancient Rome: The Empire that Shaped the World' for the period 16 August 2019 - 10 November 2019 be supported and the 2018/2019 and 2019/2020 budget incorporate both the expenditure and anticipated income.</p> <p>(c) That Council, once costs have been recovered for Ancient Rome: The Empire that Shaped the World, allocate surplus revenue to support future exhibition and programming for the Riddoch Art Gallery.</p> | NA |
| 13.40 | 2018 Mount Gambier Fringe Festival | <p>(a) That Operational Standing Committee Report No. AR17/45777 titled '2018 Mount Gambier Fringe Festival' as presented to the Operational Standing Committee on 14 November 2017 be noted.</p> <p>(b) That Council approve to progress a 2018 Mount Gambier Fringe event with the funding secured by Country Arts SA via Arts SA. That Council representatives be involved in the planning and delivery of the event to support the cultural development of local artists.</p> | BR3 |
| 13.21 | Kitchen Caddy Roll Out Stage 2 | <p>(a) That Environmental Sustainability Sub-Committee Report No. AR17/43697 titled 'Kitchen Caddy Rollout Stage 2' as presented to the Operational Standing Committee on 13 February 2018 be noted.</p> <p>(b) That Council roll out the kitchen caddy system to all remaining 2018/2019 green waste subscribers at an approximate cost of \$53,000.</p> <p>(c) In the 2018/2019 financial year Council purchase replacement compostable bags at an approximate cost of \$27,000. Residents should be entitled to one 'free' roll of compostable bags per financial year. The annual green waste fee should be increased to \$86.30 (pro rata) to cover this cost. Additional rolls of replacement bags should be made available to residents for purchase at a cost of \$6 per roll. This replacement compostable bag system should be undertaken on an ongoing annual basis.</p> <p>(d) Council subscribe to the Compost Revolution program for the 2018/2019 financial year at an approximate cost of \$3,790.</p> | NA |



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| <p>13.27</p> | <p>Supplementary Local Roads Funding and Roads to Recovery Funding updates to works programs</p> | <p>(a) That Operational Standing Committee Report No. AR18/2076 titled 'Supplementary Local Roads Funding and Roads to Recovery Funding updates to Roads Program' as presented to the Operational Standing Committee on 13 February 2018 be noted;</p> <p>(b) That Council:</p> <ul style="list-style-type: none"> • Bring forward the reconstruction of Elizabeth Street (Commercial Street to Jane Street) to the 2017/2018 works program and use 50% of the current funding available from Caldwell Street reconstruction, in order to expend the funds received from the Special Local Roads Funding (SLRF); and • That any additional funding required to match the \$140,000 Special Local Roads Funding (SLRF) be acquired from any surplus within the current 2017/2018 works program. <p>(c) That Council make the following adjustments to the Roads to Recovery Program (R2R) in order to expend all funds available for this program by the end of 2018/2019 financial year;</p> <ul style="list-style-type: none"> • 2017/2018 R2R Program to now include Railway Terrace (Bay Road to Elizabeth Street) reconstruction - \$207,308 to the original program of works. • 2018/2019 R2R Program to comprise the following road reconstruction projects: Robin Street (Brolga Street to Finch Street) - \$66,000; Helen Street (Elizabeth Street to Gray Street) - part funded by R2R - \$104,658; Laurie Street (Shepherdson Road to Millard Street) - \$50,000. | <p>BR3</p> |
| <p>13.07</p> | <p>Project Management - Proposed Indoor Recreation Centre</p> | <p>(a) That Council allocates \$30,000 this financial year for the preparation of documentation for a proposed multifunctional indoor recreation and aquatics centre, including a feasibility study, concept plans including initial engagement with stakeholder groups, facility management options and a ratepayer impact report.</p> <p>(b) That documentation to be tabled at the Strategic Standing Committee meeting by or prior to July 2018.</p> <p>(c) That the documentation will form the basis of an extensive community and stakeholder engagement process to be determined after the completion of the above reports.</p> <p>(d) That council establish a working party comprising the Mayor, Councillors (to be determined at tonight's meeting), the Chief Executive Officer, the General Manager City Growth and other relevant</p> | <p>BR3</p> |



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| | | stakeholders as determined by the working party, to develop an expression of interest for the Federal Government's Regional Growth Fund. The EOI will be further considered by Council ahead of potential lodgement by the 27th April. | |
| 13.24 | Planning and Development Fund Grant for Stage 3 Rail Trail Development | <p>(a) That Operational Standing Committee Report No. AR18/7767 titled 'Planning and Development Fund Grant for Stage 3 Rail Trail Development' as presented to the Operational Standing Committee on 13 March 2018 be noted.</p> <p>(b) That Council accept the \$250,000 funding offer made via the 2017/2018 planning and development fund grant and sign the deed agreement to make this effective.</p> <p>(c) That Council make an allocation of \$250,000 in the 2018/2019 budget as a matching contribution to the funds offered as required under the terms of the offer.</p> | BR3 |

Discussion

Comparison to the adopted Annual Business Plan and Budget 2017/2018

| | BR3 2017/2018 \$ | BR2 2017/2018 \$ | BR1 2017/2018 \$ | Original 2017/2018 \$ |
|--------------------------------------|------------------------|------------------------|------------------------|-----------------------------|
| Revenues - City Growth | 4,114,000 | 4,255,000 | 4,253,000 | 3,514,000 |
| Revenues - City Infrastructure | 794,000 | 616,000 | 811,000 | 811,000 |
| Revenues - Community Wellbeing | 496,000 | 518,000 | 518,000 | 518,000 |
| Revenues - Council Business Services | 23,764,000 | 22,548,000 | 22,321,000 | 23,235,000 |
| Revenues - Total | 29,168,000 | 27,937,000 | 27,903,000 | 28,078,000 |
| Expenses - City Growth | 4,195,000 | 4,234,000 | 4,249,000 | 3,708,000 |
| Expenses - City Infrastructure | 12,712,000 | 12,713,000 | 12,521,000 | 12,515,000 |
| Expenses - Community Wellbeing | 4,601,000 | 4,604,000 | 4,407,000 | 4,368,000 |
| Expenses - Council Business Services | 5,151,000 | 5,456,000 | 5,351,000 | 5,340,000 |
| Expenses - Office of CEO | 1,927,000 | 1,920,000 | 1,843,000 | 1,824,000 |
| Expenses - Total | 28,586,000 | 28,927,000 | 28,371,000 | 27,755,000 |
| Council - Total | 582,000 | (990,000) | (468,000) | 323,000 |

The original adopted 2017/2018 Annual Business Plan and Budget included:

- An operating surplus of \$323,000
- Net capital expenditure (Capex) \$6,883,000

The 2017/2018 Quarter Three Budget Review has resulted in the following changes to the budget position:



- An operating surplus of \$582,000
- Net Capex of \$8,597,000

Note: The material decrease in capital expenditure is due to:

- \$1,314,000 Capex carried forward from 2016/2017 financial year; and
- \$156,000 to bring to account Carinya Gardens Cemetery.

Commentary on Quarter Three Budget Review for 2017/2018

The Quarter Three Budget Review reflects a \$582,000 forecasted operating surplus. This represents an improvement of \$259,000 from the Original Budget of \$323,000 operating surplus and an improvement of \$1,572,000 from Quarter Two Budget Review (BR2).

The material changes as at quarter three budget review are:

1. An increase of \$1,443,000 in grants. This is bringing us back to the assumption in the original budget of a 50% prepayment of the Federal Assistance Grant (FAG) for 2018/2019 and is consistent with the assumptions in the 2018/2019 Draft Budget. This is based on the historical receipting of a 50% prepayment in late June of the FAG.
2. An additional \$250,000 in capital revenue for the Rail Trail foot and bike path grant that will be received this financial year.
3. Adjustments of other revenues updated to reflect their year-to-date projections to 31 March 2018. These other revenue decreased the result by \$96,000.
4. A reduction by \$151,000 of interest expense from the Local Government Financing Authority Cash Advance Debentures (CADs), as CADs are not assessed to be used in 2017/2018.
5. A remaining \$176,000 relating to a number of smaller adjustments in expenditure to reflect current expectations.
6. Not impacting the Operating Surplus, but reported under Non-Operating and part of Comprehensive Income is the following significant item: The realisation of the demolition of the St John Ambulance Centre and the CWA Hall that will trigger an impairment for the value of the asset at the time of demolition, having a combined impact of \$1,204,000. This has been incorporated in this review.

Conclusion

The Quarter Three Budget Review forecasts an operating surplus of \$582,000 in comparison to the original budget adopted by Council on 5 July 2017 that forecast an operating surplus of \$323,000. This equates to a movement of \$259,000 surplus from the adopted original budget to the Quarter Three Budget Review.

Details of these variances are provided in the discussion section of this report.

This budget review allows for the delivery of the 2017/2018 Annual Business Plan as previously adopted by Council on 5 July 2017.



Attachments

[Attachment 1 \(AR18/16987\):](#)

[City of Mount Gambier Proforma Comprehensive Financial Statements as at 31 March 2018](#)



Kahli ROLTON
MANAGEMENT ACCOUNTANT



Jeroen Zwijnenburg
MANAGER FINANCE AND CUSTOMER SERVICE



Pamela LEE
GENERAL MANAGER COUNCIL BUSINESS SERVICES

30 April 2018
JZ



5.5. Signage Strategy Update - Report No. AR18/16972

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|---------------------------------|---|
| COMMITTEE | Strategic Standing Committee |
| MEETING DATE: | 7 May 2018 |
| REPORT NO. | AR18/16972 |
| RM8 REFERENCE | AF17/521 |
| AUTHOR | Donna Foster |
| SUMMARY | A report confirming the adoption of a new City of Mount Gambier signage family and a plan to undertake replacement and a renewal of Directional signs in accordance with national Best Practice models. |
| COMMUNITY PLAN REFERENCE | Goal 2: Our Location |
| | Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage |

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| REPORT RECOMMENDATION |
| <p>(b) That Strategic Standing Committee Report No. AR18/16972 titled ‘<i>Signage Strategy Update</i>’ as presented to the Strategic Standing Committee on 7 May 2018 be noted.</p> <p>(b) That Council adopt the sign family design as presented at the Elected Member’s workshop on 16 April 2018.</p> |

Moved:

Seconded:



Background

Council supported the signage strategy on 15 August 2017. A further discussion was held during a workshop on 27 November 2017 where a request was made by Elected Members for further options for new signs to be presented. An Elected Member's workshop was held on 16 April 2018. At the workshop a presentation was made on the next steps in the delivery of the Signage Strategy and a family of signs based on the previously approved City of Mount Gambier branding policy was presented.

Discussion

On 16 April a presentation was made to Elected Members on the approach being taken for the renewal, replacement or upgrade of signage in Mount Gambier. The signs for Mount Gambier have been categorised into three groups – directional (regulatory), wayfinding and interpretive.

The directional (regulatory signs) that require replacement will be replaced with signs that adopt National Best Practice and will use modern icons and aim to reduce unsightly clutter.

The presentation attached provides images of the proposed new family of signs to be adopted for use by Council. A set of "to scale" signs were also presented at the workshop, these are available for viewing at the City Council offices.

The interpretive signs will reuse and upgrade the existing infrastructure, with alignment to the current Mount Gambier brand colours. Any Interpretive sign content changes will be carried out after consultation with appropriate groups as relevant to subject matter. The inclusion of Boandik place names will also be made per Council resolution – Boandik Language Inclusion AR17/49103 dated 19 December 2017.

A full audit capturing location, images and condition of signs has been completed and documented. Identification of actions needed for signs is almost complete and will form the basis of the signage upgrades.

A budget amount of \$300,000 for the removal or upgrade of signs in the City of Mount Gambier has been included in the draft 2018/2019 budget.

The total cost will be reduced through the recommendation of the reuse of existing sign support infrastructure for the interpretive signs and the use of simple format and construction materials for the Wayfinding signs.

The updating of the signage policy has been identified as necessary. This is addressed in the Policy Review S120 report AR18/16059.

The creation of Welcome signs at entry points to the city was also discussed. This will be a separate project requiring stakeholder consultation.

Conclusion

It is recommended the family of signs presented is adopted for use in Mount Gambier.

The directional (regulatory) signs have been fully mapped and removal, replacement and changes as required under the international standards that cover these signs will commence.



It is recommended that the existing sign support infrastructure is reused for the interpretive signs. Content for interpretative signs is to be agreed in consultation with the appropriate stakeholders.

Attachments

[Attachment 1 \(AR18/17169\): Signage strategy update 18 April 2018](#)



Donna FOSTER
MANAGER TOURISM AND ECONOMIC DEVELOPMENT



Nick SERLE
GENERAL MANAGER CITY INFRASTRUCTURE

30 April 2018
DF



5.6. Refinement of Strategic Priorities - Report No. AR18/17182

| | |
|---------------------------------|---|
| COMMITTEE | Strategic Standing Committee |
| MEETING DATE: | 7 May 2018 |
| REPORT NO. | AR18/17182 |
| RM8 REFERENCE | AF17/263 & AF17/211 |
| AUTHOR | Dr Judy Nagy and Barbara Cernovskis |
| SUMMARY | The purpose of this report is to merge the priorities identified from the Youth Engagement Strategy and Culture and Heritage Plan with Council’s strategic direction and to enable efficient implementation within Council’s available resources. |
| COMMUNITY PLAN REFERENCE | Goal 1: Our People |
| | Goal 2: Our Location |
| | Goal 3: Our Diverse Economy |
| | Goal 4: Our Climate, Natural Resources, Arts, Culture and Heritage |

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| REPORT RECOMMENDATION |
| <p>(a) That Strategic Standing Committee Report No. AR18/17182 titled ‘<i>Refinement of Strategic Priorities</i>’ as presented to the Strategic Standing Committee on 7 May 2018 be noted.</p> <p>(b) That an Elected Member workshop be held on the 28 May 2018 to present an example of an integrated approach for Council’s identified strategic priorities.</p> |

Moved:

Seconded:



Background

Since development of the Digital Strategy in 2016, Council has continued to ensure that actions have been underpinned and supported by a strong evidence base in the form of strategic reports. Each of the reports individually makes important recommendations and analysis highlighting that synergies between the reports made it logical to consider them as a collective for implementation purposes. While there has been significant progress in achieving a number of the recommendations, important new data and information makes it timely to reconsider how the new evidence impacts previous implementation plans and how the new information could be integrated into the body of work already in progress.

In February 2018 outcomes from an extensive community engagement process has added to the evidence base in the form of the Youth Engagement Strategy and the Culture and Heritage Plan. In addition, recent commitments towards seeking funding for the Mount Gambier Regional Sport and Recreation Centre (whether funded by the Regional Growth Fund or another future funding scheme) provides significant new knowledge that needs to be considered to maximise community benefits.

The table below notes the number of recommendations that have been made and priorities that have been identified for action.

| Abbrev. | REPORT | Year | No | Prioritised |
|---------|-------------------------------|------|-----|-------------|
| DS | Digital Strategy | 2016 | 24 | 8 |
| CGS | City Growth Strategy | 2017 | 32 | 18 |
| VIS | Visitor Information Servicing | 2017 | 31 | 16 |
| SS | Signage Strategy | 2017 | 13 | 6 |
| TDC | Tourism Data Collection | 2017 | 18 | 8 |
| | TOTAL | | 118 | 56 |
| | | | | |
| YE | Youth Engagement Strategies | 2018 | 17 | 9 |
| CH | Culture and Heritage Plan | 2018 | 24 | 15 |
| | TOTAL | | 41 | 24 |
| | | | | |
| | All Strategies | | 159 | 80 |

Discussion

Analysis of all strategic reports has identified a number of recurring and related themes that may be useful to combine and explore. The first of these is understanding that Council cannot provide solutions for community needs and services on its own. The City Growth Strategy (CGS) recommendations used terms such as “work with”, “in partnership with”, “provide leadership and support for” and “facilitate partnerships between”. The CGS exists within a broader context of retention strategies that focus on capacity building (through learning and innovation) and jobs growth that are also embedded within attraction factors that are related to health and wellbeing. Both the Youth Engagement Strategy and Culture and Heritage Plan are important components of retention and attraction factors and linking the strategies is the focus of this report.



Key themes

1. Collaboration Framework

The first of the themes that has been distilled is a need for a Collaboration Framework. It is important to motivate action across the community and for Council to identify its role in developing a collaborative framework to achieve a diverse response to agreed recommendations. Commencing with a small number of topics the forging of active strategic partnerships will be the key to development of sustainable outcomes.

2. Transport Options

The second theme identified has been the need to explore Transport Options so that engagement can be effectively achieved. The Youth Engagement Strategy and Culture and Heritage Plan consistently refers to a need for affordable public transport options for the community that extends beyond the current frequency offered. Understanding how we can influence public transport provision and to trial a pilot model for usage of Community assets are options Council could facilitate.

3. Enabling Spaces

The Youth Engagement Strategy and Culture and Heritage Plan strongly highlighted a need for Enabling Spaces to engage in activities of various kinds. Needs were identified for sport, recreation, music, creative needs, heritage. How needs and wants of youth could be addressed and what barriers may exist to active participation represent distinctly different challenges. For example, in advance of plans for the sport and recreation centre implementation it would be useful for Council to trial specific 'spaces' for youth engagement to understand equipment and space fit out needs and associated programming and staffing challenges.

4. Evaluation

The potential timeframes associated with a sport and recreation centre provide a useful three year horizon to address a number of integrated directions or themes arising from the strategic reports. The use of trials will focus on small scale options to address identified community needs and Evaluation of such trials at key timeframes will provide important knowledge to inform longer term infrastructure needs. This knowledge will be important even if the proposed sport and recreation centre is not funded until a later timeframe.

Conclusion

The directions require careful consideration of Council's budget and resourcing capacity. It is recommended that an Elected Member workshop be held to present and discuss an example of a proposed approach that can merge the priorities identified from the Youth Engagement Strategy and Culture and Heritage Plan with the already identified recommendations from previous reports. The purpose of a refined, integrated approach is to provide Council with a level of responsiveness that can aide with future proofing Council's strategic direction.

Attachments

Nil





Dr Judy NAGY
GENERAL MANAGER CITY GROWTH



Barbara CERNOVSKIS
GENERAL MANAGER COMMUNITY WELLBEING

2 May 2018
BC



5.7. Policy Review S120 – Street Signs Directional, Tourist and other Scenic Facility Signs - Report No. AR18/16059

| | |
|---------------------------------|--|
| COMMITTEE | Strategic Standing Committee |
| MEETING DATE: | 7 May 2018 |
| REPORT NO. | AR18/16059 |
| RM8 REFERENCE | AF11/505 |
| AUTHOR | Daryl Morgan |
| SUMMARY | This report is intended to update the current Street signage policy S120 as required under the conditions of Council’s policy review guidelines and to bring the policy in line with current best practice. In addition, the updated policy will reflect the proposed City Centre signage strategy |
| COMMUNITY PLAN REFERENCE | Goal 2: Our Location |

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| REPORT RECOMMENDATION |
| <p>(b) That Strategic Standing Committee Report No. AR18/16059 titled ‘Signage Strategy Update’ as presented to the Strategic Standing Committee on 7 May 2018 be noted.</p> <p>(b) That Council adopt the updated policy S120 – Street Sign Directional, Tourist and other Scenic Facility Signs.</p> |

Moved:

Seconded:



Background

As part of the conditions under Council's policy guidelines, Council is required to update its policies on an annual basis (or as otherwise determined for specific policies).

Accordingly, Council policy S120 - Street Signs Directional, Tourist and other Scenic Facility Signs, is now required to be reviewed.

Discussion

'S120 – Street Signs Directional, Tourist and other Scenic Facility Signs has been reviewed and is presented with the following changes to wording recommended.

- Signs to follow national best practice and Council will use recognized icons on signs where possible in preference to names
- No specific names are allowed on signs (instead generic motel, caravan park and eating place icons will be used)

The suggested changes have been proposed in order to bring the current policy in line with current best practices and to recognise that nowadays, modern technology (such as google maps, electronic advertising and promotion) has lessened the need for specific names on directional signage in Council areas.

Conclusion

It will be recommended that Council adopt the updated Signage policy S120 as presented in this report

Attachments

[Attachment 1 \(AR18/17266\) – Proposed Policy S120 – Street Signs Directional, Tourist and Other Scenic Facilities](#)



Daryl Morgan
MANAGER ENGINEERING DESIGN AND CONTRACTS



Nick Serle
GENERAL MANAGER CITY INFRASTRUCTURE

23 April 2018
DM



6. MOTION(S)

6.1. With Notice

Nil Submitted

6.2. Without Notice

Meeting closed at p.m.

AR18/16001



7. REPORT ATTACHMENTS



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|  City of Mount Gambier | R155 RATE REBATE POLICY | Version No: | 8.0 |
| | | Issued: | 8 May 2018 |
| | | Next Review: | May 2019 |

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 is 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.*

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

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- (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.

- 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.

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- 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;*
 - 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.*

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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:

- (i) Why there is a need for financial assistance through a rebate;
- (ii) The level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- (iii) The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- (iv) Whether the applicant has made/intends to make applications to another Council;
- (v) Whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- (vi) Whether the applicant is a public sector body, a private not for profit body or a private for profit body;
- (vii) Whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- (viii) The desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
- (ix) Consideration of the full financial consequences of the rebate for the Council;
- (x) The time the application is received;
- (xi) the availability of any community grant to the person or body making the application;
- (xii) whether the applicant is in receipt of a community grant; and

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(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. NATURAL RESOURCE MANAGEMENT (NRM) LEVY CONCESSIONS

Councils are required under the NRM Act to make a specified contribution to their regional NRM 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 NRM levy for rateable properties who presently receive a mandatory or discretionary rebate of rates. The level of the NRM concession will be equivalent (in percentage terms) to the level of rate rebate Council has granted to those same rateable properties.

7. APPLICATIONS

7.1 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.

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

7.3 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.

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

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- 7.5 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.

- 7.6 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.

- 7.7 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.

- 7.8 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.

- 7.9 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.

8. DELEGATION

- 8.1 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.

- 8.2 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.

- 8.3 All discretionary rebates shall be determined by the Council.

9. RATE RELIEF OPTIONS

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

9.1 Residential Rate Cap

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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%.

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

(All calculations referenced herein are 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.

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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.

9.2 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).

9.3 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:

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

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

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

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."

9.4 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.

10. 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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11. AVAILABILITY OF POLICY

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



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RATE REBATE APPLICATION

1. DETAILS OF APPLICANT

Organisation Name

Postal Address

..... Postcode

Telephone Email

Please provide details of a contact person for the Applicant

Given Name Surname

Postal Address

..... Postcode

Telephone Email

2. DETAILS OF LAND

Council Assessment Number

Certificate of Title Reference


Address

.....

Owner of Land (if not you)

3. CATEGORIES OF REBATE

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

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3.1 **Mandatory - 100%**

- Health Services – Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976 (Section 160 of the Local Government Act 1999);*
- Religious Purposes – Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes (Section 162 of the Local Government Act 1999);*
- Public Cemeteries – Land being used for the purposes of a public cemetery (Section 163 of the Local Government Act 1999);*
- Royal Zoological Society of SA – Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated (Section 164 of the Local Government Act 1999).*

3.2 **Mandatory - 75%**

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

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

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


YES NO

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

YES NO


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

YES NO

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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.*

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

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

Which of the following criteria apply:

*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;

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- The land is being used to provide facilities or services for children or young persons;*
- The land is being used to provide accommodation for the aged or disabled;*
- The land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;*
- The land is being used by an organisation which, in the opinion of the Council provides a benefit or service to the local community;*
- the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment;*
- the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.*

4. AMOUNT OF REBATE

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

YES NO

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

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

\$_____

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


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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.

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| File Reference: | AF18/48 |
| Applicable Legislation: | Local Government Act, 1999 Chapter 10, Division 5 (Sections 159 to 166) |
| Reference: Strategic Plan – Beyond 2015 | Goal 5, Strategic Objective 5 |
| Related Policies: | I105 Internal Controls R105 Rating Policy/Statement R130 Rates - General Matters |
| Related Procedures: | Nil |
| Related Documents: | Nil |

DOCUMENT DETAILS

| | |
|---|---|
| Responsibility: | General Manager Council Business Services |
| Version: | 8.0 |
| Last revised date: | 8 th May, 2018 |
| Effective date: | 8 th May, 2018 |
| Minute reference: | 8 th May, 2018 |
| Next review date: | May 2019 |
| <u>Document History</u> First Adopted By Council: Reviewed/Amended: | May 2002 Annually |

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|---|---------------------------|---------------------|---------------------------|
|  City of Mount Gambier | R105 RATING POLICY | Version No: | 9.0 |
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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.

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4. POLICY STATEMENT

4.1 Communication of the Policy

Section 123 of the Local Government Act 1999 requires a Council to prepare an Annual Business Plan and Budget. As per Section 123 (2) (d) of the Act, the Annual Business Plan must set out the rates structure and policies 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 Valuer-General in writing, within 60 days of receiving the notice of the valuation, explaining the basis for the objection, provided they have not:

- (a) Previously received a notice of this valuation under the Local Government Act, in which case the objection period is 60 days from the receipt of the first notice; or
- (b) Previously had an objection to the valuation considered by the Valuer-General.

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

State Valuation Office GPO Box 1354
ADELAIDE SA 5001
Email: LSGObjections@sa.gov.au
Phone: 1300 653 345

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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 reasons for the objections, 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:

State Valuation Office GPO Box 1354
ADELAIDE SA 5001
Email: LSGObjections@sa.gov.au
Phone: 1300 653 345

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:

State Valuation Office GPO Box 1354
ADELAIDE SA 5001
Email: LSGObjections@sa.gov.au
Phone: 1300 653 345

4.6 Business Impact Statement

Current Economic Environment

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

- Those elements of Council's Strategic Management Plan relating to business development.
- Relevant economic forecast reports.
- Council's recent development approval trends.



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- 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 will affect all ratepayers and will raise slightly less than one 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 slightly 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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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:

Office of the Valuer-General
 GPO Box 1354
 ADELAIDE SA 5001
 Email: lsgobjections@sa.gov.au
 Phone: 1300 653 345

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 Natural Resource Management Levy

The Council is in the South East Natural Resource Management Board area and is required under the NRM Act to make a specified annual contribution to the South East NRM Board. As such, Council collects the levy on behalf of the State Government for no gain to Council.

The Council is simply operating as a revenue collector for the South East Natural Resource Management Board in this regard. It does not retain this revenue nor determine how the revenue is spent.

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4.13 Cost of Living Concessions

Eligible Pensioners and Self-Funded Retirees

Pensioners 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 2018-2019 financial year can be submitted between 1 July and 31 October 2018 and are available by contacting the Concession Hotline on 1800 307 758.

This concession replaces the \$190 council rate concession which was only provided to those pensioners who owned their own home.

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

4.14 Payment of Rates

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

- September
- December
- March
- June.

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

Rates may be paid:

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

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.

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4.15 Late Payment of Rates

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

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

4.16 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).

4.17 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.

4.18 Rebate of Rates - Discretionary

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

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

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

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4.19 Rate Relief Options

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

The rebate will not apply where:

- (a) Any such increase is due in whole or part to an increase in valuation of the land in the Assessment because of improvements made to it worth more than \$20,000. or
- (b) Any such increase is in whole or part because the zoning or land use category of the land has changed. or
- (c) Any such increase is due in full or part to the use of the land being different for rating purposes on the date the Council declared its general rates for the current financial year than on the date the Council declared its general rates for the preceding financial year. or
- (d) The ownership of the rateable property has changed since 1st July in the preceding financial year i.e. the residential property has changed ownership and the new owners have purchased the residential property at the new current market value. or
- (e) The subject property boundary(s) have been altered in some way e.g. subdivision, boundary alignment etc. i.e. the subject property is not the exact same property, for valuation purposes, as assessed in the previous financial year. or
- (f) Other factors considered relevant by the Chief Executive Officer that do not warrant the granting of the discretionary rate rebate.

The rebate will only apply to:

- (a) A ratepayer in respect of their principal place of residence only, excluding second and subsequent properties and all other non principal place of residence properties.
- (b) The current financial year only then subject to an annual review.

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

4.19.2 Vacant Land

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



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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.

4.19.3 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.

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

4.20 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.

4.21 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.

4.22 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.

4.23 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.

4.24 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.

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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.

6. AVAILABILITY OF POLICY


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

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

DOCUMENT DETAILS

| | |
|---|---|
| Responsibility: | General Manager Council Business Services |
| Version: | 9.0 |
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| Effective date: | 8 th May, 2018 |
| Minute reference: | 8 th May, 2018, Corporate and Community Services Item 3 |
| Next review date: | May 2019 |
| <u>Document History</u> First Adopted By Council: Reviewed/Amended: | 18 th October, 2011 Annually |

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|---|-------------------------------------|---------------------|------------|
|  | R130 RATES - GENERAL MATTERS | Version No: | 3 |
| | | Issued: | 7 May 2018 |
| | | Next Review: | May 2021 |

1. INTRODUCTION

This document sets out the City of Mount Gambier ("Council") Policy for general matters associated with outstanding Council Rates and Assessment Valuation Appeals.

2. APPEALS AGAINST ASSESSMENTS


- 2.1 Pursuant to the provisions of the Local Government Act 1999, Council shall refund any rate amount overpaid as a result of an objection, review or appeal in respect of a valuation.
- 2.2 Council shall not apply or credit any such amount overpaid against future liabilities for rates on the land subject to the rates, unless requested to do so by the ratepayer.

3. FINES ON UNPAID RATES

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

4. OUTSTANDING RATES

- 4.1 In accordance with the provisions of the Local Government Act, where an instalment of rates is not paid on or before the date on which it falls due, Council will:
- (a) Send a reminder notice to the principal ratepayer with outstanding rate balances advising that payment is overdue;
 - (b) Proceedings for collection of outstanding rate balances after that time may be collected by legal process.
- 4.2 The Chief Executive Officer is empowered to exempt this Policy in necessitous circumstances, in accordance with the delegated powers issued pursuant to the provisions of the Local Government Act.
- 4.3 The Chief Executive Officer is empowered to take the necessary action to instigate collection by legal process where principal ratepayers have made no genuine attempt to respond to the requests for payment.
- 4.4 The Chief Executive Officer be authorised to write off outstanding and/or bad debts provided:
- (a) The debt is considered by the Chief Executive Officer to be unrecoverable;
 - (b) The outstanding debt is less than \$100.

| | | | |
|--|-------------------------------------|---------------------|------------|
|  City of Mount Gambier | R130 RATES - GENERAL MATTERS | Version No: | 3 |
| | | Issued: | 7 May 2018 |
| | | Next Review: | May 2021 |

5. REVIEW & EVALUATION

This Policy is scheduled for review by Council during the current term of Council, however, will be reviewed as required by any legislative changes which may occur.

6. AVAILABILITY OF POLICY

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

| | | | |
|---|-------------------------------------|---------------------|------------|
|  | R130 RATES - GENERAL MATTERS | Version No: | 3 |
| | | Issued: | 7 May 2018 |
| | | Next Review: | May 2021 |

| | |
|--|---|
| File Reference: | AF18/48 |
| Applicable Legislation: | Local Government Act, 1999 |
| Reference: Strategic Plan – Beyond 2015 | Goal 1: Our People Goal 2: Our Location |
| Related Policies: | R110 Rates-Appeals Against Assessments (superseded) R120 Rates-Fines on Unpaid Rates (superseded) R160 Rates-Outstanding (superseded) I105 Internal Controls R105 Rating Policy/Statement R155 Rates - Rebate Policy Statement and Application Process |
| Related Procedures: | Nil |
| Related Documents: | Nil |

DOCUMENT DETAILS

| | |
|---|--|
| Responsibility: | General Manager Council Business Services |
| Version: | 3.0 |
| Last revised date: | 7 May 2018 |
| Effective date: | 7 May 2018 |
| Minute reference: | Council Meeting XXXX, 2018 – Strategic Standing Committee Report |
| Next review date: | May 2021 |
| <u>Document History</u> First Adopted By Council: Reviewed/Amended: | 18 February 1999 (Superseded Policies R110, R120 and R160) During the next Council Term |

| CITY OF MOUNT GAMBIER | | | | | |
|--|-------|------------------|------------------|-------------------|-----------------|
| PROFORMA STATEMENT OF COMPREHENSIVE INCOME | | | | | |
| for the period ending 31 March 2018 | | | | | |
| | | FY BR3 - 2018 | FY BR2 - 2018 | FY Budget 2018 | 2017 |
| | Notes | \$'000 | \$'000 | \$'000 | \$'000 |
| INCOME | | | | | |
| Rates | 2 | 20,563 | 20,569 | 20,548 | 19,672 |
| Statutory charges | 2 | 446 | 423 | 423 | 422 |
| User charges | 2 | 4,040 | 4,282 | 3,554 | 4,514 |
| Grants, subsidies and contributions | 2 | 3,457 | 2,010 | 3,162 | 4,858 |
| Investment income | 2 | 65 | 48 | 15 | 36 |
| Reimbursements | 2 | 135 | 142 | 105 | 196 |
| Other income | 2 | 463 | 463 | 271 | 650 |
| Total Income | | <u>29,168</u> | <u>27,937</u> | <u>28,078</u> | <u>30,348</u> |
| EXPENSES | | | | | |
| Employee costs | 3 | 11,098 | 11,067 | 10,917 | 10,037 |
| Materials, contracts & other expenses | 3 | 10,364 | 10,570 | 9,883 | 10,862 |
| Depreciation, amortisation & impairment | 3 | 6,925 | 6,964 | 6,630 | 7,331 |
| Finance costs | 3 | 199 | 325 | 325 | 269 |
| Total Expenses | | <u>28,587</u> | <u>28,926</u> | <u>27,755</u> | <u>28,498</u> |
| OPERATING SURPLUS / (DEFICIT) | | 582 | (990) | 323 | 1,850 |
| Asset disposal & fair value adjustments | 4 | (1,204) | 6 | 10 | 48 |
| Amounts received specifically for new or upgraded assets | 2 | 140 | 295 | 295 | 2,189 |
| Physical resources received free of charge | 2 | - | - | - | 1,212 |
| NET SURPLUS / (DEFICIT) | | <u>(482)</u> | <u>(689)</u> | <u>628</u> | <u>5,299</u> |
| transferred to Equity Statement | | | | | |
| Other Comprehensive Income | | | | | |
| <i>Amounts which will not be reclassified subsequently to operating result</i> | | | | | |
| Changes in revaluation surplus - infrastructure, property, plant & equipment | 9 | | | | (13,457) |
| Total Other Comprehensive Income | | - | - | - | (13,457) |
| TOTAL COMPREHENSIVE INCOME | | <u>(482)</u> | <u>(689)</u> | <u>628</u> | <u>(8,158)</u> |
| Share of Net Surplus / (Deficit) | | | | | |
| Council | | (482) | (689) | 628 | 5,299 |
| Minority Interest | | - | - | - | - |
| | | <u>(482)</u> | <u>(689)</u> | <u>628</u> | <u>5,299</u> |
| Share of Other Comprehensive Income | | | | | |
| Council | | - | - | - | (13,457) |
| Minority Interest | | - | - | - | - |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>(13,457)</u> |
| TOTAL COMPREHENSIVE INCOME | | <u>(482)</u> | <u>(689)</u> | <u>628</u> | <u>(8,158)</u> |

CITY OF MOUNT GAMBIER

PROFORMA STATEMENT OF FINANCIAL POSITION
for the period ending 31 March 2018

| | Notes | FY BR3 - 2018 \$'000 | FY BR2 - 2018 \$'000 | FY Budget 2018 \$'000 | 2017 \$'000 |
|--|-------|----------------------------|----------------------------|-----------------------------|----------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash and cash equivalents | 5 | 1,401 | 2,240 | 246 | 3,028 |
| Trade & other receivables | 5 | 1,366 | 1,366 | 1,158 | 1,366 |
| Other financial assets | 5 | - | - | - | - |
| Inventories | 5 | 32 | 32 | 39 | 32 |
| | | <u>2,799</u> | <u>3,638</u> | <u>1,443</u> | <u>4,426</u> |
| Non-current Assets held for Sale | 20 | - | - | - | - |
| Total Current Assets | | <u>2,799</u> | <u>3,638</u> | <u>1,443</u> | <u>4,426</u> |
| Non-current Assets | | | | | |
| Financial assets | 6 | 35 | 35 | 28 | 35 |
| Equity accounted investments in Council businesses | 6 | - | - | - | - |
| Infrastructure, property, plant & equipment | 7 | 229,169 | 228,149 | 239,007 | 228,256 |
| Other non-current assets | 6 | - | - | - | - |
| Total Non-current Assets | | <u>229,204</u> | <u>228,184</u> | <u>239,035</u> | <u>228,291</u> |
| Total Assets | | <u>232,003</u> | <u>231,822</u> | <u>240,478</u> | <u>232,717</u> |
| LIABILITIES | | | | | |
| Current Liabilities | | | | | |
| Trade & other payables | 8 | 2,962 | 2,962 | 2,092 | 2,962 |
| Borrowings | 8 | 206 | 206 | 2,405 | 206 |
| Provisions | 8 | 3,288 | 3,288 | 2,435 | 3,288 |
| Other current liabilities | 8 | - | - | - | - |
| | | <u>6,456</u> | <u>6,456</u> | <u>6,932</u> | <u>6,456</u> |
| Liabilities relating to Non-current Assets held for Sale | 20 | - | - | - | - |
| Total Current Liabilities | | <u>6,456</u> | <u>6,456</u> | <u>6,932</u> | <u>6,456</u> |
| Non-current Liabilities | | | | | |
| Trade & Other Payables | 8 | - | - | - | - |
| Borrowings | 8 | 2,572 | 2,584 | 2,778 | 2,790 |
| Provisions | 8 | 3,599 | 3,599 | 209 | 3,599 |
| Liability - Equity accounted Council businesses | 8 | - | - | - | - |
| Other Non-current Liabilities | 8 | - | - | - | - |
| Total Non-current Liabilities | | <u>6,171</u> | <u>6,183</u> | <u>2,987</u> | <u>6,390</u> |
| Total Liabilities | | <u>12,627</u> | <u>12,639</u> | <u>9,919</u> | <u>12,845</u> |
| NET ASSETS | | <u>219,376</u> | <u>219,183</u> | <u>230,559</u> | <u>219,872</u> |
| EQUITY | | | | | |
| Accumulated Surplus | | 55,363 | 55,170 | 60,366 | 55,859 |
| Asset Revaluation Reserves | 9 | 160,983 | 160,983 | 168,966 | 160,983 |
| Available for sale Financial Assets | 9 | - | - | - | - |
| Other Reserves | 9 | 3,030 | 3,030 | 1,227 | 3,030 |
| Total Council Equity | | <u>219,376</u> | <u>219,183</u> | <u>230,559</u> | <u>219,872</u> |
| Minority Interest | | - | - | - | - |
| TOTAL EQUITY | | <u>219,376</u> | <u>219,183</u> | <u>230,559</u> | <u>219,872</u> |

CITY OF MOUNT GAMBIER

PROFORMA STATEMENT OF CHANGES IN EQUITY for the period ending 31 March 2018

| | | Accumulated Surplus | Asset Revaluation Reserve | Available for sale Financial Assets | Other Reserves | TOTAL EQUITY |
|---|-------|------------------------|---------------------------------|---|-------------------|-----------------|
| 2018 | Notes | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Balance at end of previous reporting period | | 55,873 | 160,969 | - | 3,030 | 219,872 |
| Net Surplus / (Deficit) for Year | | (482) | | | | (482) |
| Other Comprehensive Income | | | | | | |
| Transfers between reserves | | - | | | - | - |
| Balance at end of period | | 55,391 | 160,969 | - | 3,030 | 219,390 |
| 2017 | Notes | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Balance at end of previous reporting period | | 54,680 | 168,966 | - | 4,382 | 228,028 |
| Net Surplus / (Deficit) for Year | | 5,299 | | | | 5,299 |
| Other Comprehensive Income | | | | | | |
| Gain on revaluation of infrastructure, property, plant & equipment | | | (13,457) | | | (13,457) |
| Other equity adjustments | | (5,458) | 5,460 | | | 2 |
| Transfers between reserves | | 1,352 | | | (1,352) | - |
| Balance at end of period | | 55,873 | 160,969 | - | 3,030 | 219,872 |

CITY OF MOUNT GAMBIER
STATEMENT OF CASH FLOWS
for the period ending 31 March 2018

| | Notes | FY BR3 - 2018 \$'000 | FY BR2 - 2018 \$'000 | FY BR1 - 2018 \$'000 | FY Budget 2018 \$'000 | 2017 \$'000 |
|---|-------|----------------------------|----------------------------|----------------------------|-----------------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | |
| <u>Receipts</u> | | | | | | |
| Rates - general & other | | 20,563 | 20,569 | 20,574 | 19,481 | 19,682 |
| Fees & other charges | | 446 | 423 | 423 | 388 | 454 |
| User charges | | 4,040 | 4,282 | 4,280 | 3,637 | 4,752 |
| Investment receipts | | 65 | 48 | 35 | 15 | 33 |
| Grants utilised for operating purposes | | 3,457 | 2,010 | 2,202 | 3,052 | 5,222 |
| Reimbursements | | 135 | 142 | 105 | 155 | 216 |
| Other revenues | | 463 | 463 | 284 | - | 4,034 |
| <u>Payments</u> | | | | | | |
| Employee costs | | (12,041) | (12,007) | (12,219) | (10,298) | (10,692) |
| Materials, contracts & other expenses | | (9,421) | (9,630) | (9,184) | (9,440) | (13,711) |
| Finance payments | | (199) | (325) | (325) | (322) | (201) |
| Net Cash provided by (or used in) Operating Activities | | <u>7,507</u> | <u>5,975</u> | <u>6,175</u> | <u>6,668</u> | <u>9,789</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | |
| <u>Receipts</u> | | | | | | |
| Amounts specifically for new or upgraded assets | | 140 | 295 | 295 | 295 | 2,189 |
| Sale of replaced assets | | (243) | 103 | 274 | 569 | 407 |
| Sale of surplus assets | | - | - | - | - | 105 |
| Repayments of loans by community groups | | - | - | - | - | 40 |
| <u>Payments</u> | | | | | | |
| Expenditure on renewal/replacement of assets | | (5,414) | (4,247) | (4,296) | (4,273) | (3,253) |
| Expenditure on new/upgraded assets | | (2,610) | (2,707) | (2,336) | (2,610) | (6,322) |
| Net Cash provided by (or used in) Investing Activities | | <u>(8,127)</u> | <u>(6,557)</u> | <u>(6,063)</u> | <u>(6,019)</u> | <u>(6,834)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | |
| <u>Payments</u> | | | | | | |
| Repayments of borrowings | | (218) | (206) | (216) | (425) | (874) |
| Net Cash provided by (or used in) Financing Activities | | <u>(218)</u> | <u>(206)</u> | <u>(216)</u> | <u>(425)</u> | <u>(874)</u> |
| Net Increase (Decrease) in cash held | | <u>(838)</u> | <u>(788)</u> | <u>(104)</u> | <u>224</u> | <u>2,081</u> |
| Cash & cash equivalents at beginning of period | 10 | <u>2,239</u> | <u>3,028</u> | <u>3,028</u> | <u>22</u> | <u>947</u> |
| Cash & cash equivalents at end of period | 10 | <u><u>1,401</u></u> | <u><u>2,239</u></u> | <u><u>2,923</u></u> | <u><u>246</u></u> | <u><u>3,028</u></u> |

CITY OF MOUNT GAMBIER

STATEMENT OF CASH FLOWS for the period ending 31 March 2018

| | FY BR1 - 2018 | FY Budget 2018 | YTD 2018 | Actual 2017 |
|---|------------------|-------------------|----------------|----------------|
| | Notes | \$'000 | \$'000 | \$'000 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| <u>Receipts</u> | | | | |
| Rates - general & other | | 20,574 | 19,481 | 20,544 |
| Fees & other charges | | 423 | 388 | 354 |
| User charges | | 4,280 | 3,637 | 3,475 |
| Investment receipts | | 35 | 15 | 52 |
| Grants utilised for operating purposes | | 2,202 | 3,052 | 1,589 |
| Reimbursements | | 105 | 155 | 108 |
| Other revenues | | 284 | - | 369 |
| <u>Payments</u> | | | | |
| Employee costs | | (12,219) | (10,298) | (9,041) |
| Materials, contracts & other expenses | | (9,184) | (9,440) | (5,733) |
| Finance payments | | (325) | (322) | (88) |
| Net Cash provided by (or used in) Operating Activities | | 6,175 | 6,668 | 11,629 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| <u>Receipts</u> | | | | |
| Amounts specifically for new or upgraded assets | | 295 | 295 | 140 |
| Sale of replaced assets | | 274 | 569 | (1,031) |
| Sale of surplus assets | | - | - | - |
| Sale of investment property | | - | - | - |
| Net disposal of investment securities | | - | - | - |
| Sale of real estate developments | | - | - | - |
| Repayments of loans by community groups | | - | - | - |
| Distributions received from equity accounted Council businesses | | - | - | - |
| <u>Payments</u> | | | | |
| Expenditure on renewal/replacement of assets | | (4,022) | (4,273) | (2,196) |
| Expenditure on new/upgraded assets | | (2,610) | (2,610) | (3,000) |
| Purchase of investment property | | - | - | - |
| Net purchase of investment securities | | - | - | - |
| Development of real estate for sale | | - | - | - |
| Loans made to community groups | | - | - | - |
| Capital contributed to equity accounted Council businesses | | - | - | - |
| Net Cash provided by (or used in) Investing Activities | | (6,063) | (6,019) | (6,087) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| <u>Receipts</u> | | | | |
| Proceeds from borrowings | | - | - | - |
| Proceeds from aged care facility deposits | | - | - | - |
| <u>Payments</u> | | | | |
| Repayments of borrowings | | (216) | (425) | - |
| Repayment of finance lease liabilities | | - | - | - |
| Repayment of aged care facility deposits | | - | - | - |
| Net Cash provided by (or used in) Financing Activities | | (216) | (425) | - |
| Net Increase (Decrease) in cash held | | (104) | 224 | 5,542 |
| Cash & cash equivalents at beginning of period | 10 | 3,028 | 22 | 3,028 |
| Cash & cash equivalents at end of period | 10 | 2,923 | 246 | 8,570 |

This Statement is to be read in conjunction with the attached Notes

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CITY OF MOUNT GAMBIER

PROFORMA NOTES for the period ending 31 March 2018

UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

| | FY BR3 - 2018 \$'000 | FY BR2 - 2018 \$'000 | FY BR1 - 2018 \$'000 | FY Budget 2018 \$'000 | 2017 \$'000 |
|---|-------------------------|-------------------------|-------------------------|--------------------------|----------------|
| Income | 29,168 | 27,937 | 27,903 | 28,078 | 30,348 |
| less Expenses | <u>28,587</u> | <u>28,926</u> | <u>28,371</u> | <u>27,755</u> | <u>28,498</u> |
| Operating Surplus / (Deficit) | 582 | (990) | (468) | 323 | 1,850 |
| <i>less Net Outlays on Existing Assets</i> | | | | | |
| Capital Expenditure on renewal and replacement of Existing Assets | 5,414 | 4,247 | 4,022 | 4,273 | 3,253 |
| Depreciation, Amortisation and Impairment | (6,925) | (6,964) | (6,643) | (6,630) | (7,331) |
| Proceeds from Sale of Replaced Assets | <u>243</u> | <u>(103)</u> | <u>(274)</u> | <u>(569)</u> | <u>(407)</u> |
| | (1,268) | (2,820) | (2,895) | (2,926) | (4,485) |
| <i>less Net Outlays on New and Upgraded Assets</i> | | | | | |
| Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i> | 2,610 | 2,707 | 2,610 | 2,610 | 6,322 |
| Amounts received specifically for New and Upgraded Assets | (140) | (295) | (295) | (295) | (2,189) |
| Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i> | - | - | - | - | (105) |
| | <u>2,470</u> | <u>2,412</u> | <u>2,315</u> | <u>2,315</u> | <u>4,028</u> |
| Net Lending / (Borrowing) for Financial Year | (620) | (582) | 112 | 934 | 2,306 |

CITY OF MOUNT GAMBIER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ending 31 March 2018

Note 13 - FINANCIAL INDICATORS

These Financial Indicators have been calculated in accordance with Information Paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

Operating Surplus Ratio

| | FY BR3 - 2018 | FY BR2 - 2018 | FY BR1 - 2018 | Budget 2018 | 2017 |
|--------------------------|------------------|------------------|------------------|-------------|------|
| <u>Operating Surplus</u> | 2.0% | (3.5%) | (1.7%) | 1.2% | 6.1% |
| Total Operating Revenue | | | | | |

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

Adjusted Operating Surplus Ratio

| | | | | | |
|--|------|--------|--------|------|------|
| | 2.0% | (8.0%) | (5.3%) | 1.2% | 2.0% |
|--|------|--------|--------|------|------|

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.

Net Financial Liabilities Ratio

| | | | | | |
|----------------------------------|-----|-----|-----|-----|-----|
| <u>Net Financial Liabilities</u> | 43% | 45% | 45% | 35% | 28% |
| Total Operating Revenue | | | | | |

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Asset Sustainability Ratio

| | | | | | |
|---|-----|-----|-----|-----|-----|
| <u>Net Asset Renewals</u> | 74% | 74% | 74% | 74% | 62% |
| Infrastructure & Asset Management Plan required expenditure | | | | | |

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new amounts shown above an asterisk () indicate that depreciation expense has been used as a proxy, pending finalisation of the Infrastructure & Asset Management Plan.*

SIGNAGE IMPLEMENTATION

Presentation to Elected Members

16 April 2018



OVERVIEW

This presentation is to provide City of Mount Gambier elected members with the concepts of the Family of Signs to be approved for roll out across Mount Gambier.

These are grouped as follows:

- **Directional (Regulatory)** – using national best practice and internationally recognised icons
- **Wayfinding** – New City of Mount Gambier Family of Signs
- **Interpretive Signs**
 - Utilizing existing infrastructure, upgrading and refreshing
 - Redesign and content replacement

KEY CONSIDERATIONS

- Colours and design align to City of Mount Gambier Brand Story
- Interpretive Signs will be agreed in consultation with appropriate stakeholders
- City of Mount Gambier Sign Policy reviewed and updated



Sign Inventory

Total number of signs = 888

| SIGN TYPE | NUMBER |
|---|--------|
| Directional Service (white on blue) | 234 |
| Directional Tourist (white on brown) | 23 |
| Directional – Major (white on green) | 35 |
| Entrance markers | 115 |
| Information – major / minor (precincts) | 137 |
| Interpretive (tourist, heritage, historical info) | 94 |
| Route markers | 70 |
| Regulatory signs | 172 |
| Others (banners, info bays etc) | 8 |



Signage Policy Review



Cleaned Signs



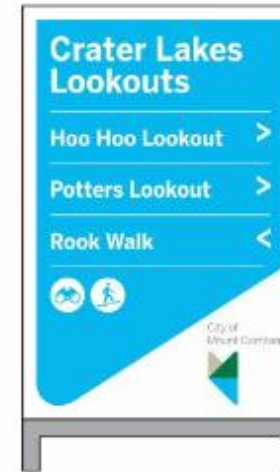
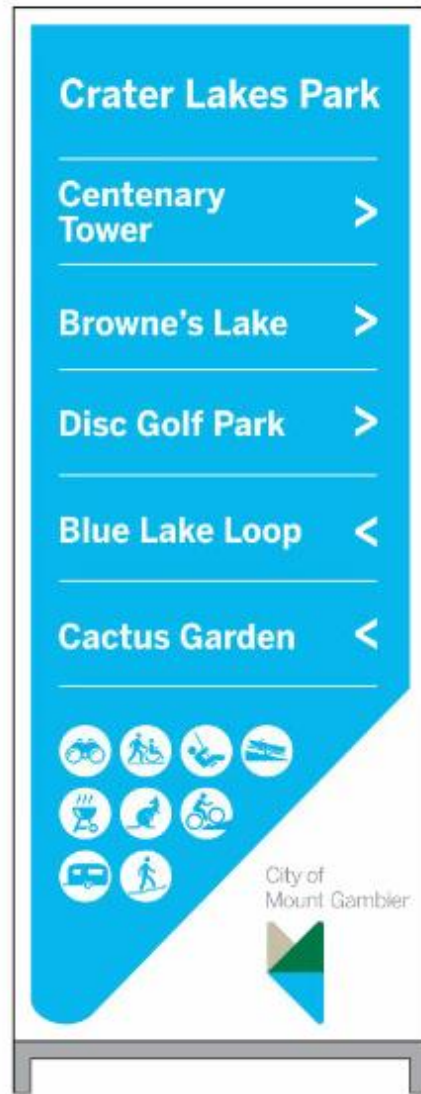
Directional (regulatory)



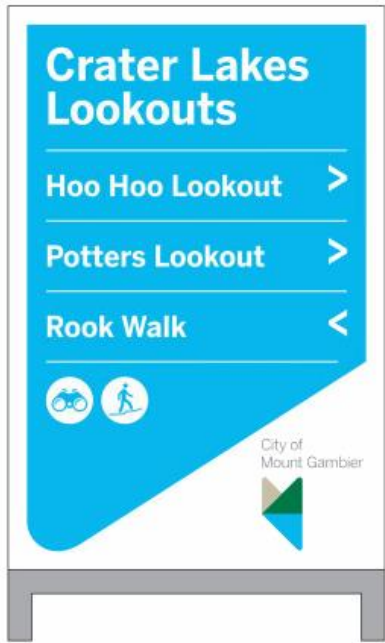
- › Fully Mapped
- › Use of International Icons and Symbols
- › Reducing Sign Clutter
- › In consultation with DIPTI



Proposed Family of Signs



Style & Design



- › Colour Palette – City of Mount Gambier
- › Clean Clear Directions – including Boandik place names
- › Use of International Icons and Symbols
- › Reducing Sign Clutter
- › Cost Effective – simplicity and re-use



Interpretive SIGNS

4 Size To Be Confirmed



› Using existing infrastructure

› City of Mount Gambier style and colours

› Content - consultation with Boandik and other stakeholders



| | | | |
|--|---|-----------------|--------------------------|
|  City of Mount Gambier | S120 - STREET SIGNS DIRECTIONAL, TOURIST AND OTHER SCENIC FACILITY SIGNS | Version No: | 4.0 |
| | | Issued: | 2 nd May 2018 |
| | | Next Review: | |

1. INTRODUCTION

This document sets out the policy of the City of Mount Gambier (“Council”) for directional, tourist and other scenic facility signs installed within the Council area.

2. APPROVAL OF SIGNAGE

- a) The Chief Executive Officer and/or the General Managers is authorised to approve applications for the placement of facility signs and scenic information signs in accordance with the following:
- (i) Facility Signs - i.e. accommodation, church
 - a) Shall be standard fingerboard type signs with white letters on blue reflective background;
 - b) Signs to follow national best practice and Council will use recognized icons on signs where possible in preference to names;
 - c) No facility signs are to be erected for those establishments abutting a major street/road as defined below;
 - d) Other establishments, upon request, may have a generic name facility sign erected at the nearest major street/road (as defined below), to encourage travel via the shortest direct route - generally only one (1) sign per establishment, maximum two (2) signs.
 - e) No specific name signs shall be permitted.
 - (ii) Scenic Information Signs
 - a) Shall have white letters on brown reflective background;
 - b) Shall be erected as required for the 'Mount Gambier Tourist Drive No.72';
 - c) Signs to follow national best practice and Council will use recognized icons on signs where possible in preference to names
 - (iii) Major Streets/Roads
 - a) For the purpose of this policy, the following are deemed to be a 'major street/ road' -
 - Jubilee Highway East and Jubilee Highway West;
 - Commercial Street East and Commercial Street West;
 - Penola Road/Bay Road;
 - Pick Avenue;
 - Sutton Avenue/White Avenue;
 - Nelson Road/Punt Road.

3. SIGNAGE COMPOSITION

- a) The colors selected shall conform with the current Australian Standard;
- b) Oversize street signs should highlight the major streets/roads thereby assisting visiting motorists;

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- c) Installation of signs on stobie poles is encouraged;
- d) Signs currently installed on the away side of a named street are often difficult to read - thus recommend amending the practice except where signs more readily seen;
- e) Many existing facility name signs are remote from relevant establishment and the purpose of this Policy is to allow facility name signs at the nearest major road/street and it is assumed that businesses will provide customers with basic information including the location of major roads/streets.

4. DETERMINATION BY COUNCIL

- a) Should the Chief Executive Officer or the General Managers refuse any applications, details thereof shall be referred to the Council for final consideration.

5. ASSOCIATED COSTS

- a) All costs associated with the supply, installation and future maintenance and/or replacement (for any reason) of the requested sign/s are to be met by the applicant.

6. AVAILABILITY OF POLICY

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

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| File Reference: | AF11/1741 |
| Applicable Legislation: | Local Government Act 1999 |
| Reference: Strategic Plan – Beyond 2015 | Goal: Securing Economic Prosperity, Strategic Objective: 2 |
| Related Policies: | |
| Related Procedures: | |
| Related Documents: | Relevant Australian Standards |

DOCUMENT DETAILS

| | |
|---------------------------|--|
| Responsibility: | General Managers |
| Version: | 4.0 |
| Last revised date: | 2 nd May, 2018 |
| Effective date: | 2 nd May, 2018 |
| Minute reference: | |
| Next review date: | |
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| First Adopted By Council: | 18 th February 1999 |
| Reviewed/Amended: | 15 th April 2003; 19 th September 2006; 17 th February 2009; 16 th May 2017, 2 nd May 2018 |