



City of
Mount Gambier

2024/2025 Annual Business Plan and Budget



An aerial photograph showing a city with a mix of residential and commercial buildings, surrounded by lush green trees. A river flows through the lower part of the image, reflecting the sky and the surrounding greenery. The background shows a vast landscape with more trees and some distant structures under a clear sky.

Changes following public consultation

Consultation feedback was received on the Draft Annual Business Plan and Budget along with Council's Long Term Financial Plan and Asset Management Plans.

A number of changes were made to this document as a result of public consultation/updated information as follows:

- **Strategic Context** - Further refined to clarify the status of the current Futures Paper and strategic plan in the context of the development of the Mount Gambier 2035 community vision and the development of the 2024-2028 strategic plan.
- **Funding and Expenditure Summary** - Further to requests for additional detail to be provided for operating expenditure, a breakdown by function (supported by definitions) has been included in the document (aligned with Council's financial statements).
- **Financial Targets** - Details of the loan agreement with the Local Government Finance Authority (LGFA) were also referenced to provide further details of Council's debt funding of the Wulanda Recreation and Convention Centre.
- **Risks** - Further details of the expected impact of the work currently being undertaken on the Capital Works Costing Principles have been included to ensure that there is greater clarity of what is and what isn't included in the Annual Business Plan.
- **Rating Information** - 2024/2025 general rates and waste service charge information were updated to reflect the latest information provided by the Valuer General and the final numbers for adoption i.e. 10.13% increase to general rates excluding growth and 1.11% growth and 43.9% increase in the waste service charge. Additional data has been incorporated including the cents in the dollar, the number of assessments, average rates and the fixed rate.
- **Minor amendments** – Typographical and editorial changes have been made throughout the document.

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

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

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A message from the Mayor

On behalf of Elected Members, I present the 2024/2025 City of Mount Gambier Annual Business Plan and Budget.

This is Council's key operational and financial planning document, outlining the proposed programs and capital projects that we will undertake in the upcoming financial year.

Budget deliberations have been particularly challenging this year, as we grapple to balance priorities with the financial climate, being mindful of cost of living pressures and the provision of service delivery required to meet community expectations and ensure that Council is positioned for long term financial sustainability.

Elected Members have engaged in the most robust budget discussions I have been part of in my six years as Mayor, participating in seven workshops in which we carefully considered numerous scenarios and options over many hours to come to a budget and long term financial plan that continues to best serve our community.

Elected Members and Council staff have identified where savings can be achieved, how to ensure that we maintain our assets and looked line by line into this budget. I can assure you that no stone was unturned to balance Council's short and long term financial obligations, while creating capacity to deliver what the community expects in 2024/2025.

Council delivers a whole range of services to our residents in line with community expectations and in accordance with the Asset Management Plan and the Long Term Financial Plan to maintain our assets and our city. To support that work, we have made the difficult decision to increase rates to 10.13 per cent, excluding growth in the 2024/2025 Annual Business Plan and Budget.

Like everyone within the community, Council is feeling the pressure of cost escalations and has attempted to minimise the impact of increasing costs for our ratepayers for several years. We have absorbed the impact of growth and rated below CPI, and we are now unable to continue to absorb the true additional service and waste costs and must increase rates.



This rating model enables Council to enhance services, meet key financial ratios and allows capacity to support the future growth of the organisation and the implementation of strategic plans such as Mount Gambier 2035 and the Sport, Recreation and Open Space Strategy (SROSS). We not only continue our existing services, but also have priority projects enhancing our unique local spaces, such as Umpherston Sinkhole/Balumbul and the Crater Lakes area. We are also looking forward to working with volunteers, including establishing some new programs which will make our city even more attractive and improve liveability. We are investing in the arts, and in designing the shape of our city.

This is a visionary budget and I have been buoyed by the discussions occurring around Mount Gambier 2035 and know that we have an exciting future. The City of Mount Gambier is proud to provide services, programs and support to our community, and to build on the vision that our community is developing.

I look forward to continuing to work with Elected Members and Council staff as we focus on delivering exciting and progressive projects for both residents and visitors to our city to enjoy.

**Lynette Martin OAM
MAYOR**

A message from the CEO

The preparation of the City of Mount Gambier 2024/2025 Annual Business Plan and Budget has provided us with an opportunity to take an intensive look at Council's finances and service delivery models during what is currently a difficult financial climate for the community and Council.

Council's proposed 2024/2025 Annual Business Plan and Budget is focused on providing a balance of capacity to maintain and improve assets and services for the community, and long term financial sustainability. Unlocking projects will provide capacity within the organisation, review service levels and seek efficiencies. We will assess our asset management planning approach, business systems and infrastructure and workforce planning framework. Importantly, we will also begin work to explore the growth opportunities associated with Council's strategic plans. As part of the Mount Gambier 2035 Strategic Plan project to create a collective vision for our city, our community told us that they want us to deliver some great things, and we are confident that the budget being presented to you, gives us the financial capacity to work with you on that.

The average residential ratepayer will pay \$1,342* in 2024/2025 which equates to an overall increase of \$119. The average residential rate is below the South Australian average which was \$1,898 for the metropolitan area and \$1,725 for rural areas in 2023/2024 (City of Mount Gambier was \$1,223).

The Waste Service Charge is proposed to increase to \$311.00 per household in 2024/2025. This charge includes the cost of waste collection, kerbside recycling, green waste and the cost of disposal to Caroline Landfill. This proposed increase will ensure that Council is able to cover the cost of the service. Additionally, with growth comes extra demands on Council including more bin lifts. In fact, we now have reached one million bin lifts per annum.

Council understands the financial pressures our residents are currently facing, and we have historically endeavoured to keep rates as low as possible to ease the burden on local households. In 2020/2021 Council applied a zero rate increase to assist ratepayers during COVID, and in 2022/2023



and 2023/2024 rate increases were below the Consumer Price Index (CPI).

It is also worth noting that councils throughout Australia rely on Federal Government grant funding, and these vital funds have been considerably reduced in recent years.

Council is not immune to the universal surge in costs and can no longer continue to absorb compounding increases, hence the difficult decision has been made to increase rates.

City of Mount Gambier remains dedicated to offering a wide range of services to benefit our residents. We are committed to ensuring ongoing sustainability so that our assets are maintained and provided to a good standard, and where we can provide the foundations for our thriving city into the future.

Sarah Philpott
CHIEF EXECUTIVE OFFICER

* Excluding the Waste Service Charge

PURPOSE

The Annual Business Plan is the key operational and financial document for Council. It sets proposed operational programs and capital projects for 2024/2025 and how we will allocate our budget.

STRATEGIC DIRECTION

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

Council have engaged with the community and Elected Members in the build of the new community vision (Mount Gambier 2035). This will set the direction for the next ten years.

Strategic priorities were reviewed with the Executive Leadership Team, Management Team and Elected Members to inform timing and deliverables for the next three years in the further development of the strategic work plan. The additional capacity required to deliver the supporting projects and corresponding budget allocation for 2024/2025 is detailed in this document.

GENERAL RATES

During the budget process, a review of Council's rating strategy was undertaken, including benchmarking against other South Australian councils on the average rural residential rates for South Australia as at 2023/2024. A significant number of scenarios were developed for rates in 2024/2025 and beyond.

These scenarios were reviewed with the Executive Leadership Team and Elected Members at multiple workshops with a particular focus on the achievement of target financial ratios by 2027.

WASTE SERVICE CHARGE

A review was undertaken of the cost of providing waste services to the community. Due to inflationary pressures that have impacted both operating costs and the capital costs of constructing and capping cells at the Caroline Landfill facility, a scenario was proposed that included a significant increase for 2024/2025.

OPERATIONS BUDGET BUILD APPROACH

The Annual Business Plan 2024/2025 adopted a 'bottom up' budget approach where meetings were held with budget holders to examine their costs, which required managers to justify expenditure and provide assumptions for revenue.

The 'first cut' of the budget was \$2.2m above the previously adopted LTFP target operating deficit (including \$1.1m of depreciation). Council staff reviewed revenue and expenditure and were able to further reduce the operating deficit by \$0.7m.

ELECTED MEMBER REVIEW

Seven workshops were held with Elected Members to develop this budget, discuss priorities, and work through requested rating scenarios to inform the budget and Long Term Financial Plan during March, April and May 2024.

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

MARKET CONDITIONS

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

LOCAL ECONOMY

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

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

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

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

TOURISM SECTOR

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

DEVELOPMENT

The development of a Limestone Coast Regional Plan continues and it is anticipated that consultation will begin in the first quarter of 2025. The regional plan will identify and guide land use and infrastructure requirements for City of Mount Gambier and provide information and strategic direction towards the development in Mount Gambier and the Limestone Coast.

POLITICAL ENVIRONMENT

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

HISTORIC RATING

In previous years rating did not keep up with inflation and while an increase was proposed smoothed across 3 years last year, rating was below actual CPI for FY 2024. Last year aligned with previous years, City of Mount Gambier average residential rates were significantly below the rural state average.

GROWTH

Over previous years the organisation has not grown/increased budget to reflect community growth (and increase in cost of service).

COST PRESSURES

The budget has incorporated the pressures from high inflation impacting on major valuations, utilities, and significant increases in other goods and services.

ASSET MANAGEMENT

Like many councils in the local government sector, asset valuations have had a significant impact on the budget (this was unknown at the time of last year's Annual Business Plan).

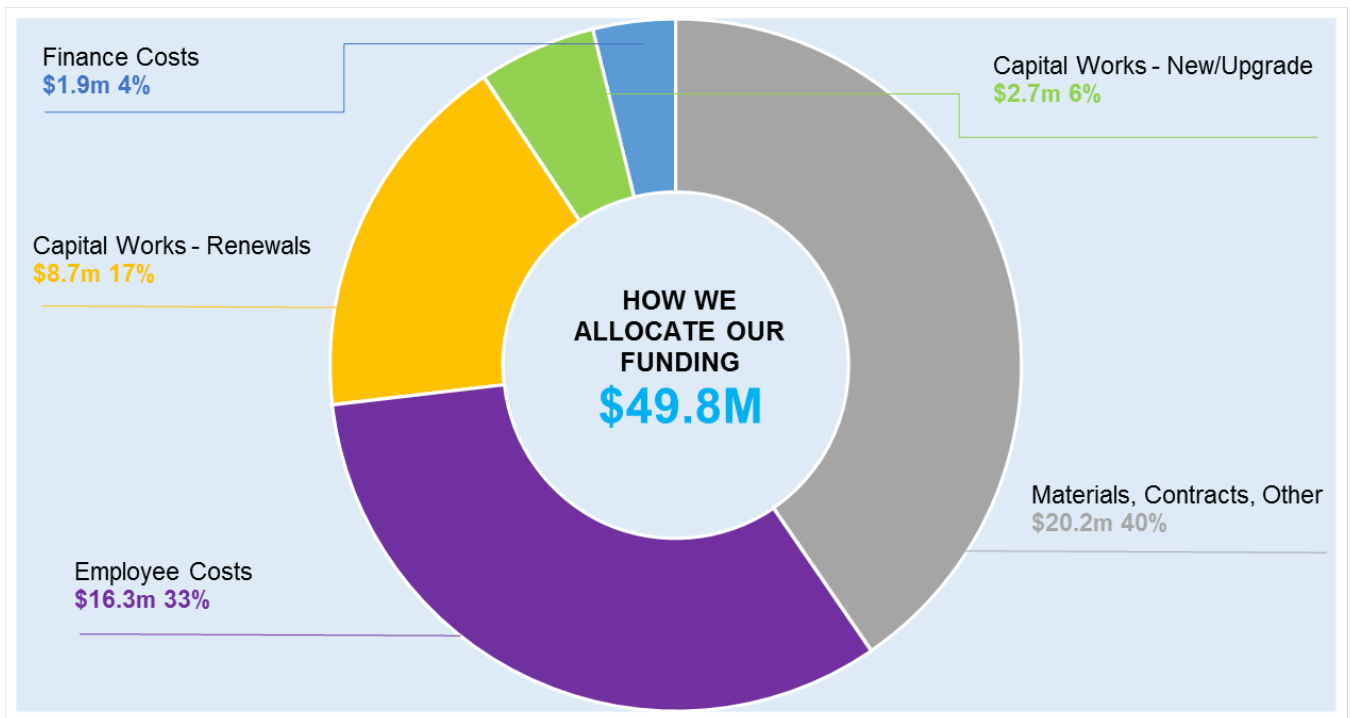
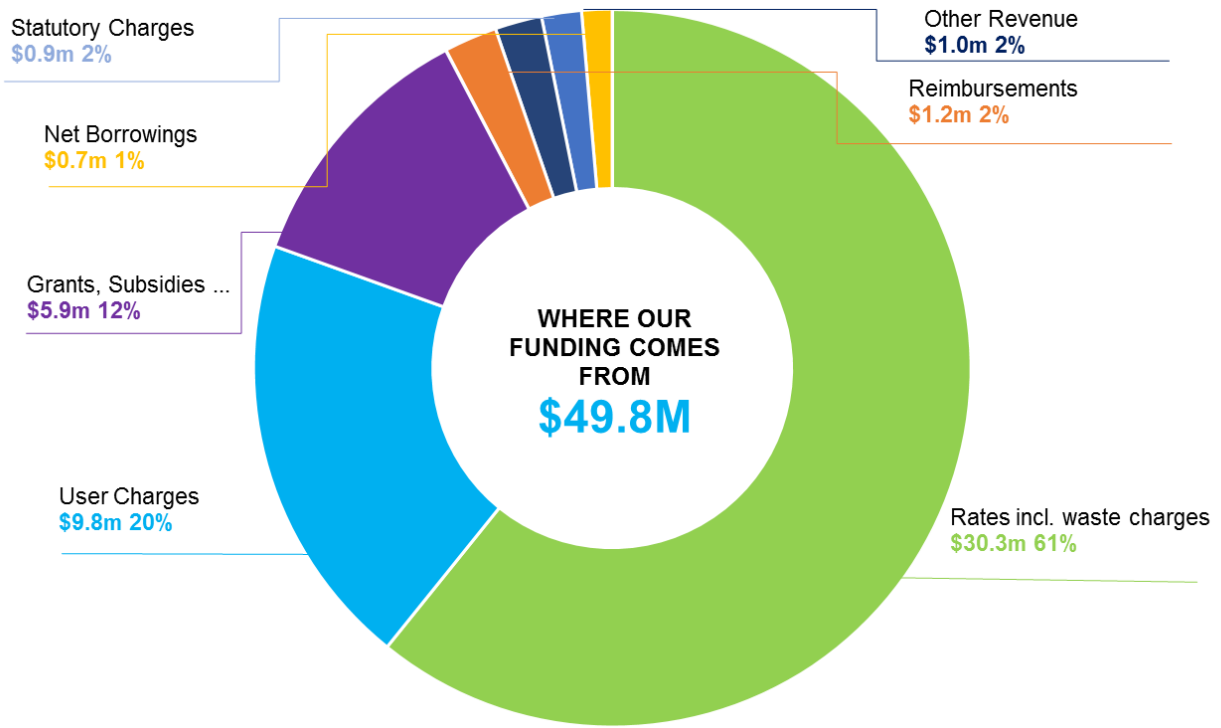
Further to condition audits and valuations undertaken during 2023/2024 for our major asset classes (Infrastructure and Buildings and Structures) and the impact on 2023/2024 budget, there has been a significant increase in both depreciation (\$1.1m above the adopted LTFFP for 2024/2025), the capital works budget and the forward works program. This increase is required to maintain our assets to an acceptable standard for our community in accordance with legislation.

CAPACITY CREATION

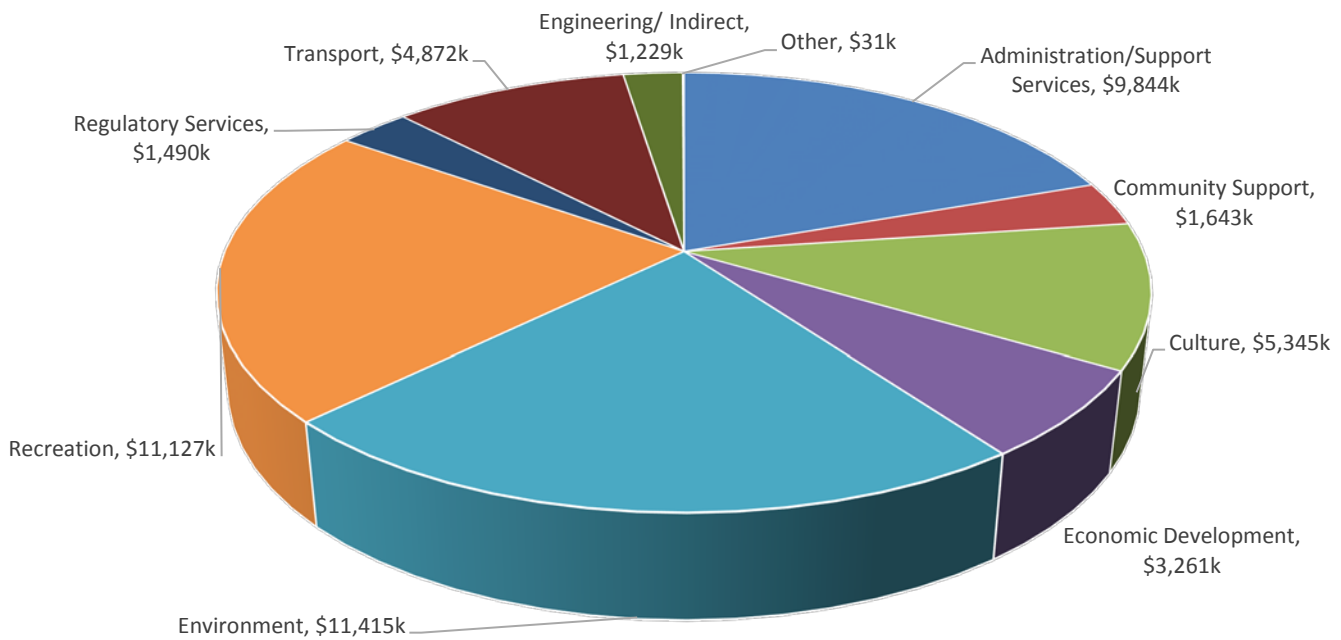
Additional capacity is required to deliver a budget that will achieve financial targets whilst meeting community needs and creating the organisational foundations to support the efficient and effective delivery of services. Further to Elected Member review and subsequent development of further scenarios this budget incorporates the following:

- Unlocking projects (as per the strategic work plan and detailed in the key assumptions section);
- Resource capacity (either in the form of two FTEs or contractors/consultants);
- CBD activation;
- Strategic work plan delivery (beyond those projects already identified).

Funding and Expenditure Summary



Operating Expenditure By Function \$'000s



DEFINITIONS:

Administration / Support Services - Governance, Elected Members, organisational, support services, accounting/finance, payroll, human resources, information technology, communication, rates administration, records, occupancy, customer service, other support services, revenues, separate and special rates.

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

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

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

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

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

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

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

Engineering / Indirect - Depot management, indirect and general plant cost not included in other functions.

Council Snapshot



ROADS

SEALED ROADS

231.2KM

UNSEALED ROADS

1.3KM

AREA



33.88

SQUARE
KILOMETRES

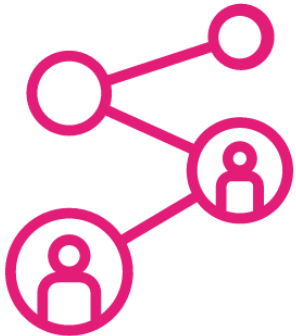
ECONOMIC PROFILE



GROSS
REGIONAL
PRODUCT

\$1,750m

STAFF (FTE)



152



LARGEST
SECTOR

CONSTRUCTION

POPULATION



27,846

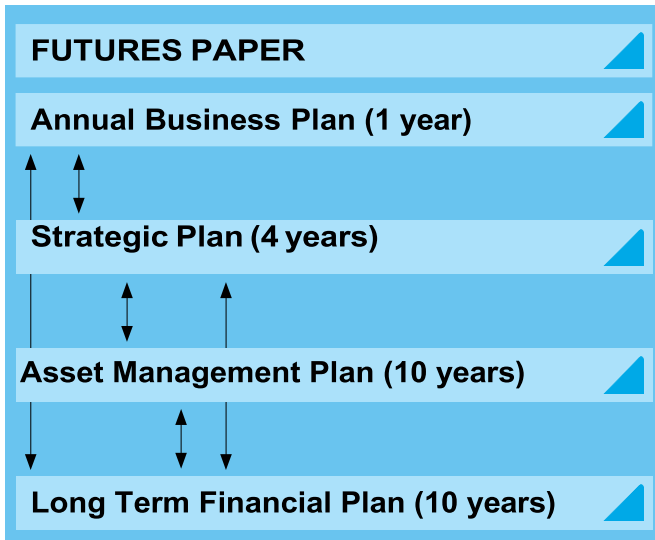
GENERAL RATES REVENUE INCREASE



10.13%
(excl. growth)

Strategic Context

Hierarchy of Documents brings together the key planning documents to ensure that the vision, goals and objectives set by the Futures Paper are implemented in the Long Term Financial Plan, Asset Management Plan, Strategic Plan and Annual Business Plan. The Annual Business Plan guides and is guided by other key strategic management documents as shown below:



The Futures Paper outlines strategies for action at the individual, organisation and community level that will enable the community to achieve their collective aspirations (to be replaced by Mount Gambier 2035).

Long Term Financial Plan (10 years) (LTFLP) shows the financial impact of the implementation of the Strategic Plan over the next 10 years and incorporates key assumptions from the Strategic Plan and Asset Management Plan. The LTFLP is reviewed by Council on an annual basis.

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

Strategic Plan (4 years) represents the vision, aspirations and priorities of our community now and into the future. The Strategic Plan is informed by the Futures Paper and identifies the outcomes Council seeks to achieve and the strategies that will be put in place to get there. The current plan is the 2020-2024 Strategic Plan that will be replaced by 2024-2028 Strategic Plan by November 2024.

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

Mount Gambier 2035 (10 Years) Council has collaborated with the community to develop a community vision for our regional capital - Mount Gambier 2035. This will serve as the guiding document to inform Council's planning and decision making for the next ten years. This version of the Annual Business Plan and Budget has considered the strategic work plan which is informed by Council's current strategic plan as we work towards the development of Mount Gambier 2035. The draft community vision was brought to Council in June 2024 for community consultation. Once adopted the community vision will influence the development of the 2024-2028 strategic plan that will inform future annual business plan and budgets.

Highlights

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

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

Highlights for the year ahead include:

WULANDA RECREATION AND CONVENTION CENTRE

Continued operation and activation of the Wulanda Recreation and Convention Centre. This will increase the ability for Mount Gambier to host major sporting competitions, conferences, events and performances providing significant social and economic benefits.

LOCAL ROADS AND COMMUNITY INFRASTRUCTURE GRANT FUNDING

Council will utilise the funding provided by the Phase 4A program to construct the Frew Park amenities project in 2024/2025 and from the Phase 4B program to design and construct the road reconstruction project for Crouch Street South to Warren Street.

SPORT, RECREATION AND OPEN SPACE STRATEGY

To continue to provide quality, well-planned spaces and guide the future direction of open spaces and facilities in Mount Gambier, Council intend to complete a masterplan for Umpherston Sinkhole/Balumbul and commence a masterplan for Vansittart Park (aligned with a previous Council decision).

STRATEGIC WORK PLAN

This summarises and guides the delivery of Council's priorities over the next three years and has been updated for 2024/2025 onwards through engagement with Council staff, the Executive Leadership Team, Elected Members and the development of Mount Gambier 2035.

UNLOCKING PROJECTS

There are three foundational projects underpinning the Strategic Work Plan that have been identified as priority 'unlocking projects' that will create both capacity and capability in Council to deliver and develop services in an efficient and effective manner. In 2024/2025 the three projects are expected to deliver the following:

- 1) Asset Management Planning Approach -** Delivering the following:
 - Establishment of new asset classes for FY 2026;
 - Asset policy framework and supporting procedures and service levels; and
 - Draft asset management plans.
- 2) Business Systems & Infrastructure Stage 1** Creating capacity through the following:
 - Data management;
 - Business process review and alignment; and,
 - Moving to a SaaS platform (software as a service).
- 3) Workforce Planning Framework -** Developing organisational knowledge and creating efficiencies through the following:
 - Service register and benchmarking;
 - Establishment of a service review framework, and
 - Undertake service reviews and workforce analysis.

WASTE MANAGEMENT STRATEGY

Council have endorsed a holistic strategy and plan that supports the targets and outcomes of South Australia's Waste Strategy 2020-2025, with a key emphasis on initiatives that reduce avoidable waste to landfill to zero by 2030.

URBAN AND PLANNING DESIGN

Council will participate in the regional planning process and develop an urban planning and design framework.

Highlights

CBD ACTIVATION AND EVENTS

An additional budget allocation of \$100k has been allocated to support CBD activation and additional events.

VOLUNTEERS

Development of volunteer programs with the introduction of a 0.5 FTE volunteer coordinator.

CRATER LAKES ACTIVATION

Delivery of the Crater Lakes Trails Plan supported by additional 1.0 FTE with supporting activation activities.

VISITOR SERVICING MODEL

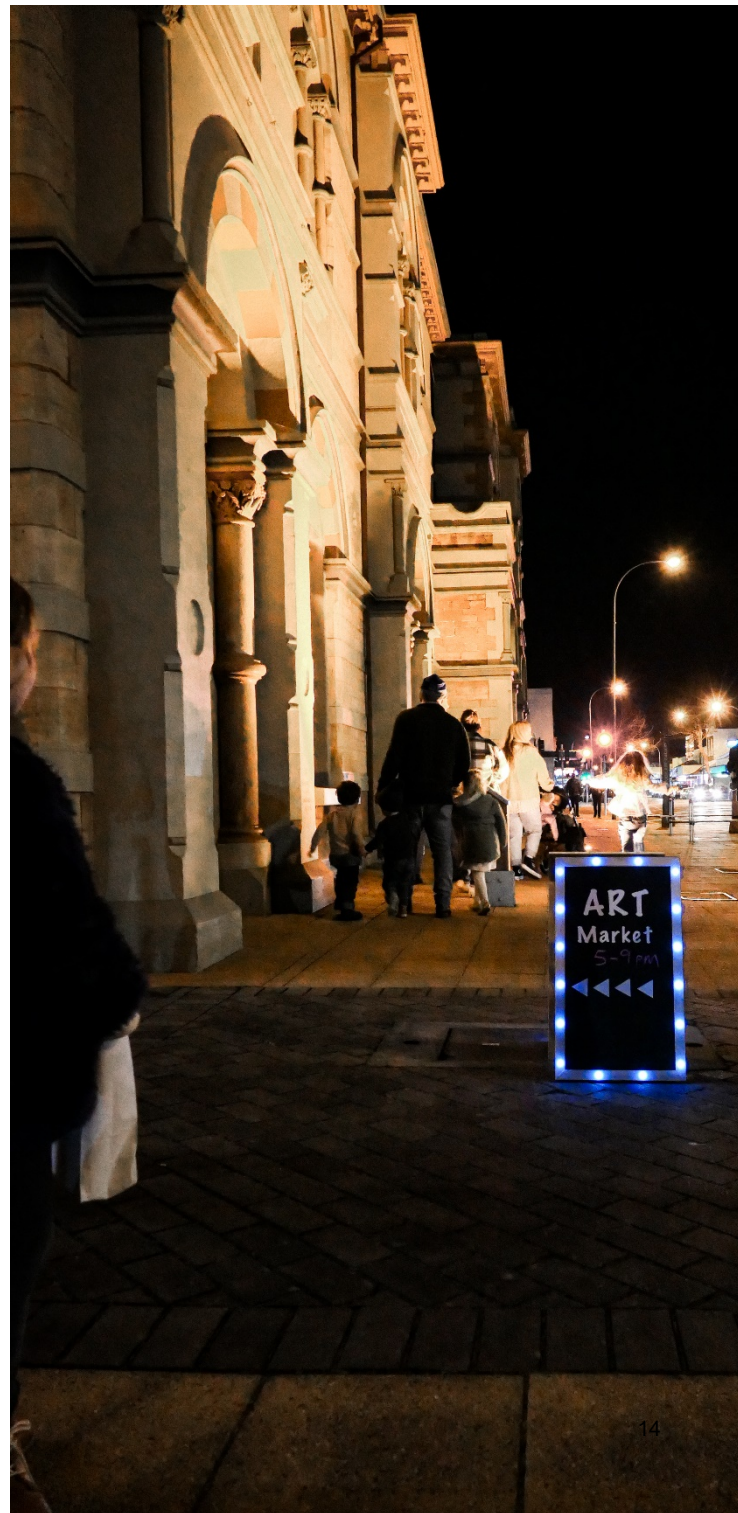
Implementation of new visitor servicing model for Mount Gambier.

AFFORDABLE HOUSING STRATEGY

- Development of an Affordable Housing Strategy for Mount Gambier to be developed for adoption by Council.
- Implementation of plan.

BEACON ART AND ART STRATEGY

- Delivery of a beacon art project with agreed approach for future similar projects.
- Delivery of a City of Mount Gambier Arts Strategy providing strategic direction for the Riddoch Arts and Cultural Centre.

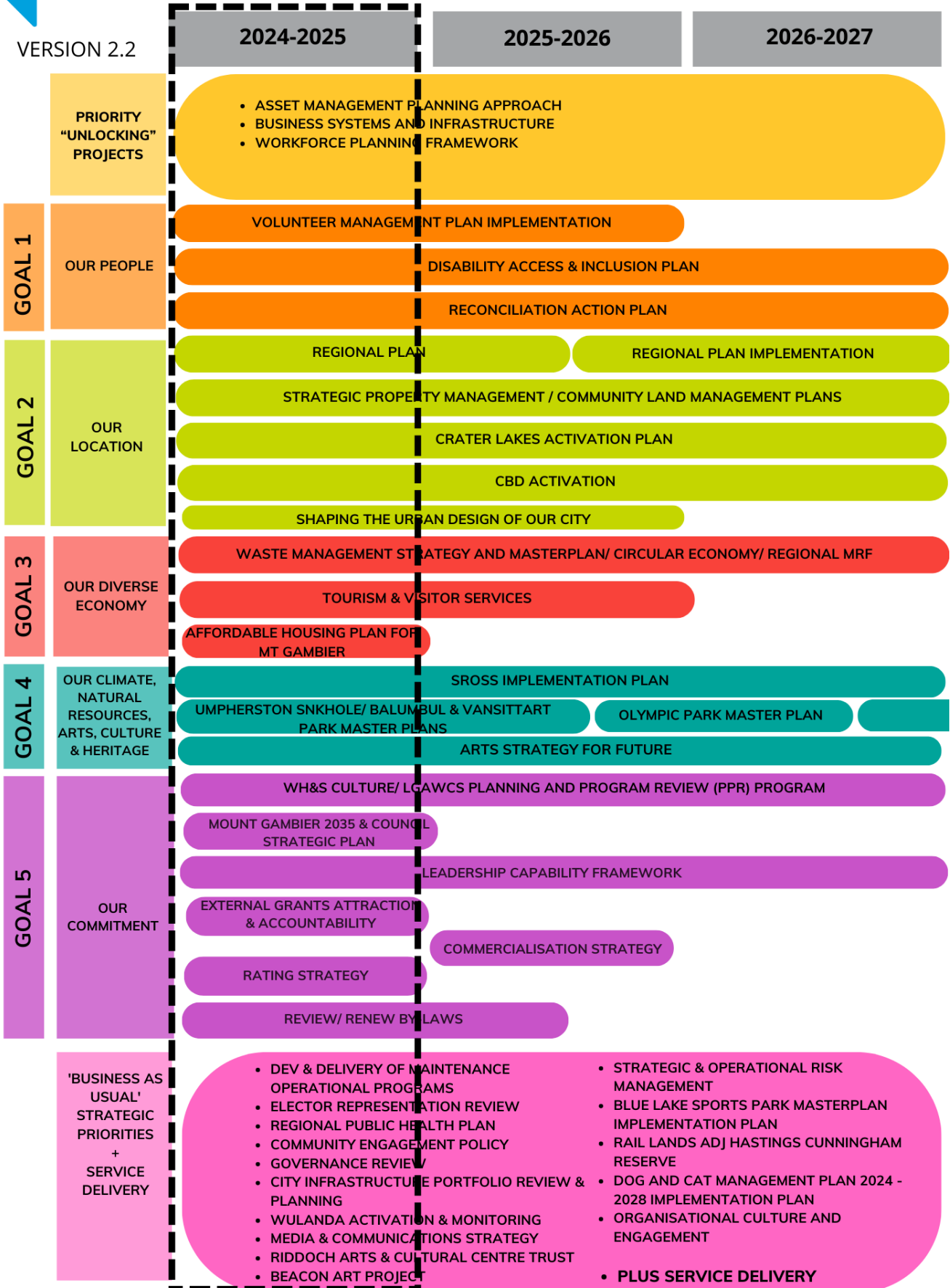


Strategic Work Plan



STRATEGIC WORKPLAN 2024 - 2027

VERSION 2.2



Key Assumptions

GENERAL RATES

The general rate provides benefits to the whole community and ensures social, economic and environmental sustainability. The number of rateable properties in 2024/2025 is 14,795 with estimated assessment growth of 1.11% and current assessment increase of 10.13% equaling a total increase of 11.24% in general rate revenue.

WASTE SERVICE CHARGE

Council has not been previously charging the full cost of waste collection, kerbside recycling and green waste including the cost of disposal to the Caroline Landfill.

A proposed increase to the waste service charge of 43.9% will ensure that Council is able to cover the cost of service and also charge at a level that is consistent with other SA councils.

INFLATION

Inflation has been applied to revenue (with the exception of rates) based on forecast Adelaide CPI as at December 2023 where appropriate as provided by Deloitte Access Economics.

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

Actual Adelaide CPI as confirmed by the Australian Bureau of Statistics for the March Quarter 2024 was 4.3%, which is higher than the budget assumption and the Deloitte Access Economics forecast for 2024/2025 used for this budget of 2.9%.

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

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

USER PAYS PRINCIPLE

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

CURRENT SERVICE LEVELS

Council's annual operating program was developed to ensure maintenance of the current level of existing services to the whole community (with the exception of enhanced services as supported by new staff members detailed below).

STAFFING

Equivalent of 3.5 additional FTEs have been incorporated in the 2024/2025 budget.

Strategic Work Plan implementation 1.5 FTEs - To support the implementation of the Volunteer Management Plan and Crater Lakes Trails Plan.

Organisational capacity - 2.0 FTEs to support the delivery of the Strategic Work Plan (noting that this will be delivered through either staffing or consultants/contractors).

DEPRECIATION

Depreciation budgets have been informed by valuations undertaken for major asset classes as at 30 June 2023 and 1 July 2023 (Infrastructure and Buildings and Structures), where asset values and useful lives have been reviewed with the impact included in 2023/2024 and 2024/2025.

KEY FINANCIAL INDICATORS (KFIs)

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

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

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

The annual capital works program is informed by:

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

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

RENEWALS

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

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

NEW CAPITAL/UPGRADE

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

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

\$'k	Renewals	New/ Upgrade	Total
Buildings and Structures	1,197	1,589	2,786
Caroline Landfill	-	-	-
Infrastructure	3,623	411	4,034
IT	23	140	163
Other	240	146	386
Plant and Equipment	3,613	456	4,069
TOTAL	8,696	2,743	11,439

BUILDINGS AND STRUCTURES

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Carinya Gardens – crematorium and chapel renewal project	Year 1 (2024/2025) design + scoping; Year 2 (2025/2026) construction	75	-	75
Carinya mowing strips	Concrete mowing strips at the Carinya Cemetery.	10	-	10
Carinya waterfall Area	Irrigation system for Sheoak Garden.	12	-	12
Carinya workshop and machinery shed	Construction of retaining wall around the workshed building	15	-	15
Carinya workshop and machinery shed	Construction of screening to shield children’s burials.	15	-	15
Carinya burial grounds	New burial area development - detailed design works (design year 2024/2025)	8	-	8
Carinya crematorium and chapel	Chapel flooring floorboards renewal	25	-	25
Frew Park amenities	Construction for the renewal/upgrade of existing Frew Park amenities (toilets, oval ground, seating, pergola areas) funded by LRCI Phase 4(a) Commonwealth grant funding.	450	(450)	-
Civic Centre roof replacement	Roof replacement Stage 1	120	-	120
Civic Centre lift	Installation of replacement lift at Civic Centre (50% of 2024/2025 costs to reflect Council's contribution aligned with the Council resolution for the project costs split over 2 financial years).	60	-	60
Varcoe Building cultural civic centre	Works to support the project undertaken by Country Arts SA, including bus stop relocation.	55	-	55
Energy efficiency program	Projects that support Council's decision to deliver projects annually.	50	-	50
Old Mount Gambier Gaol	Wall dampness, walls dampcourse removal and redoing.	200	-	200
Railway Lands nature play	Construction of a nature play area in the Railway Lands (design completed in 2023/2024) and assumed grant funding of \$250k.	500	(250)	250

BUILDINGS AND STRUCTURES (CONTINUED)

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Bus shelter renewals	Renewal of 2 bus shelters	50	-	50
Riddoch Art Gallery floor renewal	Gallery floor sanding and renewal	20	-	20
Public library floor renewal	Carpet replacement	15	-	15
Public library fittings renewal	Café doors full replacement	15	-	15
Wulanda renewals	Allocation for additional renewals	85	-	85
Wulanda construction project	Project management costs	20	-	20
Wulanda CCTV	Additional CCTV for facility	15	-	15
Waste Transfer Station TS concrete slab	Concrete Slab for metal housing.	25	-	25
Caroline facility perimeter litter fencing	Construction of perimeter litter fencing	105	-	105
Caroline cell cover tarping system	Cell cover tarping system	158	-	158
Additional leachate management	Investigate and design leachate management system	526	-	526
Caroline facility windbreak and fencing	Windbreak and fencing	16	-	16
Caroline facility vehicle wash bay	Vehicle wash bay	42	-	42
Extended awning for customer service - ReUse Market	Extended awning for customer service at ReUse Market	17	-	17
PA emergency evacuation linked to fire panel – Waste Transfer Station and ReUse Market	PA emergency evacuation linked to fire panel – Waste Transfer Station and ReUse Market to meet building code	26	-	26
Roof laser lights panel at Waste Transfer Station	Roof laser lights panel at Waste Transfer Station	15	-	15
Works Depot wash bay	Design works for the relocation of current wash bay and construction of new bay compliant with EPA regulations (assumed construction in 2025/2026).	30	-	30
Dog pound	Design works for relocation/upgrade of the existing kennel to the back of the depot.	12	-	12
TOTAL		2,786	(700)	2,086

INFRASTRUCTURE

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Car park renewals	TBD	53	-	53
New footpaths program (1)	New footpaths including: Chute Street, Link Street, Ramsay Avenue, Shelley Crecent, Sinclair Street.	177	-	177
New footpaths program (2)	CBD - Accessibility audit - parklet etc	106	-	106
New footpaths program (3)	Project identified through Shared Path Master Plan (design)	91	-	91
Kerb and channel renewals	Canavan Road and Crouch Street North	39		39
Retaining walls	Including: Ski ramp road / car park, Suttontown Road - Coolabah Street to Marara Street.	94	-	94
Footpath reseal/renewal	Projects TBD	79	-	79
Road Reconstruction funded by LRCI Phase 4 (b)	Boandik Terrace (Crouch Street to Warren Street)	281	(281)	-
Road reconstruction	Including: Boandik Terrace, Canavan Road, Chute Street, Ramsay Avenue, Shelley Crecent, Shepherdson Road	1,657	-	1,657
Asphalt overlaying	Including Marngo Place, Wandaree Court, Wehl Street North, Wireless Road East, Wireless Road West	428	-	428
Roads to Recovery	Including Anthony Street, Truman Street	419	(419)	-
Road reseals program	Resealing of the sealed roads network	461	-	461
Drainage program	Including Bay Road (corner with Commercial Street and Frew Park drainage works - construction of new stormwater drainage system at Frew Park. Fully funded by LRCI Phase 4a grant).	73	(37)	36
Traffic lights renewal	Including Wehl Street near Amor Street, Wehl Street, Helen and Edward, and Crouch and Sturt Street.	77	-	77
TOTAL		4,034	(737)	3,297

IT

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
IT purchases	Purchase of IT infrastructure assets.	60	-	60
AV system	AV system for Council Chamber	80		80
Microfilm reader	Purchase of replacement microfilm reader for Library.	23	-	23
TOTAL		163		163

OTHER

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Trees	Priority focus is the bushfire rehabilitation and revegetation of the affected Crater Lakes area.	80	-	80
Christmas decorations	Renewal of Christmas decorations	20	-	20
Waste bins	Purchase of additional MGBs (mobile garbage bins).	70	-	70
Beacon art project	Design and construction of beacon art project.	66	-	66
Signage program	As per updated signage strategy.	150	-	150
TOTAL		386		386

PLANT AND EQUIPMENT

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Minor plant	Purchase of new minor plant items as per Asset Management Plan allocation	40	-	40
Tana compactor	Replacement of tana compactor (at Caroline Landfill)	1,050	-	1,050
Tractors	Replacement of 2 tractors	182	-	182
Quick spray - dual sprayer unit	Replacement of quick spray - dual sprayer unit	25	-	25
Vans	Replacement of 2 vans (toilet cleaning and general inspector)	112	-	112
4WD utility vehicle	Replacement of 1 vehicle	61	-	61
Position partner software	Purchase of position partner software for improved waste compaction at Caroline Landfill	94	-	94
2WD utility vehicle	Replacement of 1 vehicle and purchase of 1 vehicle	122	-	122
Garbage compactors	Replacement of two garbage compactors.	1,100	-	1,100
Water truck	Replacement of water truck	230	-	230
Mowers	Replacement of 6 mowers	239	-	239
Tip trucks	Replacement of 3 tip trucks	488	-	488
5.5-6 ton excavator	Purchase of new 5.5-6 ton excavator	250	-	250
Welder/power hacksaw	Purchase of welder/power hacksaw	11	-	11
Mower trailer	Replacement of mower trailer	17	-	17
Events wagon	Replacement of events wagon	48	-	48
TOTAL		4,069	-	4,069

GENERAL RATE INCREASE

The proposed general rate increase will result in a 10.13% increase (excluding growth) i.e. in general rates revenue.

WASTE SERVICE CHARGE

The proposed increase will result in a 43.9% increase to approximately \$311 per household to ensure that costs of service are covered.

OPERATING DEFICIT

Budget deficit - Council's estimated operating deficit in 2024/2025 is (\$1.7) million.

LTFP target comparison - The operating deficit is lower than the target set by the Long Term Financial Plan for 2024/2025 as adopted by Council in June 2023 of (\$1.9) million.

This decrease is mainly driven by significantly higher operating revenue as a result of the increases detailed above.

Increased revenue has been created to support the following:

- **Inflationary pressures** - in materials, contracts and other (materials, services and utilities) and the higher depreciation costs as a result of valuations for the Infrastructure and Buildings and Structures major asset classes; and
- **Additional capacity** - required to support the delivery of priorities such as the delivery of the Strategic Work Plan and future growth.

SERVICE PROVISION

A total of \$50.3 million will be spent on operating expenditure including waste management and disposal, development assessment and planning services, the library, community development, events and depreciation of assets, plus maintenance of infrastructure assets including roads, footpaths, lighting, storm water drainage, street trees, sporting facilities, open space, cemeteries and other council properties (expenditure breakdown by function included in the funding and expenditure summary).

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

RISKS TO THE BUDGET

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

- **Ongoing inflationary pressures** - Inflation is based on current forecasts. Any further increases will put additional pressure on the budget.
- **Waste management** - The development of a Waste and Resource Recovery Master Plan has been identified by Council as a key strategic project and is well underway. This document, in conjunction with the 'Waste and Resource Recovery Strategy 2023 – 2030', will provide a whole of life map for waste management, including, the Waste Transfer Station, ReUse Market, Caroline Landfill and kerbside collections.

The comprehensive planning and analysis combined within the Master Plan, along with associated financial modelling will enable Council to minimise the risks associated with its waste services, particularly those of owning and operating a landfill. One of the components of the Master Plan is a Risk Plan, which will specifically list waste related risks.

This work is still in progress at the time of preparing this document.

- **Capital works costing principles** - Work is underway to develop costing principles for the allocation of internal cost to capital projects, including project management, total staff costs, disposal of materials (e.g. road surfaces) and plant usage allocations. The implementation of these principles will be staged across a number of years. This version of the ABP and LTFP includes the results of initial work undertaken. Future iterations of the LTFP and supporting AMPs will incorporate refinements as work progresses.

OPERATING SURPLUS RATIO

What is the purpose of this ratio?

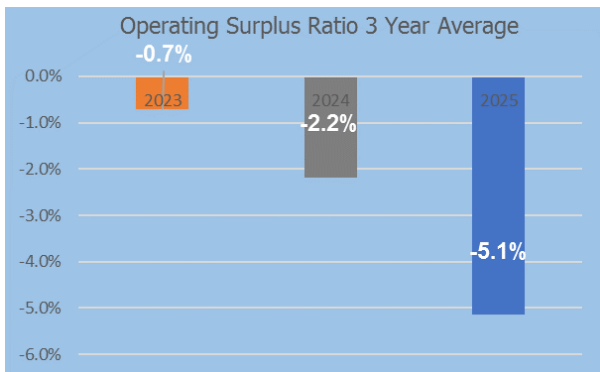
This financial indicator is useful in determining if current ratepayers are paying enough to cover products and services provided in each period.

How is this ratio calculated?

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

What is the target?

The target to be achieved by FY2027 is that Council will achieve a positive ratio (aligned with Council's Treasury Management Policy and the LGFA loan terms to fund the construction of the Wulanda Recreation and Convention Centre).



NET FINANCIAL LIABILITIES RATIO

What is the purpose of this ratio?

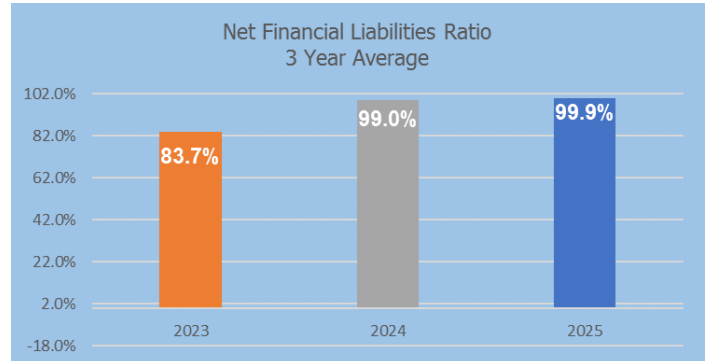
This financial indicator is useful in determining the level of indebtedness that Council has in comparison to its operating revenue.

How is this ratio calculated?

Net financial liabilities as a percentage of total operating revenue.

What is the target?

Council will achieve a net financial liabilities ratio of less than 100% of total operating revenue by FY 2027 (aligned with Council's Treasury Management Policy and the LGFA loan terms to fund the construction of the Wulanda Recreation and Convention Centre).



ASSET RENEWAL FUNDING RATIO

What is the purpose of this ratio?

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

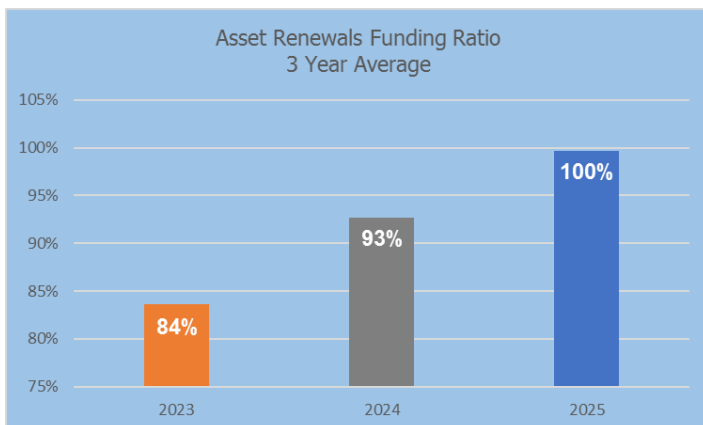
This is best demonstrated by comparing total capital renewal expenditure planned against Asset Management Plan requirements.

How is this ratio calculated?

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

What is the target?

Council will maintain an asset renewal funding ratio of greater than or equal to 100% of Asset Management Plan (aligned with Council's Treasury Management Policy).



THE CITY DEVELOPMENT FRAMEWORK PROJECT

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



1. OUR PEOPLE

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



2. OUR LOCATION

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



3. OUR DIVERSE ECONOMY

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



4. OUR CLIMATE, NATURAL RESOURCES AND HERITAGE

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



5. OUR COMMITMENT

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

Goal one: **Our people**



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

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

ANNUAL OBJECTIVES

- Enhance the experience and quality of City of Mount Gambier's volunteer program.
- Ensure equity of access and an inclusive environment for all people living within our community.
- Administer a grants and sponsorship program that supports initiatives and projects, in partnership with our community, that strengthen and respond to Council's Strategic Plan.
- Progress towards the development of a new Reconciliation Action Plan.
- Monitor the activation and management of the Wulanda Recreation and Convention Centre.

KEY PERFORMANCE INDICATORS

- Deliver year 1 of the Volunteer Management Plan and report progress towards measures of success.
- Development of the Disability Access and Inclusion Plan 2024-2028 and supporting implementation plan.
- Administer two rounds for the allocation of grant and sponsorship funds in accordance with the Policy and review for economic impact.
- Deliver year one of the Dog and Cat Management Plan 2024 - 2028 and report on progress.

SERVICES

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

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Carinya Gardens – crematorium and chapel renewal project	Year 1 (2024/2025) design + scoping; Year 2 (2025/2026) - construction	75	-	75
Carinya mowing strips	Concrete mowing strips at the Carinya Cemetery	10	-	10
Carinya waterfall area	Irrigation system for Sheoak Garden.	12	-	12
Carinya workshop and machinery shed	Construction of retaining wall around the workshed building	15	-	15
Carinya workshop and machinery shed	Construction of screening to shield children's burials	15	-	15
Carinya burial grounds	New burial area development - detailed design works (design year 2024/25)	8	-	8
Carinya crematorium and chapel	Chapel flooring floorboards renewal	25	-	25
Civic Centre roof replacement	Roof replacement - Stage 1	120	-	120
Civic Centre lift	Installation of replacement lift at Civic Centre (50% of 2024/2025 costs to reflect Council's contribution aligned with the Council resolution for the project costs split over 2 financial years).	60	-	60
Varcoe Building cultural civic centre	Works to support the project undertaken by Country Arts SA. Including bus stop relocation.	55	-	55
Microfilm reader	Purchase of replacement microfilm reader for Library.	23	-	23
Library floor renewal	Carpet replacement	15	-	15
Library fittings renewal	Café doors full replacement	15	-	15
Dog pound	Design works for relocation/upgrade of the existing Kennel to the back of the depot.	12	-	12
Wulanda renewals	Allocation for additional renewals	85	-	85
Wulanda Construction Project	Project management costs	20	-	20
Wulanda CCTV	Additional CCTV for facility	15	-	15
Works Depot wash bay	Design works for the relocation of current wash bay and construction of new bay compliant with EPA regulations (assumed construction in 2025/2026).	30	-	30
TOTAL		610		610

Goal two: **Our location**



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

26.1 Infrastructure development and managing our current assets. We will commence work on meeting the community's aspirations for future infrastructure development, whilst managing our existing infrastructure and assets in a manner that demonstrates the pride we take in our environment.

26.2 Regional collaboration. Significant planning work has been done by the City of Mount Gambier, Limestone Coast councils and Regional Development Australia (Limestone Coast). Councils within the region are keen to collaborate on a number of initiatives including land use planning, infrastructure, waste management, recycling and tourism.

26.3 The Crater Lakes precinct and other areas of tourism potential. We will work with the community to investigate options that enable the Council to capitalise on the Crater Lakes Precinct and other areas of tourism potential.

26.4 Recognition of our indoor and outdoor sporting assets and our adventurous opportunities. We will work on capitalising on the delivery of the Community and Recreation Hub to highlight the opportunities for sporting and other community events in Mount Gambier and we will seek to leverage the adventure sports market through support to potential providers to develop activities, effective marketing and working with our partners to raise the profile of our city and region.

26.5 Focusing on activation, revitalisation and placemaking in our CBD. We will look to create opportunity in our CBD for all year-round activation through effective placemaking and place shaping, making it a vibrant, cohesive and safe place.

ANNUAL OBJECTIVES

- Deliver the adopted capital works program.
- Deliver asset management program for 2024/ 2025 and new asset management planning approach for implement in 2025/2026.
- Ensure strategic management of Council property assets and supporting policy framework to guide decision making in relation to Council's property needs and Council owned land.
- Shaping the urban design of our city.
- Enhancement and protection of our unique natural resources.
- Implement initiatives and activities that contribute to the activation of Mount Gambier's CBD.

KEY PERFORMANCE INDICATORS

- Regular reporting to Council on progress of capital works program.
- Delivery of new asset classes and supporting asset management plans to inform 2025/2026 budget.
- Property management strategy and supporting implementation framework endorsed by Council.
- Participate in the regional planning process and develop an urban planning and design framework.
- Utilise the endorsed vision and guiding principles to progress the Crater Lakes Activation Plan and delivery of supporting implementation plan.
- Develop a CBD Activation Action Plan.

GOAL 2: Our Location

SERVICES

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

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Frew Park amenities	Construction for the renewal/upgrade of existing Frew Park amenities (toilets, oval ground, seating, pergola areas) funded by LRCI Phase 4a Commonwealth grant funding	450	(450)	-
Old Mount Gambier Gaol	Wall dampness, walls dampcourse removal and redoing	200	-	200
Railway Lands nature play	Construction of a nature play area in the Railway Lands (design completed in 2023/2024) and assumed grant funding of \$250k	500	(250)	250
Car park renewals	TBD	53	-	53
New footpaths program (1)	New footpaths including: Chute Street, Link Street, Ramsay Avenue, Shelley Crecent, Sinclair Street	177	-	177
New footpaths program (2)	CBD - accessibility audit - parklet etc	106	=	106
New footpaths program (3)	Project identified through Shared Path Master Plan (design)	91	-	91
Footpath reseal/renewal	Projects TBD	79	-	79

PROJECTS (CONTINUED)

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Road reconstruction	Including: Boandik Terrace, Canavan Road, Chute Street, Ramsay Avenue, Shelley Crecent, Shepherdson Road	1,657	-	1,657
Asphalt overlaying	Including Marngo Place, Wandaree Court, Wehl Street North, Wireless Road East, Wireless Road West	428	-	428
Roads to Recovery	Including Anthony Street, Truman Street	419	(419)	-
Road reseals program	The resealing of the sealed roads network	461	-	461
Traffic lights renewal	Including Wehl Street near Amor Street, Wehl Street Helen and Edward, and Crouch and Sturt Street	77	-	77
Minor plant	Purchase of new minor plant items as per Asset Management Plan allocation	40	-	40
Road Reconstruction funded by LRCI Phase 4 (b)	Boandik Terrace	281	(281)	-
Kerb and channel renewals	Canavan Street and Crouch Street North	39	-	39
Retaining walls	Including: Ski ramp road / car park, Suttontown Road - Coolabah Street to Marara Street	94	-	94
Water truck	Replacement of water truck.	230	-	230
Mowers	Replacement of 6 mowers	239	-	239
2WD utility vehicle	Replacement of 1 vehicle and purchase of 1 vehicle	122	-	122
Tip trucks	Replacement of 3 tip trucks	488	-	488
4WD utility vehicle	Replacement of 1 vehicle	61	-	61
Tractors	Purchase of 2 tractors	182	-	182
Bus shelter renewals	Renewal of 2 bus shelters	50	-	50
Quick spray - dual sprayer unit	Replacement of quick spray - dual sprayer unit	25	-	25
Mower trailer (Plant 79)	Replacement of mower trailer	17	-	17
5.5-6 ton excavator	Purchase of new 5.5-6 ton excavator	250	-	250
Welder/power hacksaw	Purchase of welder/power hacksaw	11	-	11
Vans	Replacement of 2 vans (toilet cleaning and general inspector)	112	-	112
Events wagon	Replacement of events wagon	48	-	48
TOTAL		6,987	(1,400)	5,587

Goal three: Our diverse economy



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

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

ANNUAL OBJECTIVES

- Continue to strengthen partnerships and advocate for community opportunities and challenges in accordance with the City of Mount Gambier Partnership Priorities and Advocacy 2024 - 2025.
- Improve housing affordability and accessibility in Mount Gambier.
- Enhance the visitor experience for tourists coming to Mount Gambier.
- Deliver Waste Management Strategy and master planning.

KEY PERFORMANCE INDICATORS

- Affordable housing strategy for Mount Gambier adopted by Council and monitor its implementation.
- Implementation of new visitor servicing model for Mount Gambier.
- Prioritise and progress implementation of a waste management master plan.

SERVICES

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

GOAL 3: Our Diverse Economy

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
CBD activation	Budget allocation for progression of CBD activation	100	-	100
Waste Transfer Station concrete slab	Concrete slab for metal housing	25	-	25
Caroline facility perimeter litter fencing	Construction of perimeter litter fencing	105	-	105
Caroline cell cover tarping system	Cell cover tarping system	158	-	158
Additional leachate management – Caroline Landfill facility	Additional leachate pond/tanks and/or wood lot	526	-	526
Caroline facility windbreak and fencing	Windbreak and fencing	16	-	16
Caroline facility vehicle wash bay	Vehicle wash bay	42	-	42
Extended awning for customer service - ReUse Market	Extended awning for customer service at ReUse Market	17	-	17
PA emergency evacuation linked to fire panel – Waste Transfer Station and ReUse Market	PA emergency evacuation linked to fire panel – Waste Transfer Station and ReUse Market to meet building code	26	-	26
Roof laser lights panel at Waste Transfer Station	Roof laser lights panel at Waste Transfer Station	15	-	15
Waste bins	Purchase of waste bins	70	-	70
Garbage compactors	Purchase of two replacement garbage compactors	1,100	-	1,100
Christmas decorations	Renewal of Christmas decorations	20	-	20
Position partner software	Purchase of position partner software for improved waste compaction at Caroline Landfill	94	-	94
Tana compactor	Purchase of tana compactor – Caroline Landfill facility	1,050	-	1,050
TOTAL		3,364	-	3,364



Goal four:
**Our climate,
natural resources,
arts, culture and
heritage**

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

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

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

ANNUAL OBJECTIVES

- Undertake masterplans for Council's Open Space assets and seek opportunities for grant funding or other options to progress the masterplan outcomes.
- Enhance vibrancy, promote cultural identity and provide a unique attraction in Mount Gambier through an iconic work of art.
- Shape an arts and culture strategy for Mount Gambier.

KEY PERFORMANCE INDICATORS

- Complete a masterplan for Umpherston Sinkhole/ Balumbul and commence masterplan for Vansittart Park. Seek opportunities for grant funding or other options to progress the Blue Lake Sports Park Masterplan.
- Deliver a beacon art project and agree the approach for future similar projects.
- Deliver a City of Mount Gambier Arts Strategy providing strategic direction for the Riddoch Arts and Cultural Centre.

SERVICES

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

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

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Sport, Recreation and Open Space Strategy Masterplan	Commence the development of a masterplan in support of the SROSS strategy.	50		50
Energy efficiency program	Projects that support the Council decision to deliver projects annually.	50	-	50
Drainage program	Including Bay Road (Corner with Commercial Street and Frew Park drainage works (construction of new stormwater drainage system at Frew Park. Fully funded by LRCI Phase 4a grant).	73	(37)	36
Beacon art project	Design and construction.	66	-	66
Trees	Priority focus is the bushfire rehabilitation and revegetation of the affected Crater Lakes area	80	-	80
Signage program	As per the adopted signage strategy.	150	-	150
Riddoch Art Gallery floor renewal	Gallery floor sanding and renewal.	20	-	20
TOTAL		489	(37)	452



Goal five: **Our commitment**

GOAL 5: Our Commitment

Our commitment – the City of Mount Gambier will be:

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

ANNUAL OBJECTIVES

- Enhance Council's business systems and infrastructure to support service delivery and performance.
- Develop and deliver a workforce planning framework to ensure effective resourcing to support service delivery.
- Shape a community vision to 2035 and a strategic plan that outlines Council's contribution to achieving this vision.
- Maximise Council's financial sustainability through the development and delivery of a rating strategy review.

KEY PERFORMANCE INDICATORS

- Undertake business process review and alignment and data management strategy.
- Develop a service register, service review framework and commence workforce analysis.
- Mount Gambier 2035 and City of Mount Gambier Strategic Plan adopted by Council.
- Develop a rating strategy that can be used to inform the 2025/2026 budget and 2026-2035 Long Term Financial Plan.

SERVICES

- Public relations, media and communications,
- Community Engagement,
- Information and communication technology,
- Business systems and process improvement,
- Human resource management,
- Organisational development,
- Financial transaction, analysis and reporting,
- Rates collection,
- Auditing,
- Procurement and contract management,
- Records and information management,
- Service reviews,
- Property services,
- Risk and governance,
- Work, health and safety,
- Injury management and
- Internal audit.

GOAL 5: Our Commitment

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Strategic work plan delivery	Capacity to deliver the Strategic Work Plan activities for 2024/2025 (other than those separately identified)	400	-	400
Business systems review	Enhance Council's business systems and infrastructure to support service delivery and performance	115	-	115
Work force plan	Consultancy to support the delivery of a work force plan	50	-	50
Rating strategy development	Consultancy to support the delivery of a rating strategy for Council	20	-	20
IT purchases	Purchase of IT infrastructure assets	60	-	60
AV system	AV system for Council Chamber	80	-	80
TOTAL		725	-	725

In 2024/2025 approximately 62% of Council’s operating revenue will come from overall rates revenue. As a result, Council’s rating policies and strategies are key components of financial planning.

The 2024/2025 Annual Business Plan and Budget includes a 10.13% general rate (excluding growth) and 43.9% waste service charge revenue increase for this year with consistent increases forecast for the following two years as Council smooths the impact of the required increase.

Council plans to raise \$24.660m from general rates (excluding Regional Landscape Levy and service charges).

RATES MODELLING

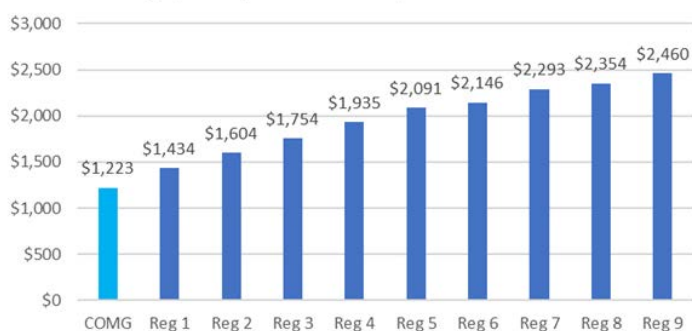
Methodology

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

Benchmarking

In previous years rating did not keep up with inflation, and whilst the previously adopted LTFP and last year’s ABP included an increase that was smoothed across 3 years, rating was below actual CPI for FY 2024. Last year aligned with previous years, COMG average residential rates were significantly below the rural state average.

Average Residential Rate (excl waste service charge) 2023/2024 vs comparable SA councils



Valuation methods

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

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

Capital value is used as the basis for valuing land within the council area in common with almost all other South Australian councils. This method values the land and all of the improvements on the land. This valuation method is considered the fairest and most efficient method of distributing the rate responsibility across all ratepayers because

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

Fixed charge

Council has determined that a component of the total rate will be a fixed charge on every rateable property. The fixed charge applies to all ratepayers and continues to raise less than one half of total rate revenue (before rebates and remissions) required for the 2024/2025 financial year.

Rationale for fixed charge

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

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

Differential general rates

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

- **Category 1** - (residential) use;
- **Categories 2, 3 and 4** - (commercial shop, commercial office or commercial other) use;
- **Categories 5 and 6** - (industrial light and industrial other) use;
- **Category 7** - (primary land) use;
- **Category 8** - (vacant land) use; and
- **Category 9** - (other) use.

General amenity

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

Rationale for differential rates

The main reasons for providing differential rates are:

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

	2023/2024 (as adopted)	2024/2025	Notes	Change
GENERAL RATES REVENUE				
General rates (existing properties)	\$22,168,610	\$24,386,723	(a)	
General rates (new properties)	0	\$273,732	(b)	
General rates (GROSS)	\$22,168,610	\$24,660,455	(c)	11.24%
Less: Mandatory rebates	(\$275,000)	(\$305,000)	(d)	
General rates (NET)	\$21,893,610	\$24,355,455	(e)	11.24%
	(e)=(c)+(d)			
OTHER RATES (incl. service charges)				
Regional Landscape Levy	\$1,351,252	\$1,406,869	(f)	4.12%
Waste collection	\$3,097,000	\$4,456,941	(g)	
	\$26,341,862	\$28,812,396		
Less: Discretionary rebates	(\$14,000)	(\$17,000)	(l)	
Expected total rates revenue	\$24,976,610	\$28,795,396	(m)	15.3%
	(m) = (e)+(g)+(h)+(i)+(j) +(k)+(l)			

Notes

- (a) **General rates (existing properties)** - In 2024/2025 this will reflect the revenue from properties that existed in 2023/2024. Please note that 2023/2024 has been restated so that year on year numbers are comparable.
- (b) **General rates (new properties)** - In 2024/2025 this will include newly created assessments.
- (c) **General rates (GROSS)** - General rates revenue prior to the application of any rebates, remissions or objections.
- (d) **Mandatory rebates** - Councils are required under the *Local Government Act 1999* to provide a rebate to qualifying properties under a number of categories. The rates which are foregone via mandatory rebates are redistributed across the ratepayer base (i.e. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate). Please refer to R155 Rate Rebate Policy for further details.
- (e) **General rates (NET)** - Presented as required by the *Local Government (Financial Management) Regulations 2011* reg 6(1)(ea). Please note: The percentage figure in (e) relates to the change in the total amount of general rates revenue to be collected from all rateable properties, not from individual rateable properties (i.e. individual rates will not necessarily change by this figure).
- (f) **Regional Landscape Levy** - Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources. Council collects this levy on behalf of State Government and does not retain the revenue nor determine how the revenue is spent.

(g) **Waste collection (Waste Service Charge)** Waste management is one of the largest costs to the community and Council wishes to encourage ratepayers to consider their personal environmental impact and the associated costs. This service charge of \$311.00 is intended to cover costs including bin collection, waste treatment and disposal and maintaining, improving and replacing the service.

(l) **Discretionary rebates** - A council may grant a rebate of rates or service charges in a number of circumstances. The rates which

are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate). Please refer to R155 Rate Rebate Policy for further details.

(m) **Expected total rates revenue** - Excludes other charges such as penalties for late payment and legal and other costs recovered. It also excludes a provision for objections.

ESTIMATED GROWTH IN NUMBER OF RATEABLE PROPERTIES

	2023/2024 (as adopted)	2024/2025	Notes	Change
Number of rateable properties	14,632	14,795	(n)	1.11%
	<i>Actual</i>			

Notes

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

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

ESTIMATED AVERAGE GENERAL RATES PER RATEABLE PROPERTY

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

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

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

The estimated 'average' - This is based on the total of all rateable properties and is therefore not necessarily indicative of either the rate or change in rates that individual ratepayers will experience.

	2023/2024 (as adopted)	2024/2025	Notes	Change
Average per rateable property	\$1,515	\$1,667	(o)	13.98%
	(o)=(c)/(n)			

** Does not include WSC

	Total expected revenue			No. of rateable properties		Average per rateable property				Cents in the \$
	2023/24	2024/25	Change	2023/24	2024/25	2023/24	2024/25		Change	2024/25
Land Use (General Rates - GROSS)										
Residential	\$15,745,715	\$17,388,460	10.4%	12,872	12,953	\$1,223	\$1,342	(p)	\$119	0.187051
Commercial - Shop	\$2,011,938	\$2,196,963	9.2%	466	473	\$4,317	\$4,644	(p)	\$327	0.505038
Commercial - Office	\$387,021	\$458,782	18.5%	146	157	\$2,650	\$2,922	(p)	\$272	0.505038
Commercial - Other	\$1,927,859	\$2,114,701	9.7%	457	456	\$4,218	\$4,637	(p)	\$419	0.505038
Industry - Light	\$350,750	\$521,095	48.6%	137	147	\$2,560	\$3,544	(p)	\$984	0.505038
Industry - Other	\$829,836	\$905,235	9.1%	98	99	\$8,467	\$9,143	(p)	\$676	0.505038
Primary Production	\$68,515	\$65,715	-4.1%	33	30	\$2,076	\$2,190	(p)	\$114	.0187051
Vacant Land	\$616,213	\$755,846	22.7%	361	419	\$1,707	\$1,803	(p)	\$96	0.505038
Other	\$230,763	\$253,658	9.9%	62	61	\$3,722	\$4,158	(p)	\$436	0.187051
Total Land Use	\$22,168,610	\$24,660,455	11.2%	14,632	14,795	\$1,515	\$1,667	(p)	\$152	

EXPECTED DIFFERENTIAL RATES REVENUE

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

In applying differential general rates, Council has considered and is satisfied that the rating system addresses the issue of consistency and comparability across all council areas, particularly as it relates to the various sectors of the business and wider community.

Notes

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

FIXED CHARGE

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

Fixed charge allocation - Rates based on values are then applied in addition to the fixed charge. Council is limited to the amount that can be raised by the fixed charge in that it cannot raise more than 50% of its general rate revenue from the fixed charge component. In 2024/2025 Council proposes to raise 38% of its general rate revenue by way of a fixed charge.

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

	Total expected revenue			Charge			
	2023/2024	2024/2025	Change	2023/2024	2024/2025		Change
Fixed charge	\$8,272,360	\$9,370,607	13%	\$567	\$635	(q)	\$68

Notes

- (q) Fixed charge - A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. Refer to the Rating Policy (page 45) for details.

City of Mount Gambier - Uniform Presentation of Finances Budget 2024/2025

2023 Actuals	\$'000s	Adopted Budget 2024	BR3 2024	Budget 2025
Income				
24,893	Rates	26,416	26,455	30,314
731	Statutory Charges	734	847	896
6,947	User Charges	9,193	9,055	9,812
1,071	Grants, Subsidies and Contributions - Capital	341	1,053	388
6,402	Grants, Subsidies and Contributions - Operating	4,707	4,738	5,250
49	Investment Income	40	53	57
755	Reimbursements	538	1,351	1,192
1,263	Other Income	311	509	665
42,111	Total Income	42,280	44,060	48,574
Expenses				
14,365	Employee Costs	15,087	15,492	16,324
17,460	Materials, Contracts & Other Expenses	17,288	19,921	20,148
10,176	Depreciation, Amortisation & Impairment	10,467	11,019	11,857
1,094	Finance Costs	2,275	1,876	1,928
43,095	Total Expenses	45,117	48,308	50,257
(984)	Operating Surplus / (Deficit)	(2,837)	(4,248)	(1,683)
17	Timing Adjustment for grant revenue		(36)	0
(967)	Adjusted Operating Surplus (Deficit)	(2,837)	(4,285)	(1,683)
Net outlays on existing assets				
(5,370)	Capital expenditure on renewal and replacement of existing assets	(5,762)	(6,395)	(8,696)
10,176	Depreciation, amortisation and impairment	10,467	11,019	11,857
40	Proceeds from sale of replaced assets	277	242	332
4,846	Net outlays on existing assets	4,982	4,866	3,493
Net outlays on new and upgraded assets				
(18,216)	Capital expenditure on new and upgraded assets <i>(including investments property & real estate developments)</i>	(3,903)	(6,501)	(2,743)
5,142	Amounts received specifically for new and upgraded assets		500	250
20	Proceeds from sale of surplus assets <i>(including investment property and real estate developments and non-current assets held for resale)</i>			
(13,054)	Net outlays on new and upgraded assets	(3,903)	(6,002)	(2,493)
(9,175)	Annual Net Impact to Financing Activities (surplus (deficit))	(1,759)	(5,421)	(683)

City of Mount Gambier - Statement of Comprehensive Income Budget 2024/2025

2023 Actuals	\$'000s	2024 Adopted Budget	BR3 2024	Budget 2025
Income				
24,893	Rates	26,416	26,455	30,314
731	Statutory Charges	734	847	896
6,947	User Charges	9,193	9,055	9,812
1,071	Grants, Subsidies and Contributions - Capital	341	1,053	388
6,402	Grants, Subsidies and Contributions - Operating	4,707	4,738	5,250
49	Investment Income	40	53	57
755	Reimbursements	538	1,351	1,192
1,263	Other Income	311	509	665
42,111	Total Income	42,280	44,060	48,574
Expenses				
14,365	Employee Costs	15,087	15,492	16,324
17,460	Materials, Contracts & Other Expenses	17,288	19,921	20,148
10,176	Depreciation, Amortisation & Impairment	10,467	11,019	11,857
1,094	Finance Costs	2,275	1,876	1,928
43,095	Total Expenses	45,117	48,308	50,257
(984)	Operating Surplus / (Deficit)	(2,837)	(4,248)	(1,683)
1,054	Physical Resources Received Free of Charge	1,000	1,000	1,000
(364)	Asset Disposal & Fair Value Adjustments	0	(0)	0
5,808	Amounts Received Specifically for New or Upgraded Assets	0	211	250
5,514	Net Surplus / (Deficit)	(1,837)	(3,038)	(433)
Other Comprehensive Income				
Amounts which will not be reclassified subsequently to operating result				
90,897	Changes in Revaluation Surplus - I,PP&E	9,662	42,695	0
(575)	Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	0	0	0
90,322	Total Other Comprehensive Income	9,662	42,695	0
95,836	Total Comprehensive Income	7,824	39,657	(433)

City of Mount Gambier - Statement of Financial Position Budget 2024/2025

2023 Actuals	\$'000s	Adopted Budget 2024	BR3 2024	Budget 2025
ASSETS				
Current Assets				
76	Cash & Cash Equivalents	553	500	507
4,155	Trade & Other Receivables	1,803	1,813	2,056
67	Inventories	61	69	71
4,298	Total Current Assets	2,416	2,381	2,634
Non-Current Assets				
399,756	Infrastructure, Property, Plant & Equipment	327,405	448,270	448,700
399,756	Total Non-Current Assets	327,405	448,270	448,700
404,054	TOTAL ASSETS	329,821	450,651	451,334
LIABILITIES				
Current Liabilities				
4,801	Trade & Other Payables	5,162	5,714	5,705
3,088	Borrowings	1,269	1,269	1,337
3,011	Provisions	2,848	3,086	3,176
10,900	Total Current Liabilities	9,279	10,070	10,218
Non-Current Liabilities				
28,519	Borrowings	38,801	33,202	35,266
3,495	Provisions	3,890	6,582	5,486
32,014	Total Non-Current Liabilities	42,691	39,784	40,753
42,914	TOTAL LIABILITIES	51,970	49,855	50,971
361,140	Net Assets	277,852	400,797	400,364
EQUITY				
87,644	Accumulated Surplus	86,991	84,606	84,173
271,174	Asset Revaluation Reserves	189,489	313,869	313,869
2,322	Other Reserves	1,372	2,322	2,322
361,140	Total Equity	277,852	400,797	400,364

City of Mount Gambier - Statement of Cashflows Budget 2024/2025

2023 Actuals	\$'000s	Adopted Budget 2024	BR3 2024	Budget 2025
Cash Flows from Operating Activities				
Receipts:				
24,803	Rates Receipts	26,237	26,455	30,314
731	Statutory Charges	734	847	896
6,947	User Charges	9,193	9,055	9,812
6,419	Grants, Subsidies and Contributions	4,707	4,702	5,250
49	Investment Receipts	40	53	57
755	Reimbursements	538	1,351	1,192
50	Other Receipts	311	2,851	422
Payments:				
(14,081)	Payments to Employees	(15,087)	(15,492)	(16,324)
(15,666)	Payments for Materials, Contracts & Other Expenses	(17,189)	(19,099)	(21,166)
(720)	Finance Payments	(2,275)	(1,876)	(1,928)
9,287	Net Cash provided (or used in) Operating Activities	7,209	8,845	8,526
Cash Flows from Investing Activities				
Receipts:				
1,071	Grants Utilised For Capital Purposes	341	1,053	388
5,142	Amounts Received Specifically for New/Upgraded Assets	0	500	250
40	Sale of Replaced Assets	277	242	332
20	Sale of Surplus Assets	0	0	0
Payments:				
(5,370)	Expenditure on Renewal/Replacement of Assets	(5,762)	(6,395)	(8,696)
(18,216)	Expenditure on New/Upgraded Assets	(3,903)	(6,501)	(2,743)
(17,313)	Net Cash provided (or used in) Investing Activities	(9,048)	(11,102)	(10,469)
Cash Flows from Financing Activities				
Receipts:				
10,000	Proceeds from Loans	5,002	5,791	3,402
22	Proceeds from Bonds and Deposits			
Payments:				
(1,905)	Repayments of Loans	(2,930)	(2,930)	(1,269)
(265)	Repayment of Lease Liabilities	(181)	(181)	(181)
0	Repayment of Bonds & Deposits	0	0	0
7,852	Net Cash Flow provided (used in) Financing Activities	1,892	2,680	1,951
(174)	Net Increase/(Decrease) in Cash & Cash Equivalents	53	424	8
250	plus: Cash & Cash Equivalents - beginning of year	499	76	500
76	Cash & Cash Equivalents - end of the year	553	500	507

City of Mount Gambier - Statement of Equity Budget 2024/2025

2023 Actuals	\$'000s	Adopted Budget 2024	BR3 2024	Budget 2025
265,304	Opening Balance	270,027	361,140	400,797
5,514	Net Surplus / (Deficit) for Year	(1,837)	(3,038)	(433)
	Other Comprehensive Income			
90,897	- Gain (Loss) on Revaluation of I,PP&E	9,662	42,695	0
(575)	- Impairment (loss) reversal relating to I,PP&E			
	- Impairment (expense) / recoupments offset to asset revaluation reserve			
	- Share of OCI - Equity Accounted Council Businesses			
	- Other Equity Adjustments - Equity Accounted Council Businesses			
	- Other Movements			
90,322	Other Comprehensive Income	9,662	42,695	0
95,836	Total Comprehensive Income	7,824	39,657	(433)
361,140	Equity - Balance at end of the reporting period	277,852	400,797	400,364

City of Mount Gambier -Key Financial Ratios 2024/2025

2023 Actuals	\$'000s	Adopted Budget 2024	BR3 2024	Budget 2025
-2.3%	Operating surplus ratio	-6.7%	-9.6%	-3.5%
	$\frac{\text{Operating surplus}}{\text{Total operating revenue}}$			
92%	Net financial liabilities ratio	117%	108%	100%
	$\frac{\text{Net financial liabilities}}{\text{Total operating revenue}}$			
88%	Asset renewal funding ratio	100%	111%	100%
	$\frac{\text{Expenditure on renewal/replacement of assets}}{\text{Optimal level of such expenditure as per IAMP}}$			

 <p>City of Mount Gambier</p>	<h2>R105 RATING POLICY</h2>	Version No:	15.0
		Issued:	25 June 2024
		Next Review:	May 2025

1. INTRODUCTION

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

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

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

2. PURPOSE

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

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

3. SCOPE

Strategic Focus

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

- The Council's Strategic Management Plan
- Council's Long Term Financial Plan
- Council's Annual Business Plan and Budget
- Council's Treasury Management Policy
- Required funding for future Asset Replacement (Infrastructure and Asset Management Plan)
- The current economic climate of our City and its district
- The specific issues faced by our community
- The impact of general rate increases upon our community, either generally or for specific classes of the community
- The impact of rates on our community and the need to balance our community's capacity 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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		Next Review:	May 2025

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 ratepayer is dissatisfied with the valuation made by the Valuer-General then the ratepayer may object to the valuation referred to in the rate notice by writing served personally or by post on the Valuer-General within 60 days after the date of service of the notice, provided they have not:

- (a) previously received a notice or notices under the *Local Government Act 1999* referring to the valuation and informing them of a 60-day objection period, the objection period is 60 days after service of the first such notice; or
- (b) Previously had an objection to the valuation considered by the Valuer-General.

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

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

Online: www.valuergeneral.sa.gov.au

Email: OVGobjections@sa.gov.au

Post: GPO Box 1354, Adelaide 5001

Fax: 08 8115 5709

In Person: Land Services SA, Level 9, 101 Grenfell Street, Adelaide

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4.4 Objection to Valuation

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

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

Online: www.valuergeneral.sa.gov.au

Email: OVGObjections@sa.gov.au

Post: GPO Box 1354, Adelaide 5001

Fax: 08 8115 5709

In Person: Land Services SA, Level 9, 101 Grenfell Street, Adelaide

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

4.5 Notional Values

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

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

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

Online: www.valuergeneral.sa.gov.au

Email: OVGObjections@sa.gov.au

Post: GPO Box 1354, Adelaide 5001

Fax: 08 8115 5709

In Person: Land Services SA, Level 9, 101 Grenfell Street, Adelaide

4.6 Business Impact Statement

Current Economic Environment

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

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

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

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

4.7 Council's Revenue Raising Powers

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

4.8 Fixed Charge

Council has decided that a component of the total rate will be a fixed charge on every rateable property. The fixed charge affects most ratepayers and must not, in relation to any financial year, raise more than half of total rate revenue (before rebates and remissions).

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

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

The fixed charge will affect all ratepayers and is set to raise less than one half of total rate revenue.

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

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

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

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

4.9 Differential General Rates

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

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

4.10 Land Use

Land use is a factor to levy differential rates and is provided by the Office of the Valuer-General. If a ratepayer is of the opinion that a particular land use has been wrongly attributed to the ratepayer’s land by the council for the purpose of levying differential rates, the ratepayer may object to the attribution of that land use.

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

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

Online: www.valuergeneral.sa.gov.au

Post: GPO Box 1354, Adelaide 5001

Fax: 08 8115 5709

In Person: Land Services SA, Level 9, 101 Grenfell Street, Adelaide

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

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4.11 Minimum Rate

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

4.12 Limestone Coast Landscape Levy

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

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

4.13 Service Charges

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

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

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

The charge includes:

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

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

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

A rate rebate will not be available on Waste Service Charge

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4.14 Cost of Living Concessions

Eligible Pensioners, Low Income Earners and Self-Funded Retirees

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

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

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

4.15 Payment of Rates

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

- September
- December
- March
- June.

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

Rates may be paid:

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

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

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4.16 Late Payment of Rates

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

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

4.17 Fines on Unpaid Rates

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

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

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

4.18 Outstanding Rates

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

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

- (a) Send a reminder notice to the principal ratepayer with outstanding rate balances advising that payment is overdue;
- (b) Proceedings for collection of outstanding rate balances after that time may be collected by legal process.

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

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

The Chief Executive Officer 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.

4.19 Appeals Against Assessments

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

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

4.20 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).

4.21 Rebate of Rates - Mandatory

The Local Government Act requires councils to rebate the rates payable on some land uses. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, the Royal Zoological Society and educational institutions. These rebates vary from 25% to 100% and will be applied upon application and on verification.

Rate rebates do not apply to Council Waste Service Charge.

4.22 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.

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

Rate Rebates do not apply to Council Waste Service Charge.

4.23 Rate Relief Options

4.23.1 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.

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4.23.2 Vacant Land

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

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

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

4.23.3 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.

4.24 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.

4.25 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.

4.26 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.

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4.27 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.

4.28 Disclaimer

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

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

5. REVIEW & EVALUATION

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

6. AVAILABILITY OF POLICY

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

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

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
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1. INTRODUCTION

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

2. SCOPE

- 2.1 The Act sets out in Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.
- 2.2 The Council has decided to adopt a Policy to assist it in its decision making functions relative to the operation of the rate rebate provisions contained in the Act.
- 2.3 This Policy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.
- 2.4 In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land where the Council must grant a rebate of rates and the amount of that rebate and these types of land use where the Council has a discretion to grant a rebate of rates.

3. DEFINITIONS

Act the *Local Government Act 1999* (SA)

Council the elected Council Body

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

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

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

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

4. PURPOSE

- 4.1 Section 159(3) of the Act provides that the Council may grant a rebate of rates under the Act if it is satisfied that it is appropriate to do so.
- 4.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause 3 below).

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

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

5. MANDATORY REBATES

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

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

5.2.1 Health Services

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

5.2.2 Religious Purposes

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

5.2.3 Public Cemeteries

Land being used for the purposes of a public cemetery.

5.2.4 Royal Zoological Society of SA

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

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

5.3.1 Community Services

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

5.3.1.1 *Is incorporated on a not for profit basis for the benefit of the public; and*

5.3.1.2 *Provides community services without charge or for a charge that is below the cost to the body of providing the services; and*

5.3.1.3 *Does not restrict its services to persons who are members of the body.*

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

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

- 5.3.1.4 Emergency accommodation;
- 5.3.1.5 Food or clothing for disadvantaged persons;
- 5.3.1.6 Supported accommodation: Local Government Act defines as:
 - (a) Residential care facilities that are approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth); or
 - (b) Accommodation for persons with mental health difficulties, intellectual or physical difficulties, or other difficulties, who require support in order to live an independent life; or
 - (c) Without limiting paragraph (b), accommodation provided by a community housing provider registered under the Community Housing Providers National Law that is incorporated on a not-for-profit basis for the benefit of the public, other than accommodation provided by such a body:
 - (i) that has as a principal object of the body the provision of housing for members of the body; or
 - (ii) that is excluded from the ambit of this paragraph by the Minister by notice published in the Gazette;
- 5.3.1.7 Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- 5.3.1.8 Legal services for disadvantaged persons;
- 5.3.1.9 Drug or alcohol rehabilitation services; or
- 5.3.1.10 the conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.
- 5.3.1.11 Disadvantaged person are persons who are disadvantaged by reason of poverty, illness, frailty or mental, intellectual or physical disability.

5.3.2 Educational Purposes

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

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- 5.4 Where the Council is satisfied from its own records or from other sources that a person or body meets the necessary criteria for a mandatory 100% or 75% rebate, the Council will grant the rebate of its own initiative. Where the Council's records or other sources do not meet the criteria, it will require the person or body to apply for the rebate in accordance with Clause 6 of this Policy.
- 5.5 Where a person or body is entitled to a rebate of 75% the Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further 25%. The Council may grant the further 25% rebate upon application or on its own initiative. In either case the Council **will** take into account those matters set out at Clauses 6.4 of this Policy and **may** take into account any or all of those matters set out at Clause 6.5 of this Policy.
- 5.6 Where an application is made to the Council for a rebate of up to a further 25% the application will be made in accordance with Clause 7 of this Policy and the Council will provide written notice to the applicant of its determination of that application.
- 57 Council has delegated the determination of entitlement to Mandatory Rebates to the Chief Executive Officer.

6. DISCRETIONARY REBATES

- 6.1 The Council may in its absolute discretion grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the Act: -
- 6.1.1 *where it is desirable for the purpose of securing the proper development of the area (or a part of the area);*
 - 6.1.2 *where it is desirable for the purpose of assisting or supporting a business in its area;*
 - 6.1.3 *where it will be conducive to the preservation of buildings or places of historic significance;*
 - 6.1.4 *where the land is being used for educational purposes;*
 - 6.1.5 *where the land is being used for agricultural, horticultural or floricultural exhibitions;*
 - 6.1.6 *where the land is being used for a hospital or health centre;*
 - 6.1.7 *where the land is being used to provide facilities or services for children or young persons;*
 - 6.1.8 *where the land is being used to provide accommodation for the aged or disabled;*
 - 6.1.9 *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;*
 - 6.1.10 *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;*
 - 6.1.11 *where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment;*

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- 6.1.12 *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.*
- 6.1.13 *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;*
- 6.1.14 *where the rebate is to give effect to a review of a decision of the Council under Chapter 13 Part 2; and*
- 6.1.15 *where the rebate is contemplated under another provision of this Act.*
- 6.2 *A council must, in deciding whether to grant a rebate of rates or charges under Section 166, subsection (1)(d), (e), (f), (g), (h), (i) or (j), take into account:*
- (a) *The nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and*
 - (b) *The community need that is being met by activities carried out on the land for which the rebate is sought; and*
 - (c) *The extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons; and*
 - (d) *May take into account other matters considered relevant by the council.*

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

- (i) Why there is a need for financial assistance through a rebate;
- (ii) The level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- (iii) The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- (iv) Whether the applicant has made/intends to make applications to another Council;
- (v) Whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- (vi) Whether the applicant is a public sector body, a private not for profit body or a private for profit body;

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- (vii) Whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- (viii) The desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
- (ix) Consideration of the full financial consequences of the rebate for the Council;
- (x) The time the application is received;
- (xi) the availability of any community grant to the person or body making the application;
- (xii) whether the applicant is in receipt of a community grant; and
- (xiii) Any other matters, and policies of the Council, which the Council considers relevant.

6.3 The Council has an absolute discretion to:

- (a) *Grant a rebate of rates or service charges in the above cases; and*
- (b) *Determine the amount of any such rebate to a maximum of 100% of the relevant rate.*

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

6.5 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.

7. RECREATIONS GROUNDS RATES AND TAXES EXEMPTION ACT 1981

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

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

- 7.1 the land must be vested in a council; or under the care, control or management of a Council, and the public is entitled to access to the land for the purpose of sport or recreation; **and**
- 7.2 The land vested in trustees or in an association and the public is entitled, in pursuance of rights granted in perpetuity, to access the land for the purpose of sport or recreation; **and**
- 7.3 The land Occupied under a lease, licence or permit granted by a council and used by the occupier for the purposes of sport or recreation; **and**

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

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

8. LIMESTONE COAST LANDSCAPE LEVY

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

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

9. SERVICE CHARGE

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

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

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

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

10. APPLICATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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11. DELEGATION

- 11.1 The Council has delegated its power, pursuant to Section 44 of the Act, to grant applications for mandatory rebates which meet the requirements of the Act.
- 11.2 The Council has delegated its power to refuse applications for an increase of mandatory rebates to a greater percentage than that provided by the Local Government Act.
- 11.3 The Council has delegated its power, pursuant to Section 44 of the Act, to determine applications for discretionary rebates.

12. RATE RELIEF OPTIONS

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

12.1 Residential Rate Cap

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

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

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- (e) The subject property boundary(s) have been altered in some way (e.g. subdivision, boundary alignment etc.) and the subject property is not the exact same property, for valuation purposes, as assessed in the previous financial year; or
- (f) Other factors considered relevant by the Chief Executive Officer that do not warrant the granting of the discretionary rate rebate.

The rebate will only apply to:

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

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

12.2 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).

12.3 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.

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

12.4 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.

13. REVIEW AND EVALUATION

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

14. AVAILABILITY OF POLICY

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

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RATE REBATE APPLICATION

1. DETAILS OF APPLICANT

Organisation Name

Postal Address

..... Postcode

Telephone Email

Please provide details of a contact person for the Applicant

Given Name Surname

Postal Address

..... Postcode

Telephone Email

2. DETAILS OF LAND

Council Assessment Number

Certificate of Title Reference


Address

.....

Owner of Land (if not you)

3. CATEGORIES OF REBATE

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

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3.1 Mandatory - 100%

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

3.2 Mandatory - 75%

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

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

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


YES NO

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

YES NO


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

YES NO

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

- Emergency accommodation;*
- Food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);*
- Supported accommodation - Local Government Act defined as:*
 - (a) Residential care facilities that are approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth); or*
 - (b) Accommodation for persons with mental health difficulties, intellectual or physical difficulties, or other difficulties, who require support in order to live an independent life; or*
 - (c) Without limiting paragraph (b), accommodation provided by a community housing provider registered under the Community Housing Providers National Law that is incorporated on a not-for-profit basis for the benefit of the public, other than accommodation provided by such a body that:*
 - (i) has as a principal object of the body, the provision of housing for members of the body; or*
 - (ii) is excluded from the ambit of this paragraph by the Minister by notice published in the Gazette.*
- Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;*
- Legal services for disadvantaged persons;*
- Drug or alcohol rehabilitation services; and/or*
- Research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses.*
- Disadvantaged person are persons who are disadvantaged by reasons of poverty, illness, frailty, or mental, intellectual or physical disability.*

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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;
- The land is being used to provide facilities or services for children or young persons;
- The land is being used to provide accommodation for the aged or disabled;
- The land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
- The land is being used by an organisation which, in the opinion of the Council provides a benefit or service to the local community;

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- the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment;*
- the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.*

4. AMOUNT OF REBATE

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

YES NO

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

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

\$_____

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


.....

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.....

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5. ADDITIONAL INFORMATION REQUIRED

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

- 5.1 Where you are seeking a rebate under Clause 3.2 of this Application – Community Services:
 - 5.1.1 Evidence that the land is being used for service delivery and/or administration;
 - 5.1.2 A copy of the organisation’s Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis;
 - 5.1.3 A copy of the organisation’s latest Annual Report;
 - 5.1.4 Evidence that the organisation provides services free of charge or below cost;
 - 5.1.5 Evidence that the organisation provides services to persons other than its members.
- 5.2 Where you are seeking a rebate in any other case:
 - 5.3.1 Evidence that the land is being used for the purpose for which the rebate is being sought;
 - 5.3.2 Information as to whether, and if so, to what extent you (or the organisation you represent) will be providing a service within the Council area;
 - 5.3.3 Whether you have made or intend to make an application to another council;
 - 5.3.4 The extent of financial assistance (if any) being provided by Commonwealth or State agencies;
 - 5.3.5 Whether you are in receipt of a community grant;
 - 5.3.6 Any other information that you believe is relevant in support of this Application.

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6. APPLICATION FORMS

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

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

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

IMPORTANT INFORMATION

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

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

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

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

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

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


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

DATED this _____ day of _____ 20

Print Name

Signature

Position Title

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File Reference:	AF18/48
Applicable Legislation:	Local Government Act, 1999 Chapter 10, Division 5 (Sections 159 to 166) Recreation Ground Rates and Taxes Exemption Act 1981
Reference: Strategic Plan – Beyond 2015	Goal 5, Strategic Objective 5
Related Policies:	R105 Rating Policy R130 Rates - General Matters (amalgamed with R105)
Related Procedures:	Nil
Related Documents:	Nil

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
Version:	14.0
Last revised date:	25 June 2024
Effective date:	25 June 2024
Minute reference:	25 June 2024 - Item No. 4.1 - Resolution 2024/144
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<p><u>Document History</u></p> <p>First Adopted By Council:</p> <p>Reviewed/Amended:</p>	<p>May 2002</p> <p>Annually</p>



City of
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