



City of  
Mount Gambier



# 2021/2022 Annual Business Plan & Budget & Waste Service Charge (WSC)

Adopted on 29 June 2021

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# 2021/2022 ANNUAL BUSINESS PLAN & BUDGET & WASTE SERVICE CHARGE (WSC)

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## FROM THE MAYOR

The 2021/2022 Annual Business Plan and Budget (ABP&B) & Waste Service Charge (WSC) is a statement of Council's intended program of work and objectives for the upcoming financial year.

The ABP&B outlines how Council plans to achieve its goals and the methods we will implement to monitor and measure performance. It also includes a summary of the revenue and expenditure required to deliver the program, developed within the context of Council's commitment to financial sustainability and long-term financial planning. The impact on rates and implications for ratepayers is also outlined.

This budget continues to ensure that service delivery is maintained while Council oversees the development of its largest ever infrastructure project, the Wulanda Recreation and Convention Centre. The build at Olympic Park is expected to be completed in Autumn 2022 and I am very excited for the community to have access to this much needed state of the art facility. Wulanda will be a place for all, providing aquatic, sports, cultural, youth, café and creche facilities as well as a convention space for the benefit of the entire community.

I am pleased to share that in recent months Council secured \$800,000 in State Government funding to extend the shared cycling/walking path from Wandilo Road to Wireless Road and install solar lighting along the total length, spanning 11.3 kilometres. Council will match this funding amount dollar for dollar and work on the path is expected to be undertaken within the next year.

To ensure Council's priorities reflect the needs of our community, annual financial planning and budgeting is undertaken with long-term goals in mind. Council continues to review its strategic response to COVID-19 in an ongoing effort to support the community as we move forward to a sustainable recovery. This follows a multi-million-dollar COVID-19 stimulus and recovery allocation provided by Council as part of the 2020/2021 ABP&B.

As of 1 July 2021, Council has implemented a Waste Service Charge (WSC) to highlight the cost of waste management on rate notices. The \$200 charge was not an additional cost to most ratepayers, as it is already included within the total General Rate Revenue and will be separated out as an additional line item on your rates notice. Council hopes the WSC will encourage ratepayers to consider their personal environmental impact and the costs associated with waste management and does not intend to raise overall rates and charges associated with the WSC.

Key influences on the 2021/2022 ABP&B include:

- The vision outlined in the 2020-2024 Strategic Plan: *An inclusive city, where people lead fulfilling lives* through the delivery of services and essential infrastructure.
- A focus on economic development including tourism and the development of a strategic plan for the city's tourism assets.
- Continuing investment to promote Mount Gambier as a visitor destination, a regional retail and commercial hub and as a quality destination to host major events and conferences.
- Development of the Mount Gambier Sport, Recreation and Open Space Strategy, informed by community feedback.
- Continuing development of Council's Asset Management Plans, the blueprints we use to maintain our portfolio of assets throughout the city, worth approximately \$247 million.
- Completion of building works on the Wulanda Recreation and Convention Centre with the support of grant funding from the Commonwealth and State Governments.
- Additional capital works program of approximately \$10.6 million including work on 20 roads as part of the road reconstruction program, the completion of the Pinehall Avenue and O'Leary Road intersection and 8 new footpaths.
- Maintaining the wide range of community support programs and initiatives, and
- Retaining and developing Council's workforce to enable Council to maintain its service delivery.

The 2021/2022 ABP&B shows a budgeted net surplus of \$17.67 million. This includes budgeted amounts received for new assets of \$18.36 million related to State, Federal and additional funding for the construction of the Wulanda Recreation and Convention Centre. The operating result for the 2021/2022 ABP&B provides for an operating deficit as at 30 June 2022 of \$0.572 million as a result of COVID-19 initiatives undertaken during 2020.

Council considered all community feedback provided as part of the Draft 2021/2022 Annual Business Plan and Budget community consultation process on Monday 21 June 2021 at a Special Council meeting. The final 2021/2022 Annual Business Plan and Budget was adopted by Council on 29 June 2021.

Lynette MARTIN OAM  
**MAYOR**  
CITY OF MOUNT GAMBIER

## OUR CITY

Mount Gambier has a population of 27,433 people (ABS ERP 2020), is centred halfway between (approximately 440 kilometres) the capital cities of Adelaide and Melbourne as South Australia's second largest city. Mount Gambier is the regional centre for the Limestone Coast region of South Australia, the Western District of Victoria and is widely known as the home of Australia's softwood timber industry and the wine regions of Coonawarra and Padthaway. The city services the commercial, retail, health, social, tourism, sporting, arts and cultural needs of a regional population of more than 70,000 people.

Mount Gambier covers 3,388 hectares with a population density of 8.10 persons per hectare. The 2016 Census resident population was 26,276, living in 12,328 dwellings with an average household size of 2.3 persons. This represents an increase in population from 25,773 persons recorded in the 2011 Census.

The majority of City of Mount Gambier residents are employed in the retail and services sectors including health care, financial and social assistance and the manufacturing sector. Further information about Mount Gambier's demographics is available at: <https://profile.id.com.au/mount-gambier/home>

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,
- 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 sea port and ensures that Mount Gambier remains a key transport hub. The transport sector remains strong, with growing demand, particularly in the city's forestry sector.

## OVERVIEW

The City of Mount Gambier ABP&B is an important part of Council's suite of strategic management plans and integrated planning and budgeting framework. It aligns with:

- The 2020-2024 Strategic Plan and its strategies, initiatives and projects,
- Long Term Financial Plan (LTFP), and
- The Infrastructure and Asset Management Plans (IAMPs)

to ensure that Council optimises the mix of services, programs, infrastructure and facilities for the benefit of the local community. The draft 2021/2022 budget provides for:

- \$55.8 million in capital expenditure projects. \$10.6 million is drawn from the Council's detailed Asset Management Plans and \$45.2 million from the Wulanda Recreation and Convention Centre project co-funded with Commonwealth and State grant funding,
- \$0.572 million operating deficit as at 30 June 2021 before the Wulanda Recreation and Convention Centre funding,
- \$17.67 million net surplus after funding for the Wulanda Recreation and Convention Centre.

Key initiatives for 2021/2022 are detailed in the budget section of this document. Rates and charges income accounts for approximately 70% of Council's operating income. Council proposes to alter the standard rating policy structure for 2021/2022 to include:

- A fixed charge - applicable to every rateable property that will raise approximately 37% of Council's overall general rate revenue,
- A Waste Service Charge (WSC) – to separate and highlight the annual individual ratepayer waste component currently absorbed within the General Rates, as per the 'Proposed Rating Structure and Waste Service Charge' Council resolution on 16 February 2021. Further information about the WSC is provided in the rating strategy section of this document and in Appendix C.
- Differential rates based on land use multiplying the capital value supplied by state valuation office by the differential rate in the dollar adopted.

## BUDGET INFLUENCES

Council operates in a dynamic environment with pressures from economic, operating and political influences. The 2021/2022 Annual Business Plan and Budget includes the following:

- Confirmed grant funding for the Wulanda Recreation and Convention Centre. Significant resources will be committed to the governance, financial and construction processes for the oversight of the project in the 2021/2022 financial year,
- New strategies aligned to Council's 2020-2024 Strategic Plan,
- Council's focus on economic development and tourism opportunities, and
- Employee cost increases linked to Enterprise Bargaining Agreements.

## STRATEGIC DIRECTIONS

### 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:

<i>Our People</i>	<i>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.</i>
<i>Our Location</i>	<i>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.</i>

<i>Our Diverse Economy</i>	<i>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.</i>
<i>Our Climate, Natural Resources and Heritage</i>	<i>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.</i>

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

**2020 - 2024 Strategic Plan**

The 2020 - 2024 Strategic Plan represents Council's vision, aspirations and priorities for the community now and into the future. It describes Council's values, how we work together and outlines the strategic initiatives to achieve ongoing sustainability and prosperity.

The Strategic Plan together with the Futures Paper are Council's key strategic guiding documents and are supported by its Long Term Financial Plan (LTFP), Infrastructure and Asset Management Plans (IAMPs) and the Annual Business Plan and Budget. This suite of plans identifies the direction, services, programs, infrastructure and facilities that Council wishes to provide for the community, specifically for the next four years and into the future.

**Our vision**

Within the Strategic Plan, Council describes its vision as:

***“An inclusive city where people lead fulfilling lives.”***

The richness and diversity of:

- Our People,
- Our Location,
- Our Economy, and
- Our Climate, Natural Resources, Art, Culture and Heritage

makes Mount Gambier the thriving and successful place that people are proud to call home.

These themes contribute towards the future growth, propensity and development of the city.

Council strives to create vibrancy, promote the city's identity and build on its reputation as a place to live, work, visit and invest in. To provide a future for current and future generations, we need additional economic growth and employment as well as art, cultural, recreational and educational opportunities. Working together, Council and the community can collectively achieve these goals.

Council's plans demonstrate that the role of local government has grown from its traditional base of roads, rates and rubbish. The scope of services now considerably broader and more diverse including health, services for the aged, youth, support for sector and special interest groups within the community and economic development and tourism.

**Long Term Financial Plan**

The development of a Long Term Financial Plan (LTFP) is a requirement of Section 122 (1) of the Local Government Act 1999. The purpose is to translate the vision, objectives and strategies of the Strategic Plan into financial terms and to guide the direction of Council in a financially sustainable manner.

Council's LTFP was adopted in February 2021 and is reviewed regularly (and at a minimum within two years of each Local Government Council election) and acts as a reference point in the formulation of future Annual Business Plans and Budgets.

The LTFP is driven by Council's suite of strategic management plans and includes future estimated revenue and expenditure particularly focusing on the financing and scheduling of major projects, loan indebtedness, rating level, asset replacement/renewal and impact on operating expenditure.

Council's LTFP assumes:

- Continuation of existing services and infrastructure at current service standards,
- No internal changes to services or investment in new or upgraded assets other than what is already resolved and planned, and
- Construction and operation of the Wulanda Recreation and Convention Centre.

Council's financial projections over the long term planning horizon are not a prediction of financial position or performance, rather an indication of direction and financial capacity.

The LTFP outlines that Council is meeting its financial obligations and targets over the term of the plan and has the financial capacity to continue to meet the service demands of the community, together with the flexibility to respond to changing circumstances.

The projections indicate that based on current assumptions, Council is in a sound financial position with a favourable outlook over the term of the LTFP.

The Futures Paper, Strategic Plan, IAMPs and LTFP are available on Council's website:

[www.mountgambier.sa.gov.au](http://www.mountgambier.sa.gov.au)

## Financial sustainability

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

South Australian local government has developed a set of indicators to measure councils' financial sustainability. Financial Sustainability Indicators and their targets are used by the Council as a guide in the LTFP. The principal indicators are derived from Council's audited financial statements being:

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

The following table presents a comparison of the key financial indicators, including Council's budget targets, to maintain its financial performance.

Key financial indicators	2016	2017	2018	2019	2020	2021	2022
Operating surplus ratio (Target: 0% - 15% over 5 years)	(2.0)%	6.0%	6.0%	1.4%	(1.7%)	(3.7%)	(1.7%)
Net financial liabilities ratio (Target: Not to exceed 100%)	25%	28%	17%	11%	18%	67%	154%*
Asset renewal funding ratio (Target: 90% - 100% over 3 years)	57%	62%	72%	68%	105%	96%	101%

\* > 100% forecast due to the construction of the Wulanda Recreation and Convention Centre.



The financial indicators represent the following:

- Operating surplus / (deficit) ratio - expresses the operating surplus (or deficit) as a percentage of general and other rates, net of rebates.
- Net financial liabilities ratio - indicates the extent to which net financial liabilities of the Council can be met by Council's total operating revenue. Where the ratio is falling it indicates Council's capacity to meet its financial obligations from operating revenues is strengthening. Where the ratio is increasing it indicates a greater amount of Council's operating revenue is required to service its financial obligations.
- Asset renewal funding ratio (or asset sustainability ratio) - indicates whether the Council is renewing or replacing existing physical assets at the rate at which they are wearing out. Councils with a high ratio are replacing and renewing capital assets at a rate comparable to depreciation/wear.

## **SERVICES**

All councils have mandatory responsibilities under the Local Government Act, the Development Act, the Public and Environmental Health Act and other relevant legislation for the provision of services. These include:

- Regulatory activities e.g. maintaining the voters roll, property ownership data and supporting the elected Council body,
- Setting rates, preparing an annual business plan, budget and determining longer-term strategic management plans,
- Management and maintenance of infrastructure including roads, footpaths, parks, public open spaces, street lighting and storm-water drainage,
- Street cleaning, rubbish collection and recycling,
- Development planning and control, including building safety assessment,
- Various environmental health services including food safety, public health,
- Protection of natural resources, and
- Inspectorial services (parking, animal control).

In response to community demands, Council also provides discretionary services and programs including:

- Libraries and associated facilities and programs,
- The Main Corner Complex and room hire,
- Youth development and programs,
- Economic development,
- Environmental programs,
- Tourism and visitor services,
- Attracting major events to the city,
- Community events programs,
- Events, sponsorship and grants,
- Free public Wi-Fi,
- Public parks and gardens,
- Community programs,
- Sporting and recreational facilities,
- Lifelong learning,
- Community engagement and social inclusion,
- Cemeteries,
- Advocating on behalf of the community to Federal/State Governments, and
- Citizenship ceremonies.

In accordance with the LTFFP, Council's 2020/2021 Annual Business Plan and Budget will provide for existing service levels to be maintained.

## ANNUAL BUSINESS PLAN AND BUDGET

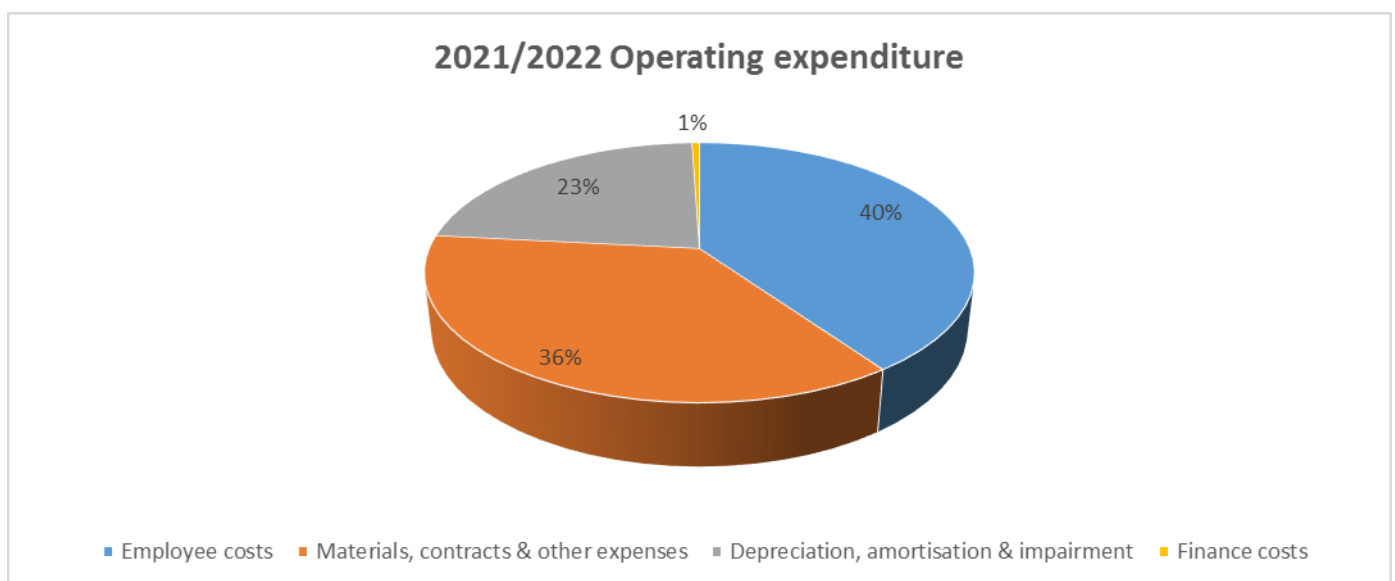
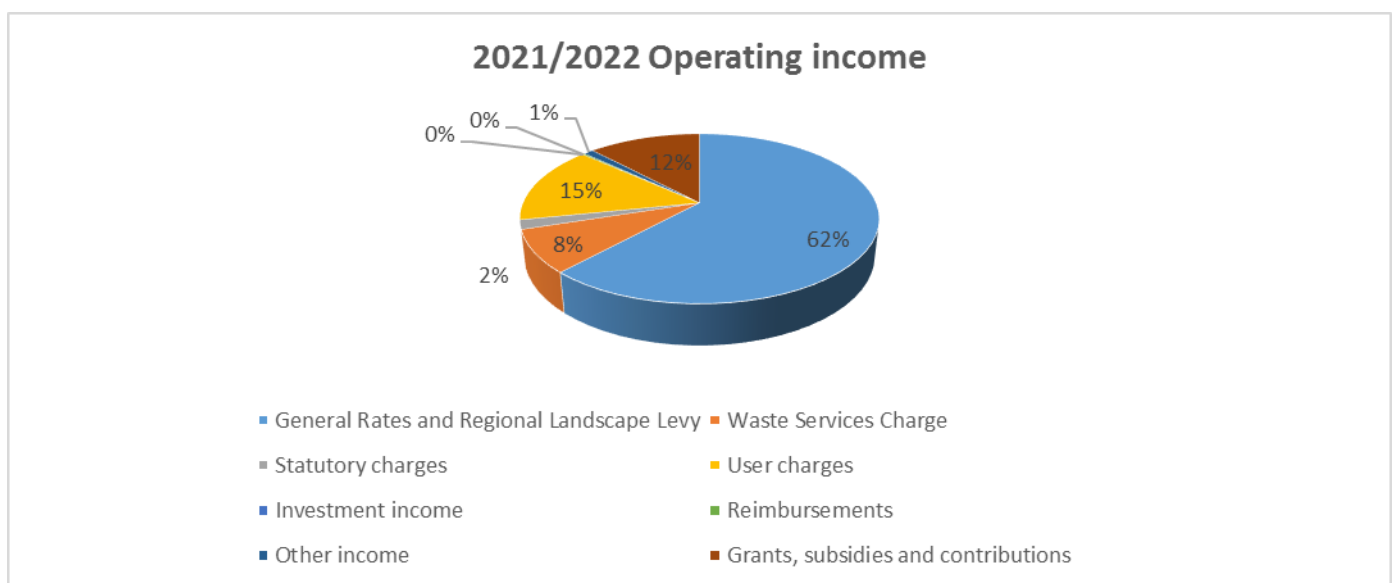
The 2021/2022 Annual Business Plan and Budget proposes that Council will spend a total of \$34.5 million in operating expenditure, including depreciation of \$7.8 million and total capital expenditure of \$55.8 million on the delivery of services and programs, maintenance of assets and development of new or upgraded assets (including \$45.2 million towards the Wulanda Recreation and Convention Centre).

The provision of services such as the Library, parks and infrastructure maintenance, waste collection and disposal continue to be a significant component of Council's budget.

Appendices included in the Annual Business Plan and Budget are:

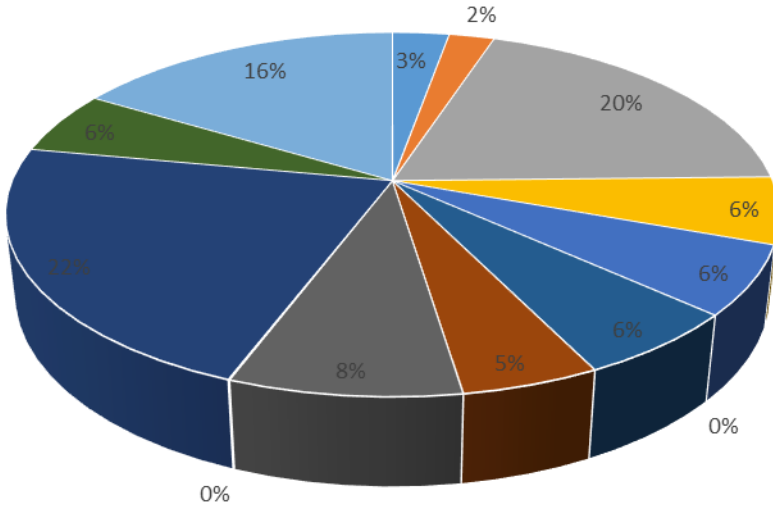
- 2021/2022 Budgeted Financial Statements
- 2021/2022 Operating Budget by Master Account
- 2021/2022 Capital Budget by Master Account

The following graphs show Council's budgeted operating income and expenditure for 2021/2022 as a percentage of total income and expenditure respectively:



The following graph shows Council's 2021/2022 budgeted expenditure (%) by function:

### 2021/2022 Operating expenses by function



- Community Amenities
- Cultural Services
- Library Services
- Public Order & Safety
- Waste Management
- Community Support
- Economic Development
- Other Environment
- Recreation
- Council Administration & Governance
- Health Services
- Plant Hire & Depot/Indirect Exp.
- Transport

## MEASURING PERFORMANCE

Measuring and monitoring Council's performance is fundamental to ensure specified objectives are achieved and programs and services are delivered to the community.

Council monitors financial performance through a range of financial reports including regular financial statements, quarterly comprehensive budget reviews, quarterly performance against the interim and final audits by Council's appointed external auditors and the presentation of audited financial statements each year as required under the Local Government Act 1999. The financial reports also take into account the principles of financial sustainability adopted by the Council along with the three key financial sustainability indicators.

The Council's Annual Report also provides information on overall performance.

## RATING STRATEGY

In 2021/2022 approximately 70% of Council's operating revenue will come from a combination of rates and a waste service charge. As a result, Council's rating policies and strategies are key components of financial planning.

The 2021/2022 Annual Business Plan and Budget includes a 4.5% revenue increase in line with the Long Term Financial Plan. External grant funding will be received during the build and commissioning of the Wulanda Recreation and Convention Centre project. To accommodate and manage the timing of grant income payments and project expenditure, Council has modelled the Long Term Financial Plan to include drawing upon loan facilities through the Local Government Finance Authority.

The following increases in general rate revenue have been applied over recent years prior to the Waste Service Charge:

Year	Revenue Increase	Growth Benefit	Total
2015/2016	3.85%	0.65%	4.5%
2016/2017	3.84%	0.66%	4.5%
2017/2018	4.02%	0.48%	4.5%
2018/2019	4.08%	0.42%	4.5%
2019/2020	4.26%	0.24%	4.5%
2020/2021	0.00%*	1.74%	1.74%

Note: Growth is predominantly the result of new housing and property improvements as reported by the State Valuation Office.

\* Strategic response to COVID-19.

Combined effect of Rate revenue, includes Rates and the Waste Service Charge:

Year	Revenue Increase	Growth Benefit	Total
2021/2022	2.1%	2.4%	4.5%

Note: Growth is predominantly the result of new housing and property improvements as reported by the State Valuation Office.

## Valuation method

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:

- It is the most appropriate measure of relative wealth in the community,
- As a measure of wealth, it most closely reflects the property owners' capacity to pay, and
- 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.

Other valuation methods available are: site value (value of land only) and annual value (value of the rental potential of property).

## Capital valuation comparison

Year	Rateable land	Non-rateable land	Total
2015/2016	3,251,510,225	205,393,515	3,456,903,740
2016/2017	3,259,233,035	212,100,805	3,471,333,840
2017/2018	3,329,622,852	217,152,488	3,546,775,340
2018/2019	3,494,031,387	221,599,753	3,715,631,140
2019/2020	3,593,454,480	223,783,100	3,817,237,580
2020/2021	3,687,501,965	255,679,555	3,913,181,250
2021/2022	3,851,242,586	241,432,654	4,092,675,240

## General Rates

Section 147 of the Local Government Act 1999 provides Council with the power to rate all land within the City of Mount Gambier, except for land specifically exempted, such as Crown Land.

## 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 slightly less than one half of total rate revenue (before rebates and remissions) required for the 2021/2022 financial year.

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, infrastructure and administrative services. No particular group of ratepayers benefit more than any other group of ratepayers by the provision of these services, and
- Council considers it appropriate that all ratepayers contribute equally to the cost of administering Council's services and activities.

## Fixed charge comparison

Year	Fixed Charge	% of Total Rates
2015/2016	\$585.80	45%
2016/2017	\$606.90	45%
2017/2018	\$630.30	45%
2018/2019	\$655.20	45%
2019/2020	\$682.70	45%
2020/2021	\$682.70	45%
2021/2022	\$518.30	37%

## Waste Service Charge

The cost associated with waste management including bin collection, waste treatment and disposal was not previously identified on individual City of Mount Gambier rate notices as it is included within Council's 'General Rate Revenue'.

To highlight the cost of waste management, Council has adjusted its rating structure to remove the annual individual ratepayer waste component from the General Rates and introduce it as a **new separate fixed Waste Service Charge (WSC)**.

The WSC will be administered in accordance with the Local Government Act 1999 and **will not be an additional cost to most ratepayers**. Council **does not** intend to raise overall rates and charges associated with the WSC.

The WSC is an environmental decision to make waste management costs visible and clear to ratepayers by highlighting the waste fee for each property on the rates notice. 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 costs associated with waste management.

The WSC is \$200.00 per year and is calculated based on last year's (2019/2020) and this year's (2020/2021) actual and budgeted waste collection, treatment and disposal costs per rateable assessment. The WSC will be charged on the basis of the service being available to a property. It will exclude vacant land and primary production where there is no dwelling on the land.

The separate WSC will establish the framework to allow for flexibility to provide future incentives for ratepayers who demonstrate good waste management. Council will continue to work with the community to provide waste education and awareness programs to encourage waste reduction and recycling to divert rubbish from landfill.

The WSC will be used to cover all waste associated costs. In any year that the total WSC results in a surplus, funds will be accounted for in a specific 'waste' reserve as per the Local Government Act 1999, to be used on waste related services.

The introduction of the WSC has no significant concerns in relation to equity across most rateable assessments within the community. The WSC is a component of the overall rating system and has been structured such that any broader social implications are minimised. By reducing the general rates fixed charge by the amount of the WSC there is no bottom-line impact on most ratepayer assessments.

Council will maintain the existing discretionary rebate assessment process and non-rateable assessments as per our current rating policy. It is noted that current recipients of rebates of less than 100% of their total assessment will experience a proportionate reduction in rebate, attributable to the WSC amount, and recipients of 100% rebates will now incur the WSC amount. Whilst this imposes a modest annual WSC charge on a small number of affected assessments, this is attributable to the actual cost of a service that benefits the relevant property, and the application of this non-rebatable charge reduces the subsidy for that service to those assessments otherwise absorbed by all other ratepayers within the WSC amount and/or or general rates. Further, the application of the WSC ensures that current recipients of the service are contributing toward the total current costs of providing the service including capital/depreciation costs and thus addressing potential burden that could otherwise accrue to future ratepayers as a result of absorption of such costs within general rates.

The calculation of the WSC amount takes into account the actual cost and is also benchmarked against similar public (Council) and private/commercial charges for similar services, and whilst some ratepayers may have a greater or lesser need or use of the service, the WSC amount, considered as part of the overall rating structure, provides an equitable and competitive charge such that no particular group or category of ratepayers are considered to be oversubsidising any other for a service that is provided equally to all rateable properties.

The WSC will be highlighted on rates notices as 'Waste Service Charge' from 1 July 2021.

Year	Waste Service Charge	Total Revenue
2020/2021	\$0	N/A
2021/2022	\$200	\$2,791,000

### Differential 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.

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

The 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
- To provide a disincentive to withholding land from development.

### Differential rate in dollar comparison

Year	Residential	Commercial	Industrial	Primary Production	Vacant Land	Other
2015/2016	0.226310	0.611037	0.611037	0.226310	0.611037	0.226310
2016/2017	0.236370	0.638199	0.638199	0.236370	0.638199	0.236370
2017/2018	0.241940	0.653238	0.653238	0.241940	0.653238	0.241940
2018/2019	0.240850	0.650295	0.650295	0.240850	0.650295	0.240850
2019/2020	0.245125	0.661838	0.661838	0.245125	0.661838	0.245125
2020/2021	0.245125	0.661838	0.661838	0.245125	0.661838	0.245125
2021/2022	0.246165	0.664646	0.664646	0.246165	0.664646	0.246165

Note: Rates in the dollar are expressed as a fraction of a cent in the dollar.

### Separate Rates

Mount Gambier is in the Limestone Coast Landscape Board area and is legally required under the Landscape South Australia Act 2019 to contribute to the funding of the operations of the Board.

Council collects revenue on behalf of the Board and does not retain any revenue collected nor does it determine how the revenue is spent.

### Regional Landscape (RL) levy comparison

Year	Regional Landscape (RL) levy		Total RL revenue
2015/2016		\$ 42.00 (per assessment)	\$578,276
2016/2017	Res/Vac/Other	\$ 69.00 (per assessment)	\$1,041,246
	Commercial	\$127.00 (per assessment)	
	Industrial	\$156.00 (per assessment)	
	Primary Production	\$290.00 (per assessment)	
2017/2018	Res/Vac/Other	\$ 72.65 (per assessment)	\$1,079,041
	Commercial	\$110.05 (per assessment)	
	Industrial	\$174.30 (per assessment)	
	Primary Production	\$323.00 (per assessment)	
2018/2019	Res/Vac/Other	\$ 73.00 (per assessment)	\$1,086,828
	Commercial	\$109.00 (per assessment)	
	Industrial	\$174.00 (per assessment)	
	Primary Production	\$335.00 (per assessment)	
2019/2020	Res/Vac/Other	\$ 77.10 (per assessment)	\$1,150,426
	Commercial	\$115.00 (per assessment)	
	Industrial	\$184.00 (per assessment)	
	Primary Production	\$337.00 (per assessment)	
2019/2020	Res/Vac/Other	\$ 78.60 (per assessment)	\$1,179,069
	Commercial	\$117.00 (per assessment)	
	Industrial	\$186.00 (per assessment)	
	Primary Production	\$343.00 (per assessment)	
2021/2022 <sup>Note 1</sup>	Res/Vac/Other	\$ 80.10 (per assessment)	\$1,215,649
	Commercial	\$120.00 (per assessment)	
	Industrial	\$190.00 (per assessment)	
	Primary Production	\$346.00 (per assessment)	

Note 1 Council has no control over the levy amount which is set by the Minister for Environment and Water.

## **Minimum Amount**

Council uses a Fixed Charge as part of its rating structure instead of a Minimum Rate amount.

## **RATE REBATE AND RATE RELIEF ASSISTANCE**

To address any potential inequities in how rates are levied across the Council area, the following rate relief assistance options continue to be available:

### **Residential rate cap**

Where an owner/occupier/principal place of residence property with a Category 1 (Residential) Land Use experiences an increase greater than 15% in general rates (excluding any rebates/remissions) payable, the amount of the rate rebate is the amount of gross rates for the current year over and above 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.

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 of 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 Council declared its general rates for the current financial year than on the date Council declared its general rates for the preceding financial year, or
- (d) The ownership of the rateable property has changed since 1 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(ies) 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, and
- (b) The current financial year only then subject to an annual review.



## **Vacant land**

The vacant land rate in the dollar is usually higher than the residential rate in the dollar. For owners of vacant land who intend to develop that land, in the short term as their principal place of residence, may be entitled to a rebate on Council rates. Applications must be in writing with the maximum rate rebate calculated so that the rates payable are equivalent to the average residential land use.

## **Postponement of rates - Senior Citizens**

Any person holding a South Australian State Government issued State Seniors Card may make application to Council for a postponement of the prescribed proportion of rates for the current or future financial years. All applications for postponement will be considered in accordance with the relevant legislative provisions.

## **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. This approach has been widened as a result of the impact of COVID-19. All arrangements will be strictly confidential.

## **Mandatory and discretionary rate rebates**

The Local Government Act 1999 requires councils to rebate rates on some land uses (mandatory rebates) and the ability to grant discretionary rebates for land used for the purposes of community benefit provided the land meets certain legislative and Council policy criteria.

The Council's Rate Rebate Policy (incorporating Rate Rebate Application) and the Schedule of Rate Rebates granted, is available for inspection at the Council Office or on Council's website [www.mountgambier.sa.gov.au](http://www.mountgambier.sa.gov.au)

## **COMMUNITY ENGAGEMENT AND BUDGET MEETINGS**

The 2021/2022 Annual Business Plan and Budget and proposed Waste Service Charge (WSC) is presented in the context of Council's strategic directions as set out in the Strategic Plan 2020-2024. This Plan reflects the Council's continuing focus on ensuring that the physical infrastructure within the city is fit for purpose and maintained in a cost-effective way. Through implementation of this year's Annual Business Plan and Budget, Council aims to deliver a well-managed, sustainable city environment to residents and ratepayers now and in the future.

Members of the community were encouraged to take part in the community consultation process for the Draft 2021/2022 Annual Business Plan and Budget and proposed Waste Service Charge (WSC) before it is finalised and adopted by Council. Consultation also enables comment on the potential distribution of rates across the city and any rate relief options Council should consider or issues it should be aware of when modelling valuation data and determining the distribution of rates for the 2021/2022 financial year.

Council's Community Consultation and Engagement Policy was amended in recognition of the temporary COVID-19 amendments to the Local Government Act 1999 as per 'Policy Review - C410 Code of practice for conduct of meetings - holding and participating in meeting by electronic means - Report No. AR20/21246'. In accordance with the policy, Council *will publish a notice inviting interested persons to make written submissions within the period stated in the notice (which will not be less than 21 days after the publication of the notice)* in relation to the Draft ABP&B. A public meeting for deputations was not held.

A Special Council meeting was held on 21 June 2021 to consider feedback and public submissions on the Draft 2021/2022 Annual Business Plan and Budget.

City of Mount Gambier

Statement of Comprehensive Income

	2020	2021 BR3	2022 Budget	2022 LTFF
<b>INCOME</b>				
Rates	22,138	22,795	23,750	23,811
Statutory charges	523	634	602	328
User charges	5,318	5,079	5,058	5,773
Grants, subsidies and contributions	4,227	4,340	4,091	4,793
Investment income	55	24	-	-
Reimbursements	38	69	79	53
Other income	439	550	365	796
<b>Total Income</b>	<b>32,738</b>	<b>33,491</b>	<b>33,945</b>	<b>35,553</b>
<b>EXPENSES</b>				
Employee costs	12,230	13,103	13,875	14,163
Materials, contracts & other expenses	13,263	13,545	12,595	13,636
Depreciation, amortisation & impairment	7,625	7,834	7,864	7,823
Finance costs	170	237	182	464
<b>Total Expenses</b>	<b>33,288</b>	<b>34,719</b>	<b>34,516</b>	<b>36,086</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>(550)</b>	<b>(1,228)</b>	<b>(571)</b>	<b>(534)</b>
Asset disposal & fair value adjustments	(472)	(50)	(113)	(13)
Amounts received for new or upgraded assets		8,662	18,355	17,175
Physical resources received free of charge	737	-	-	
<b>NET SURPLUS / (DEFICIT)</b>	<b>(285)</b>	<b>7,384</b>	<b>17,671</b>	<b>16,628</b>
transferred to Equity Statement				
<b>Other Comprehensive Income</b>				
<i>Amounts which will not be reclassified subsequently to operating result</i>				
Impairment (expense) / recoupments offset to asset revaluation reserve	(327)			
<b>Total Other Comprehensive Income</b>	<b>(327)</b>	<b>-</b>	<b>-</b>	<b>3,443</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(612)</b>	<b>7,384</b>	<b>17,671</b>	<b>20,071</b>

City of Mount Gambier

Statement of Financial Position

	2020 \$'000	2021 BR3 \$'000	2022 Budget	2022 LTFP
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	4,406	3,573	2,421	5,601
Trade & other receivables	2,034	2,034	2,125	1,313
Other financial assets		-		
Inventories	55	55	57	43
	<u>6,495</u>	<u>5,662</u>	<u>4,603</u>	<u>6,957</u>
<b>Non-current assets</b>				
Infrastructure, property, plant & equipment	244,262	247,652	318,597	312,334
Other non-current assets	2,581	23,408		2,581
<b>Total non-current assets</b>	<u>246,843</u>	<u>271,060</u>	<u>318,597</u>	<u>314,915</u>
<b>Total assets</b>	<u>253,338</u>	<u>276,722</u>	<u>323,200</u>	<u>321,872</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade & other payables	2,849	2,849	2,977	3,437
Borrowings	558	558	2,311	2,311
Provisions	2,557	2,557	2,672	2,548
<b>Total current liabilities</b>	<u>5,964</u>	<u>5,964</u>	<u>7,960</u>	<u>8,297</u>
<b>Non-current liabilities</b>				
Borrowings	2,189	18,189	45,000	41,700
Provisions	3,863	3,863	3,863	3,912
<b>Total non-current Liabilities</b>	<u>6,052</u>	<u>22,052</u>	<u>48,863</u>	<u>45,612</u>
<b>Total liabilities</b>	<u>12,016</u>	<u>28,016</u>	<u>56,823</u>	<u>53,909</u>
<b>NET ASSETS</b>	<u>241,322</u>	<u>248,706</u>	<u>266,377</u>	<u>267,963</u>
<b>EQUITY</b>				
Accumulated surplus	64,986	72,370	90,041	88,183
Asset revaluation reserves	175,462	175,462	175,462	178,905
Other reserves	874	874	874	874
<b>Total Council Equity</b>	<u>241,322</u>	<u>248,706</u>	<u>266,377</u>	<u>267,963</u>
Minority Interest		-		
<b>TOTAL EQUITY</b>	<u>241,322</u>	<u>248,706</u>	<u>266,377</u>	<u>267,963</u>

City of Mount Gambier

Statement of Changes in Equity

	Accumulated surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total equity \$'000
<b>2022 Budget</b>				
Balance at end of previous reporting period	72,370	175,462	874	248,706
<b>Net surplus / (deficit) for the year</b>	17,671	-	-	17,671
<b>Other Comprehensive Income</b>				-
Transfers between reserves	-	-	-	-
<b>Balance at end of period</b>	<b>90,041</b>	<b>175,462</b>	<b>874</b>	<b>266,377</b>
<b>2021 BR3</b>				
Balance at end of previous reporting period	64,986	175,462	874	241,322
<b>Net surplus / (deficit) for the year</b>	7,384	-	-	7,384
<b>Other Comprehensive Income</b>				-
Transfers between reserves	-	-	-	-
<b>Balance at end of period</b>	<b>72,370</b>	<b>175,462</b>	<b>874</b>	<b>248,706</b>
<b>2020</b>				
Balance at end of previous reporting period	65,609	175,458	860	241,927
<b>Net surplus / (deficit) for the year</b>	<b>(285)</b>	-	-	<b>(285)</b>
<b>Other Comprehensive Income</b>				-
Gain on revaluation of infrastructure, property, plant & equipment		1,237		1,237
Impairment (expense) / recoupments offset to asset revaluation reserve	<b>(327)</b>	<b>(1,233)</b>		<b>(1,560)</b>
Adjustment due to compliance with revised accounting standard	3			3
Transfers between reserves	<b>(14)</b>		14	-
<b>Balance at end of period</b>	<b>64,986</b>	<b>175,462</b>	<b>874</b>	<b>241,322</b>

**City of Mount Gambier**

**Statement of Cash Flows**

	<b>2020 \$'000</b>	<b>2021 BR3 \$'000</b>	<b>2022 Budget \$'000</b>	<b>2022 LTFF \$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<u>Receipts</u>				
Rates - general & other	21,957	22,795	23,750	23,781
Fees & other charges	524	634	602	327
User charges	5,696	5,079	5,058	5,757
Investment receipts	57	24	-	-
Grants utilised for operating purposes	4,227	4,340	4,091	4,468
Reimbursements	42	69	79	53
Other revenues	1,002	550	365	1,341
<u>Payments</u>				
Employee costs	(11,915)	(13,103)	(13,875)	(14,130)
Materials, contracts & other expenses	(14,293)	(13,880)	(12,558)	(13,705)
Finance payments	(170)	(237)	(182)	(464)
<b>Net cash provided by (or used in) Operating Activities</b>	<b>7,127</b>	<b>6,271</b>	<b>7,330</b>	<b>7,430</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<u>Receipts</u>				
Amounts specifically for new or upgraded assets		8,662	18,355	17,175
Sale of replaced assets	385	481		
Sale of surplus assets	72			
Repayments of loans by community groups	18			
<u>Payments</u>				
Expenditure on renewal/replacement of assets	(5,627)	(9,531)	(6,401)	(7,140)
Expenditure on new/upgraded assets	(3,813)	(13,377)	(30,645)	(38,562)
<b>Net cash provided by (or used in) Investing Activities</b>	<b>(8,965)</b>	<b>(22,908)</b>	<b>(37,046)</b>	<b>(28,527)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from borrowings		16,000	28,759	29,300
<u>Payments</u>				
Repayments of borrowings	175	(195)	(195)	(1,030)
<b>Net cash provided by (or used in) Financing Activities</b>	<b>175</b>	<b>15,805</b>	<b>28,564</b>	<b>28,270</b>
<b>Net increase / (decrease) in cash held</b>	<b>(1,663)</b>	<b>(833)</b>	<b>(1,152)</b>	<b>7,173</b>
Cash & cash equivalents at beginning of period	6,069	4,406	3,573	(1,572)
<b>Cash &amp; cash equivalents at end of period</b>	<b>4,406</b>	<b>3,573</b>	<b>2,421</b>	<b>5,601</b>

## City of Mount Gambier

### Financial Indicators

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

	2020	2021 BR3	2022 Budget	2022 LTFP
<b>Operating surplus ratio</b>	(6.5%)	(3.7%)	(1.7%)	(1.5%)

$$\frac{\text{Operating surplus}}{\text{Total operating revenue}}$$

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

<b>Net financial liabilities ratio</b>	63%	67%	154%	132%
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$$\frac{\text{Net financial liabilities}}{\text{Total operating revenue}}$$

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

<b>Asset renewal funding ratio</b>	105%	96%	101%	100%
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$$\frac{\text{Net asset renewals}}{\text{Asset Management Plan required expenditure}}$$

*Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional*

**City of Mount Gambier**

**Uniform presentation of finances**

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

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

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

	2020 \$'000	2021 BR3 \$'000	2022 Budget	2022 LTFP
Income	32,738	33,491	33,945	35,553
Expenses	33,288	34,719	34,516	36,086
<b>Operating surplus / (deficit)</b>	<b>(550)</b>	<b>(1,228)</b>	<b>(571)</b>	<b>(534)</b>
<b>Net outlays on existing assets</b>				
Capital expenditure on renewal and replacement of existing assets	5,627	9,531	6,401	7,140
Depreciation, amortisation and impairment	(7,625)	(7,834)	(7,864)	(7,823)
Proceeds from sale of replaced assets	(385)	(481)	-	-
	<b>(2,383)</b>	<b>1,216</b>	<b>(1,463)</b>	<b>(683)</b>
<b>Net outlays on new and upgraded assets</b>				
Capital expenditure on new and upgraded assets <i>(including investments property &amp; real estate developments)</i>	3,813	13,377	30,645	38,562
Amounts received specifically for new and upgraded assets	-	(8,662)	(18,355)	(17,175)
Proceeds from sale of surplus assets <i>(including investment property and real estate developments and non-current assets held for resale)</i>	(457)	-	-	-
	<b>3,356</b>	<b>4,715</b>	<b>12,290</b>	<b>21,387</b>
<b>Net lending / (borrowing) for financial year</b>	<b>(1,523)</b>	<b>(7,159)</b>	<b>(11,398)</b>	<b>(21,237)</b>

**City of Mount Gambier**

**Operating Budget by Master Account**

			<b>2020</b>	<b>2021 BR3</b>	<b>2022 Budget</b>
<b>Finance</b>	0000 Rates	6960 Revenue	-24,331,218	-21,688,701	-22,587,415
	0001 Finance Costs	6962 Finance Costs	0	220,716	-3,055,493
	0001 Grants	6961 LGGC - general purpose	0	-2,908,547	126,386
<b>Finance Total</b>			<b>-24,331,218</b>	<b>-24,376,532</b>	<b>-25,516,522</b>
<b>Office of the CEO</b>	4001 Chief Executive Office	6000 Elected members	274,918	269,088	273,528
		6002 Organisational	905,343	779,691	739,595
	4003 Communications	6023 Media and communications	251,602	307,986	315,036
<b>Office of the CEO Total</b>			<b>1,431,863</b>	<b>1,356,765</b>	<b>1,328,159</b>
<b>Shared Services</b>	5000 Shared Services	6004 GM SHARED SERVICES	81,302	105,905	219,823
		6006 Business & Strategic Planning	10	-10,590	
		6018 Occupancy	515,766	466,748	427,080
	5001 Finance	6010 Strategic finance and accountability	360,990	353,862	352,346
		6011 Finance	551,245	630,365	675,155
		6012 Payroll	0		
		6016 Rates administration	286,251	297,652	274,386
	5003 Governance & Executive Administration	6005 Executive administration	184,796	425,094	415,447
		6021 Other support services	192,837	0	
	5004 iServices	6014 Iservices	597,032	621,636	706,420
		6015 Communication	42,909	67,283	45,288
		6017 Records Management	17,101	0	
	5005 Customer Service	6020 Customer service	569,395	564,769	683,972
	5006 Human Resources	6013 Human resources	213,086	415,852	657,720
<b>Shared Services Total</b>			<b>3,612,720</b>	<b>3,938,576</b>	<b>4,457,637</b>
<b>Community Wellbeing</b>	6000 Community Wellbeing	6101 GM Community Wellbeing	320,602	337,874	321,155
		6126 Community assistance	126,915	108,154	84,650
		6129 Other community support	122,695	127,675	142,033
		6560 Other recreation	107,269	161,776	126,400
	6001 Library	6200 Public library	1,967,989	1,793,791	1,893,983
		6202 Other library services	15,171	15,928	
	6002 Community Development	6022 Community development and engagement	282,434	265,594	302,236
		6121 Senior citizens	42,472	46,335	44,565
		6125 Children and youth services	1,264	6,826	6,168
	6003 Environmental	6112 Immunisation	-124		
		6114 Preventive health services	0	0	
		6115 Community health services	3,541	5,146	2,600
		6460 Environmental sustainability	90,152	159,549	95,163
		6660 Health inspection	241,288	259,300	247,227
	6004 Riddoch Art Gallery	6230 Riddoch Arts and Cultural Centre	920,061	1,580,881	1,708,258
	6005 Cultural Venues	6138 Other community amenities	196,487	0	
		6210 Cultural venues - City Hall	161,839	153,000	267,655



<b>Community Wellbeing Total</b>			<b>4,600,054</b>	<b>5,021,829</b>	<b>5,242,093</b>
<b>City Growth</b>	7000 City Growth	6300 GM City Growth	224,056	113,796	303,024
		6320 Economic and Regional development	644,532	320,005	205,102
		6340 Other economic development	18,819	16,900	
	7002 Events Management	6240 Cultural events	147,120	197,562	140,617
		6350 Community/Tourism events	508,042	486,761	548,087
	7003 Tourism General	6370 Tourism general	199,847	327,550	336,919
	7004 Visitor Information	6360 Tourism - Mount Gambier Visitor Centre	705,746	749,288	635,879
	7005 Development Services	6225 Heritage restoration expenditure	0	20,000	
		6620 Building control	216,916	176,912	390,950
		6630 City planning	157,723	85,785	148,694
	7006 General Inspectorate	6103 Other fire protection	458	-1,300	1,000
		6104 Other public order and safety	326	1,190	1,200
		6111 Pest control	1,054	336	500
		6600 Dog control	148,984	81,889	41,276
		6670 Parking control & footpath displays	-7,022	-11,592	-8,260
<b>City Growth Total</b>			<b>2,966,601</b>	<b>2,565,082</b>	<b>2,744,988</b>
<b>City Infrastructure</b>	8000 City Infrastructure	6440 Street lighting	367,564	439,894	438,288
		6800 GM City infrastructure	17,881	914,493	1,473,057
		6810 Asset management	3,554	16,926	17,022
		6820 City Infrastructure - AWU employees	739,126	2,078,872	1,601,294
		6830 City Infrastructure - indirect	74,320	320,542	590,485
		6840 Indirect expenditure - labour oncost	-90,424	0	-924,698
		6850 Plant and machinery	1,761,775	1,606,346	1,626,748
		6860 Plant and machinery - internal hire	-1,244,457	-2,155,046	-1,299,079
	8001 Engineering	6520 Sports facilities-indoor	21,129	27,066	24,640
	8003 Construction & Maintenance	6135 Carpark	140,517	130,191	136,276
		6420 Stormwater drainage	177,715	193,630	168,866
		6730 Footpaths kerbing	1,351,097	1,205,723	1,227,932
		6740 Roads sealed	1,444,676	1,199,065	1,506,152
		6741 LGGC - roads components	0	-312,710	-447,046
		6780 Traffic management	252,818	204,178	189,830
		6900 Private works	-6,568	12,271	16,090
	8005 Building Maintenance	6100 Crime prevention	6,400	12,765	14,388
		6131 Bus shelter	7,242	12,768	6,864
		6215 Cultural Venues Expenditure - Other	221,659	300,954	192,698
		6220 Heritage	505,275	27,944	46,872
		6250 Other cultural services	24,904	116,619	33,840
		6940 Sundry	-21,197	209,331	122,850
	8006 Parks & Gardens	6450 Streetscaping	223,612	265,946	753,460
		6500 Parks/Gardens/Reserves	2,756,906	2,798,870	2,338,378
		6530 Sports facilities-outdoor	787,767	641,229	606,762
	8007 Waste Management	6134 Public conveniences	284,129	287,498	255,012
		6410 Waste management	5,718	-28,179	16,168
		6411 Garbage collection	1,380,296	1,595,886	1,406,814

		6412 Greenwaste	-228,327	316,019	319,080
		6413 Kerbside recycling	718,357	483,834	463,010
		6430 Street cleaning	420,386	411,940	319,180
	8008 Waste Transfer/ReUse Market	6414 Re-Use Market	279,899	139,115	247,073
		6415 Waste Transfer Centre	69,496	197,950	252,760
		6416 E waste	3,173	2,349	6,000
	8009 Landfill	6418 Caroline landfill	-589,406	-1,047,409	-1,409,849
		6419 Orchard Road waste management plan	32,562	83,796	81,824
	8010 Cemetery & cematoria	6132 Lake Terrace Cemetery	62,126	37,980	25,627
		6133 Carinya Gardens Cemetery	-202,467	-139,546	-210,664
			<b>11,759,235</b>	<b>12,609,100</b>	<b>12,234,005</b>
<b>City Infrastructure Total</b>					
<b>Wulanda</b>	9000 Business transition & project administration	6545 Wulanda - Building project opex	91,883	115,482	81,472
		6550 Aquatic Centre	416,146	0	0
		6580 CaRH - Cafeteria	3,180	0	0
<b>Wulanda Total</b>			<b>511,209</b>	<b>115,482</b>	<b>81,472</b>
<b>OPERATING DEFICIT / (SURPLUS)</b>			<b>550,465</b>	<b>1,230,302</b>	<b>571,832</b>

## City of Mount Gambier

### Capital Budget by Master Account

			2020	2021 BR3	2022 Budget
Shared Services	5004 iServices	7460 Office equipment (purchase)	179,558	93,451	130,000
<b>Shared Services Total</b>			<b>179,558</b>	<b>93,451</b>	<b>130,000</b>
Community Wellbeing	6001 Library	7470 Library books/materials (purchase)	121,438	33,753	108,000
		7630 Library	12,418	13,503	267,000
	6005 Cultural Venues	7560 Other community support	102,162	158,401	290,000
<b>Community Wellbeing Total</b>			<b>236,019</b>	<b>205,657</b>	<b>665,000</b>
City Growth	7002 Events Management	7640 Cultural	52,669	26,909	105,000
	7004 Visitor Information	7660 Tourism	55,731	1,745	235,000
<b>City Growth Total</b>			<b>108,400</b>	<b>28,654</b>	<b>340,000</b>
City Infrastructure	8000 City Infrastructure	7300 Staff vehicles (purchase)	35,851	166,220	0
		7320 Trucks (purchase)	1,284,343	1,095,256	788,000
		7370 Loaders (purchase)	175,790	383,710	0
		7400 Sundry Plant (purchase)	166,214	110,812	214,000
		7450 Minor plant (purchase)	17,549	52,773	0
		7740 Works depot	17,213	68,084	550,000
	8001 Engineering	7500 Administration	102,255		50,000
		7620 Carparks	14,076	73,775	57,600
		7665 Street trees and lighting	91,516	54,840	80,000
		7800 Stormwater/drainage capital expenditure	10,269	120,000	62,400
		7830 Footpaths capital expenditure	1,045,311	970,757	1,550,525
	8003 Construction & Maintenance	7900 Roads sealed capital expenditure	3,623,647	3,802,738	3,189,699
	8005 Building Maintenance	7570 Bus shelters	35,032	17,377	35,800
		7650 Heritage	7,994	24,248	0
	8006 Parks & Gardens	7680 Parks/gardens/reserves	668,292	899,091	811,400
		7700 Sports facilities - ourdoor	94,014		0
	8007 Waste Management	7600 Public conveniences	105,914	177,574	0
		7670 Waste Management	222,899	263,393	2,059,087
	8010 Cemetery & cematoria	7580 Cemeteries/crematoria	7,500	5,241	10,000
<b>City Infrastructure Total</b>			<b>7,725,680</b>	<b>8,285,889</b>	<b>9,458,511</b>
Wulanda	9000 Business transition & project administration		62,000		
		7735 Wulanda	1,346,679	20,827,088	45,193,967
<b>Wulanda Total</b>			<b>1,408,679</b>	<b>20,827,088</b>	<b>45,193,967</b>
<b>Total Capex</b>			<b>9,658,335</b>	<b>29,440,739</b>	<b>55,787,478</b>