



BUDGET 2020/21

Adopted 24 June 2020

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Mayor and CEO's Introduction

We are pleased to present the 26th Hindmarsh Shire Council Budget to the Hindmarsh Community.

The proposed budget outlines the services and capital works Council aim to deliver to achieve our vision of a *caring, active community enhanced by its liveability, environment and economy*.

2020 is certainly presenting many challenges with the COVID-19 pandemic. Council is working hard to maintain services to the community, while also providing extra support to vulnerable members of our community.

It is important that Council are able to be flexible to adapt and respond to the social and economic needs of our community over the coming months and year.

2020 is an exciting time for the Hindmarsh community as we build upon existing library services and move towards a library service that can represent and respond to the changing needs and aspirations of our community without the significant overheads of providing a service through a library corporation. We look forward to replacing the current mobile library service in Jeparit and Rainbow with library buildings accessible for the whole community providing an increased service level from 2 hours in Jeparit and 2½ hours in Rainbow per fortnight to 1½ days per week in each town.

The new Dimboola library is expected to be completed in mid July and planning will be undertaken during 2020/21 for future renovations at the Nhill library.

In keeping with the APLA / ALIA Guidelines, Standards and Outcome Measures for Australian Public Library's 2016, public libraries are seen to be moving away from the traditional library outcomes of loans, visits to the library and turnover of books to focus on participation in and use of library services in the lives of individuals and their communities.

Council are looking forward to ensuring we develop and deliver a modern public library service that includes outcomes in literacy and lifeline learning; digital inclusion; stronger and more creative communities; personal development and wellbeing; informed and connected citizenship; and economic and workforce development.

During 2020/21 work will continue on the Wimmera River Discovery Trail. Landscaping will be undertaken at both the Dimboola and Jeparit visitor nodes, and the swimming hole at Jeparit will have improvements to allow easier access to the river.

Jeparit visitor node will also see the installation of a camp kitchen and amenities

The budget proposes a rate increase of 2% in line with the Essential Services Commission (ESC) calculation method, which applies the increase to the average rates payable per assessment. This ensures Council are compliant with the State Government's Fair Go Rates System (FGRS) which has capped rate increases by Victorian Council's to 2.0% in 2020/21. Council has not applied for a rate cap variation for 2020/21.

Property revaluations are now completed annually, and although Council's rate increase is 2.0% individual rate increases are impacted by the changes in property values. This means if your property value increases by more than the average property valuation for that category, then your rate increase may be more than 2.0%. However, if your property value increased by less than the average property valuation for that category, then your rate increase may be less than the 2.0%. In some cases individual rates may be less than the previous year.

During the past two years Council has received \$2.74m funding through the State Governments Fixing Country Roads Program. This program allowed Council to undertake significant works on the Nhill Rainbow Road, a key strategic route through the Shire.

Announcements of further funding under this program have not been made at the time of preparing the 2020/21 budget. Council will strongly advocate for the continuation of this funding to allow further works on strategic routes throughout the Shire.

Council is appreciative of the Federal Government's Local Road and Infrastructure Program which has provided an additional \$1.080m for capital projects. Projects funded by this program have been identified as priority projects.

The budget includes capital works expenditure of \$7.160 million during 2020/21. Renewal expenditure for 2020/21 is \$5.231m. It is important that Council focus on ensuring renewal of existing assets

This is the fourth year of including the four year proposed list of capital works projects. The first of the four years are the initiatives that have been locked in and included in the 2020/21 budget. The proposed works in the second, third and fourth year capital works listed at the rear of the document provide a guide on proposed projects. As seen in previous years, circumstances may change in future years which require an alteration of the previously proposed works.

Key Initiatives

The proposed key initiatives for the 2020/21 financial year are outlined below. Further details are included in the relevant sections of the budget document.

Community Infrastructure

- A sum of \$300,000 has been allocated towards upgrading the Davis Park Precinct in Nhill, this is the second year an allocation has been made and it is proposed to be added to in future years. Council has submitted an application through the Community Sports Infrastructure Stimulus Program for facility upgrades.
- \$10,000 in recurrent and \$100,000 in capital as seed funding for grant opportunities arising during the year.
- \$30,000 contribution towards the installation of a new synthetic green at Dimboola Bowling Club. A grant application has been submitted with the club also providing significant funding towards the project.
- \$30,000 contribution to towards new club rooms for Nhill Tennis Club. The funding will assist the club to meet the required contribution towards a grant application.
- \$60,000 contribution towards the grant application for new Female Friendly change rooms at Rainbow Recreation Reserve.
- \$3,232 contribution towards the repainting of deteriorating Rainbow Town Murals. Rainbow Town Committee will provide the balance of funding for this project.
- \$8,000 contribution towards the installation of shade at the Dimboola Health and Fitness Centre.

Tourism Development

- \$10,000 to support community recovery events post the COVID-19 pandemic.
- \$5,000 to support the Great Victorian Bike Ride in November 2020. The ride commences in Rainbow and will attract up to 3,000 participants.
- \$7,500 to provide a contribution towards Wimmera Mallee Tourisms 'Trading off Tourism Trails' project delivering strategic/master plans for Caravan Parks and Townscapes, and providing business forums and events.
- \$20,000 towards the Albacutya Silo Art project which will see silo art on the Albacutya Silo.

Economic Development

- Business Assistance Grants. The Business Assistance Grants Program (BAGP) aims to support local businesses expanding their operations or new businesses, large and small, to establish in the Shire. It will provide assistance to offset costs associated with expanding or establishing a business in Hindmarsh Shire. \$20,000 has been included in the 2020/21 budget for this project.
- Business Assistance Initiatives. Council will provide \$30,000 towards initiatives to assist local businesses recover from the Covid-19 pandemic.

Empowered Communities

- \$7,500 to each of the Shire's four Town Committees. This funding can be used as seed funding for grants that will fund works important to the community in each town. In its fourth year, this funding has enabled some fantastic projects in our towns since its inception.
- Hindmarsh Youth Council funding of \$10,000 to allow this successful initiative to continue.
- \$20,000 to its Community Action Grants which will enable community groups to apply for funding for events, minor facility upgrades, small equipment and community assistance.

Infrastructure

- Local Roads: Albacutya Road curve widening, Rainbow \$276,475; Salisbury Road, Nhill \$139,954; Lorquon East Road Jeparit \$245,971; Kiata North Road, Nhill \$212,735; Anderson Street disabled parking, Dimboola \$30,000; P Warners Road, Nhill \$28,000 will be reconstructed in 2020/21.
- Council will be undertaking 7 reseal and final seal projects in 2020/21. Totalling \$394,547 these include Horsham Road & Lowan Street, Dimboola; Rainbow Nhill Road, Rainbow; Livingston Street, Jeparit; Depta Road, Jeparit; Swinbourne Avenue, Rainbow; and Pigick Bus Route, Rainbow.
- Road resheet projects: Tarrayurk West Road, Charles Street, Boundary Road (in collaboration with West Wimmera Shire), Rhode Road, Croots Road, Wheatlands Road, Miatke Road, Village Settlement Road, totalling more than \$504,000.
- Kerb and Channel: Upgrades to Anderson Street Dimboola will be completed totalling \$412,006.
- Footpaths: Footpath renewal projects will be completed in Lake Street, Rainbow; Lloyd Street, Dimboola Outstands; Pine Street, Nhill; and Crossovers in Nhill totalling \$125,052.

Council's waste management service is fully funded by the kerbside collection, general waste and user charges. Council's costs in providing this service will significantly increase in 2020/21 through increased recycling charges and an increase in the State Government's landfill levy from 1 January 2020.

We commend the 2020/21 budget to the Hindmarsh community and look forward to implementing the many programs and initiatives.

Cr Rob Gersch
Mayor

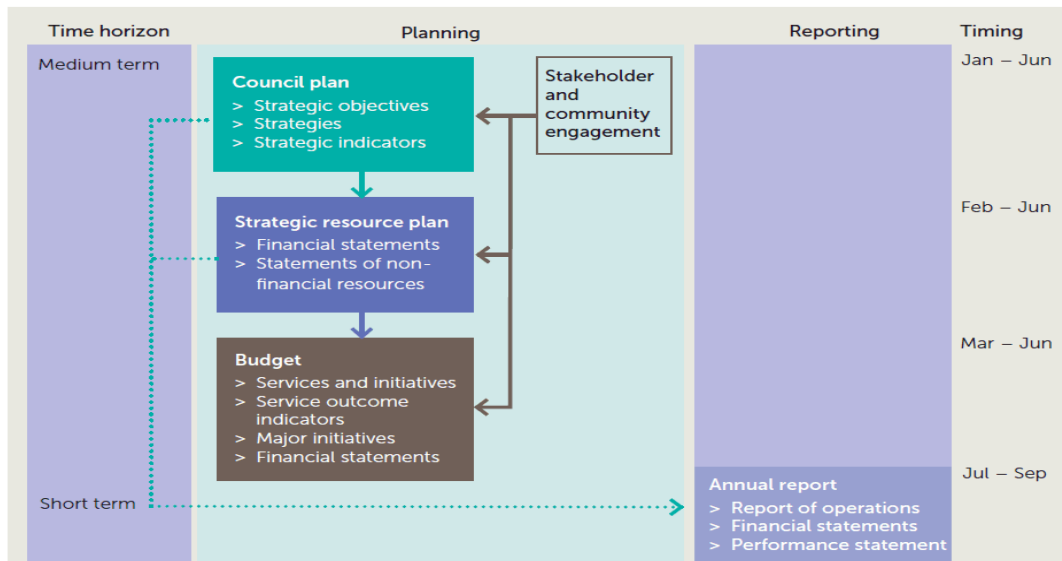
Greg Wood
Chief Executive Officer

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Legislative Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes.

1.2 Our purpose

Our Vision

- A caring, active community enhanced by its liveability, environment and economy.

Our Mission

1. To provide accessible services to enable the community to be healthy, active and engaged.
2. To provide infrastructure essential to support the community.
3. To protect and enhance our natural environment.
4. To foster a thriving and diversified local economy where economic growth is encouraged and supported.
5. To realise the excellence in our people, processes and systems.

Our Values

Hindmarsh Shire Council is committed to:

- Respect
- Integrity
- Good leadership
- Surpassing expectations
- Enthusiasm

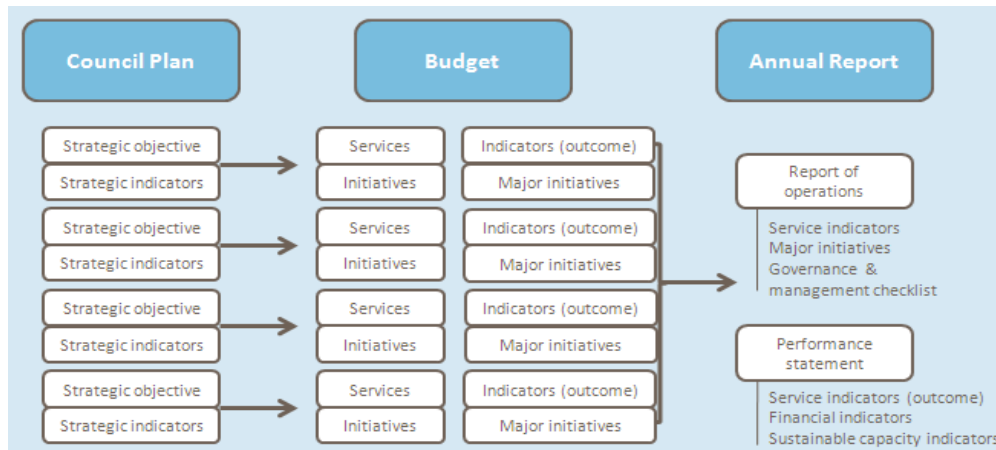
1.3 Strategic objectives

Council delivers services and initiatives under 47 service categories. Each contributes to the achievement of one of the four Key Result Areas (KRA) set out in the Council Plan for years 2017-2021. The following table lists the four KRA as described in the Council Plan.

Strategic Objective	What we will achieve:
Community Liveability	1.1 An actively engaged community. 1.2 A range of effective and accessible services to support the health and wellbeing of our community. 1.3 A community that is physically active with access to a wide range of leisure, sporting and recreation facilities.
Built and Natural Environment	2.1 Well-maintained physical assets and infrastructure to meet community and organisational needs. 2.2 A community that reduces its reliance on water and manages this resource wisely. 2.3 A healthy natural environment. 2.4 A community living more sustainably.
Competitive and Innovative Economy	3.1 A strong rural economy and thriving towns. 3.2 A thriving tourism industry. 3.3 Modern and affordable information and communication technology throughout the municipality. 3.4 Transport solutions that support the needs of our communities and businesses.
Our People, Our Processes	4.1 Long-term financial sustainability. 4.2 Quality customer services. 4.3 An engaged, skilled Council and workforce capable of meeting community needs. 4.4 Efficient and effective information communications technology. 4.5 Support for the community in the areas of emergency preparedness, response and recovery 4.6 An organisation that takes its risk management responsibilities seriously and embeds a culture of risk management throughout the organisation.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: Community Liveability

To achieve our KRA **Community Liveability**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services.

The services, initiatives, major initiatives and service performance indicators for each business area are described over the following pages.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Community Development	Operating Expenditure	148,763	177,064
	Operating Revenue	51,519	-
	NET Expenses (Revenue)	97,244	177,064
	Capital Expenditure	19,805	-
	Councils community Development Team works with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active and engaged.		

Initiatives:

- Establish stronger links with the indigenous community through the Barengi Gadjin Land Council, Goolum Goolum Aboriginal Cooperative and Wurega Aboriginal Corporation.
- Continue to support the integration of migrants into the community.
- Support and celebrate volunteering and work collaboratively with volunteer groups.
- Provide ongoing financial assistance and operational support for town committees to ensure they remain strong and focused conduits between community and Council and that their statutory obligations are met.
- Commence work towards outcomes and projects identified and prioritised in the Dimboola and Nhill Community Precinct Plans.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Maternal and Child Health Centres	Operating Expenditure	16,222	18,426
	Operating Revenue	-	-
	NET Expenses (Revenue)	16,222	18,426
	Capital Expenditure	-	-
	Maintain maternal and child health facilities in Dimboola and Nhill. Council provides support to early years' services through the Municipal Early Years Plan. Council does not provide Maternal and Child Health Services. This service is provided by West Wimmera Health Services in Dimboola, Jeparit, Nhill and Rainbow.		

Initiatives:

- Maintain the Dimboola and Nhill Maternal and Child Health Centres.

Service	Indicator	Performance Measure	Computation
As Council does not have operational control over the delivery of Maternal and Child Health Services, the prescribed indicators for performance and prescribed measures have not been included in this budget.			

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Kindergarten Services		Operating Expenditure	211,842	205,275
	Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Horsham District Kindergarten Association.	Operating Revenue	64,002	77,762
		NET Expenses (Revenue)	147,840	127,513
	Council does not directly deliver Kindergarten Services.	Capital Expenditure	32,603	32,522

Initiatives:

- Maintain all kindergartens in Dimboola, Jeparit, Nhill and Rainbow, and ensure buildings comply with Department of Education and Training regulations.
- Review and implement Municipal Early Years Plan.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Youth Services		Operating Expenditure	150,686	140,642
	Improve the wellbeing of and opportunities for youth within the Shire.	Operating Revenue	35,094	34,500
		NET Expenses (Revenue)	115,592	106,142
		Capital Expenditure	-	-

Initiatives:

- Facilitation of youth activities including school holiday activities and FreeZa events.
- Broaden the engagement of young people in the Shire and continue to facilitate the Hindmarsh Youth Council.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Aged & Disability Services		Operating Expenditure	1,020,408	869,141
	Council's Aged and Disability Services aim to support people in their own homes and communities by providing services that promote and maintain independence. The program assists frail older people, people with a disability and their carers. These services provide basic support and maintenance to people living at home or who are at risk of premature or inappropriate admission to long-term residential care.	Operating Revenue	841,402	838,098
		NET Expenses (Revenue)	179,006	31,043
		Capital Expenditure	50,275	-

Initiatives:

Deliver the full range of services provided by Council's Aged and Disability Services department including:

- **Assessments** occur in the client's home and are required to determine a person's eligibility to receive state or federally funded services. These assessments define a person's capabilities, are goal oriented and delivered to suit client needs.
- **Delivered Meals and Centre Based Meals** service provides a nutritious, appetising and culturally appropriate main meal delivered to the consumer's home or to a community centre where meals are eaten in a social setting.
- **Personal Care** provides assistance with those tasks which a person would normally do themselves but because of illness, disability or frailty they are unable to perform without the assistance of another person, including:
 - o Bathing, showering or sponging;
 - o Dressing and undressing;
 - o Shaving, hair care and grooming;
 - o Eating, drinking, cooking, and meal preparation;
 - o Mobility;
 - o Toileting;
 - o Self-medication;
 - o Transporting to medical and other related appointments.
- **Respite Care** services support the caring relationship by providing the carers of frail older people and people of any age with a disability, with a break from their caring responsibilities. It also provides an opportunity for the person being cared for to have a break or an outing without their usual carer.
- **Home Care / Domestic Assistance** services are to maintain a safe, secure, healthy home environment for frail older people and people with a disability. While cleaning tasks form an essential part of Home Care it is more than a cleaning service. It is focused on enhancing the consumers independence by providing basic levels of assistance required to maintain the home.
- **Property Maintenance** provides assistance with maintenance and minor modifications of the consumer's home, garden or yard to maintain the home in a safe and habitable condition

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Health Promotion	To protect and enhance the health of the community.	Operating Expenditure	116,667	116,544
		Operating Revenue	30,616	29,587
		NET Expenses (Revenue)	86,051	86,957
		Capital Expenditure	-	-

Initiatives:

- Education and enforcement of the legislative regulations pertaining to food preparation, storage and handling, accommodation houses, hairdressers and other licensed premises.
- Issue permits for the installation of septic tanks.
- Work with communities to educate on and improve environmental health issues.
- Undertake review and evaluation and continue to implement Municipal Public Health and Community Wellbeing Plan.

Service	Indicator	Performance Measure	Computation
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council).	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Libraries	Provision of permanent library services in Dimboola and Nhill, and improving services to Jeparit and Rainbow.	Operating Expenditure	337,599	296,679
		Operating Revenue	410,428	667,369
		NET Expenses (Revenue)	(72,829)	(370,690)
		Capital Expenditure	1,723,915	225,000

- Support library based initiatives to encourage people to enhance their learning.

Major Initiatives:

- Revise Library Services at Jeparit and Rainbow.
- Develop Dimboola Community, Civic and Business Hub.

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library borrowers. (Percentage of the municipal population that are active library borrowers in the last 3 financial years).	[Number of active library borrowers over last 3 financial years / municipal population over last 3 financial years] x100

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	Operating Expenditure	107,388	93,641
		Operating Revenue	-	-
		NET Expenses (Revenue)	107,388	93,641
		Capital Expenditure	-	-

Initiatives:

- Promote and support activities during Volunteer Week, Children's Week, Youth Week, and Senior's Week.
- Promote activities to celebrate International Day of Disabled Persons and Harmony Day.
- Financial support for community groups through the Community Action Grants Program – total budget \$30,000.
- Support community groups to identify external grant opportunities.
- Assist community groups and project working groups to manage and implement projects in accordance with funding agreements.
- Encourage social connectedness through New Resident Meet and Greet Barbecues in Dimboola, Jeparit, Nhill and Rainbow.
- Promote and support regional community events.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	Operating Expenditure	12,513	13,909
		Operating Revenue	-	-
		NET Expenses (Revenue)	12,513	13,909
		Capital Expenditure	-	-

Initiatives:

- Support from staff to achieve long term infrastructure needs in relation to sports and recreation.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Public Order & Safety	Educate the community about public order and safety and enforce Council's compliance with the local laws when required. Operate the school crossing on the Western Highway in Nhill and maintain school crossings throughout the Shire.	Operating Expenditure	198,678	213,517
		Operating Revenue	89,032	86,674
		NET Expenses (Revenue)	109,646	126,843
		Capital Expenditure	-	-

Initiatives:

- Educate the community in responsible pet ownership.
- Education and enforcement in animal control and local laws, with a particular focus on animal registration and littering.
- Operation and maintenance of the animal pound.
- Enforcement of breaches of animal control regulations.
- Assist with the identification and implementation of initiatives that ensures residents' safety and wellbeing are met.
- Continue implementation of Domestic Animal Management Plan.

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions).	Number of successful animal management prosecutions

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Early Years	Lead a joint effort that will give Hindmarsh children the best start in life, working collaboratively with community and early years providers.	Operating Expenditure	12,332	35,868
		Operating Revenue	-	-
		NET Expenses (Revenue)	12,332	35,868
		Capital Expenditure	-	-

2.2 Strategic Objective 2: Built & Natural Environment

To achieve our KRA **Built and Natural Environment**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each program area are described over the following pages.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Local Roads & Bridges		Operating Expenditure	5,196,355
		Operating Revenue	2,161,596
		NET Expenses (Revenue)	3,034,759
		Capital Expenditure	3,110,940
	Provide safe, all weather access to residences and allow for efficient transport of goods to and from the Shire.	7,768,112	7,119,986
	<ul style="list-style-type: none"> The aim of the road network is to provide property access for local traffic. Council endeavours to provide all-weather access to existing residential homes and dry weather access roads to non-residential properties. Council's road network comprises 573 kilometres of sealed roads, 845 kilometres of gravel roads (all weather) and approximately 1470 kilometres of earth roads (dry weather only, some contain gravel sections, though not maintained to an all-weather standard). The network also comprises six bridges and a significant number of large culverts. VicRoads is responsible for main roads including highways and marked routes. Similarly, state government agencies are responsible for roads and tracks within declared parks such as the Little Desert, Big Desert and along the Wimmera River. 		

Routine Maintenance:

The primary aim of the routine maintenance program is to keep the existing network in a serviceable condition. Council's aim is to conduct inspections and provide maintenance according to the Road Management Plan (RMP) which includes:

- Inspection frequency by road classification;
- Risk assessment and response times;
- Services levels and standards; and
- Assessment with roads hierarchy.

Council will undertake programmed inspections in a timely manner to identify defects. These defects are programmed for repair in accordance with the RMP which take account of the road hierarchy and seriousness of the defect.

In addition, reactive inspections are carried out in response to customer reports. These inspections are carried out within one week of the report and required repairs scheduled as per the RMP. All customer action requests are co-ordinated through Council's asset management system.

Other activities carried out include:

- Sealed roads - shoulder grading, pavement patching, crack sealing, edge repairs and line-marking.
- Unsealed roads - grading of gravel roads on an annual or as needs basis where funds allow.
- Formed only roads – grading on an as needs priority basis as funds allow (on average once in every 5 years).
- Replacement and maintenance of road signage and guideposts.

Capital Expenditure: (Refer to Capital Works Program for further details)

Council's capital expenditure on road assets is split into two basic categories. These are new/upgrade or renewal.

The majority of Council's capital expenditure is spent on renewal to ensure that the current service levels are maintained. In 2016, Council appointed an external road condition assessor to benchmark the performance of Council's road assets. The results of this assessment determined that the level of expenditure required to maintain the network to a serviceable level is \$2.5 million

Council aims to divide the renewal expenditure into the following asset classes:

- Sealed pavement and shoulders - Council's goal is to reconstruct \$800,000 per year. The average useful life of this asset class is 80 years.
- Bituminous seals - Council's goal is to reseal \$800,000 per year. The average useful life of this asset class is 20 years.
- Sealed shoulders - Council's goal is to resheet \$220,000 per year. The average useful life of this asset class is 15 years.
- Unsealed roads - Council's goal is to resheet \$500,000 per year. The average useful life of this asset class is 25 years.
- Bridges - The average useful life of this asset class is 100 years.

Major Initiatives:

- Two large reconstruction projects: a section of Lorquon East Road and Kiata North Road.

Service	Indicator	Performance Measure	Computation
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed roads.

Additional grants may become available, and natural disaster recovery works may be undertaken during the financial year, however the extent and timing is yet to be determined. Any additional works will be funded/reimbursed by the state/commonwealth and will not impact on the budgeted result of Council

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Drainage Management	Well maintained, fit for purpose drainage systems within townships.	Operating Expenditure	625,614	577,916
		Operating Revenue	-	-
		NET Expenses (Revenue)	625,614	577,916
		Capital Expenditure	163,460	53,447

Initiatives:

- Maintenance of Council's drainage systems including open drains and culverts, an extensive underground drain network and kerb and channel.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Paths & Trails	Well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.	Operating Expenditure	268,179	251,409
		Operating Revenue	145,000	732,500
		NET Expenses (Revenue)	123,179	(481,091)
		Capital Expenditure	1,461,989	194,861

Initiatives: (Refer to the Capital Works Program for further details).

- Within this budget, Council projects will include footpath renewal in Pine Street Nhill, Outstands in Lloyd Street Dimboola and Crossovers in Nhill.
- The establishment of The Wimmera River Discovery Trail between Dimboola and Jeparit is also budgeted for works to continue during 2020/21.
- Council will inspect and maintain the existing network of 40 kilometres of footpaths in accordance with Council's Road Management Plan.
- Maintenance will include grinding to remove tripping edges and removal of hazards.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Tree Management	Conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.	Operating Expenditure	399,411	342,181
		Operating Revenue	-	-
		NET Expenses (Revenue)	399,411	342,181
		Capital Expenditure	-	-

Initiatives:

- Undertake reactive and programmed inspections in accordance with Council's Road Management Plan in relation to nature strip trees that impede footpaths.
- Trim, remove and replace urban trees as necessary. Maintenance of trees is prioritised to ensure a safe passage for pedestrian, access for vehicle traffic and to protect infrastructure.
- Undertake proactive inspections of trees located in high trafficked areas such as parks and recreation reserves for safety purposes.
- Trim and remove rural trees as necessary for road safety purposes.
- Liaise with Powercor and its agencies in relation to trimming and removal of trees under power lines.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Town Beautification	Maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	721,689
		Operating Revenue	19,539
		NET Expenses (Revenue)	702,150
		Capital Expenditure	36,002

Initiatives:

- Mechanical street sweeping of commercial and urban areas eight times per year.
- Cleaning and maintenance of 17 public toilets located within the four towns.
- Maintenance of grassed parks and open spaces to enhance the amenity of each town.
- Delivery of reactive and programmed inspections in relation to Council-controlled playgrounds.
- Maintenance of playground equipment and soft fall at the 14 playgrounds within the four towns.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Community Centres & Public Halls	Maintenance, renewal and upgrade of Council-owned and controlled community centres and halls, and support of communities that undertake these activities on behalf of Council. To protect and enhance the health of the community.	Operating Expenditure	341,967
		Operating Revenue	30,000
		NET Expenses (Revenue)	311,967
		Capital Expenditure	100,000

Initiatives:

- Maintenance of all Council owned and controlled community centres and halls.
- Inspections and safety audits of community centres and halls.
- Implementation and monitoring of hire agreements for community centres and halls.
- Continue to promote the Nhill Memorial Community Centre to fully utilise the digital projection equipment upgrade.
- Public Halls assistance grants.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Recreation Facilities	Maintenance, renewal and upgrade of Council owned and controlled recreational land, buildings and facilities. Council also supports groups that undertake these activities on behalf of Council.	Operating Expenditure	932,800
		Operating Revenue	3,002
		NET Expenses (Revenue)	929,798
		Capital Expenditure	420,000

Initiatives:

- Establish, implement and monitor User Agreements for management and maintenance of ovals and recreation reserves in Dimboola, Jeparit, Nhill and Rainbow.
- Maintenance of Council-owned and controlled recreational buildings and facilities.
- Actively seek funding for projects to maintain and improve community recreation facilities and manage the projects in conjunction with community organisations (Refer to 1.01 Community Developments – Community Action Plans in Jeparit and Rainbow and Community Precinct Plans in Dimboola and Nhill).
- Inspections and safety audits of recreational facilities.

Service	Indicator	Performance Measure	Computation
Acquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population).	Number of visits to aquatic facilities / Municipal population

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Waste Management	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	Operating Expenditure	1,199,361	1,256,953
		Operating Revenue	1,238,622	1,211,056
		NET Expenses (Revenue)	(39,261)	45,897
		Capital Expenditure	140,052	-

Initiatives:

- Weekly kerbside collection of garbage bins.
- Fortnightly kerbside collection of recycle bins.
- Manage the operations of transfer stations.
- Regular removal of litter from commercial and urban areas.
- One free green waste month per year.

Service	Indicator	Performance Measure	Computation
Waste Collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	Operating Expenditure	605,288	393,898
		Operating Revenue	421,125	392,500
		NET Expenses (Revenue)	184,163	1,398
		Capital Expenditure	-	-

Initiatives:

- Coordinate the timely extraction and crushing of suitable quarry materials to ensure sufficient quantities are available for Council's maintenance and capital projects.
- Ensure quarries are operated and rehabilitated in line with work authority guidelines and statutory obligations.
- Researching and exploring new gravel supplies

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	Operating Expenditure	96,357	78,777
		Operating Revenue	-	-
		NET Expenses (Revenue)	96,357	78,777
		Capital Expenditure	30,100	-

Initiatives:

- Maintenance of navigational aids on Council-controlled waterways including Dimboola and Jeparit weir pools and Lake Hindmarsh.
- Implement management arrangements for the Dimboola and Jeparit weirs.
- Provide water allocation to assist maintenance of water levels of Nhill Lake.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Environmental Management	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	Operating Expenditure	170,758
		Operating Revenue	75,000
		NET Expenses (Revenue)	95,758
		Capital Expenditure	-

Initiatives:

- Continue to work with local Landcare groups.
- Implement Council's Roadside Management Strategy.
- Eradication of pest plants and pest animals.
- Explore innovative waste management options for green waste.
- Continue to support the Wimmera Mallee Sustainability Alliance.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Fire Prevention	Identification of potential fire hazards and prevention of loss of life and property caused by fire.	Operating Expenditure	93,461
		Operating Revenue	15,200
		NET Expenses (Revenue)	78,261
		Capital Expenditure	-

Initiatives:

- Conduct annual inspections of properties that may pose a fire risk.
- Issue notices to property owners to remove potential fire risks.
- Slashing or spraying of roadsides to reduce fire hazards.
- Review the Municipal Fire Management Plan.

2.3 Strategic Objective 3: Competitive and Innovative Economy

To achieve our KRA **Competitive and Innovative Economy**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each program area are described over the following pages.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Economic Development	Facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for residents to access employment.	Operating Expenditure	158,415	182,035
		Operating Revenue	5,404	5,400
		NET Expenses (Revenue)	153,011	176,635
		Capital Expenditure	77,500	100,000

Initiatives:

- Support and promote work experience, apprenticeships and cadetships.
- Represent Council at local, regional and state shows and expos in order to market the Shire's liveability, tourism assets and opportunities.
- Support local business associations and local businesses.
- Membership of Rural Councils Victoria and the Wimmera Development Association.
- Support and promote caravan and camping accommodation within the Shire.
- Support the Nhill Aerodrome Masterplan Advisory committee.
- Provide support and advocate on behalf of newly migrated residents.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Tourism	To develop a thriving Wimmera Mallee Tourism industry predominantly based on, but not limited to, the Shire's heritage and environmental assets.	Operating Expenditure	258,618	241,489
		Operating Revenue	32,616	-
		NET Expenses (Revenue)	226,002	241,489
		Capital Expenditure	88,333	43,232

Initiatives:

- Promote and maintain a Hindmarsh Tourism website.
- Work collaboratively with Wimmera Mallee Tourism, the Wimmera Mallee region's Indigenous Tourism Group and Hindmarsh Visitor Information Centre Volunteers.
- Assist community based groups and project working groups to manage projects promoting tourism growth.
- Work with Yurunga Homestead and Wimmera Mallee Pioneer Museum Committees of Management to assist them to promote and market their respective assets in order for them to realise their tourism potential.
- Implement the recommendations in the Wimmera Mallee Pioneer Museum master plan.
- Support innovative community-driven events and festivals that stimulate growth in the region.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Private Works	Provision of private civil works services. <ul style="list-style-type: none"> • Provide quotations for private works undertaken by Council's works department to residents, contractors and other authorities. • Potential private works include grading of farm driveways, grading of fence lines, construction of driveway cross-overs, and supply of labour, plant and materials. • Private works also include repair to Council's infrastructure caused by repair work to third party assets. 	Operating Expenditure	182,973	423,119
		Operating Revenue	238,581	345,556
		NET Expenses (Revenue)	(55,608)	77,563
		Capital Expenditure	-	-

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	Operating Expenditure	373,842	401,561
		Operating Revenue	301,534	471,326
		NET Expenses (Revenue)	72,308	(69,765)
		Capital Expenditure	30,000	243,007

Initiatives:

- Support caravan parks and camping grounds accommodation managers within the Shire.
- Maintenance and enhancement of buildings and grounds at Council caravan parks and camping grounds.
- Continue the implementation of the Riverside Holiday Park, Dimboola master plan.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Land Use Planning	To ensure that any development that occurs in Hindmarsh Shire is carried out in accordance with relevant planning policies, principals and controls.	Operating Expenditure	190,504	229,965
		Operating Revenue	40,998	42,500
		NET Expenses (Revenue)	149,506	187,465
		Capital Expenditure	-	-

Initiatives:

- Provide customers with advice on planning scheme requirements.
- Prepare and assess planning scheme amendments and consider planning permit applications.
- Represent Council at Panel Hearings and at Victorian Civil and Administrative Tribunal.
- Undertake planning scheme compliance checks when necessary.
- Process subdivisions and planning certificates.
- Implement actions from the Wimmera Southern Mallee Regional Growth Plan.

Service	Indicator	Performance Measure	Computation
Statutory Planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Building Control	To provide statutory and private building services to the community	Operating Expenditure	176,800	185,739
		Operating Revenue	13,879	48,000
		NET Expenses (Revenue)	162,921	137,739
		Capital Expenditure	-	-

Initiatives:

- To carry out Council's statutory private building requirements.
- Issuing of building permits and certificates.
- Receipt and recording of building permits undertaken by private building surveyors.
- Undertake building enforcement and compliance checks.
- Provision of reports to the Building Control Commission.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
	Operating Expenditure	85,288	84,956
	<u>Operating Revenue</u>	<u>15,304</u>	<u>12,004</u>
Aerodrome	Manage and maintain the Nhill Aerodrome	NET Expenses (Revenue)	69,984 72,952
	Capital Expenditure	26,000	-

Initiatives:

- Scheduled inspections and maintenance at the Nhill Aerodrome.
- Provide support to the Nhill Aerodrome Masterplan Advisory Committee to update and implement the Nhill Aerodrome Master Plan.

2.4 Strategic Objective 4: Our People, Our Processes

To achieve our KRA **Our People, Our Processes**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each program area are described over the following pages.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Civic Governance & Leadership	To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice.	Operating Expenditure	911,121	995,084
		Operating Revenue	-	-
		NET Expenses (Revenue)	911,121	995,084
		Capital Expenditure	1,363	-

Initiatives:

- Management support for the Mayor and Council.
- Regular media releases and newsletters to inform the community of current issues.
- Lobbying of politicians and government departments.
- Advocacy on behalf of the community on key local government issues.
- Memberships include Municipal Association of Victoria, Rural Council Victoria, North West Municipalities Association and Wimmera Development Association.
- Community Satisfaction Survey.

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Customer Service Centres	Operation and maintenance of customer service centres to provide facilities from which Council can efficiently deliver services to the community. Provision of information to ratepayers and the general public on a broad range of services provided by Council and other government agencies.	Operating Expenditure	581,049	580,193
		Operating Revenue	-	-
		NET Expenses (Revenue)	581,049	580,193
		Capital Expenditure	39,476	7,000

Initiatives:

- Seek improvement in the community satisfaction survey conducted annually.
- Provision of licensing and registration services on behalf of VicRoads.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Council Elections	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.	Operating Expenditure	-	106,011
		Operating Revenue	-	-
		NET Expenses (Revenue)	-	106,011
		Capital Expenditure	-	-

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Financial Management	To ensure the efficient and effective allocation of resources through sound financial planning and management that secures the long term financial viability of the municipality.	Operating Expenditure	438,368	569,564
		Operating Revenue	5,298,030	3,000,026
		NET Expenses (Revenue)	(4,859,662)	(2,430,462)
		Capital Expenditure	-	-

Initiatives:

- Preparation of Council's annual budget, including the capital works budget, and refinement of Council's 10 year financial plan to aide in Council's long term financial sustainability.
- Preparation of Council's Annual Report.
- Preparation of management reports to Council and Senior Managers.
- Support of the internal and external audit functions.
- Continued lobbying of governments for additional funding and resources.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Rating and Valuations	Management of Council's rating system, including valuation of properties and the levying of rates and charges.	Operating Expenditure	195,787	206,556
		Operating Revenue	7,849,408	7,991,401
		NET Expenses (Revenue)	(7,653,621)	(7,784,845)
		Capital Expenditure	-	-

Initiatives:

- Review and implementation of Council's Rating Strategy.
- Maintenance of property and valuation records, including supplementary valuations.
- Administering Pensioner rate concessions on behalf of the State Government.
- Issue of quarterly Rates and Valuations notices.
- Collection of rates and legal action where necessary.
- Issue of Land Information Certificates.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Records Management	Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria.	Operating Expenditure	54,000	75,853
		Operating Revenue	-	-
		NET Expenses (Revenue)	54,000	75,853
		Capital Expenditure	-	-

Initiatives:

- Further enhance the MagiQ records module.
- Provide training and development for staff to implement further efficiencies and features in the records management system.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Information Technology	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	270,965	245,404
		Operating Revenue	-	-
		NET Expenses (Revenue)	270,965	245,404
		Capital Expenditure	60,933	80,000

Initiatives:

- Scheduled inspections and maintenance at the Nhill Aerodrome.
- Provide support to the Nhill Aerodrome Masterplan Advisory Committee to update and implement the Nhill Aerodrome Master Plan.

Major Initiatives:

Collaboration with neighbouring Councils in the Rural Council's Transformation Project.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Risk Management	Monitor and manage Council's risks in relation to operations, employment and infrastructure.	Operating Expenditure	556,997
		Operating Revenue	20,000
		NET Expenses (Revenue)	536,997
		Capital Expenditure	-
			-

Initiatives:

- Monitor and review the Risk Register.
- Regular review of the risks and control measures by Senior Management.
- Ensuring that Council's assets and interests are insured adequately against risk.
- Management of WorkCover Authority insurance and work place injury claims.
- Advise staff and contractors in relation to Workplace Health and Safety.
- Ensure that Council is aware of, and complies with, all of its statutory obligations.
- Integrate risk management into all Council projects, conducting risk assessments at the strategic, planning and implementation stages.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Contract Management	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	186,656
		Operating Revenue	-
		NET Expenses (Revenue)	186,656
		Capital Expenditure	-
			60,000

Initiatives:

- Tender preparation and specification development.
- Supervision and management of contracted Council services.
- Ensure that Council's tendering processes (including letting of tenders and appointment of contractors) comply with Council purchasing policies and statutory obligations.
- Ensure value for money and best products are achieved.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Payroll and Human Resources Services	Provision of payroll services to Council employees and the provision of Human Resources services to management.	Operating Expenditure	726,086
		Operating Revenue	450,000
		NET Expenses (Revenue)	276,086
		Capital Expenditure	-
			-

Initiatives:

- Review payroll processes for employees.
- Ensure compliance with legislation and Council's Enterprise Bargaining Agreement.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget
Emergency Management	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	Operating Expenditure	66,402
		Operating Revenue	-
		NET Expenses (Revenue)	66,402
		Capital Expenditure	-
			-

Initiatives:

- Training for staff undertaking emergency management roles.
- Actively participate in the Wimmera Emergency Management Cluster with Horsham Rural City Council, Yarriambiack Shire Council, and West Wimmera Shire Council.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Depots & Workshops	Operation of Council's depots and workshops including the provision of heavy plant and equipment.	Operating Expenditure	312,849	245,459
		Operating Revenue	-	-
		NET Expenses (Revenue)	312,849	245,459
		Capital Expenditure	2,814,884	1,935,000

Initiatives:

- Securely house plant, equipment and materials.
- Provide a base for the outdoor staff.
- Provide a location to carry out maintenance and repairs of Council's plant and equipment.
- Purchase and maintain plant and equipment to enable the delivery of works.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Asset Management	Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets. <ul style="list-style-type: none"> • Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future. • Ensure that Council's asset renewal expenditure targets the most critical assets. • Provide regular condition and defect audits of Council's assets to ensure safety and levels of service are maintained. • Provide Council's asset valuations. 	Operating Expenditure	435,117	233,113
		Operating Revenue	2,000	2,000
		NET Expenses (Revenue)	433,117	231,113
		Capital Expenditure	-	-

Initiatives:

- Continued review of Council's roads hierarchy and Road Management Plan.
- Management and maintenance of Council's electronic asset management system. The system is used as a repository for infrastructure asset data, and used to manage asset related inspections and corrective actions, and customer action requests.
- Further develop Council's electronic asset management system to store and manage all of Council's asset related data.
- Protect and monitor Council's assets in relation to private works including:
 - o Inspections
 - o Road Opening Permits
 - o Act as a planning referral body
- An asset inspection program which includes:
 - o Up to three (3) road inspections per year (including a night time inspection);
 - o Monthly inspections of kindergartens, playgrounds, exercise equipment and skate parks across the four (4) towns;
 - o Swimming pool inspections four (4) times per year;
 - o Seven (7) bridge and numerous car park inspections twice per year;
 - o 542 Fire Plug inspections annually;
 - o Tree inspections twice per year in high use public areas;
 - o As well as reactive inspections as a result of Customer Action Requests.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Fleet Management	Ensure that Council's vehicle fleet is management, maintained and replaced in the most efficient and efficient way possible.	Operating Expenditure	186,077	229,993
		Operating Revenue	85,498	102,232
		NET Expenses (Revenue)	100,579	127,761
		Capital Expenditure	377,500	369,500

Initiatives:

- Timely maintenance of fleet vehicles.
- Purchase and replacement of fleet vehicles in accordance with Council policy.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Accounts Payable	Payment of invoices in an efficient and timely manner.	Operating Expenditure	32,375	35,153
		Operating Revenue	-	-
		NET Expenses (Revenue)	32,375	35,153
		Capital Expenditure	-	-

Initiatives:

- Maintenance of secure payment systems and processes.
- Payment of invoices in accordance with Council's payment terms (within 30 days).
- All payments to be made via EFT or Direct Credit.

Service area	Description of services provided	2019/20 Forecast	2020/21 Budget	
Accounts Receivable	Receival of payments from debtors in an efficient and timely manner.	Operating Expenditure	12,141	13,182
		Operating Revenue	-	-
		NET Expenses (Revenue)	12,141	13,182
		Capital Expenditure	-	-

Initiatives:

- Monthly invoicing of accounts.
- Ensure Council's Outstanding Debtor are followed up in a timely manner.
- Regular reports to management on outstanding debtors.

2.3 Reconciliation with budgeted operating result

	Net Cost	Expenditure	Revenue
Community Liveability	446,716	2,180,706	1,733,990
Built & Natural Environment	6,855,079	12,083,647	5,228,568
Competitive & Innovative Economy	824,078	1,748,864	924,786
Our People, Our Processes	1,510,405	5,071,706	3,561,301
Total	9,636,278	21,084,923	11,448,645
Deficit before funding sources	9,636,278		
Funding sources added in:			
Rates and charges revenue		8,004,358	
Waste charge revenue		1,081,825	
Total funding sources		9,086,183	
Operating (surplus)/deficit for the year		550,095	

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) regulations 2014*.

Comprehensive Income Statement
 Balance Sheet
 Statement of Changes in Equity
 Statement of Cash Flows
 Statement of Capital Works
 Statement of Human Resources

Pending Accounting Standards

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:
AASB 1059 Service Concession Arrangements: Grantors

Comprehensive Income Statement

For the four years ending 30 June 2024

		Forecast Actual 2019/20	Budget 2020/21	Strategic Resource Plan Projections		
	NOTES			2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Income						
Rates and charges	4.1.1	8,830,541	9,086,183	9,120	9,274	9,452
Statutory fees and fines	4.1.2	176,324	161,500	127	129	131
User fees	4.1.3	1,051,303	1,221,258	1,277	1,296	1,315
Grants - Operating	4.1.4	10,381,985	3,576,453	5,860	6,004	6,153
Grants - Capital	4.1.4	3,292,067	3,508,375	2,662	2,662	2,340
Contributions - monetary	4.1.5	204,411	52,587	25	25	25
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		113,492	545,000	150	150	150
Interest		76,495	80,000	40	40	40
Return on investment in associates and joint ventures	4.1.6	-	50,000	-	-	-
Other income	4.1.7	1,232,623	1,076,793	1,280	1,301	1,318
Total income		25,359,241	19,358,149	20,541	20,881	20,924
Expenses						
Employee costs	4.1.8	7,213,799	7,965,113	7,766	7,960	8,159
Materials and services	4.1.9	7,453,344	4,456,813	4,649	4,813	4,983
Depreciation	4.1.10	5,240,193	5,498,953	5,526	5,749	6,014
Other expenses	4.1.11	2,195,805	1,987,365	2,025	2,057	2,087
Total expenses		22,103,141	19,908,244	19,966	20,579	21,243
Surplus/(deficit) for the year		3,256,100	(550,095)	575	302	(319)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Total comprehensive result		3,256,100	(550,095)	575	302	(319)

Balance Sheet

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual 2019/20	2020/21	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Assets						
Current assets						
Cash and cash equivalents		4,455,845	1,983,748	2,068	2,459	2,672
Trade and other receivables		802,433	819,433	853	867	871
Inventories		293,127	295,127	295	295	295
Other assets		110,122	138,122	138	138	137
Total current assets	4.2.1	5,661,527	3,236,430	3,354	3,759	3,975
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		483,848	99,670	100	100	100
Property, infrastructure, plant & equipment		168,540,544	170,636,280	171,081	171,014	170,512
Total non-current assets	4.2.1	169,024,392	170,735,950	171,181	171,114	170,612
Total assets		174,685,919	173,972,380	174,535	174,873	174,587
Liabilities						
Current liabilities						
Trade and other payables		1,226,958	1,008,715	991	1,021	1,049
Trust funds and deposits		31,736	31,536	31	31	31
Provisions		1,819,603	2,001,128	2,001	2,001	2,001
Total current liabilities	4.2.2	3,078,297	3,041,379	3,023	3,053	3,081
Non-current liabilities						
Provisions		288,351	161,826	168	174	180
Total non-current liabilities	4.2.2	288,351	161,826	168	174	180
Total liabilities		3,366,648	3,203,205	3,191	3,227	3,261
Net assets		171,319,271	170,769,175	171,344	171,646	171,326
Equity						
Accumulated surplus		68,666,948	68,116,852	68,692	68,994	68,674
Reserves		102,652,323	102,652,323	102,652	102,652	102,652
Total equity		171,319,271	170,769,175	171,344	171,646	171,326

Statement of Changes in Equity

For the four years ending 30 June 2024

	NOTES	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
2020 Forecast Actual					
Balance at beginning of the financial year		168,063,171	65,410,848	102,652,323	-
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		168,063,171	65,410,848	102,652,323	-
Surplus/(deficit) for the year		3,256,100	3,256,100	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		171,319,271	68,666,948	102,652,323	-
2021 Budget					
Balance at beginning of the financial year		171,319,271	68,666,948	102,652,323	-
Surplus/(deficit) for the year		(550,095)	(550,095)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year	4.3.1	170,769,175	68,116,852	102,652,323	-
2022					
	NOTES	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		170,769	68,117	102,652	-
Surplus/(deficit) for the year		575	575	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		171,344	68,692	102,652	-
2023					
Balance at beginning of the financial year		171,344	68,692	102,652	-
Surplus/(deficit) for the year		302	302	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		171,646	68,994	102,652	-
2024					
Balance at beginning of the financial year		171,646	68,994	102,652	-
Surplus/(deficit) for the year		(319)	(319)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		171,326	68,674	102,652	-

Statement of Cash Flows

For the four years ending 30 June 2024

	Notes	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20	2020/21	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		8,780,541	9,101,183	9,101	9,264	9,446
Statutory fees and fines		164,324	129,500	127	129	131
User fees		2,051,503	1,221,258	1,274	1,295	1,315
Grants - operating		10,381,985	3,576,453	5,847	5,997	6,149
Grants - capital		3,292,067	3,508,375	2,656	2,659	2,338
Contributions - monetary		204,411	52,587	25	25	25
Interest received		76,495	80,000	40	40	40
Trust Funds and Deposits		(3,200)	(200)	-	-	-
Other receipts		1,232,623	1,126,793	1,277	1,297	1,317
Employee costs		(7,148,799)	(7,927,114)	(7,769)	(7,938)	(8,138)
Materials and services		(10,848,149)	(6,675,422)	(6,673)	(6,846)	(7,048)
Net cash provided by/(used in) operating activities	4.4.1	8,183,801	4,193,413	5,905	5,923	5,575
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(15,718,881)	(7,210,510)	(5,971)	(5,682)	(5,512)
Proceeds from sale of property, infrastructure, plant and equipment		113,492	545,000	150	150	150
Net cash provided by/ (used in) investing activities	4.4.2	(15,605,389)	(6,665,510)	(5,821)	(5,532)	(5,362)
Cash flows from financing activities						
Finance costs		-	-	-	-	-
Net cash provided by/(used in) financing activities		-	-	-	-	-
Net increase/(decrease) in cash & cash equivalents		(7,421,588)	(2,472,097)	84	391	213
Cash and cash equivalents at the beginning of the financial year		11,877,433	4,455,845	1,984	2,068	2,459
Cash and cash equivalents at the end of the financial year		4,455,845	1,983,748	2,068	2,459	2,672

Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
				\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
Total land		-	-	-	-	-
Buildings		1,832,007	655,529	200	100	30
Heritage buildings		-	-	-	-	-
Total buildings		1,832,007	655,529	200	100	30
Total property		1,832,007	655,529	200	100	30
Plant and equipment						
Plant, machinery and equipment		3,082,384	2,244,500	2,171	1,514	2,030
Fixtures, fittings and furniture		129,841	45,000	60	60	60
Total plant and equipment		3,212,225	2,289,500	2,231	1,574	2,090
Infrastructure						
Roads		6,724,160	3,330,940	2,996	3,419	2,940
Bridges		1,396,694	-	-	-	-
Footpaths and cycleways		1,461,989	194,860	154	179	154
Drainage		163,460	53,447	190	205	88
Other infrastructure		928,346	686,234	200	205	210
Total infrastructure		10,674,649	4,265,481	3,540	4,008	3,392
Total capital works expenditure	4.5.1	15,718,881	7,210,510	5,971	5,682	5,512
Represented by:						
New asset expenditure		2,899,085	446,900	-	-	-
Asset renewal expenditure		10,350,833	4,981,645	5,084	4,867	4,597
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		2,468,963	1,781,965	887	815	915
Total capital works expenditure	4.5.1	15,718,881	7,210,510	5,971	5,682	5,512
Funding sources represented by:						
Grants		6,956,961	2,380,375	1,081	1,081	1,081
Contributions		85,571	-	-	-	-
Council cash		8,676,349	4,830,135	4,890	4,601	4,431
Total capital works expenditure	4.5.1	15,718,881	7,210,510	5,971	5,682	5,512

Statement of Human Resources

For the four years ending 30 June 2024

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
			\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	7,213,799	7,965,113	7,760	7,954	8,153
Employee costs - capital	1,749,482	951,624	961	980	1,000
Total staff expenditure	8,963,281	8,916,737	8,721	8,934	9,153
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees - operating	84.0	89	82	82	82
Employees - capital	16.5	13.6	13.0	13.0	13.0
Total staff numbers	100.5	102.6	95.0	95.0	95.0

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget 2020/21	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Civic Governance	545,912	500,472	45,440	-	-
Corporate & Community Services	3,169,669	1,959,323	1,056,290	110,926	43,130
Infrastructure Services	4,249,532	3,663,931	173,446	55,285	356,870
Total permanent staff expenditure	7,965,113	6,123,726	1,275,176	166,211	400,000
Capitalised labour costs	951,624				
Total expenditure	8,916,737				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget 2020/21	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Civic Governance	2.3	2.0	0.3	-	-
Corporate & Community Services	32.4	19.0	11.9	1.0	0.5
Infrastructure Services	54.3	42.0	5.8	0.5	6.0
Total permanent staff expenditure	89.0	63.0	18.0	1.5	6.5
Capitalised labour costs	13.6				
Total staff	102.6				

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's annual budget.

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.0% in line with the rate cap, whilst the municipal charge will remain unchanged for 2020/21.

This will raise total rates and charges for 2020/21 to \$9,086,183.

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2019-20		2020/21	Change	%
	Forecast	Actual	Budget		
	\$		\$		
General rates*	7,019,965		7,152,158	132,193	1.88%
Municipal charge*	746,400		746,200	(200)	-0.03%
Kerbside collection and recycling	938,860		1,033,322	94,462	10.06%
General waste charge	33,579		48,503	14,924	44.44%
Windfarms in lieu of rates	91,737		106,000	14,263	15.55%
Total rates and charges	8,830,541		9,086,183	255,642	2.89%

*These items are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2019/20 cents/\$CIV	2020/21 cents/\$CIV	Change
Residential Land	0.52420	0.46641	-11.02%
Farm Land	0.47178	0.41977	-11.02%
Business, Industrial & Commercial Land	0.47178	0.41977	-11.02%
Recreational and Cultural Land	0.26210	0.23321	-11.02%
Urban Vacant Land	1.04840	0.93283	-11.02%

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2019/20		2020/21		
	\$	\$	\$	%	
Residential Land	1,552,372		1,456,796	(95,576)	-6.16%
Farm Land	5,163,527		5,426,486	262,959	5.09%
Business, Industrial & Commercial Land	248,459		223,849	(24,610)	-9.91%
Recreational and Cultural Land	5,617		4,995	(622)	-11.07%
Urban Vacant Land	41,936		40,032	(1,904)	-4.54%
Total amount to be raised by general rates	7,011,911		7,152,158	140,247	2.00%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2019/20 Number	2020/21 Number	Change Number	%
Residential Land	2,535	2,538	3	0.12%
Farm Land	2,070	2,073	3	0.14%
Business, Industrial & Commercial Land	329	329	-	0.00%
Recreational and Cultural Land	15	15	-	0.00%
Urban Vacant Land	175	171	(4)	-2.29%
Total number of assessments	5,124	5,126	2	0.04%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV).

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2019/20 \$	2020/21 \$	Change \$	%
Residential Land	296,104,000	312,339,500	16,235,500	5.48%
Farm Land	1,094,339,800	1,292,719,300	198,379,500	18.13%
Business, Industrial & Commercial Land	52,657,600	53,326,100	668,500	1.27%
Recreational and Cultural Land	2,413,000	2,142,000	(271,000)	-11.23%
Urban Vacant Land	3,999,500	4,291,500	292,000	7.30%
Total value of land	1,449,513,900	1,664,818,400	215,304,500	14.85%

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2019/20 \$	Per Rateable Property 2020/21 \$	Change \$	%
Municipal	200	200	-	0.00%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2019/20 \$	2020/21 \$	Change \$	%
Municipal	746,400	746,200	(200)	-0.03%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2019/20 \$	Per Rateable Property 2020/21 \$	Change \$	%
Kerbside waste / recycling collection charge	351	386	35.00	9.97%
General waste charge	9	13	4.00	44.44%
Total	360	399	39.00	10.83%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2019/20 \$	2020/21 \$	Change \$	%
Kerbside waste / recycling collection charge	933,710	1,033,322	99,612	10.67%
General waste charge	33,588	48,503	14,915	44.41%
Total	967,298	1,081,825	114,527	11.84%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2019/20	2020/21	Change	
	\$	\$	\$	%
General rates*	7,011,912	7,152,158	140,246	2.00%
Municipal charge*	746,400	746,200	(200)	-0.03%
Kerbside collection and recycling	933,710	1,033,322	99,612	10.67%
General waste charge	33,588	48,503	14,915	44.41%
Windfarm in lieu of rates	91,737	106,000	14,263	15.55%
Total Rates and charges	8,817,347	9,086,183	268,836	3.05%

4.1.1(l) Fair Go Rates System Compliance

Hindmarsh Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	Budget	
	2019/20	2020/21
Total Rates	\$ 7,595,283	\$ 7,766,365
Number of rateable properties	5,122	5,126
Base Average Rate	1482.87	1515.09
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ 1,519.95	\$ 1,545
Maximum General Rates and Municipal Charges Revenue	\$ 7,785,165	\$ 7,921,692
Budgeted Total Rates and Municipal Charges Revenue	\$ 7,758,312	\$ 7,898,358

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.
- The global recycling crisis has significantly increased Council's recycling costs, and increased landfill levy charges commence on 1 January 2021.

4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
Infringements	54,758	21,000	(33,758)	-61.65%
Building fees	13,296	30,000	16,704	125.63%
Town planning fees	38,270	40,500	2,230	5.83%
Animal Registrations	70,000	70,000	-	0.00%
Total statutory fees and fines	176,324	161,500	(14,824)	-8.41%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include animal registrations, building fees and town planning fees. Increases in statutory fees are made in accordance with legislative requirements.

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
Aged and health services	248,311	273,204	24,893	10.02%
Leisure centre and recreation	36,544	42,004	5,460	14.94%
Garbage/Recycling	110,812	113,075	2,263	2.04%
Caravan Park Camp Ground	298,352	328,319	29,967	10.04%
Private Works	250,585	357,556	106,971	42.69%
Other Commercial fees	106,699	107,100	401	0.38%
Total user fees	1,051,303	1,221,258	169,955	16.17%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include fees from aged care services, aerodrome leases, movie screenings, caravan parks and camping grounds, transfer stations, and private works.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget.

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,590,961	5,250,743	(1,340,218)	-20%
State funded grants	7,083,091	1,834,085	(5,249,006)	-74%
Total grants received	13,674,052	7,084,828	(6,589,224)	-48%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,987,821	2,249,026	(2,738,795)	-55%
General home care	482,342	452,621	(29,721)	-6%
Recurrent - State Government				
General home care	108,144	109,672	1,528	1%
School crossing supervisors	6,174	6,174	-	0%
Libraries	107,919	120,369	12,450	12%
Pest & Weeds	75,000	75,000	-	0%
Diesel Fuel	23,998	20,000	(3,998)	-17%
Youth Activities	24,500	24,500	-	0%
Other recurrent grants	2,605	2,601	(4)	0%
Total recurrent grants	5,818,503	3,059,963	(2,758,540)	-47%
Non-recurrent - Commonwealth Government				
Non-recurrent - State Government				
Disaster support & relief	4,409,337	-	(4,409,337)	-100%
Recreation	5,000	-	(5,000)	-100%
Working for Victoria	96,415	450,000	353,585	367%
Family and Children	52,730	66,490	13,760	26%
Total non-recurrent grants	4,563,482	516,490	(4,046,992)	-89%
Total operating grants	10,381,985	3,576,453	(6,805,532)	-66%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,080,798	1,080,798	-	0%
Recurrent - State Government				
Total recurrent grants	1,080,798	1,080,798	-	0%
Non-recurrent - Commonwealth Government				
Local Roads & Infrastructure Program				
Building Better Regions	40,000	387,500	347,500	869%
Non-recurrent - State Government				
Roads	1,543,197	-	(1,543,197)	-100%
Buildings	321,272	614,279	293,007	91%
Waste	140,000	-	-	0%
Recreation	131,000	345,000	-	0%
Heritage	35,800	-	(35,800)	-100%
Total non-recurrent grants	2,211,269	2,427,577	216,308	10%
Total capital grants	3,292,067	3,508,375	216,308	7%
Total Grants	13,674,052	7,084,828	(6,589,224)	-48%

Operating grants include all monies received from state and federal sources for the purposes of funding the delivery of Council's services to ratepayers. Operating grants are expected to decrease in 2020/21 due to the finalisation of the Disaster Recovery funding.

Capital grants include all monies received from state and federal sources for the purposes for funding capital works projects. Capital grants are expected to decrease in 2020/21 due to the reduction of grant funding through the fixing country roads and the local roads to market programs. Funding received through the fixing country roads program allowed Council to undertake significant works on the Nhill Rainbow Road. Funding received through the local roads to market and heavy vehicle programs allowed Council to undertake significant works on the Antwerp Woorak Road. Both roads are key strategic routes through the Shire. Council will continue to lobby the State and Federal Governments for these funding programs to continue.

4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Monetary	154,411	52,587	(101,824)	-65.94%
Non-monetary	-	-	-	0.00%
Total contributions	154,411	52,587	(101,824)	-65.94%

4.1.6 Return on Investments and Joint Ventures

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Return on investments and joint ventures	-	50,000	50,000	100.00%
Total other income	-	50,000	50,000	100.00%

4.1.7 Other income

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Interest	76,495	80,000	3,505	4.58%
Fire services levy & valuation administration	43,043	43,043	-	0.00%
Plant operations	498,162	530,658	32,496	6.52%
Quarry operations	421,125	392,500	(28,625)	-6.80%
Recoupments	238,737	83,584	(155,153)	-64.99%
Transfer station sales	15,371	15,156	(215)	-1.40%
Other	16,185	11,852	(4,333)	-26.77%
Total other income	1,309,118	1,156,793	(152,325)	-11.64%

4.1.8 Employee costs

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Wages and salaries	5,529,471	6,161,802	632,331	11.44%
WorkCover	140,209	165,900	25,691	18.32%
Superannuation	632,162	695,346	63,184	9.99%
Annual, sick & long service leave	590,737	587,065	(3,672)	-0.62%
Fringe benefits tax	80,000	80,000	-	0.00%
Training	222,602	232,000	9,398	4.22%
Other	18,618	43,000	24,382	130.96%
Total employee costs	7,213,799	7,965,113	751,314	10.41%

Employee costs include all labour related expenditure such as wages, salaries and direct overheads. Direct overheads include allowances, leave entitlements, employer superannuation, WorkCover premiums, training costs, fringe benefits tax and protected clothing. Employee costs are expected to increase in 2020/21 due to the following factors:

- Inclusion of library employees (previously Council paid Wimmera Regional Library Corporation for the provision of library employees).
- Maternity leave positions.
- Increase in WorkCover premiums.

4.1.9 Materials and services

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Aerodrome, saleyard and commercial operations	39,690	37,720	(1,970)	-4.96%
Building maintenance	180,054	205,252	25,198	13.99%
Community development, tourism, economic development, childrens & youth services	231,549	156,592	(74,957)	-32.37%
Contracts & materials	167,442	132,285	(35,157)	-21.00%
Consultants & labour hire	209,937	186,640	(23,297)	-11.10%
Electoral Services	-	106,011	106,011	100.00%
Home & Community Care	89,732	91,604	1,872	2.09%
Information Technology	366,243	462,350	96,107	26.24%
Office administration	60,842	77,000	16,158	26.56%
Parks, reserves, camp grounds & caravan parks	258,219	191,515	(66,704)	-25.83%
Plant & fleet operations	898,390	841,761	(56,629)	-6.30%
Quarry operations	599,433	404,380	(195,053)	-32.54%
Rating & valuation	18,506	15,000	(3,506)	-18.95%
Roads, footpaths, & drainage management	3,280,398	552,741	(2,727,657)	-83.15%
Swimming pool maintenance & management	326,836	310,701	(16,135)	-4.94%
Waste	585,163	610,000	24,837	4.24%
Working for Victoria	37,415	50,000	12,585	33.64%
Other	103,495	25,261	(78,234)	-75.59%
Total materials and services	7,453,344	4,456,813	(2,996,531)	-40.20%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs.

4.1.10 Depreciation

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Property	447,929	483,891	35,962	8.03%
Plant & equipment	859,558	842,234	(17,324)	-2.02%
Infrastructure	3,932,706	4,172,828	240,122	6.11%
Total depreciation	5,240,193	5,498,953	258,760	4.94%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drains.

4.1.11 Other expenses

	Forecast Actual	Budget	Change	
	2019/20	2020/21	\$	%
	\$	\$	\$	%
Councillor Allowances	183,116	188,105	4,989	2.72%
Advertising	66,856	59,024	(7,832)	-11.71%
Insurance	289,594	405,600	116,006	40.06%
Audit Fees	79,433	75,000	(4,433)	-5.58%
Waste Management Costs	288,619	321,000	32,381	11.22%
Utilities & Telecommunication	435,637	429,420	(6,217)	-1.43%
Postage	25,412	28,400	2,988	11.76%
Council Contributions	408,808	181,075	(227,733)	-55.71%
Bank Charges	28,926	34,000	5,074	17.54%
Fire Services Levy	22,938	25,006	2,068	9.02%
Memberships & Subscriptions	166,211	185,729	19,518	11.74%
Legal Fees	58,909	50,000	(8,909)	-15.12%
Other expenses	141,346	5,006	(136,340)	-96.46%
Total other expenses	2,195,805	1,987,365	(208,440)	-9.49%

Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, audit fees, legal fees and other miscellaneous expenditure items.

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$2.425 million decrease) and non-current assets (\$1.661 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash, and the value of investments in deposits of other highlight liquid investments with short term maturities of three months or less. Cash and cash equivalents are expected to decrease by \$2,472,097 in 2020/21.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The increase in this balance is due to the net result of the capital works program, depreciation of assets and the written down value of assets sold.

4.2.2 Liabilities

Current Liabilities (\$0.036 million decrease) and non-current liabilities (\$0.126 million decrease).

Trade and other payables are those to whom Council owes money as at 30 June. Provisions – Employee Costs (current) include accrued long services leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to reduce slightly due to more active management of entitlements.

4.2.3 Borrowings

Council do not hold any borrowings but do hold a \$2m overdraft facility to cover a short term cash deficit which may arise from a timing variance. Council do not propose any new long term borrowings into the near future.

4.3 Statement of changes in Equity

4.3.1 Equity

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the fair value of the asset and the historic cost.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The decrease in accumulated surplus of \$0.550 million results directly from the operating profit for the year.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities refers to the cash generated in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works.

4.4.2 Net cash flows provided by/used in investing activities

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition or sale of other assets such as vehicles, property and equipment.

5. Rating Strategy

A rating strategy is one element in the overall development of Council's revenue and pricing policies. It is a strategic process that a council undertakes in order to make appropriate decisions about the rating system it applies. A rating strategy is specifically concerned with how the rates burden will be spread amongst ratepayers, taking the amount of revenue to be collected as a given.

The rating system includes all the rateable properties within the Shire of Hindmarsh and the various rating instruments that may be used in conjunction with property values to determine how much each ratepayer pays. Rating instruments include the rates, property based charges and discounts that councils may use.

Hindmarsh Shire Council's rating strategy aims to ensure consistency and equity in the levying of rates and charges. The strategy provides for differential rates to be levied on the capital improved values of all rateable land to reflect the differing use of the land.

The strategy is reviewed following the return of each annual general valuation for the purpose of making any adjustments considered necessary.

5.1 Valuations

A revaluation has previously been completed in each of Victoria's 79 municipalities every two years. On 14 December 2017 the State Government passed a bill that legislated a change to introduce annual revaluations from 2018/19 and centralise the valuations through the Valuer Generals Office. Valuations are conducted under the provisions of the Valuation of Land Act (1960) and ensure equity in property-based council rates, land tax assessments and the fire services property levy.

Valuations are carried out using Valuation Best Practice Principles as set down by the Valuer-General. Data on every property is recorded and used by the appointed valuer, along with sales, rentals and other information to determine the valuations.

A general valuation (revaluation) establishes the value of a property relative to all other properties, that is, its market relativity. The 2020 revaluation was undertaken based on property values at 1 January 2020.

The revaluation does not in itself raise the total rate income for Council, as the rates are distributed based on the property value of all properties across the municipality. As a result of the revaluation, some property owners may pay more in rates and others less, depending on their new property valuation, relative to others. The next revaluation will be completed in 2020.

Definitions of valuations

Hindmarsh Shire Council uses the capital improved method of valuation (CIV), which is the market value of a property including land, buildings and improvements. CIV has the following long-term advantages relative to other valuation bases:

CIV advantages:

- flexibility to apply an unlimited range of strategic differentials;
- does not prejudice the industrial, commercial and retail sectors in terms of the rate burden; and
- is easier for people to understand.

The other valuation bases the valuer is required to return are:

- Site value (SV) which is the market value of land excluding improvements; and
 - Net annual value (NAV) which represents the reasonable annual rental of a property, minus specified outgoings.
- In most cases this is five percent of the CIV.

Supplementary valuations

Supplementary valuations are made during the financial year when a significant change to the valuation occurs.

The most common causes for supplementary valuations are:

- construction of a new dwelling or building;
- subdivision of a property; or
- consolidation of properties.

Hindmarsh Shire Council presently undertakes this task on a yearly basis.

As a result of a supplementary valuation, a rates notice is issued to reflect any change in rates.

5.2 Legislative Basis for Rates and Charges

Hindmarsh Shire Council levies differential rates, annual service charges and a municipal charge, to raise its annual rates and charges revenue. The legislative basis for these rates and charges is expressed in Sections 155 to 161 of the Local Government Act.

The Local Government Act requires Council to ensure that rates are imposed equitably and makes provision that a council may raise rates by the use of a number of rates if it considers these will contribute to the equitable and efficient carrying out of its functions.

Equity

Equity refers to fairness in the manner in which the rates burden is distributed between rateable properties. Equity is promoted by accurate property valuations, the consistent treatment of like properties and in the treatment of properties in different circumstances. In the case of property taxation it may be considered equitable for one type of property to have to bear more or less of the rates burden than another type of property.

Efficiency

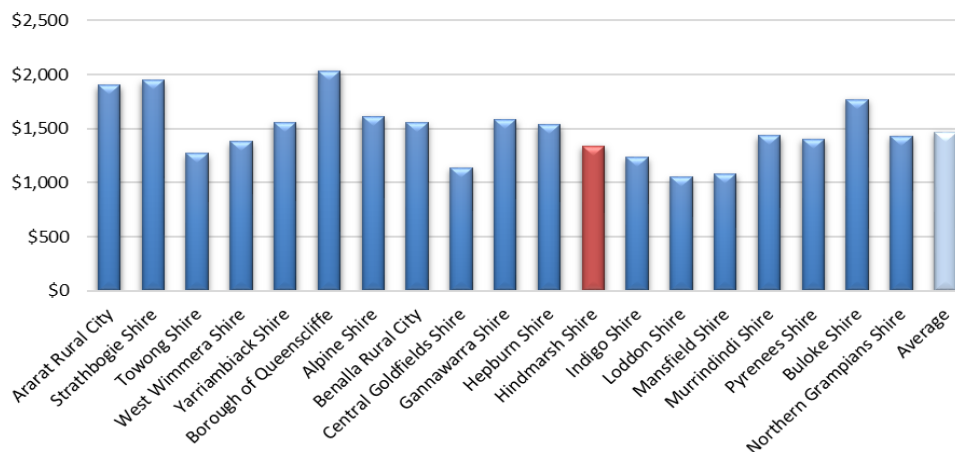
Efficiency relates to the cost of administering the rates system including the issuing of assessments, collection of rates, informing ratepayers, and enforcement and debt recovery. It also includes the maximisation of additional rates income through supplementary valuations by ensuring the timeliness and accuracy of amended rate notices.

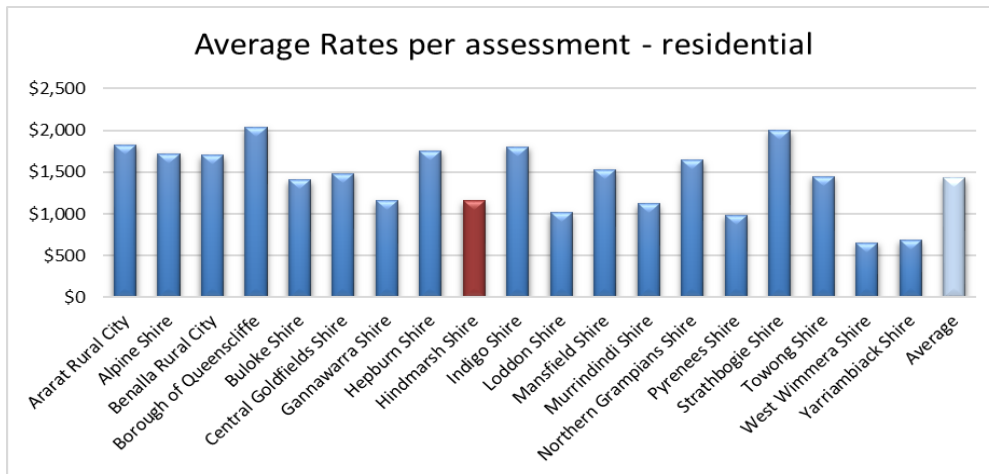
5.3 Assessment of Current Rating Levels

Comparing the relativity of rating levels between Councils can be a difficult exercise due to debate over the most appropriate methods to use and the inability to take into account the intricacies of rating structures in different councils. Each local government sets rates based on an assessment of the desires, wants and needs of its community and as each community is different, direct comparisons can be difficult. For example, cash holdings of municipalities vary and councils have significantly different infrastructure needs and geographic sizes. Each municipality also has significantly different levels of capital works, funding structures for capital works and varying debt levels.

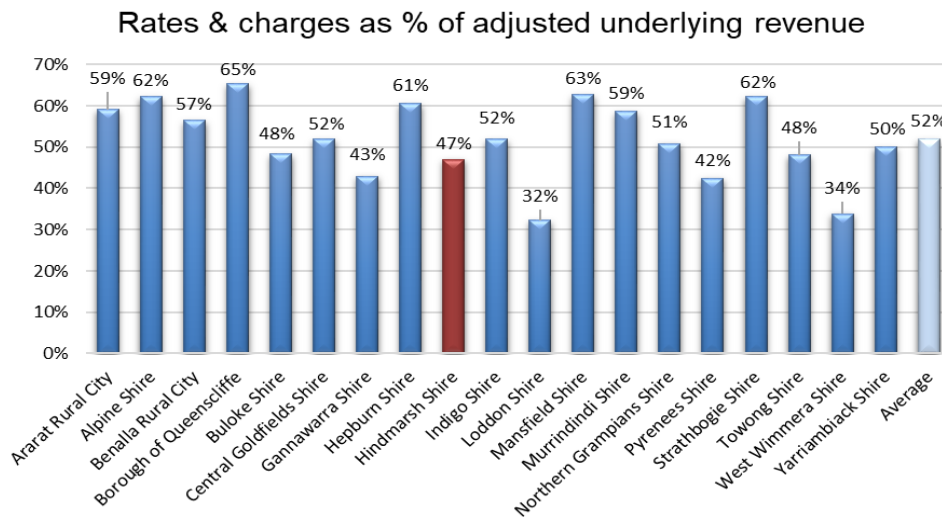
On a rates per assessment basis, Council was well within the average for the group of small rural councils in the 2018/19 financial year.

Average Rates per assessment - all



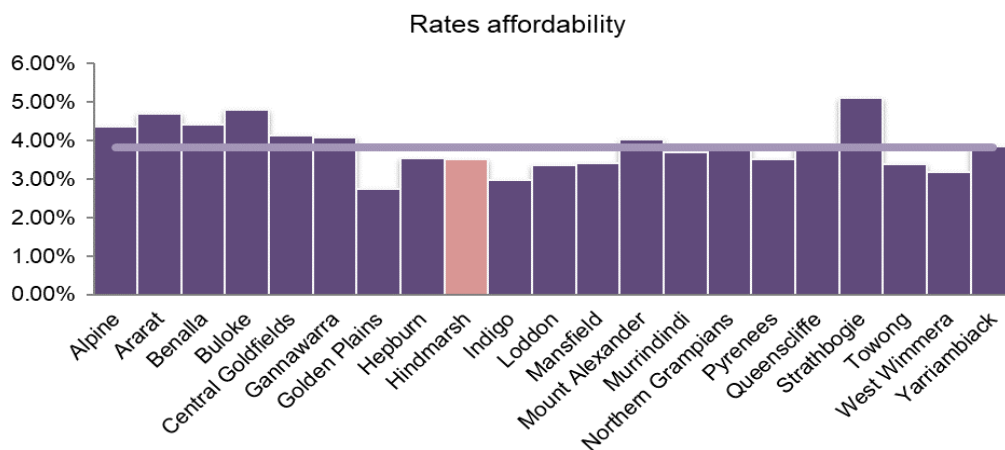


The graph below, showing that Council is at the lower end of its peer group in terms of rates as a percentage of overall revenue, is an indication of the focus Council places on raising revenue from sources other than rate payers, such as grant revenue. (Sourced from KnowYourCouncil, 2017/18 Annual Report data.)



5.4 Rates Affordability

Australian Taxation Office (ATO) income data for wage and salary earners (PAYE) combined with the Australian Bureau of Statistics' (ABS) SEIFA index (a set of social and economic indices based on census data which reflect the level of social and economic wellbeing in a local government area) can be used to give some indication of rates affordability.



5.5 Rating Principles

Council's rating principles establish a framework by which rates and charges will be shared by the community. In developing a long-term financial plan, rates and charges are an important source of revenue. The rating system determines how Hindmarsh Shire Council will raise money from properties within the municipality. It does not influence the total amount of money to be raised, only the share of revenue contributed by each property

5.6 Rating System

Rates and charges are a significant component of Council's revenue, comprising 47% of revenue in 2020/21 (34% in 2019/20). Two factors influence the amount of rates levied to each rateable property:

1. The amount by which Council proposes to increase the total amount generated in rates (i.e. 2.0%); and
2. The differential rates applied by Council.

Rate Increase:

It is proposed that the kerbside waste/recycling collection increase for 2020/21 to \$386 (2019/20 \$356); raising total rates and charges of \$9.086 million. The kerbside waste / recycling charge increase is due to significant rise in costs of waste management and global recycling challenges.

In 2018/19 Council introduced a general waste charge to cover waste costs not covered by the kerbside collection / recycling charge. This new charge will be phased in over 3 years commencing in 2018/19. For 2020/21, the general waste charge will be \$13 (2019/20 - \$9), payable using the same criteria as the municipal charge.

Rates and charges go toward maintaining service levels and delivering on capital works programs.

Hindmarsh Shire Council is responsible for community infrastructure worth more than \$125 million. If this infrastructure is not adequately maintained, replacement costs will be much higher. When assets deteriorate faster than councils can fund their maintenance and renewal there is an infrastructure renewal gap. Managing the renewal of our assets is a significant financial challenge, particularly in an environment where our costs are increasing at a greater rate than our revenue

Due to Council's demographically limited capacity to raise revenue other than rates, this significant reduction of one of its major revenue lines will have an ongoing negative impact on the ability to provide services and activities.

Council does receive significant assistance from State and Federal Governments, including Victorian Grants Commission funding of \$4.82m and Roads to Recovery funding of \$1.081m in 2020/21. A key priority for Council is to advocate for the continuation of these grants into the future.

Background to the Present Rating System

The rating strategy considers existing rating structures and trends. To this aim, the following table summarises the budgeted rates in the dollar levied in the 2020/21 year including a comparison with 2019/20:

Type or class of land		Budget 2019/20 \$	Budget 2020/21 \$	Change
Residential	Cents/\$ CIV	0.52420	0.46641	-11.02%
Farm Land	Cents/\$ CIV	0.47178	0.41977	-11.02%
Business, Industrial & Commercial Land	Cents/\$ CIV	0.47148	0.41977	-10.97%
Recreational and Cultural Land	Cents/\$ CIV	0.26210	0.23321	-11.02%
Urban Vacant Land	Cents/\$ CIV	1.04840	0.93283	-11.02%
Municipal charge	\$/ property	\$200	\$200	0.00%
Kerbside waste / recycling collection charge	\$/ property	\$351	\$386	9.97%
General waste charge	\$/ property	\$9	\$13	44%

The following table summarises the budgeted individual (annualised) rates levied in 2020/21 and compares them to the 2019/20 rates.

Type or class of land	Budget 2019/20 \$	Budget 2020/21 \$	Change
Residential Land	1,552,372	1,456,796	-6.16%
Farm Land	5,163,527	5,426,486	5.09%
Business, Industrial & Commercial Land	248,459	223,849	-9.91%
Recreational and Cultural Land	5,617	4,995	-11.07%
Urban Vacant Land	41,936	40,032	-4.54%
Total amount to be raised by general rates	7,011,911	7,152,158	2.00%

The final table outlines the budgeted total rates and charges for 2020/21 and 2019/20:

Type of Charge	Budget 2019/20 \$	Budget 2020/21 \$	Change
General rates	7,011,913	7,152,158	2.00%
Municipal	746,400	746,200	-0.03%
Kerbside waste / recycling collection charge	933,710	1,033,322	10.67%
General waste charge	33,588	48,503	44.41%
Windfarms in lieu of rates	91,737	106,000	15.55%
Total Rates and Charges Revenue	8,817,348	9,086,183	3.05%

Differential Rates

The second element affecting rates are the differential rates applied by Council.

In the 2020/21 financial year Council proposes to maintain the differentials established in the 2012/13 financial year.

In 2012/13, Council adopted a Rating Strategy designed to be implemented over two years to minimise the effects on individual properties. The Rating Strategy consists of the following components:

Year 2019/20	Year 2020/21
A permanent rates discount of 10% for farms and businesses	A permanent rates discount of 10% for farms and businesses
A permanent rates discount of 50% for recreational and cultural properties.	A permanent rates discount of 50% for recreational and cultural properties.
A permanent rates penalty of 100% for urban vacant land in Nhill, Dimboola, Jeparit and Rainbow.	A permanent rates penalty of 100% for urban vacant land in Nhill, Dimboola, Jeparit and Rainbow.
The municipal charge to be set at \$200.	The municipal charge to be set at \$200.
General waste charge to be set at \$9.	General waste charge to be set at \$13.

Note: The term 'rates discount' in relation to farms and businesses means the difference between the rate in the dollar applied to farms and businesses, and the rate in the dollar applied to residential properties. Similarly, the term 'rates penalty' means the difference between the rate in the dollar applied to urban vacant land and the rate in the dollar applied to residential properties. The rate in the dollar is the figure that is multiplied by a property's capital improved valuation to calculate the rates. Detailed information on the rates in the dollar is provided in Appendix B of the Budget.

The differential rates were created to achieve equity in the rating structure and to achieve certain Council objectives. The farm rate was proposed to encourage farming and to provide moderate rate relief to farmers whose property values have remained high despite dramatic falls in farm incomes over a sustained period of time. The business rate was introduced as a small measure to encourage economic development in the shire. The recreational and cultural land rate has been in existence for some years and Council has maintained it at 50% of the residential rate. It is applied to land that is used primarily for recreational and cultural purposes by not-for-profit organisations. The urban vacant land rate for the four towns is designed to encourage the development of vacant land.

The budgeted total rates and municipal income for 2020/21 will increase by 1.8% compared to actual income received in 2019/20. Council receives additional income during the year from supplementary valuations, which include building works, new homes, sheds, swimming pools etc. Previous tables show a comparison of budgeted rates and charges only.

Municipal Charge

A Municipal Charge is a fixed charge per property or assessment regardless of the valuation of that property. It operates in combination with the general rates based on Capital Improved Value

Council has proposed the municipal charge will remain steady for 2020/21 at \$200 (\$200 in 2019/20). The municipal charge is designed to recoup some of the administrative costs of Council, and to ensure that lower valued properties pay a fair amount of rates. Council believes that the \$200 municipal charge achieves these objectives.

The budgeted municipal charge for 2020/21 is \$746,200 which is less than 10% of the total revenue from rates and municipal charges. The maximum revenue allowable for the municipal charge is 20% of total revenue from rates and municipal charges, Section 159 of the Local Government Act. The municipal charge ensures all properties pay an equitable contribution towards Hindmarsh Shire Council's unavoidable fixed costs.

Kerbside waste / recycling collection

Council is empowered under Section 162(1)(b) of the Local Government Act (1989) to levy a service charge for the collection and disposal of refuse.

The purpose of this charge is to meet the costs of waste disposal and recycling activities throughout the Hindmarsh Shire area, including development and rehabilitation of landfill sites and the operating costs of transfer stations. The kerbside waste/recycling collection charge is proposed to increase to \$386 in 2020/21 (\$351 in 2019/20). Unfortunately, Council's garbage and recycling costs are impacted significantly by the global recycling crisis and State Government's landfill levies.

Council budgets to receive \$1,033,322 for kerbside waste/ recycling collection services in 2020/21 to support recurrent operating expenditure.

In 2018/19 Council introduced a general waste charge to cover waste costs not covered by the kerbside collection / recycling charge. For 2020/21 the general waste charge will increase to \$13 (\$9 2019/20), payable using the same criteria as the municipal charge. These rises in waste charges reflect the cost of providing the service; Council does not make a profit on waste services.

Pensioner Concessions

The Local Government Act 1989 provides for concessions applicable under the State Concessions Act 1986. Eligible pensioners may apply for a rate concession on the principle place of residence funded by the State Government.

6. Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2019/20	Budget 2020/21	Change	%
Property	1,832,007	655,529	(1,176,478)	-64.22%
Plant and equipment	3,212,225	2,289,500	(922,725)	-28.73%
Infrastructure	10,674,649	4,265,481	(6,409,168)	-60.04%
Total	15,718,881	7,210,510	(8,508,371)	-54.13%

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Property	655,529	60,000	330,000	265,529	-	194,279	-	461,250	-
Plant and equipment	2,289,500	105,000	2,184,500	-	-	-	-	2,289,500	-
Infrastructure	4,265,481	281,900	2,467,145	1,516,436	-	2,186,096	-	2,079,385	-
Total	7,210,510	446,900	4,981,645	1,781,965	-	2,380,375	-	4,830,135	-

4.5.2 2020/21 Capital Works

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Land									
Buildings									
<i>Nhill Early Years Centre</i>	32,522	-	-	32,522	-	21,272	-	11,250	-
<i>Rainbow Library</i>	60,000	-	-	60,000	-	-	-	60,000	-
<i>Jeparit Library</i>	30,000	-	-	30,000	-	-	-	30,000	-
<i>Essential Building Renewal</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Nhill Tennis Club Rooms</i>	30,000	-	30,000	-	-	30,000	-	-	-
<i>Rainbow Recreation Reserve Female Friendly Changerooms</i>	60,000	60,000	-	-	-	-	-	60,000	-
<i>Riverside Holiday Park All Abilities Amenities Depots</i>	143,007	-	-	143,007	-	143,007	-	-	-
Building Improvements	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	655,529	60,000	330,000	265,529	-	194,279	-	461,250	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant</i>	1,735,000	-	1,735,000	-	-	-	-	1,735,000	-
<i>Fleet</i>	369,500	-	369,500	-	-	-	-	369,500	-
Fixtures, Fittings and Furniture									
<i>Rainbow Library Shelving & Furniture</i>	25,000	25,000	-	-	-	-	-	25,000	-
<i>Jeparit Library Shelving & Furniture</i>	20,000	20,000	-	-	-	-	-	20,000	-
Computers and Telecommunications									
<i>Replacement Workstations & iPads</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Firewalls, VPN & Wi-Fi replacement</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Contract Management Software</i>	60,000	60,000	-	-	-	-	-	60,000	-
TOTAL PLANT AND EQUIPMENT	2,289,500	105,000	2,184,500	-	-	-	-	2,289,500	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
INFRASTRUCTURE									
Roads									
<i>Indoor Salaries</i>	140,683	-	140,683	-	-	-	-	140,683	-
<i>Construction Salaries</i>	72,615	-	72,615	-	-	-	-	72,615	-
Final Seals & Reseals									
<i>Horsham Road & Lowan Street Dimboola</i>	34,500	-	34,500	-	-	-	-	34,500	-
<i>Rainbow Nhill Road Rainbow</i>	146,055	-	146,055	-	-	146,055	-	-	-
<i>Livingston Street Jeparit</i>	20,140	-	20,140	-	-	-	-	20,140	-
<i>Depta Road Jeparit</i>	47,319	-	47,319	-	-	-	-	47,319	-
<i>Swinbourne Avenue Jeparit</i>	37,821	-	37,821	-	-	-	-	37,821	-
<i>Pigick Bus Route</i>	108,711	-	108,711	-	-	108,711	-	-	-
Sealed Road Construction									
<i>Albacutya Road Rainbow</i>	276,475	-	-	276,475	-	138,237	-	138,238	-
<i>Salisbury Road Nhill</i>	139,954	-	139,954	-	-	139,954	-	-	-
<i>Lorquon East Road Jeparit</i>	245,971	-	245,971	-	-	122,985	-	122,986	-
<i>Kiata North Road Nhill</i>	212,735	-	212,735	-	-	-	-	212,735	-
<i>Kiata South Road Nhill</i>	149,812	-	149,812	-	-	149,812	-	-	-
<i>Anderson Street Dimboola Disabled Parking</i>	30,000	30,000	-	-	-	-	-	30,000	-
<i>Perenna Road Intersection Nhill</i>	69,911	-	69,911	-	-	69,911	-	-	-
<i>Woorak Ni Ni Lorquon Road Nhill</i>	469,911	-	-	469,911	-	469,911	-	-	-
<i>Designs for 21/22</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Native Vegetation Assessments</i>	25,000	-	25,000	-	-	-	-	25,000	-
Shoulder Resheet									
<i>Nhill Diapur Road, Nhill</i>	64,215	-	64,215	-	-	-	-	64,215	-
Unsealed Road Construction									
<i>Tarranyurk West Road Dimboola</i>	37,565	-	37,565	-	-	-	-	37,565	-
<i>Charles Street Jeparit</i>	103,523	-	103,523	-	-	-	-	103,523	-
<i>Boundary Road Yanac</i>	36,000	-	36,000	-	-	-	-	36,000	-
<i>Rhode Road Dimboola</i>	34,900	-	34,900	-	-	-	-	34,900	-
<i>Croots Road Yanac</i>	60,008	-	60,008	-	-	-	-	60,008	-
<i>Wheatlands Road Rainbow</i>	84,707	-	84,707	-	-	72,525	-	12,182	-
<i>Miatke Road Rainbow</i>	92,459	-	92,459	-	-	80,278	-	12,181	-
<i>Village Settlement Road Dimboola</i>	34,900	34,900	-	-	-	-	-	34,900	-
<i>Albacutya Silo Rainbow</i>	20,000	20,000	-	-	-	-	-	20,000	-
<i>P Warners Road Nhill</i>	58,043	-	-	58,043	-	24,500	-	33,543	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Kerb & Channel									
<i>Designs for 21/22</i>	15,000	-	15,000	-	-	-	-	15,000	-
<i>Anderson Street Dimboola</i>	412,007	-	-	412,007	-	412,007	-	-	-
Footpaths and Cycleways									
<i>Indoor Salaries</i>	23,447	-	23,447	-	-	-	-	23,447	-
<i>Lake Street Rainbow</i>	90,248	-	90,248	-	-	51,210	-	39,038	-
<i>Lloyd Street Dimboola Outstands</i>	44,060	-	44,060	-	-	-	-	44,060	-
<i>Pine Street Nhill</i>	25,330	-	25,330	-	-	-	-	25,330	-
<i>Nhill crossovers</i>	11,775	-	11,775	-	-	-	-	11,775	-
Drainage									
<i>Indoor Salaries</i>	23,447	-	23,447	-	-	-	-	23,447	-
<i>Major Culverts</i>	30,000	-	30,000	-	-	-	-	30,000	-
Other Infrastructure									
<i>Dimboola Bowling Club Synthetic Green</i>	30,000	-	30,000	-	-	-	-	30,000	-
<i>Davis Park Sporting Precinct</i>	300,000	-	-	300,000	-	200,000	-	100,000	-
<i>Street Furniture</i>	16,002	-	16,002	-	-	-	-	16,002	-
<i>Rainbow Mural Restoration</i>	3,232	-	3,232	-	-	-	-	3,232	-
<i>Library Resources</i>	90,000	90,000	-	-	-	-	-	90,000	-
<i>Riverside Holiday Park Fire Services</i>	100,000	100,000	-	-	-	-	-	100,000	-
<i>Town Entry & Tourism Signage</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Security Cameras</i>	7,000	7,000	-	-	-	-	-	7,000	-
<i>Council Contribution to Grant Funded Projects</i>	100,000	-	100,000	-	-	-	-	100,000	-
TOTAL INFRASTRUCTURE	4,265,481	281,900	2,467,145	1,516,436	-	2,186,096	-	2,079,385	-
TOTAL NEW CAPITAL WORKS 2020/21	7,210,510	446,900	4,981,645	1,781,965	-	2,380,375	-	4,830,135	-

4.5.3 2021/22 Capital Works

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Land	-	-	-	-	-	-	-	-	-
Buildings									
<i>Essential Building Renewal</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Dimboola Depot Building</i>	150,000	-	150,000	-	-	-	-	150,000	-
Building Improvements									
Heritage buildings	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	200,000	-	200,000	-	-	-	-	200,000	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant</i>	1,595,000	-	1,595,000	-	-	-	-	1,595,000	-
<i>Fleet</i>	576,000	-	576,000	-	-	-	-	576,000	-
Fixtures, Fittings and Furniture									
Computers and Telecommunications									
<i>Replacement Workstations & iPads and IT renewal</i>	60,000	-	60,000	-	-	-	-	60,000	-
TOTAL PLANT AND EQUIPMENT	2,231,000	-	2,231,000	-	-	-	-	2,231,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
INFRASTRUCTURE									
Roads									
<i>Indoor Salaries</i>	121,000	-	121,000	-	-	-	-	121,000	-
Final Seals & Reseals									
<i>Lorquon Palms Road Lorquon</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Antwerp Warracknabeal Road Antwerp</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Netherby Baker Road Netherby</i>	30,000	-	30,000	-	-	-	-	30,000	-
<i>Dimboola Minyip Road Dimboola</i>	60,000	-	60,000	-	-	-	-	60,000	-
<i>Jeparit East Road Jeparit</i>	60,000	-	60,000	-	-	-	-	60,000	-
<i>Hindmarsh Street Dimboola</i>	16,000	-	16,000	-	-	-	-	16,000	-
<i>Final Seals 20/21 projects</i>	667,000	-	667,000	-	-	491,000	-	176,000	-
Sealed Road Construction									
<i>Kiata South Road Nhill (curve improvement)</i>	150,000	-	-	150,000	-	150,000	-	-	-
<i>Wimmera Street Dimboola</i>	113,000	-	-	113,000	-	-	-	113,000	-
<i>Woorak Ni Ni Lorquon Road Glenlee</i>	400,000	-	-	400,000	-	400,000	-	-	-
<i>Sealed Road Construction identified in 2020/21 condition audit</i>	94,000	-	-	94,000	-	-	-	94,000	-
<i>Designs for 22/23</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Native Vegetation Assessments</i>	25,000	-	25,000	-	-	-	-	25,000	-
Shoulder Resheet									
<i>Lorquon Netherby Road Netherby</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Dimboola Minyip Road Dimboola</i>	70,000	-	70,000	-	-	-	-	70,000	-
<i>Diapur Yana Road Nhill</i>	85,000	-	85,000	-	-	-	-	85,000	-
Unsealed Road Construction									
<i>Lorquon Cemetery Road Lorquon</i>	40,000	-	40,000	-	-	40,000	-	-	-
<i>Katyil Wail Road Dimboola</i>	80,000	-	80,000	-	-	-	-	80,000	-
<i>Woorak Cemetery Road Woorak</i>	20,000	-	20,000	-	-	-	-	20,000	-
<i>Arkona Katyil Road Dimboola</i>	30,000	-	30,000	-	-	-	-	30,000	-
<i>Geodetic Road Dimboola</i>	80,000	-	80,000	-	-	-	-	80,000	-
<i>Propodollah Road Nhill</i>	20,000	-	20,000	-	-	-	-	20,000	-
<i>Antwerp Katyil Road Dimboola</i>	35,000	-	35,000	-	-	-	-	35,000	-
<i>Unsealed Road Construction identified in 2020/21 condition audit</i>	295,000	-	295,000	-	-	-	-	295,000	-
Kerb & Channel									
<i>Designs for 22/23</i>	15,000	-	15,000	-	-	-	-	15,000	-
<i>Scott Street Jeparit</i>	120,000	-	120,000	-	-	-	-	120,000	-
<i>Park Street Nhill</i>	200,000	-	200,000	-	-	-	-	200,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Footpaths and Cycleways									
<i>Indoor Salaries</i>	24,000	-	24,000	-	-	-	-	24,000	-
<i>Nelson Street, Johnson Street Nhill Link</i>	15,000	-	-	15,000	-	-	-	15,000	-
<i>Wimmera Street East Dimboola</i>	40,000	-	-	40,000	-	-	-	40,000	-
<i>Hindmarsh Street Dimboola</i>	45,000	-	-	45,000	-	-	-	45,000	-
<i>Lake Street & Russell Street Rainbow</i>	15,000	-	-	15,000	-	-	-	15,000	-
<i>Roy Street Jeparit</i>	15,000	-	-	15,000	-	-	-	15,000	-
Drainage									
<i>Indoor Salaries</i>	22,000	-	22,000	-	-	-	-	22,000	-
<i>Yanac Netherby Culvert Yanac</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Major Culvert Repairs identified in 2020/21 condition audit</i>	118,000	-	118,000	-	-	-	-	118,000	-
Other Infrastructure									
<i>Davis Park Renewal</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Library Resources</i>	30,000	-	30,000	-	-	-	-	30,000	-
<i>Council Contribution to Grant Funded Projects</i>	70,000	-	70,000	-	-	-	-	70,000	-
TOTAL INFRASTRUCTURE	3,540,000	-	2,653,000	887,000	-	1,081,000	-	2,459,000	-
TOTAL CAPITAL WORKS 2021/22	5,971,000	-	5,084,000	887,000	-	1,081,000	-	4,890,000	-

4.5.4 2022/23 Capital Works

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Land	-	-	-	-	-	-	-	-	-
Buildings									
<i>Essential Building Renewal</i>	100,000	-	100,000	-	-	-	-	100,000	-
Building Improvements									
Heritage buildings	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	100,000	-	100,000	-	-	-	-	100,000	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant</i>	1,275,000	-	1,275,000	-	-	-	-	1,275,000	-
<i>Fleet</i>	239,000	-	239,000	-	-	-	-	239,000	-
Fixtures, Fittings and Furniture									
Computers and Telecommunications									
<i>Replacement Workstations & iPads and IT renewal</i>	60,000	-	60,000	-	-	-	-	60,000	-
TOTAL PLANT AND EQUIPMENT	1,574,000	-	1,574,000	-	-	-	-	1,574,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
INFRASTRUCTURE									
Roads									
<i>Indoor Salaries</i>	121,000	-	121,000	-	-	-	-	121,000	-
Final Seals & Reseals	-								
<i>Antwerp Warracknabeal Road Antwerp</i>	80,000	-	80,000	-	-	-	-	80,000	-
<i>Coker Dam Road Gerang Gerang</i>	110,000	-	110,000	-	-	110,000	-	-	-
<i>Ellam Willenabrina Road Jeparit</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Mt Elgin Road Nhill</i>	60,000	-	60,000	-	-	-	-	60,000	-
<i>Nhill Diapur Road Nhill</i>	65,000	-	65,000	-	-	-	-	65,000	-
<i>Lorquon Road Lorquon</i>	65,000	-	65,000	-	-	-	-	65,000	-
<i>Pullut West Road Rainbow</i>	60,000	-	60,000	-	-	-	-	60,000	-
<i>Final Seals & Reseals identified 2020/21 condition audit</i>	260,000	-	260,000	-	-	216,000	-	44,000	-
Sealed Road Construction	-								
<i>Albacutya Road Rainbow</i>	475,000	-	-	475,000	-	475,000	-	-	-
<i>Mt Elgin Road Nhill</i>	150,000	-	150,000	-	-	150,000	-	-	-
<i>Upper Regions Street Dimboola</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>5 ways road intersection</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Sealed Road Construction identified in 2020/21 condition audit</i>	668,000	-	668,000	-	-	-	-	668,000	-
<i>Designs for 23/24</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Native Vegetation Assessments</i>	25,000	-	25,000	-	-	-	-	25,000	-
Shoulder Resheet	-								
<i>Propodollah Road Nhill</i>	30,000	-	30,000	-	-	-	-	30,000	-
<i>Broughton Road Yanac</i>	60,000	-	60,000	-	-	-	-	60,000	-
<i>Krunbrunin Road Rainbow</i>	70,000	-	70,000	-	-	-	-	70,000	-
<i>Shoulder resheets identified in 2020/21 condition audit</i>	60,000	-	60,000	-	-	-	-	60,000	-
Unsealed Road Construction	-								
<i>H Binns Road Nhill</i>	130,000	-	130,000	-	-	130,000	-	-	-
<i>Warner Road Dimboola</i>	55,000	-	55,000	-	-	-	-	55,000	-
<i>Nossacks Road Nhill</i>	55,000	-	55,000	-	-	-	-	55,000	-
<i>River Road Dimboola</i>	90,000	-	90,000	-	-	-	-	90,000	-
<i>Sandsmere Road Nhill</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Solly Road Rainbow</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Tarranyurk East Road Tarranyurk</i>	80,000	-	80,000	-	-	-	-	80,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Kerb & Channel									
<i>Designs for 23/24</i>	15,000	-	15,000	-	-	-	-	15,000	-
<i>Park Street Nhill</i>	185,000	-	-	185,000	-	-	-	185,000	-
Footpaths and Cycleways									
<i>Indoor Salaries</i>	24,000	-	24,000	-	-	-	-	24,000	-
<i>Roy Street Jeparit</i>	50,000	-	-	50,000	-	-	-	50,000	-
<i>Taverner Street Rainbow</i>	50,000	-	-	50,000	-	-	-	50,000	-
<i>Nelson Street, Johnson Street Nhill Link</i>	15,000	-	-	15,000	-	-	-	15,000	-
<i>Anderson Street Dimboola</i>	40,000	-	-	40,000	-	-	-	40,000	-
Drainage									
<i>Indoor Salaries</i>	22,000	-	22,000	-	-	-	-	22,000	-
<i>Nhill Diapur Road Diapur</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Winifred Street Rainbow</i>	95,000	-	95,000	-	-	-	-	95,000	-
<i>Bridge & culvert repairs</i>	38,000	-	38,000	-	-	-	-	38,000	-
Other Infrastructure									
<i>Davis Park Renewal</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Library Resources</i>	35,000	-	35,000	-	-	-	-	35,000	-
<i>Council Contribution to Grant Funded Projects</i>	70,000	-	70,000	-	-	-	-	70,000	-
TOTAL INFRASTRUCTURE	4,008,000	-	3,193,000	815,000	-	1,081,000	-	2,927,000	-
TOTAL CAPITAL WORKS 2022/23	5,682,000	-	4,867,000	815,000	-	1,081,000	-	4,601,000	-

4.5.5 2023/24 Capital Works

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Land	-	-	-	-	-	-	-	-	-
Buildings									
<i>Essential Building Renewal</i>	30,000	-	30,000	-	-	-	-	30,000	-
Building Improvements									
Heritage buildings	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	30,000	-	30,000	-	-	-	-	30,000	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant</i>	1,515,000	-	1,515,000	-	-	-	-	1,515,000	-
<i>Fleet</i>	515,000	-	515,000	-	-	-	-	515,000	-
Fixtures, Fittings and Furniture									
Computers and Telecommunications									
<i>Replacement Workstations & iPads and IT renewal</i>	60,000	-	60,000	-	-	-	-	60,000	-
TOTAL PLANT AND EQUIPMENT	2,090,000	-	2,090,000	-	-	-	-	2,090,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
INFRASTRUCTURE									
Roads									
<i>Indoor Salaries</i>	125,000	-	125,000	-	-	-	-	125,000	-
Final Seals & Reseals									
<i>Final seals from 2022/23 projects</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Reseal existing roads identified in 2020/21 condition audit</i>	700,000	-	700,000	-	-	436,000	-	264,000	-
Sealed Road Construction									
<i>Antwerp Warracknabeal Road Antwerp</i>	295,000	-	295,000	-	-	195,000	-	100,000	-
<i>Glenlee Lorquon Road Glenlee</i>	300,000	-	-	300,000	-	100,000	-	200,000	-
<i>Lorquon Station Road Lorquon</i>	300,000	-	-	300,000	-	100,000	-	200,000	-
<i>Mt Elgin Road Nhill</i>	250,000	-	250,000	-	-	250,000	-	-	-
<i>Designs for 24/25</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Native Vegetation Assessments</i>	25,000	-	25,000	-	-	-	-	25,000	-
Shoulder Resheet									
<i>Shoulder Resheets identified in 2020/21 condition audit</i>	220,000	-	220,000	-	-	-	-	220,000	-
Unsealed Road Construction									
<i>Heinrich Road Rainbow</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Hazeldene Road Rainbow</i>	30,000	-	30,000	-	-	-	-	30,000	-
<i>J Bones Road Nhill</i>	205,000	-	205,000	-	-	-	-	205,000	-
<i>C Werner Road Nhill</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>5 Chain Road Dimboola</i>	50,000	-	50,000	-	-	-	-	50,000	-
Kerb & Channel									
<i>Designs for 24/25</i>	15,000	-	15,000	-	-	-	-	15,000	-
<i>Park Street & Davis Avenue Nhill intersection</i>	85,000	-	-	85,000	-	-	-	85,000	-
<i>Wimmera Street Dimboola</i>	100,000	-	-	100,000	-	-	-	100,000	-
Footpaths and Cycleways									
<i>Indoor Salaries</i>	24,000	-	24,000	-	-	-	-	24,000	-
<i>Davis Street & Park Street Infills</i>	12,000	-	-	12,000	-	-	-	12,000	-
<i>High Street Dimboola</i>	20,000	-	-	20,000	-	-	-	20,000	-
<i>Bow Street Rainbow</i>	48,000	-	-	48,000	-	-	-	48,000	-
<i>Peterson Avenue Jeparit</i>	50,000	-	-	50,000	-	-	-	50,000	-
Drainage									
<i>Nhill Diapur Road Nhill</i>	50,000	-	50,000	-	-	-	-	50,000	-
<i>Bridge & culvert repairs</i>	38,000	-	38,000	-	-	-	-	38,000	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Other Infrastructure									
<i>Davis Park Renewal</i>	100,000	-	100,000	-	-	-	-	100,000	-
<i>Library Resources</i>	40,000	-	40,000	-	-	-	-	40,000	-
<i>Council Contribution to Grant Funded Projects</i>	70,000	-	70,000	-	-	-	-	70,000	-
TOTAL INFRASTRUCTURE	3,392,000	-	2,477,000	915,000	-	1,081,000	-	2,311,000	-
TOTAL CAPITAL WORKS 2023/24	5,512,000	-	4,597,000	915,000	-	1,081,000	-	4,431,000	-

7. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	2.58%	3.84%	-21.49%	2.30%	0.79%	-2.37%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	431.26%	182.29%	106.41%	114.43%	124.70%	127.35%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	393.96%	142.11%	66.69%	81.45%	80.29%	83.34%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Indebtedness	Non-current liabilities / own source revenue		2.37%	2.55%	2.54%	2.54%	2.55%	2.56%	o
Asset renewal	Asset renewal expenses / Asset depreciation	4	65.76%	197.54%	98.76%	85.79%	85.85%	77.47%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	47.01%	38.02%	54.80%	44.84%	44.85	45.62	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.67%	0.60%	0.54%	0.54%	0.54%	0.53%	o

Indicator	Measure	Notes	Actual 2018/19	Forecast 2019/20	Budget 2020/21	Strategic Resource Plan Projections			Trend +/-
						2021/22	2022/23	2023/24	
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,379	\$4,297	\$3,799	\$3,880	\$4,006	\$4,142	-
Revenue level	Residential rate revenue / no. of residential property assessments		\$654	\$618	\$584	\$595	\$595	\$607	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		19%	12%	11%	11%	11%	11%	o

Key to Forecast

Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1. Adjusted underlying result

One indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Continued losses will mean Council will rely on capital grants to fund capital expenditure.

2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to decline in later years due to a reduction in cash to fund the capital works program.

3. Unrestricted Cash

Council is forecast to remain free of long term debt throughout the four year Strategic Resource Plan.

4. Asset renewal

This percentage indicates the extent of Council's renewal expenditure against its depreciation charge (an indication of the decline in value of its existing assets). A percentage greater than 100 indicates Council is maintaining its existing assets while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

5. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Rates concentration is forecast to remain relatively stable throughout the forecast period.

8. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the FY 2020/21.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Fees shown in red are set by Statute under the State Government and are generally indexed by CPI on 1 July each year.

Description of Fees and Charges	GST Status	2019/20 Fee Inc		2020/21 Fee Inc		Basis of Fee
			GST	GST	GST	
		\$	\$	\$	\$	
ANIMAL BUSINESS						
Domestic Animal Business - Licence Fee	Taxable	\$	305.00	\$	312.00	Non-statutory
ANIMAL CAGES						
Hire of Cat Trap	Taxable	\$	25.00	\$	26.00	Non-statutory
Hire of Cat Trap - Bond	Taxable	\$	52.00	\$	50.00	Non-statutory
Hire of Cat Trap - Pensioner Discount	Taxable	\$	15.00	\$	16.00	Non-statutory
Hire of Cat Trap - Pensioner Bond	Taxable	\$	31.00	\$	50.00	Non-statutory
ANIMAL FINES						
Note: Fees are indexed annually by the Department of Justice						
Failure to apply to register or renew the registration of a dog or cat over the age of 3 months	Non-taxable	\$	330.00	\$	330.00	Statutory
Identification marker not worn outside of premises	Non-taxable	\$	83.00	\$	83.00	Statutory
Unregistered dog or cat wearing Council identification marker	Non-taxable	\$	83.00	\$	83.00	Statutory
Person removing, altering or defacing identification marker	Non-taxable	\$	83.00	\$	83.00	Statutory
Dog or cat on private property after notice served	Non-taxable	\$	83.00	\$	83.00	Statutory
Dog at large or not securely confined - during the day	Non-taxable	\$	248.00	\$	248.00	Statutory
Dog at large or not securely confined - during the night	Non-taxable	\$	330.00	\$	330.00	Statutory
Cat at large or not securely confined in restrictive district	Non-taxable	\$	83.00	\$	83.00	Statutory
Dog or cat in prohibited place	Non-taxable	\$	165.00	\$	165.00	Statutory
Greyhound not muzzled or not controlled by chain, cord or leash	Non-taxable	\$	248.00	\$	248.00	Statutory
Not complying with notice to abate nuisance	Non-taxable	\$	248.00	\$	248.00	Statutory
ANIMAL IMPOUND FEES						
Impound Fees - Dog						
Pound release fee	Taxable	\$	105.00	\$	110.00	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$	45.00	\$	50.00	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$	65.00	\$	70.00	Non-statutory
Pound release fee - Repeat offenders	Taxable	\$	210.00	\$	220.00	Non-statutory
Impound Fees - Cat						
Pound release fee	Taxable	\$	105.00	\$	110.00	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$	45.00	\$	50.00	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$	65.00	\$	70.00	Non-statutory
Pound release fee - Repeat offenders	Taxable	\$	210.00	\$	220.00	Non-statutory
Livestock						
Livestock	Taxable	\$	35.00	\$	40.00	Non-statutory
ANIMAL REGISTRATIONS						
Note: Prices are for one cat or dog and include the government levy						
Dangerous/Restricted breed	Non-taxable	\$	588.00	\$	700.00	Non-statutory
Standard Registration	Non-taxable	\$	143.00	\$	147.00	Non-statutory
Desexed and microchipped - Cat	Non-taxable	\$	35.00	\$	36.00	Non-statutory
Desexed and microchipped - Dog	Non-taxable	\$	43.00	\$	45.00	Non-statutory
Desexed registration - Cat	Non-taxable	\$	39.00	\$	40.00	Non-statutory
Desexed registration - Dog	Non-taxable	\$	48.00	\$	50.00	Non-statutory
Working Dogs	Non-taxable	\$	48.00	\$	50.00	Non-statutory
Animals over 10 years old - Cat	Non-taxable	\$	39.00	\$	40.00	Non-statutory
Animals over 10 years old - Dog	Non-taxable	\$	48.00	\$	50.00	Non-statutory
Animals registered with VCA or FCC - Cat	Non-taxable	\$	39.00	\$	40.00	Non-statutory
Animals registered with VCA or FCC - Dog	Non-taxable	\$	48.00	\$	50.00	Non-statutory
Animal permanently identified (microchipped) - Cat	Non-taxable	\$	100.00	\$	105.00	Non-statutory
Animal permanently identified (microchipped) - Dog	Non-taxable	\$	125.00	\$	130.00	Non-statutory
Breeding animal on registered premises - Cat	Non-taxable	\$	39.00	\$	40.00	Non-statutory
Breeding animal on registered premises - Dog	Non-taxable	\$	48.00	\$	50.00	Non-statutory
Late payment penalty fee (after 10 April)	Non-taxable	\$	16.00	\$	18.00	Non-statutory
Pensioner reduction rate	Non-taxable		50%		50%	Non-statutory
Animal tag replacement	Taxable	\$	10.00	\$	11.00	Non-statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
BUILDING DEPARTMENT				
Note: Prices do not include the statutory government levy applicable to all building works over \$10,000				
New Dwelling / Dwelling - Extension/Alteration (Value of Work)				
Up to \$5,000	Taxable	\$ 500.50	\$ 522.50	Non-statutory
\$5,001 to \$10,000	Taxable	\$ 715.00	\$ 748.00	Non-statutory
\$10,001 to \$20,000	Taxable	\$ 913.00	\$ 957.00	Non-statutory
\$20,001 to \$50,000	Taxable	\$ 1,122.00	\$ 1,177.00	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 1,507.00	\$ 1,584.00	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 1,881.00	\$ 1,974.50	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 2,266.00	\$ 2,376.00	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 2,689.50	\$ 2,827.00	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 3,069.00	\$ 3,223.00	Non-statutory
\$300,001 to \$350,000	Taxable	\$ 3,443.00	\$ 3,613.50	Non-statutory
\$350,000 and above	Taxable	\$ 3,707.00	\$ 3,639.00	Non-statutory
New Dwellings/Extensions - Owner/Applicants engaging a Registered Building Practitioner (Value of Work)				
\$200,001 to \$340,000	Taxable	\$ 2,266.00	\$ 2,376.00	Non-statutory
\$340,001 to \$550,000	Taxable	\$ 2,517.90	\$ 2,640.00	Non-statutory
\$550,001 and above	Taxable	\$ 3,107.50	\$ 2,694.50	Non-statutory
Other Domestic Approvals				
Swimming Pool Fence (only)	Taxable	\$ 550.00	\$ 577.50	Non-statutory
Swimming Pool and all Fences	Taxable	\$ 682.00	\$ 715.00	Non-statutory
Garage/Carport/Shed/Patio/Verandah/Pergola	Taxable	\$ 759.00	\$ 797.50	Non-statutory
Restumping (works must be performed by a Registered Builder)	Taxable	\$ 786.50	\$ 825.00	Non-statutory
Re-erection of Dwelling (resiting)	Taxable	\$ 1,617.00	\$ 1,699.50	Non-statutory
Demolition or Removal				
Demolish or remove commercial building	Taxable	\$ 764.50	\$ 803.00	Non-statutory
Demolish or remove domestic building	Taxable	\$ 682.00	\$ 715.00	Non-statutory
Commercial Works				
Up to \$10,000	Taxable	\$ 880.00	\$ 924.00	Non-statutory
\$10,001 to \$50,000	Taxable	\$ 1,122.00	\$ 957.00	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 1,628.00	\$ 1,710.00	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 2,189.00	\$ 2,299.00	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 2,695.00	\$ 2,827.00	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 3,190.00	\$ 3,349.50	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 3,707.00	\$ 3,894.00	Non-statutory
\$300,001 to \$500,000	Taxable	\$ 4,268.00	\$ 4,482.00	Non-statutory
\$500,001 to \$750,000	Taxable	Value/127.273	Value/130 + GST	Non-statutory
\$750,001 to \$1,000,000	Taxable	Value/127.273	Value/130 + GST	Non-statutory
\$1,000,001 and above	Taxable	Value/127.273	Value/130 + GST	Non-statutory
Regulatory Fees (per application)				
Section 30 Lodgement	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Property Information Reg. 51 (1), (2) and (3) (per regulation)	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Council Report and Consent	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Section 29A Demolition Consent	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Reg. 116 Protection of the Public	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Reg. 133 Stormwater Legal Point of Discharge	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Swimming Pool Registration Fee	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Swimming Pool Registration Records Search Fee	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
Miscellaneous Fees				
Extension of Time	Taxable	\$ 231.00	\$ 247.50	Non-statutory
Amended Plans - minor alterations	Taxable	\$ 148.50	\$ 154.00	Non-statutory
Amended Plans - major alterations	Taxable	\$ 231.00	\$ 247.50	Non-statutory
Request for copy of plans	Taxable	\$ 90.00	\$ 90.00	Non-statutory
Inspection fee for permits issued by private building surveyors	Taxable	\$286 + \$1.86 per km outside of Nhill	\$286 + \$1.86 per km outside of Nhill	Non-statutory
Additional Mandatory Inspections (hourly rate)				
Municipal Building Surveyor (MBS)/Deputy MBS	Taxable	N/A	\$ 178.70	Non-statutory
Senior Building Inspector	Taxable	N/A	\$ 97.75	Non-statutory
Building Inspector	Taxable	N/A	\$ 92.18	Non-statutory
CAMPING FEES				
Note: Some items may not be available at all times				
Peak Times				
Four Mile Beach - Powered Site Daily	Taxable	\$ 14.00	\$ 15.00	Non-statutory
Four Mile Beach - Powered Site Weekly	Taxable	\$ 82.00	\$ 90.00	Non-statutory
Four Mile Beach - Unpowered Site Daily	Taxable	\$ 10.00	\$ 15.00	Non-statutory
Four Mile Beach - Unpowered Site Weekly	Taxable	\$ 59.00	\$ 89.25	Non-statutory
Off Peak Times				
Four Mile Beach - Powered Site Daily	Taxable	\$ 11.00	\$ 15.00	Non-statutory
Four Mile Beach - Powered Site Weekly	Taxable	\$ 67.00	\$ 89.25	Non-statutory
Four Mile Beach - Unpowered Site Daily	Taxable	\$ 6.00	\$ 10.00	Non-statutory
Four Mile Beach - Unpowered Site Weekly	Taxable	\$ 32.00	\$ 59.50	Non-statutory
*Peak Times: 01 December to 30 April				
Caravan Park Fees - Jeparit and Rainbow				
Daily Rates				
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 15.00	\$ 20.00	Non-statutory
Powered site (2 persons)	Taxable	\$ 20.00	\$ 30.00	Non-statutory
Unpowered site	Taxable	\$ 13.00	\$ 18.00	Non-statutory
Extra person > 16 years old	Taxable	\$ 5.00	\$ 7.00	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 2.50	\$ 5.00	Non-statutory
Rainbow - On Site Caravan	Taxable	\$ 33.00	\$ 45.00	Non-statutory
Jeparit - Cabin	Taxable	\$ 87.00	\$ 100.00	Non-statutory
Weekly Rates (less than 40 days)				
Powered site (2 persons)	Taxable	\$ 102.00	\$ 178.50	Non-statutory
Unpowered site	Taxable	\$ 71.00	\$ 107.10	Non-statutory
Extra person > 16 years old	Taxable	\$ 22.00	\$ 41.65	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 11.00	\$ 29.75	Non-statutory
Rainbow - On Site Caravan	Taxable	\$ 144.00	\$ 267.75	Non-statutory
Jeparit - Cabin	Taxable	\$ 520.00	\$ 595.00	Non-statutory
Jeparit - Cabin - Trades/Contractors	Taxable	\$ 398.00	\$ 500.00	Non-statutory
Caravan Park Fees - Dimboola				
Daily Rates				
Peak Times				
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 15.00	\$ 20.00	Non-statutory
Powered site (2 persons)	Taxable	\$ 35.00	\$ 40.00	Non-statutory
Unpowered site	Taxable	\$ 22.00	\$ 25.00	Non-statutory
Extra person > 16 years old	Taxable	\$ 8.00	\$ 10.00	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 5.00	\$ 7.00	Non-statutory
Ensuite site	Taxable	\$ 46.00	\$ 50.00	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 76.00	\$ 100.00	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 143.00	\$ 160.00	Non-statutory
Off Peak Times				
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 15.00	\$ 20.00	Non-statutory
Powered site (2 persons)	Taxable	\$ 27.00	\$ 30.00	Non-statutory
Unpowered site	Taxable	\$ 20.00	\$ 20.00	Non-statutory
Extra person > 16 years old	Taxable	\$ 8.00	\$ 10.00	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 5.00	\$ 7.00	Non-statutory
Ensuite site	Taxable	\$ 42.00	\$ 45.00	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 69.00	\$ 90.00	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 133.00	\$ 140.00	Non-statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
Weekly Rates (less than 40 days)				
Peak Times				
Powered site (2 persons)	Taxable	\$ 185.00	\$ 238.00	Non-statutory
Unpowered site	Taxable	\$ 155.00	\$ 148.75	Non-statutory
Extra person > 16 years old	Taxable	\$ 49.00	\$ 59.50	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 30.00	\$ 41.65	Non-statutory
Ensuite site	Taxable	\$ 275.00	\$ 297.50	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 460.00	\$ 595.00	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 855.00	\$ 952.00	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	N/A	\$ 500.00	Non-statutory
Off Peak Times				
Powered site (2 persons)	Taxable	\$ 153.00	\$ 178.50	Non-statutory
Unpowered site	Taxable	\$ 122.00	\$ 119.00	Non-statutory
Extra person > 16 years old	Taxable	\$ 49.00	\$ 59.50	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 30.00	\$ 41.65	Non-statutory
Ensuite site	Taxable	\$ 245.00	\$ 267.75	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 428.00	\$ 535.50	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 796.00	\$ 833.00	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	N/A	\$ 450.00	Non-statutory
*Peak Times:				
Other items				
Fire drum hire (per visit)	Taxable	\$ 10.00	\$ 10.00	Non-statutory
Fire wood - 20kg bag	Taxable	\$ 10.00	\$ 10.00	Non-statutory
Bike hire - 30 minutes	Taxable	\$ 5.00	\$ 5.00	Non-statutory
Note: Nhill Caravan Park fees are set by the licensee and are not included in the above fees.				
COMMUNITY BUS				
Community Group Hire Fees - per kilometre	Taxable	\$ 0.35	\$ 0.36	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.				
Other Hirer Fees - per kilometre	Taxable	\$ 0.92	\$ 0.95	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.				
DISABLED PARKING LABELS				
Disabled parking labels	Taxable	\$ 9.00	\$ 9.00	Non-statutory
ELECTIONS				
Candidate deposits	Non-taxable	\$ 250.00	\$ 250.00	Statutory
Failure to vote fines	Non-taxable	\$ 81.00	\$ 81.00	Statutory
EVENTS				
Hire of Variable Message Sign (per week) (including set up of message)	Taxable	N/A	\$ 200.00	Non-statutory
Completion of Traffic Management Plan (per hour)	Taxable	N/A	\$ 60.00	Non-statutory
Execution of Road Closure for events including all signage (per hour)	Taxable	N/A	\$ 176.00	Non-statutory
Newspaper advertising of Road Closures	Taxable	N/A	At cost	Non-statutory
FIRE PREVENTION NOTICES				
Fire Hazard Removal	Taxable	\$177.00 plus removal costs	\$200.00 plus removal costs	Non-statutory
Failure to comply with Fire Prevention Notice	Non-taxable	\$ 1,652.00	\$ 1,652.00	Statutory
FREEDOM OF INFORMATION REQUESTS				
Freedom of Information - Application fee	Non-taxable	\$ 29.60	\$ 29.60	Statutory
Freedom of Information - Search fee (per hour)	Non-taxable	\$ 22.20	\$ 22.20	Statutory
Freedom of Information - Supervision charge (per 15 minutes)	Non-taxable	\$ 5.60	\$ 5.60	Statutory
Freedom of Information - Photocopy charge (black and white)	Non-taxable	\$ 0.20	\$ 0.20	Statutory
GARBAGE BIN SALES				
120 litre bin	Taxable	\$ 71.00	\$ 71.00	Non-statutory
240 litre bin	Taxable	\$ 92.00	\$ 92.00	Non-statutory
Replacement bin lid - 120 litre	Taxable	\$ 20.00	\$ 20.00	Non-statutory
Replacement bin lid - 240 litre	Taxable	\$ 20.00	\$ 20.00	Non-statutory
HALL HIRE				
Jeparit Hall				
Bond	Taxable	\$ 210.00	\$ 210.00	Non-statutory
Community Group Hall Hire - Full day	Taxable	\$ 162.00	\$ 162.00	Non-statutory
Community Group Hall Hire - Half day	Taxable	\$ 110.00	\$ 110.00	Non-statutory
Community Group Hall Hire - Evening	Taxable	\$ 110.00	\$ 110.00	Non-statutory
Hall Hire - Private Functions	Taxable	\$ 376.00	\$ 376.00	Non-statutory
Hall Hire - Meetings (up to 3 hours)	Taxable	\$ 84.00	\$ 84.00	Non-statutory
Kitchen	Taxable	\$ 36.00	\$ 36.00	Non-statutory
Cool room	Taxable	\$ 20.00	\$ 20.00	Non-statutory
Small meeting room (hourly rate)	Taxable	\$ 15.00	\$ 15.00	Non-statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
Nhill Memorial Community Centre				
Bond	Taxable	\$ 210.00	\$ 210.00	Non-statutory
Community Group Hall Hire - Full day	Taxable	\$ 210.00	\$ 200.00	Non-statutory
Community Group Hall Hire - Half day	Taxable	\$ 157.00	\$ 150.00	Non-statutory
Community Group Hall Hire - Evening	Taxable	\$ 157.00	\$ 150.00	Non-statutory
Hall Hire - Private Functions	Taxable	\$ 470.00	\$ 420.00	Non-statutory
Hall Hire - Meetings (up to 3 hours)	Taxable	\$ 210.00	\$ 200.00	Non-statutory
Hall Hire - Functions (after 1am per hour)	Taxable	\$ 52.00	\$ 52.00	Non-statutory
Hall Hire - Set up / Pack up (daily)	Taxable	\$ 52.00	\$ 52.00	Non-statutory
Kitchen / Bar / Cool room Hire	Taxable	\$ 157.00	\$ 150.00	Non-statutory
Baby Grand Piano	Taxable	\$ 52.00	\$ 52.00	Non-statutory
Table Cloths (round or oblong) - each	Taxable	\$ 15.00	\$ 15.00	Non-statutory
Cleaning	Taxable	\$ 159.00	\$ 150.00	Non-statutory
Movie Tickets				
Adult	Taxable	\$ 12.00	\$ 12.00	Non-statutory
Concession	Taxable	\$ 7.00	\$ 7.00	Non-statutory
Family (2 Adults & 3 Children/Concession)	Taxable	\$ 30.00	\$ 30.00	Non-statutory
Bulk Buy - Adult (6)	Taxable	\$ 60.00	\$ 60.00	Non-statutory
Bulk Buy - Child/Concession (6)	Taxable	\$ 30.00	\$ 30.00	Non-statutory
Bulk Buy - Family (6)	Taxable	\$ 150.00	\$ 150.00	Non-statutory
VIP Seating				
*Note: VIP Seating includes medium popcorn and a drink.				
Adult	Taxable	\$ 25.00	\$ 25.00	Non-statutory
Child/Concession	Taxable	\$ 20.00	\$ 20.00	Non-statutory
Double - Adult	Taxable	\$ 40.00	\$ 40.00	Non-statutory
Double - Child	Taxable	\$ 30.00	\$ 30.00	Non-statutory
Special Movie Event Tickets				
Adult	Taxable	\$ 10.00	\$ 10.00	Non-statutory
Concession	Taxable	\$ 5.00	\$ 5.00	Non-statutory
HEALTH REGISTRATIONS				
Food premises class 1 (hospital / aged care / child care)	Non-taxable	\$ 405.15	\$ 425.20	Non-statutory
Food premises class 2 standard (including community groups)	Non-taxable	\$ 298.50	\$ 306.00	Non-statutory
Food premises class 3 (including community groups)	Non-taxable	\$ 149.00	\$ 153.00	Non-statutory
Food premises class 4	Non-taxable	\$ -	\$ -	Non-statutory
Food premises class limited operation - no more than 25 hours per week or 3 days per week (including community groups)	Non-taxable	\$ 68.70	\$ 70.50	Non-statutory
Temporary food permit - individual or business (max. 12 events) - per event	Non-taxable	\$ 12.30	\$ 12.60	Non-statutory
Temporary food permit - individual or business (max. 12 events) - per year	Non-taxable	\$ 52.30	\$ 53.60	Non-statutory
Temporary food permit - community group (max. 12 events)	Non-taxable	\$ -	\$ -	Non-statutory
Transfer of food premises	Non-taxable	50% of annual fee	50% of annual fee	Non-statutory
Inspection by request	Non-taxable	\$ 128.15	\$ 131.35	Non-statutory
Hairdressers / Beauty	Non-taxable	\$ 175.30	\$ 179.70	Non-statutory
Hairdressers / Beauty - Limited operations	Non-taxable	50% of annual fee	50% of annual fee	Non-statutory
Transfer of Registration - Hairdressers	Non-taxable	\$ 85.20	\$ 87.50	Non-statutory
Prescribed accommodation	Non-taxable	\$ 218.35	\$ 223.90	Non-statutory
Transfer of Registration - Accommodation	Non-taxable	50% of annual fee	50% of annual fee	Non-statutory
Caravan Parks - Total number of sites (other than camp sites)				
Not exceeding 25	Non-taxable	\$ 249.40	\$ 249.40	Statutory
Exceeding 25 but not 50	Non-taxable	\$ 495.60	\$ 495.60	Statutory
Exceeding 50 but not 100	Non-taxable	\$ 1,000.00	\$ 1,000.00	Statutory
Transfer of Registration - Caravan Park	Non-taxable	\$ 85.20	\$ 87.50	Non-statutory
Transfer of Registration - Health Premises	Non-taxable	50% of annual fee	50% of annual fee	Non-statutory
Late payment penalty for all registrations	Non-taxable	50% of annual fee	50% of annual fee	Non-statutory
COMMUNITY CARE SERVICES - DOMESTIC ASSISTANCE				
Low income rate - Single per hour	Non-taxable	\$ 7.70	\$ 8.00	Non-statutory
Low income rate - Couple per hour	Non-taxable	\$ 8.40	\$ 8.80	Non-statutory
Medium income rate - Single per hour	Non-taxable	\$ 14.50	\$ 15.00	Non-statutory
Medium income rate - Couple per hour	Non-taxable	\$ 16.70	\$ 17.00	Non-statutory
High income rate - Single per hour	Non-taxable	\$ 19.30	\$ 19.70	Non-statutory
High income rate - Couple per hour	Non-taxable	\$ 22.80	\$ 23.30	Non-statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
COMMUNITY CARE SERVICES - AGENCY SERVICES				
6am to 6pm - per hour	Non-taxable	\$ 58.75	\$ 60.00	Non-statutory
Home maintenance - per hour	Non-taxable	\$ 68.28	\$ 69.80	Non-statutory
After hours / weekends - per hour	Non-taxable	\$ 68.28	\$ 70.00	Non-statutory
Public holidays - per hour	Non-taxable	\$ 84.26	\$ 86.15	Non-statutory
Travel - per kilometre	Non-taxable	\$ 1.34	\$ 1.60	Non-statutory
COMMUNITY CARE SERVICES - PERSONAL CARE				
Low income rate - Single or Couple per hour	Non-taxable	\$ 5.30	\$ 5.50	Non-statutory
Medium income rate - Single or Couple per hour	Non-taxable	\$ 8.30	\$ 8.50	Non-statutory
High income rate - Single or Couple per hour	Non-taxable	\$ 15.30	\$ 15.60	Non-statutory
COMMUNITY CARE SERVICES - RESPITE CARE				
Low income rate - Single or Couple per hour	Non-taxable	\$ 4.40	\$ 5.50	Non-statutory
Medium income rate - Single or Couple per hour	Non-taxable	\$ 8.30	\$ 8.50	Non-statutory
High income rate - Single or Couple per hour	Non-taxable	\$ 13.10	\$ 15.60	Non-statutory
HANDYMAN CHARGES				
Low income rate - per hour plus materials	Non-taxable	\$ 13.00	\$ 13.25	Non-statutory
Medium income rate - per hour plus materials	Non-taxable	\$ 19.60	\$ 20.00	Non-statutory
High income rate - per hour plus materials	Non-taxable	\$ 35.70	\$ 36.45	Non-statutory
MEALS ON WHEELS				
Meals on Wheels - per meal (Client fee - Low / Medium income)	Non-taxable	\$ 11.50	\$ 11.60	Non-statutory
Meals on Wheels - per meal (Client fee - High income)	Non-taxable	\$ 15.10	\$ 15.20	Non-statutory
Meals on Wheels - per meal (Agency fee / Non HACC funded)	Non-taxable	\$ 16.50	\$ 16.90	Non-statutory
INSURANCE				
Stall holder - one off event	Taxable	\$ 36.10	\$ 36.50	Non-statutory
Stall holder - regular event	Taxable	\$ 19.90	\$ 20.30	Non-statutory
Hall hire	Taxable	\$ 15.20	\$ 15.50	Non-statutory
Performers / Buskers / Artists	Taxable	\$ 36.10	\$ 36.80	Non-statutory
Tutors - Non sporting (music teachers, craft teachers etc.) - Annual coverage	Taxable	\$ 191.90	\$ 195.75	Non-statutory
LITTERING FINES				
Littering fines - deposit small item of litter	Non-taxable	\$ 330.00	\$ 330.00	Statutory
Littering fines - deposit litter	Non-taxable	\$ 330.00	\$ 330.00	Statutory
Littering fines - deposit burning litter	Non-taxable	\$ 661.00	\$ 661.00	Statutory
Unsecured load fines	Non-taxable	\$ 330.00	\$ 330.00	Statutory
LOCAL LAWS PERMIT FEES				
Fire permits	Non-taxable	\$ 37.00	\$ 38.00	Non-statutory
Waste containers	Non-taxable	\$ 58.00	\$ 60.00	Non-statutory
Recreational Vehicles	Non-taxable	\$ 27.00	\$ 30.00	Non-statutory
Street Traders and Collectors Permits	Non-taxable	\$ 44.00	\$ 45.00	Non-statutory
Signs on pavement, street furniture and/or merchandise - 3 years	Non-taxable	\$ 188.00	\$ 210.00	Non-statutory
Streets and Roads - Temporary Vehicle Crossing	Non-taxable	\$ -	\$ -	Non-statutory
Streets and Roads - Heavy or Long Vehicles	Non-taxable	\$ 85.00	\$ 90.00	Non-statutory
Streets and Roads - Removal of Firewood	Non-taxable	\$ 28.00	\$ 30.00	Non-statutory
Streets and Roads - Cut and Burn on Road Reserves	Non-taxable	\$ 37.00	\$ 38.00	Non-statutory
Keeping of Animals				
Dogs - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Cats - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Horses and Cattle - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Domestic Birds and Poultry - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Pigeons - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Rodents and Reptiles - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Other Animals - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Different Types of Animals - 3 years	Non-taxable	\$ 205.00	\$ 210.00	Non-statutory
Protection of Council Assets				
*Note: These fees are set by VicRoads on 01 July each year.				
Road Opening Permit - L1	Taxable	\$ 622.80	\$ 638.30	Non-statutory
Road Opening Permit - L2	Taxable	\$ 339.60	\$ 348.00	Non-statutory
Road Opening Permit - L3	Taxable	\$ 134.40	\$ 137.70	Non-statutory
Road Opening Permit - L4	Taxable	\$ 86.70	\$ 88.90	Non-statutory
Legal point of Discharge	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Asset Surveillance	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
Other				
Abandoned motor vehicle	Non-taxable	\$300.00 plus towing expenses	\$350.00 plus towing expenses	Non-statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
MUSEUM FEES				
Wimmera Mallee Pioneer Museum				
Adult	Taxable	\$ 10.00	\$ 10.00	Non-statutory
Pensioner	Taxable	\$ 6.00	\$ 6.00	Non-statutory
Adult over 90	Taxable	\$ -	\$ -	Non-statutory
Children under 5	Taxable	\$ -	\$ -	Non-statutory
Children over 5 but under 12	Taxable	\$ 3.00	\$ 3.00	Non-statutory
Family	Taxable	\$ 20.00	\$ 20.00	Non-statutory
Groups of 10 or more	Taxable	\$ 5.00	\$ 5.00	Non-statutory
School groups (per student - teachers no charge)	Taxable	\$ 5.00	\$ 5.00	Non-statutory
Yurunga Homestead				
Adult	Taxable	\$ 5.00	\$ 5.00	Non-statutory
Children under 12	Taxable	\$ 3.00	\$ 3.00	Non-statutory
Entry and afternoon tea (first Sunday of the month)	Taxable	\$ 10.00	\$ 10.00	Non-statutory
PARKING FINES				
Heavy vehicles parked in a built up area longer than 1 hour	Non-taxable	\$ 99.00	\$ 99.00	Statutory
Parked in a disabled area	Non-taxable	\$ 165.00	\$ 165.00	Statutory
Stopped in a no-stopping area	Non-taxable	\$ 165.00	\$ 165.00	Statutory
Stopped in a children's crossing	Non-taxable	\$ 165.00	\$ 165.00	Statutory
Stopped in a loading zone	Non-taxable	\$ 165.00	\$ 165.00	Statutory
PHOTOCOPIES & SCANNING				
A4 - Black and White	Taxable	\$ 0.55	\$ 0.55	Non-statutory
A4 - Colour	Taxable	\$ 1.10	\$ 1.10	Non-statutory
A3 - Black and White	Taxable	\$ 1.10	\$ 1.10	Non-statutory
A3 - Colour	Taxable	\$ 2.30	\$ 2.35	Non-statutory
Engineering plans	Taxable	\$ 7.30	\$ 7.50	Non-statutory
A2 - Black and White	Taxable	\$ 16.30	\$ 16.70	Non-statutory
A2 - Colour	Taxable	\$ 21.80	\$ 22.35	Non-statutory
A1 - Black and White	Taxable	\$ 27.30	\$ 28.00	Non-statutory
A1 - Colour	Taxable	\$ 31.70	\$ 32.50	Non-statutory
A0 - Black and White	Taxable	\$ 31.00	\$ 31.70	Non-statutory
A0 - Colour	Taxable	\$ 37.00	\$ 38.00	Non-statutory
B Size Surcharge	Taxable	\$ 3.30	\$ 3.40	Non-statutory
Scanning up to 10 pages	Taxable	N/A	\$ 2.50	Non-statutory
Scanning 10 - 50 pages	Taxable	N/A	\$ 5.00	Non-statutory
Scanning over 50 pages	Taxable	N/A	\$ 7.50	Non-statutory
PLANNING				
Planning Certificate Fee	Non-taxable	\$ 21.70	\$ 21.70	Statutory
Certificate of Compliance	Non-taxable	\$ 317.90	\$ 317.90	Statutory
Applications for Permits (Regulation 9)				
Class 1 - Use Only	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Class 2 - To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:				
<\$10,000	Non-taxable	\$ 195.10	\$ 195.10	Statutory
>\$10,001 - \$100,000	Non-taxable	\$ 614.10	\$ 614.10	Statutory
>\$100,001 - \$500,000	Non-taxable	\$ 1,257.20	\$ 1,257.20	Statutory
>\$500,001 - \$1,000,000	Non-taxable	\$ 1,358.30	\$ 1,358.30	Statutory
>\$1,000,001 - \$2,000,000	Non-taxable	\$ 1,459.90	\$ 1,459.90	Statutory
VicSmart				
VicSmart application if the estimated cost of development is:				
<\$10,000	Non-taxable	\$ 195.00	\$ 195.00	Statutory
>\$10,000	Non-taxable	\$ 419.10	\$ 419.10	Statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
Permits				
<\$100,000	Non-taxable	\$ 1,119.90	\$ 1,119.90	Statutory
\$100,000 - \$1,000,000	Non-taxable	\$ 1,510.00	\$ 1,510.00	Statutory
\$1,000,001 - \$5,000,000	Non-taxable	\$ 3,330.70	\$ 3,330.70	Statutory
\$5,000,001 - \$15,000,000	Non-taxable	\$ 8,489.40	\$ 8,489.40	Statutory
\$15,000,001 - \$50,000,000	Non-taxable	\$ 25,034.60	\$ 25,034.60	Statutory
>\$50,000,001	Non-taxable	\$ 56,268.30	\$ 56,268.30	Statutory
Class 12 - to subdivide an existing building	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Class 13 - to subdivide land into two lots	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Class 14 - to effect a realignment of a common boundary between lots or to consolidate two or more lots	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Class 15 - to subdivide land	Non-taxable	\$1286.40 per 100 lots created	\$1286.40 per 100 lots created	Statutory
Class 16 - to remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the application in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Class 17 - to create, vary or remove a restriction under the Subdivision Act 1988; or to remove a right of way	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Class 18 - to create, vary or remove an easement other than a right of way; or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Class 21 - a permit otherwise not provided for in regulation	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Amendments to Permits				
Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Amendment to a permit (other than a permit to develop land for a single dwelling per lot to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Amendment to a class 2 permit	Non-taxable	\$ 195.10	\$ 195.10	Statutory
Amendment to a class 3 permit	Non-taxable	\$ 614.10	\$ 614.10	Statutory
Amendment to a class 4 permit	Non-taxable	\$ 1,257.20	\$ 1,257.20	Statutory
Amendment to a class 5 or class 6 permit	Non-taxable	\$ 1,358.30	\$ 1,358.30	Statutory
Amendment to a class 7 permit	Non-taxable	\$ 195.10	\$ 195.10	Statutory
Amendment to a class 8 permit	Non-taxable	\$ 419.10	\$ 419.10	Statutory
Amendment to a class 9 permit	Non-taxable	\$ 195.10	\$ 195.10	Statutory
Amendment to a class 10 permit	Non-taxable	\$ 1,119.90	\$ 1,119.90	Statutory
Amendment to a class 11 permit	Non-taxable	\$ 1,510.00	\$ 1,510.00	Statutory
Amendment to a class 12, 13, 14, or 15 permit	Non-taxable	\$ 3,330.70	\$ 3,330.70	Statutory
Amendment to a class 16 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Amendment to a class 17 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Amendment to a class 18 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Amendment to a class 19 permit	Non-taxable	\$1286.10 per 100 lots created	\$1286.10 per 100 lots created	Statutory
Amendment to a class 20 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Amendment to a class 21 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	Statutory
Planning Additional Fees - Advertising (conducted on applicants behalf)				
Newspaper advertisement - At cost	Taxable	N/A	At cost	Non-statutory
Placing of notice onsite	Taxable	N/A	\$ 110.00	Non-statutory
Notice of planning permit by mail (if more than 10 letters, per letter)	Taxable	N/A	\$ 7.00	Non-statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Basis of Fee
Planning - Additional Fees				
Secondary Consent Application	Taxable	N/A	\$ 200.00	Non-statutory
Extension of Time to planning permit	Taxable	N/A	\$ 250.00	Non-statutory
Section 173 Agreements	Taxable	\$ 201.70	\$ 201.70	Non-statutory
Written Advice on Planning Controls	Taxable	\$ 150.00	\$ 150.00	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	Taxable	\$ 140.00	\$ 140.00	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	Taxable	N/A	\$ 137.00	Non-statutory
Planning - Withdrawal of Application				
After lodgement (no work undertaken)	Taxable	75% of app fee refundable	75% of app fee refundable	Non-statutory
After request for further information but prior to commencement of advertising	Taxable	50% of the application fee refunded	50% of the application fee refunded	Non-statutory
After advertising	Taxable	Refund discretionary	Refund discretionary	Non-statutory
Secondary Consent	Taxable	Refund discretionary	Refund discretionary	Non-statutory
Extension of Time	Taxable	No refund	No refund	Non-statutory
PUBLIC SPACES				
Minor use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 32.00	\$ 32.80	Non-statutory
Major use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 160.00	\$ 164.00	Non-statutory
RATES				
Rates - debt recovery fees	Non-taxable	Cost recovery	Cost recovery	Non-statutory
Land information certificate	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee	Statutory
RECYCLING TRAILER				
Recycling Trailer Hire (per event)	Taxable	\$ 10.00	\$ 20.00	Non-statutory
Recycling Trailer Hire - Bond (per event)	Non-taxable	N/A	\$ 200.00	Non-statutory
SALEYARD FEES				
Pigs (per pig / day)	Taxable	\$ 0.67	\$ 0.68	Non-statutory
Sheep (per sheep / day)	Taxable	\$ 0.66	\$ 0.67	Non-statutory
Yard fee per sale (per agent)	Taxable	\$ 1,305.00	\$ 1,337.60	Non-statutory
SEPTIC TANK FEES				
Septic Tank fees –per application	Non-taxable	\$ 309.55	\$ 317.50	Non-statutory
Septic Tank fees –alteration to existing system	Non-taxable	\$ 175.30	\$ 179.80	Non-statutory
SWIMMING POOLS				
Note: Swimming Pool fees are set by the contractor				
WASTE DEPOT FEES				
Unsorted recyclables, general waste and hard plastic				
Car boot	Taxable	\$ 11.00	\$ 12.00	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$ 28.00	\$ 31.00	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$ 53.00	\$ 59.00	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$ 76.00	\$ 85.00	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$ 144.00	\$ 161.00	Non-statutory
Builders waste clean sorted – Per cubic metre	Taxable	\$ 65.00	\$ 72.00	Non-statutory
Builders waste dirty non-sorted – Per cubic metre	Taxable	\$ 156.00	\$ 175.00	Non-statutory
Concrete Non-sorted – Per tonne	Taxable	\$ 111.00	\$ 124.00	Non-statutory
Concrete Clean, sorted – Per tonne	Taxable	\$ 32.00	\$ 36.00	Non-statutory
Heavy truck loads	Taxable	Not accepted	Not accepted	Non-statutory
Mattresses (Double and larger)	Taxable	\$ 45.00	\$ 50.00	Non-statutory
Mattresses (Single)	Taxable	\$ 23.00	\$ 25.00	Non-statutory
Asbestos (per kilogram)	Taxable	\$ 2.00	\$ 2.00	Non-statutory
Sorted recyclables				
Newspapers, Cardboard, Bottles, Cans etc.	Taxable	\$ -	\$ -	Non-statutory
Tyres				
Car and Motorcycle	Taxable	\$ 8.00	\$ 9.00	Non-statutory
Light Commercial	Taxable	\$ 23.00	\$ 25.00	Non-statutory
Truck –Standard	Taxable	\$ 38.00	\$ 75.00	Non-statutory
Tractor - under 2 metres high	Taxable	\$ 87.00	\$ 100.00	Non-statutory
Tractor - over 2 metres high	Taxable	\$ 87.00	\$ 150.00	Non-statutory

Description of Fees and Charges	GST Status	2019/20 Fee Inc		2020/21 Fee Inc		Basis of Fee
		GST	\$	GST	\$	
Car bodies						
Car bodies / scrap steel	Taxable	\$	-	\$	-	Non-statutory
Green Waste & Timber						
Car boot	Taxable	\$	5.00	\$	5.50	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$	11.00	\$	12.00	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$	13.00	\$	14.50	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$	20.00	\$	22.00	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$	26.00	\$	29.00	Non-statutory
Heavy truck	Taxable	\$	50.00	\$	56.00	Non-statutory
E-waste						
E-Waste – non-compliant	Taxable			\$	1.20 per kg	Non-statutory
E-Waste - compliant	Taxable			\$	0.70 per kg	Non-statutory
Furniture						
Small Item – e.g. Chair (per unit)	Taxable	\$	10.00	\$	11.00	Non-statutory
Medium Item – e.g. bed, dressing table etc. (per unit)	Taxable	\$	32.00	\$	36.00	Non-statutory
Large Item – e.g. Couch, wardrobe etc. (per unit)	Taxable			\$	100.00	Non-statutory
WOOD PERMITS						
Council controlled land – Full rate	Taxable	\$	28.00	\$	30.00	Non-statutory
Council controlled land – Pensioner rate	Taxable	\$	17.50	\$	20.00	Non-statutory



Wimmera Mallee Pioneer Museum, Jeparit



Hindmarsh
Shire Council