

# HINDMARSH SHIRE COUNCIL

## Budget 2023-24

Adopted 28 June 2023



*Pictured: Jeparit residents enjoying a cuppa and complimentary morning tea at the Jeparit Library*

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## Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

## Mayor and CEO's Introduction

We are pleased to present Hindmarsh Shire Council's draft 2023/24 Budget.

In September 2021 Hindmarsh Shire Council adopted the Council Plan 2021-2025 and Community Vision, a longer term look at where our residents see Hindmarsh Shire in 20 years time.

The draft budget is based on the Council Plan 2021-2025 Key Result Areas of:

- Our Community
- Built and Natural Environment
- Competitive and Innovative Economy
- Governance and Financial Sustainability

The draft 2023/24 budget has been developed to balance the retention of existing community service levels, maintenance and renewal of assets, and new initiatives to improve the amenity and make Hindmarsh a better place to live.

The draft 2023/24 budget includes capital works expenditure of \$7.41m. Renewal expenditure for 2023/24 is \$5.93m. A number of larger grant funded projects are budgeted to be completed during 2023/24 including:

- Upgrade to Davis Park
- Flood recovery work to Dimboola Minyip Rd and Lorquon-Netherby Rd
- Tarranyurk East Rd
- Woorak-Ni-Ni-Lorquon Rd

The budget proposes a rate increase of 3.5% in line with the Essential Services Commission (ESC) calculation method, which applies the increase to the average rates payable per assessment. This ensures Council is compliant with the State Government's Fair Go Rates System (FGRS) which has capped rate increases by Victorian Councils to 3.5% in 2023/24. Council has not applied for a rate cap variation for 2023/24.

Property revaluations are now completed annually, and although Council's rate increase is 3.5%, 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 3.5%. However, if your property value increases by less than the average property valuation for that category, then your rate increase may be less than 3.5%. In some cases individual rates may be less than the previous year.

### Key Initiatives

The proposed key initiatives for the 2023/24 financial year are outlined below. Further details are included in the relevant sections of the budget document.

### 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. This funding assists community events that bring people to Hindmarsh.
- Hindmarsh Youth Council funding of \$10,000 to allow this successful initiative to continue.
- \$20,000 in Community Action Grants which will enable community groups to apply for funding for events, minor facility upgrades, small equipment and community assistance.
- \$35,000 for Community Events.

### Infrastructure

- Reseals and Final Seals: Council will undertake reseal and final seal projects totalling \$120,000 based on condition audits in 2023/24 including Mr Elgin Rd.
- Sealed Road Construction: Council will undertake sealed road construction projects totalling \$2,416,000 in 2023/24. These include: Dimboola Minyip Rd, Lorquon-Netherby Rd & Lorquon Rd, Tarranyurk East Rd and Woorak-Ni-Ni-Lorquon Rd as well as asphaltting Western Beach Rd.
- Road Resheet Projects: Council will undertake resheeting Dimboola Minyip Rd during 2023/24 totalling \$882,580.
- Footpaths: Footpath projects totalling \$130,000 will be undertaken during 2023/24. These include: William St, Nhill and Bow St, Rainbow.
- Unsealed Road Construction. Council will undertake 14 unsealed road construction projects totalling \$994,150 during 2023/24. These include: Tarranyurk East Rd, Tarranyurk West Rd, Weirs Rd, C Werner Rd and Propodollah Extension.

We are pleased to present the draft 2023/2024 budget to the Hindmarsh community and look forward to implementing the many programs and initiatives.

We encourage you to read the draft 2023/24 budget and make a submission by visiting one of our Customer Service Centres or online at [www.hindmarsh.vic.gov.au/have-your-say](http://www.hindmarsh.vic.gov.au/have-your-say) by close of business on Thursday 22 June 2023.

Cr Brett Ireland

**Mayor**

Greg Wood

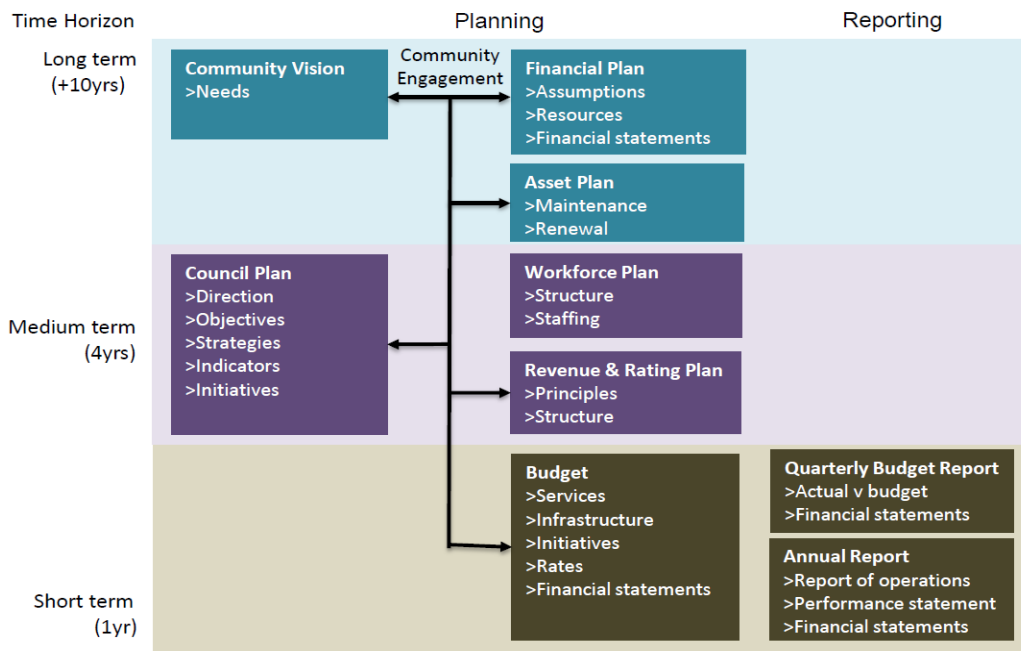
**Chief Executive Officer**

## 1. Link to the Integrated Strategic Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

The Budget 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 diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

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

#### 1.1.2 Key planning considerations

##### Service level planning

Although councils have a legal obligation to provide some services—such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

## 1.2 Our purpose

### Our Vision

- Working together to be a connected, inclusive and prosperous community.

### Our mission

1. Increase accessible services to enable the community to be healthy, active and engaged.
2. Provide infrastructure essential to support the community; and to protect and enhance our natural environment.
3. Foster a sustainable and diversified local economy where economic growth is encouraged and supported.
4. Promote user friendly services to ensure transparency, good governance and financial sustainability.
5. Advance gender equality, equity and inclusion for all.

### Our values

Hindmarsh Shire Council is committed to:

- Transparent and accountable actions and decisions
- Inclusion and collaboration with residents
- Showing respect and integrity to all
- Being proactive and responsible by encouraging innovation

## 1.3 Strategic objectives

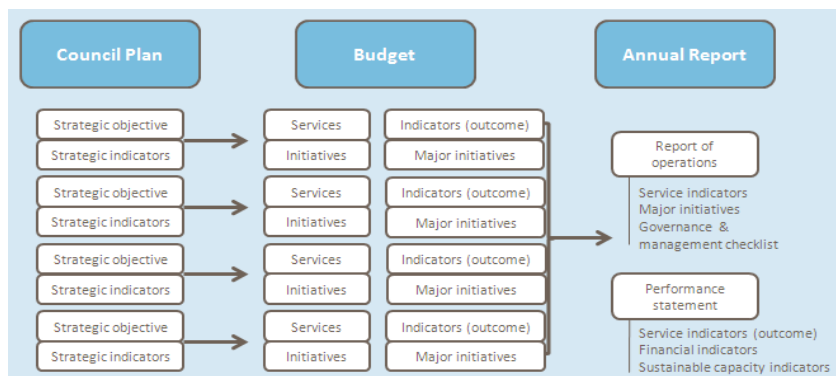
Council delivers services and initiatives under 47 service categories. Each contributes to the achievement of one of the four Key Result Areas (KRA) set out in the Council Plan for the years 2021-2025. The following table lists the four KRA as described in the Council Plan.

Strategic Objective	Description
<b>Our Community</b>	<ul style="list-style-type: none"><li>• A community well informed and engaged.</li><li>• Communities that feel safe and are resilient.</li><li>• Provide arts and cultural activities that strengthen social connection.</li><li>• A range of effective and accessible services to support the health and wellbeing of our community.</li><li>• Support healthy living and provide services and activities for people of all ages and abilities.</li><li>• A range of transport options.</li><li>• Assist our community to recover from COVID-19.</li><li>• A diverse community.</li><li>• Recognise, respect and support Traditional Owners.</li><li>• Digital connectivity to support learning and work.</li></ul>
<b>Built and Natural Environment</b>	<ul style="list-style-type: none"><li>• Well-maintained physical assets and infrastructure to meet community and organisational needs.</li><li>• Environmentally sustainable practices.</li><li>• Attractive streetscapes.</li></ul>
<b>Competitive and Innovative Economy</b>	<ul style="list-style-type: none"><li>• Facilitating and supporting economic development..</li><li>• Develop and promote local tourism opportunities that attract visitation.</li></ul>
<b>Good Governance &amp; Financial Sustainability</b>	<ul style="list-style-type: none"><li>• Strong governance practices</li><li>• Long-term financial sustainability.</li><li>• Ensure responsible risk management principles.</li><li>• A skilled Council and workforce capable of meeting community needs.</li><li>• Gender equity, respect and leadership.</li></ul>



## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 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 initiatives, major 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 Jobs, Precincts and Regions

### 2.1 Strategic Objective 1: Our Community

To achieve our KRA **Our Community**, our mission is to increase accessible services to enable the community to be health, active and engaged. 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Community Development</b>	Councils Community Development Team works with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active and engaged.	Operating Expenditure	252,592	401,228
		Operating Revenue	77,944	500,775
		NET Expenses (Revenue)	174,648	(99,547)
		Capital Expenditure	4,500	625,000
				177,509
				-
				177,509
				-

#### 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Maternal and Child Health Centres</b>	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.	Operating Expenditure	8,003	17,497
		Operating Revenue	-	-
		NET Expenses (Revenue)	8,003	17,497
		Capital Expenditure	-	-
				17,542
				-
				17,542
				-

#### 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Kindergarten Services	Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Emerge.	Operating Expenditure	137,292	122,137	134,235
	Council does not directly deliver Kindergarten Services.	Operating Revenue	88,976	62,604	60,980
		NET Expenses (Revenue)	48,316	59,533	73,255
		Capital Expenditure	20,210	-	-

**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	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Youth Services	Improve the wellbeing of and opportunities for youth within the Shire.	Operating Expenditure	122,664	199,352	154,298
		Operating Revenue	65,000	75,000	42,750
		NET Expenses (Revenue)	57,664	124,352	111,548
		Capital Expenditure	-	-	-

**Initiatives:**

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

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Aged & Disability Services *	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 Expenditure	1,005,188	1,142,263	434,920
		Operating Revenue	1,050,814	1,036,597	330,587
		NET Expenses (Revenue)	(45,626)	105,666	104,333
		Capital Expenditure	1,827	23,549	-

**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

\* Council will cease delivery of in-home based care during 2023/24. Council will continue to operate the service until it is transitioned to an external provider.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Health Promotion	To protect and enhance the health of the community.	Operating Expenditure	351,054	229,947
		Operating Revenue	116,229	66,152
		NET Expenses (Revenue)	234,825	163,795
		Capital Expenditure	2,169	-

**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.
- 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Libraries	Provision of permanent library services in Dimboola and Nhill, and improving services to Jeparit and Rainbow.	Operating Expenditure	305,862	394,412
		Operating Revenue	514,860	378,133
		NET Expenses (Revenue)	(208,998)	16,279
		Capital Expenditure	693,642	166,556

**Initiatives:**

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

**Major Initiatives:**

- Improve security for clients and staff

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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	Operating Expenditure	125,611	124,873
		Operating Revenue	23,477	700
		NET Expenses (Revenue)	102,134	124,173
		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.
- 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	Operating Expenditure	14,006	14,713
		Operating Revenue	-	-
		NET Expenses (Revenue)	14,006	14,713
		Capital Expenditure	-	-

**Initiatives:**

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

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 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	259,250	227,621
		Operating Revenue	87,987	95,200
		NET Expenses (Revenue)	171,263	132,421
		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	2021/22 Actual	2022/23 Forecast	2023/24 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	23,591	37,941
		Operating Revenue	-	-
		NET Expenses (Revenue)	23,591	37,941
		Capital Expenditure	-	-

## 2.2 Strategic Objective 2: Built & Natural Environment

To achieve our KRA **Built and Natural Environment**, our mission is to provide infrastructure essential to support the community; and to protect and enhance our natural environment.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
	Operating Expenditure	4,212,715	4,953,321	4,592,042
	Provide safe, all-weather access to residences and allow for efficient transport of goods to and from the Shire. • 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.			
<b>Local Roads &amp; Bridges</b>	Operating Revenue	4,329,509	1,627,317	3,688,926
	NET Expenses (Revenue)	(116,794)	3,326,004	903,116
	Capital Expenditure	6,772,087	4,698,805	4,060,010

### 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 action requests. These inspections are carried out within one week of the request 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:**

- Undertake repairs to roads damaged during the November 2022 floods
- Continue sealed road construction on the Woorak Ni-Ni Lorquon Road
- Undertake shoulder resheets of the Dimboola Minyip Road
- Undertake sealed construction on the Antwerp-Warracknabeal 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		2021/22 Actual	2022/23 Forecast	2023/24 Budget
Drainage Management	Well maintained, fit for purpose drainage systems within townships.	Operating Expenditure	476,159	652,321	543,628
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	476,159	652,321	543,628
		Capital Expenditure	24,165	271,233	34,839

**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		2021/22 Actual	2022/23 Forecast	2023/24 Budget
Paths & Trails	Well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.	Operating Expenditure	240,449	242,838	251,848
		Operating Revenue	5,000	300,000	-
		NET Expenses (Revenue)	235,449	(57,162)	251,848
		Capital Expenditure	313,204	1,284,940	129,839

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

- 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.

**Major Initiatives:**

- Footpath construction William St Nhill
- Footpath Construction Bow St, Rainbow

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Tree Management	Operating Expenditure	220,568	443,179	375,807
	Conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.			
	Operating Revenue	-	9,500	-
	NET Expenses (Revenue)	220,568	433,679	375,807
	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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Town Beautification	Operating Expenditure	698,914	714,684	796,511
	Maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.			
	Operating Revenue	12,300	6,000	-
	NET Expenses (Revenue)	686,614	708,684	796,511
	Capital Expenditure	71,658	206,216	155,000

**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.

**Major Initiatives:**

- Nhill Streetscape Plan Implementation - Phase 2.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Community Centres & Public Halls	Operating Expenditure	230,487	249,372	277,330
	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 Revenue	4,616	6,900	5,000
	NET Expenses (Revenue)	225,871	242,472	272,330
	Capital Expenditure	14,653	108,684	175,000

**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.

**Major Initiatives:**

- Remedial works on the Nhill Memorial Community Centre.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Recreation Facilities	Operating Expenditure	911,025	945,690	1,080,437
	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 Revenue	198,939	3,100	6,000
	NET Expenses (Revenue)	712,086	942,590	1,074,437
	Capital Expenditure	364,456	2,489,956	940,000

**Initiatives:**

- Undertake capital works on the Nhill Memorial Community Centre
- Maintenance of Council-owned and controlled recreational buildings and facilities.
- Undertake Davis Park renewal
- Repairs to the Nhill Historical Society
- Caravan Park upgrades

**Major Initiatives:**

- Davis Park upgrades - AFL compliant changerooms and tiered seating.

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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Waste Management	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	Operating Expenditure	1,274,483	1,592,899
		Operating Revenue	1,331,971	1,368,575
		NET Expenses (Revenue)	(57,488)	224,324
		Capital Expenditure	-	460,000

**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.
- Roll out of mobile glass bins for residents.

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)	$\frac{\text{[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins]} \times 100}{}$

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	Operating Expenditure	406,793	251,952
		Operating Revenue	412,858	2,500
		NET Expenses (Revenue)	(6,065)	249,452
		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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	Operating Expenditure	95,530	99,542
		Operating Revenue	22,631	-
		NET Expenses (Revenue)	72,900	99,542
		Capital Expenditure	-	-

**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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Environmental Management	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	Operating Expenditure	209,498	185,287
		Operating Revenue	79,464	75,000
		NET Expenses (Revenue)	130,034	110,287
		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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Fire Prevention	Identification of potential fire hazards and prevention of loss of life and property caused by fire.	Operating Expenditure	111,641	140,777
		Operating Revenue	36,958	45,000
		NET Expenses (Revenue)	74,683	95,777
		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**, our mission is to foster a sustainable and diversified local economy where economic growth is encouraged and supported.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 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	314,921	246,767	146,649
		Operating Revenue	287,766	7,500	7,500
		NET Expenses (Revenue)	27,155	239,267	139,149
		Capital Expenditure	28,461	50,000	50,000

#### 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 Nhili Aerodrome Masterplan Advisory committee.
- Provide support and advocate on behalf of newly migrated residents.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 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	216,170	331,601	302,206
		Operating Revenue	201,309	705,700	-
		NET Expenses (Revenue)	14,861	(374,099)	302,206
		Capital Expenditure	213,199	1,356,610	139,796

#### 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.
- Continue to replace old town entry and tourism signs with newly designed signs.

#### Major Initiatives:

- Nhili Historical Society veranda and roof urgent works.

Service area	Description of services provided		2021/22 Actual	2022/23 Forecast	2023/24 Budget
Private Works	Provision of private civil works services.	Operating Expenditure	370,216	391,567	442,726
	• Provide quotations for private works undertaken by Council's works department to residents, contractors and other authorities.	Operating Revenue	343,253	398,000	508,000
	• Potential private works include grading of farm driveways, grading of fence lines, construction of driveway cross-overs, and supply of labour, plant and materials.	NET Expenses (Revenue)	26,964	(6,433)	(65,274)
	• Private works also include repair to Council's infrastructure caused by repair work to third party assets.	Capital Expenditure	-	-	-



Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	Operating Expenditure	508,352	569,067
		Operating Revenue	1,357,964	1,497,000
		NET Expenses (Revenue)	(849,613)	(927,933)
		Capital Expenditure	1,276,104	2,762,501
				166,000

**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.

**Major Initiatives:**

- New New powered sites for Dimboola Holiday Park.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 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	254,561	245,601
		Operating Revenue	100,655	74,000
		NET Expenses (Revenue)	153,906	171,601
		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)	$\frac{[\text{Number of VCAT decisions that did not set aside Council's decision in relation to a planning application} / \text{Number of VCAT decisions in relation to planning applications}] \times 100}{}$

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Building Control	To provide statutory and private building services to the community	Operating Expenditure	205,336	272,643
		Operating Revenue	51,218	41,500
		NET Expenses (Revenue)	154,118	231,143
		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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Aerodrome	Manage and maintain the Nhill Aerodrome	Operating Expenditure	115,153	115,868
		Operating Revenue	13,169	155,000
		NET Expenses (Revenue)	101,984	(39,132)
		Capital Expenditure	-	300,000
				30,000

**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: Good Governance and Financial Sustainability

To achieve our KRA **Good Governance and Financial Sustainability**, our mission is to promote user friendly services to ensure transparency, good governance and financial sustainability, and to advance gender equality, equity and inclusion for all.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Civic Governance &amp; Leadership</b>	Operating Expenditure	968,651	1,077,627	1,227,525
	To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice.			
	Operating Revenue	-	-	-
	NET Expenses (Revenue)	968,651	1,077,627	1,227,525
	Capital Expenditure	1,405	-	-

### 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
<b>Governance</b>	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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Customer Service Centres</b>	Operating Expenditure	479,714	513,619	584,074
	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 Revenue	-	-	-
	NET Expenses (Revenue)	479,714	513,619	584,074
	Capital Expenditure	2,283	24,057	180,000

### 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Council Elections</b>	Operating Expenditure	1,836	-	4,000
	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.			
	Operating Revenue	4,671	500	-
	NET Expenses (Revenue)	(2,835)	(500)	4,000
	Capital Expenditure	-	-	-

Service area	Description of services provided	2019/20 Actual	2021/22 Forecast	2022/23 Budget
<b>Financial Management</b>	Operating Expenditure	469,235	491,473	530,444
	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 Revenue	7,725,049	3,995,976	6,860,872
	NET Expenses (Revenue)	(7,255,814)	(3,504,503)	(6,330,428)
	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 Financial 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Rating and Valuations		Operating Expenditure	206,305	228,367	232,748
	Management of Council's rating system, including valuation of properties and the levying of rates and charges.	Operating Revenue	8,124,640	8,244,551	8,512,912
		NET Expenses (Revenue)	(7,918,336)	(8,016,184)	(8,280,164)
		Capital Expenditure	-	-	-

**Initiatives:**

- Review and implementation of Council's Rating Plan.
- 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	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Records Management		Operating Expenditure	57,886	81,102	106,779
	Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria.	Operating Revenue	-	-	-
		NET Expenses (Revenue)	57,886	81,102	106,779
		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	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Information Technology		Operating Expenditure	301,416	360,922	420,250
	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Revenue	-	-	-
		NET Expenses (Revenue)	301,416	360,922	420,250
		Capital Expenditure	65,206	104,500	85,000

**Major Initiatives:**

- Continue the collaboration with neighbouring Councils in the Rural Council's Transformation Project.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Risk Management	Operating Expenditure	475,704	565,818	687,523
	Operating Revenue	1,022	72,000	35,000
	NET Expenses (Revenue)	474,681	493,818	652,523
	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	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Contract Management		Operating Expenditure	251,261	202,725	202,911
	Preparation of contract specifications, administration of tender processes and management of Council's contracted services.	Operating Revenue	-	-	-
		NET Expenses (Revenue)	251,261	202,725	202,911
		Capital Expenditure	-	-	-

**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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Payroll and Human Resources Services</b>	Operating Expenditure	303,166	369,908	389,840
	Provision of payroll services to Council employees and the provision of Human Resources services to management.	Operating Revenue	-	-
	NET Expenses (Revenue)	303,166	369,908	389,840
	Capital Expenditure	-	-	-

**Initiatives:**

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

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Emergency Management</b>	Operating Expenditure	61,344	78,337	81,476
	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	Operating Revenue	-	-
	NET Expenses (Revenue)	61,344	78,337	81,476
	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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Depots &amp; Workshops</b>	Operating Expenditure	213,420	1,300,690	1,281,731
	Operation of Council's depots and workshops including the provision of heavy plant and equipment.	Operating Revenue	-	16,000
	NET Expenses (Revenue)	213,420	1,268,690	1,265,731
	Capital Expenditure	2,057,667	2,063,666	1,145,000

**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	2021/22 Actual	2022/23 Forecast	2023/24 Budget
<b>Asset Management</b>	Operating Expenditure	239,069	393,739	274,183
	Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets.	Operating Revenue	2,696	2,000
	• Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future.	NET Expenses (Revenue)	236,374	272,183
	• 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.	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 Six (6) 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; and
  - o Reactive inspections as a result of Customer Action Requests.

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Fleet Management	Operating Expenditure	216,846	239,506	217,864	
	Ensure that Council's vehicle fleet is managed, maintained and replaced in the most efficient and efficient way possible.	Operating Revenue	83,973	80,000	86,200
		NET Expenses (Revenue)	132,873	159,506	131,664
		Capital Expenditure	250,127	525,373	246,000

**Initiatives:**

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

Service area	Description of services provided	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Accounts Payable	Payment of invoices in an efficient and timely manner.	Operating Expenditure	36,977	38,428	37,412
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	36,977	38,428	37,412
		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	2021/22 Actual	2022/23 Forecast	2023/24 Budget	
Accounts Receivable	Operating Expenditure	13,866	18,410	18,030	
	Receival of payments from debtors in an efficient and timely manner.	Operating Revenue	-	-	-
		NET Expenses (Revenue)	13,866	18,410	18,030
		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.

**2.5 Reconciliation with budgeted operating result**

	Net Cost	Expenditure	Revenue
Our Community	1,198,853	1,874,576	675,723
Built & Natural Environment	6,048,469	10,012,895	3,964,426
Competitive & Innovative Economy	737,720	2,118,720	1,381,000
Good Governance & Financial Sustainability	(692,988)	6,296,789	6,989,777
<b>Total</b>	<b>7,292,055</b>	<b>20,302,981</b>	<b>13,010,926</b>

**Deficit before funding sources**

**7,292,055**

**Funding sources added in:**

Rates and charges revenue	8,523,207
Waste charge revenue	1,281,142
<b>Total funding sources</b>	<b>9,804,349</b>
<b>Operating (surplus)/deficit for the year</b>	<b>(2,512,294)</b>

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources



## Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	9,434	9,804	10,098	10,401	10,713
Statutory fees and fines	4.1.2	197	203	209	216	222
User fees	4.1.3	1,652	1,606	1,654	1,704	1,755
Grants - operating	4.1.4	2,316	5,502	5,430	5,593	5,761
Grants - capital	4.1.4	6,565	4,770	2,081	2,081	2,081
Contributions - monetary	4.1.5	18	12	12	13	13
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		332	480	300	300	300
Share of net profits (or loss) of associates and joint ventures		17	-	-	-	-
Other income	4.1.6	435	443	430	443	456
Total income / revenue		20,964	22,820	20,215	20,750	21,301
Expenses						
Employee costs	4.1.7	8,250	8,062	7,747	7,961	8,179
Materials and services	4.1.8	6,271	5,860	6,065	6,277	6,747
Depreciation	4.1.9	5,460	4,839	5,080	5,330	5,330
Other expenses	4.1.10	1,537	1,548	1,602	1,658	1,716
Total expenses		21,518	20,308	20,494	21,225	21,972
Surplus/(deficit) for the year		(553)	2,512	(278)	(475)	(670)
Total comprehensive result		(553)	2,512	(278)	(475)	(670)

## Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		2,070	2,018	1,949	2,191	1,673
Trade and other receivables		1,825	1,600	1,920	2,208	2,506
Inventories		505	507	523	522	522
Other assets		54	23	24	25	25
<b>Total current assets</b>	4.2.1	<b>4,454</b>	<b>4,149</b>	<b>4,415</b>	<b>4,946</b>	<b>4,727</b>
<b>Non-current assets</b>						
Investment in Wimmera Development Association		295	295	295	295	295
Property, infrastructure, plant & equipment		213,513	216,129	215,579	214,537	214,061
<b>Total non-current assets</b>	4.2.1	<b>213,808</b>	<b>216,424</b>	<b>215,874</b>	<b>214,832</b>	<b>214,356</b>
<b>Total assets</b>		<b>218,262</b>	<b>220,573</b>	<b>220,289</b>	<b>219,778</b>	<b>219,083</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		2,153	1,903	1,823	1,709	1,604
Trust funds and deposits		102	81	81	81	81
Provisions		2,215	2,264	2,332	2,402	2,474
<b>Total current liabilities</b>	4.2.2	<b>4,470</b>	<b>4,249</b>	<b>4,236</b>	<b>4,192</b>	<b>4,159</b>
<b>Non-current liabilities</b>						
Provisions		218	238	246	253	261
<b>Total non-current liabilities</b>	4.2.2	<b>218</b>	<b>238</b>	<b>246</b>	<b>253</b>	<b>261</b>
<b>Total liabilities</b>		<b>4,688</b>	<b>4,487</b>	<b>4,482</b>	<b>4,445</b>	<b>4,419</b>
<b>Net assets</b>		<b>213,574</b>	<b>216,086</b>	<b>215,808</b>	<b>215,333</b>	<b>214,663</b>
<b>Equity</b>						
Accumulated surplus		79,329	81,842	81,563	81,089	80,418
Reserves		134,244	134,244	134,244	134,244	134,244
<b>Total equity</b>		<b>213,574</b>	<b>216,086</b>	<b>215,808</b>	<b>215,333</b>	<b>214,663</b>

## Statement of Changes in Equity

For the four years ending 30 June 2027

		Total	Accumulated Surplus	Revaluation Reserve
	NOTES	\$'000	\$'000	\$'000
<b>2023 Forecast Actual</b>				
Balance at beginning of the financial year		214,127	79,882	134,245
Surplus/(deficit) for the year		(553)	(553)	-
Net asset revaluation increment/(decrement)		-	-	-
<b>Balance at end of the financial year</b>		<b>213,574</b>	<b>79,329</b>	<b>134,245</b>
<b>2024 Budget</b>				
Balance at beginning of the financial year		213,574	79,329	134,245
Surplus/(deficit) for the year		2,512	2,512	-
Net asset revaluation increment/(decrement)		-	-	-
<b>Balance at end of the financial year</b>	4.3.1	<b>216,086</b>	<b>81,841</b>	<b>134,245</b>
<b>2025</b>				
Balance at beginning of the financial year		216,086	81,841	134,245
Surplus/(deficit) for the year		(278)	(278)	-
Net asset revaluation increment/(decrement)		-	-	-
<b>Balance at end of the financial year</b>		<b>215,808</b>	<b>81,563</b>	<b>134,245</b>
<b>2026</b>				
Balance at beginning of the financial year		215,808	81,563	134,245
Surplus/(deficit) for the year		(475)	(475)	-
Net asset revaluation increment/(decrement)		-	-	-
<b>Balance at end of the financial year</b>		<b>215,333</b>	<b>81,088</b>	<b>134,245</b>
<b>2027</b>				
Balance at beginning of the financial year		215,333	81,088	134,245
Surplus/(deficit) for the year		(670)	(670)	-
Net asset revaluation increment/(decrement)		-	-	-
<b>Balance at end of the financial year</b>		<b>214,663</b>	<b>80,418</b>	<b>134,245</b>

## Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual				
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		9,414	9,784	10,098	10,401	10,713
Statutory fees and fines		33	27	209	216	222
User fees		1,926	2,047	1,654	1,704	1,755
Grants - operating		2,316	5,552	5,430	5,593	5,761
Grants - capital		6,115	4,770	2,081	2,081	2,081
Contributions - monetary		18	12	12	12	12
Interest received		210	240	252	252	252
Other receipts		1,045	203	178	191	204
Net GST refund / payment		-	-	-	-	-
Employee costs		(8,204)	(8,016)	(7,747)	(7,961)	(8,179)
Materials and services		(7,185)	(6,129)	(6,386)	(6,581)	(7,050)
Trust funds and deposits repaid		-	(20)	(20)	(20)	(20)
Other payments		(1,537)	(1,548)	(1,602)	(1,658)	(1,716)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>4,152</b>	<b>6,923</b>	<b>4,160</b>	<b>4,231</b>	<b>4,036</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(17,394)	(7,455)	(4,530)	(4,288)	(4,854)
Proceeds from sale of property, infrastructure, plant and equipment		332	480	300	300	300
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(17,062)</b>	<b>(6,975)</b>	<b>(4,230)</b>	<b>(3,988)</b>	<b>(4,554)</b>
Net increase/(decrease) in cash & cash equivalents		(12,910)	(52)	(70)	243	(518)
Cash and cash equivalents at the beginning of the financial year		14,980	2,070	2,018	1,949	2,191
<b>Cash and cash equivalents at the end of the financial year</b>		<b>2,070</b>	<b>2,018</b>	<b>1,949</b>	<b>2,191</b>	<b>1,673</b>

## Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast Actual	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		4,594	1,180	250	250	250
<b>Total buildings</b>		<b>4,594</b>	<b>1,180</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Total property</b>		<b>4,594</b>	<b>1,180</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		2,113	1,291	1,250	1,250	1,250
Fixtures, fittings and furniture		5	5	5	5	5
Computers and telecommunications		105	85	60	60	60
Library books		56	50	40	40	40
<b>Total plant and equipment</b>		<b>2,278</b>	<b>1,431</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>
<b>Infrastructure</b>						
Roads		3,897	3,822	2,350	2,280	2,150
Bridges		424	-	10	10	330
Footpaths and cycleways		1,285	130	140	185	383
Drainage		271	35	-	-	246
Recreational, leisure and community facilities		-	-	175	38	40
Kerb & Channel		378	100	250	170	100
Other infrastructure		4,267	757	-	-	-
<b>Total infrastructure</b>		<b>10,522</b>	<b>4,844</b>	<b>2,925</b>	<b>2,683</b>	<b>3,249</b>
<b>Total capital works expenditure</b>	4.5.1	<b>17,394</b>	<b>7,455</b>	<b>4,530</b>	<b>4,288</b>	<b>4,854</b>
<b>Represented by:</b>						
New asset expenditure		5,432	357	-	-	-
Asset renewal expenditure		7,323	5,934	4,495	4,288	4,854
Asset expansion expenditure		-	180	-	-	-
Asset upgrade expenditure		4,638	984	35	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>17,394</b>	<b>7,455</b>	<b>4,530</b>	<b>4,288</b>	<b>4,854</b>
<b>Funding sources represented by:</b>						
Grants		11,328	4,770	2,081	2,081	2,081
Contributions		-	-	-	-	-
Council cash		6,066	2,685	2,449	2,207	2,773
<b>Total capital works expenditure</b>	4.5.1	<b>17,394</b>	<b>7,455</b>	<b>4,530</b>	<b>4,288</b>	<b>4,854</b>

\* Future Capital works reflect what Council requires to meet it's capital renewal target.

## Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	7,211	8,062	7,744	7,961	8,179
Employee costs - capital	1,039	894	918	944	970
<b>Total staff expenditure</b>	<b>8,250</b>	<b>8,956</b>	<b>8,662</b>	<b>8,905</b>	<b>9,149</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	98.6	96.1	91.8	91.8	91.8
<b>Total staff numbers</b>	<b>98.6</b>	<b>96.1</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2023/24	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Civic Governance	768	768	-	-	-
Corporate and Community Services	2,643	1,658	911	75	-
Infrastructure	4,650	4,155	356	139	-
Total permanent staff expenditure	8,062	6,581	1,267	214	-
Other employee related expenditure	-				
Capitalised labour costs	894				
<b>Total expenditure</b>	<b>8,956</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2023/24	Full Time	Part time		
Civic Governance	4	4	-	-	-
Corporate and Community Services	28	17	9	2	-
Infrastructure	65	57	5	3	-
<b>Total staff</b>	<b>96</b>	<b>78</b>	<b>13</b>	<b>5</b>	<b>-</b>



**Summary of Planned Human Resources Expenditure**  
**For the four years ending 30 June 2027**

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Civic Governance</b>				
Permanent - Full time	768	789	811	833
Women	495	509	523	537
Men	273	281	288	296
<b>Total Civic Governance</b>	<b>768</b>	<b>789</b>	<b>811</b>	<b>833</b>
<b>Corporate and Community Services</b>				
Permanent - Full time	1,658	1,633	1,678	1,724
Women	1,158	1,119	1,150	1,182
Men	500	514	528	543
Permanent - Part time	911	517	531	546
Women	911	517	531	546
Men	0	0	0	0
<b>Total Corporate and Community Services</b>	<b>2,569</b>	<b>2,150</b>	<b>2,209</b>	<b>2,270</b>
<b>Infrastructure</b>				
Permanent - Full time	4,155	4,269	4,387	4,507
Women	128	132	135	139
Men	4,027	4,138	4,252	4,368
Permanent - Part time	356	366	376	386
Women	292	300	308	317
Men	64	66	68	69
<b>Total Infrastructure</b>	<b>4,511</b>	<b>4,635</b>	<b>4,763</b>	<b>4,893</b>
<b>Casuals, temporary and other expenditure</b>	<b>214</b>	<b>173</b>	<b>178</b>	<b>183</b>
<b>Capitalised labour costs</b>	<b>894</b>	<b>918</b>	<b>944</b>	<b>970</b>
<b>Total staff expenditure</b>	<b>8,062</b>	<b>7,747</b>	<b>7,961</b>	<b>8,179</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Civic Governance</b>				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	3.0	3.0	3.0	3.0
Men	1.0	1.0	1.0	1.0
<b>Total Civic Governance</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Corporate and Community Services</b>				
Permanent - Full time	17.0	16.0	16.0	16.0
Women	12.0	11.0	11.0	11.0
Men	5.0	5.0	5.0	5.0
Permanent - Part time	8.5	6.0	6.0	6.0
Women	8.5	6.0	6.0	6.0
Men	0.0	0.0	0.0	0.0
<b>Total Corporate and Community Services</b>	<b>25.5</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>
<b>Infrastructure</b>				
Permanent - Full time	57.0	57.0	57.0	57.0
Women	1.0	1.0	1.0	1.0
Men	56.0	56.0	56.0	56.0
Permanent - Part time	4.7	4.8	4.8	4.8
Women	3.2	3.2	3.2	3.2
Men	1.5	1.5	1.5	1.5
<b>Total Infrastructure</b>	<b>61.7</b>	<b>61.8</b>	<b>61.8</b>	<b>61.8</b>
<b>Casuals and temporary staff</b>	<b>4.9</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Capitalised labour</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>
<b>Total staff numbers</b>	<b>96.1</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>

## 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 budget.

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. 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 and the municipal charge will increase by 3.50% in line with the rate cap.

This will raise total rates and charges for 2023/24 to \$370.383.

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

	2022/23 Forecast Actual	2023/24 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	7,403	7,676	273	3.69%
Municipal charge*	749	747	(2)	-0.29%
Kerbside collection and recycling	1,118	1,218	100	8.90%
General waste charge	56	63	7	13.00%
Windfarm in lieu of rates	108	100	(8)	-7.05%
<b>Total rates and charges</b>	<b>9,434</b>	<b>9,804</b>	<b>370</b>	<b>3.93%</b>

\*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	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
Residential properties	0.00287260	0.00208960	-27.26%
Farm Land	0.00258530	0.00188070	-27.25%
Business, Industrial & Commercial Land	0.00258530	0.00188070	-27.25%
Recreational & Cultural Land	0.00143630	0.00104480	-27.26%
Urban Vacant Land	0.00574520	0.00417920	-27.26%

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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential properties	1,124	1,049	(75)	-6.69%
Farm Land	6,088	6,462	375	6.16%
Business, Industrial & Commercial Land	152	124	(29)	-18.90%
Recreational & Cultural Land	3	3	(0)	-14.10%
Urban Vacant Land	36	39	3	8.55%
<b>Total amount to be raised by general rates</b>	<b>7,403</b>	<b>7,676</b>	<b>273</b>	<b>3.69%</b>

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	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential properties	2,548	2,559	11	0.43%
Farm Land	2,087	2,102	15	0.72%
Business, Industrial & Commercial Land	326	326	-	0.00%
Recreational & Cultural Land	15	15	-	0.00%
Urban Vacant Land	167	170	3	1.80%
<b>Total number of assessments</b>	<b>5,143</b>	<b>5,172</b>	<b>29</b>	<b>0.56%</b>

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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential properties	395,759	502,048	106,289	26.86%
Farm Land	2,355,908	3,436,238	1,080,330	45.86%
Business, Industrial & Commercial Land	59,071	65,752	6,681	11.31%
Recreational & Cultural Land	2,208	2,608	400	18.12%
Urban Vacant Land	6,309	9,224	2,915	46.21%
<b>Total value of land</b>	<b>2,819,254</b>	<b>4,015,869</b>	<b>1,196,614</b>	<b>42.44%</b>

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 2022/23 \$	Per Rateable Property 2023/24 \$	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	2022/23 \$	2023/24 \$	Change \$ %	
Municipal	749,000	746,800	(2,200)	-0.29%

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 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$ %	
Kerbside waste/recycling collection charge	418	453	35	8.37%
General waste charge	15	17	2	13.33%
<b>Total</b>	<b>433</b>	<b>470</b>	<b>37</b>	<b>8.55%</b>

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	2022/23 \$	2023/24 \$	Change \$ %	
Kerbside waste/recycling collection charge	1,118,150	1,217,664	99,514	8.90%
General waste charge	56,175	63,478	7,303	13.00%
<b>Total</b>	<b>1,174,325</b>	<b>1,281,142</b>	<b>106,817</b>	<b>9.10%</b>

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

	2022/23 \$'000	2023/24 \$'000	Change \$'000 %	
General Rates*	7,403	7,676	273	3.69%
Municipal charge*	749	747	(2)	-0.29%
Kerbside collection and recycling	1,118	1,218	100	8.90%
General waste charge	56	63	7	13.00%
Windfarm in lieu of rates	108	100	(8)	-7.05%
<b>Total Rates and charges</b>	<b>9,434</b>	<b>9,804</b>	<b>370</b>	<b>3.93%</b>

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

#### 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.

	2022/23	2023/24
Total Rates	\$ 8,152	\$ 8,423
Number of rateable properties	5,143	5,172
Base Average Rate	1.58508	1.62862
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,588	\$ 1,634
Maximum General Rates and Municipal Charges Revenue	\$ 8,167,501	\$ 8,450,635
Budgeted General Rates and Municipal Charges Revenue	\$ -	\$ -
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,152,051	\$ 8,423,207

#### 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.

#### 4.1.1(n) Differential rates

##### Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 0.20896% (0.0020896 cents in the dollar of CIV) for all residential properties;
- A general rate of 0.18807% (0.0018807 cents in the dollar of CIV) for all farming properties
- A general rate of 0.18807% (0.0018807 cents in the dollar of CIV) for all Business, Industrial & Commercial properties
- A general rate of 0.104483% (0.0010448 cents in the dollar of CIV) for all recreation and cultural land
- A general rate of 0.41792% (0.0041792 cents in the dollar of CIV) for all urban vacant land.

Each differential rate will be determined by multiplying the Capital Improved Value (CIV) of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

### **Residential Land**

Residential Land is any land which less than 2 hectares in area and is occupied for the principal purpose of providing private housing; or provides multi-unit private dwellings for families or individuals.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including, but not limited to, the:

- Construction and maintenance of infrastructure assets;
- Development of health and community services; and
- Provision of general support services.

### **Farm Land**

Farm land is any rateable land:

- That is not less than 2 hectares in area;
- That is used primarily for grazing (including agistment, dairying, pig farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of these activities);
- That is used by a business
- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including, but not limited to, the:

- Construction and maintenance of infrastructure assets;
- Development of health and community services; and
- Provision of general support services.

### **Business, Industrial and Commercial Land**

Business, Industrial and Commercial land is any rateable land:

- That is generally less than 2 hectares in area;
- That is used by a business
- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including, but not limited to, the:

- Construction and maintenance of infrastructure assets;
- Development of health and community services; and
- Provision of general support services.

### **Recreational and Cultural Land**

Recreational and Cultural Land is any rateable land that;

- Which is used for sporting, recreational or cultural purposes or similar activities; or
- Land which is used primarily as agricultural showgrounds.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including, but not limited to, the:

- Construction and maintenance of infrastructure assets;
- Development of health and community services; and
- Provision of general support services.

### **Urban Vacant Land**

Urban Vacant Land is any rateable land within the residential zone which does not contain a dwelling suitable for habitation.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including, but not limited to, the:

- Construction and maintenance of infrastructure assets;
- Development of health and community services;
- Provision of general support services;
- To encourage land owners to develop land; and
- To ease a chronic housing shortage within the Shire.



#### 4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Infringements and costs	54	49	(5)	-8.88%
Town Planning Fees	77	87	11	13.73%
Swimming Pools	3	8	4	114.35%
Animal Registrations	62	60	(2)	-3.23%
Other	1	-	(1)	-100.00%
<b>Total statutory fees and fines</b>	<b>196</b>	<b>203</b>	<b>7</b>	<b>3.70%</b>

Statutory fees and fines consist of fees and fines levied in accordance with legislation and include animal registrations and town planning fees. Increases in statutory fees are made in accordance with legislative requirements.

#### 4.1.3 User fees

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Aged and health services **	396	116	(280)	-70.64%
Garbage/recycling	142	139	(3)	-1.94%
Caravan park/camp ground	597	730	133	22.28%
Private works	398	508	110	27.64%
Building	35	36	1	2.86%
Other Commercial Fees	84	77	(8)	-9.06%
<b>Total user fees</b>	<b>1,652</b>	<b>1,606</b>	<b>(46)</b>	<b>-2.79%</b>

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

\*\* As of 2023/24 Hindmarsh Shire Council will no longer provide Home Care services to the community. The budgeted costs allow for Council to provide the services until they are transitioned to a new external provider.

#### 4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	5,260	9,852	4,592	87%
State funded grants	3,620	420	(3,200)	-88%
<b>Total grants received</b>	<b>8,881</b>	<b>10,272</b>	<b>1,391</b>	<b>16%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	1,162	4,937	3,775	325%
General home care	165	129	(36)	-22%
Environmental planning	32	16	(16)	-50%
<b>Recurrent - State Government</b>				
Aged care	493	101	(392)	-79%
School crossing supervisors	8	8	0	0%
Libraries	129	129	0	0%
Youth	75	43	(32)	-43%
Seniors Week	3	3	0	0%
Immunisation Services	4	-	(4)	-100%
Facilitated Playgroup	63	61	(2)	-3%
Infrastructure	85	75	(10)	-12%
<b>Total recurrent grants</b>	<b>2,218</b>	<b>5,502</b>	<b>3,284</b>	<b>148%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Queens Jubilee Tree Planting	10	-	(10)	-100%
<b>Non-recurrent - State Government</b>				
Family and Children	1	-	(1)	-100%
Community Health	30	-	(30)	-100%
State Library Innovation	23	-	(23)	-100%
Kerbside Reform Support	27	-	(27)	-100%
Animal Welfare	7	-	(7)	-100%
<b>Total non-recurrent grants</b>	<b>98</b>	<b>-</b>	<b>(98)</b>	<b>-100%</b>
<b>Total operating grants</b>	<b>2,316</b>	<b>5,502</b>	<b>3,186</b>	<b>138%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,081	1,081	-	0%
<b>Recurrent - State Government</b>				
<b>Total recurrent grants</b>	<b>1,081</b>	<b>1,081</b>	<b>-</b>	<b>0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Regional Airports Program	150	-	(150)	-100%
Regional Infrastructure Grant	500	-	(500)	-100%
Flood Recovery	500	1,985	1,485	297%
Local Roads and Infrastructure Program	2,162	1,705	(457)	-21%
Infrastructure	-	-	-	-
<b>Non-recurrent - State Government</b>				
Buildings	1,050	-	(1,050)	-100%
Plant and Equipment	76	-	-	-
Infrastructure	1,047	-	(1,047)	-100%
<b>Total non-recurrent grants</b>	<b>5,484</b>	<b>3,689</b>	<b>(1,795)</b>	<b>-33%</b>
<b>Total capital grants</b>	<b>6,565</b>	<b>4,770</b>	<b>(1,795)</b>	<b>-27%</b>
<b>Total Grants</b>	<b>8,881</b>	<b>10,272</b>	<b>1,391</b>	<b>0</b>

#### 4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Monetary	18	12	(6)	-32.20%
<b>Total contributions</b>	<b>18</b>	<b>12</b>	<b>(6)</b>	<b>-32.20%</b>

#### 4.1.6 Other income

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Interest	210	240	30	14.29%
Sales	28	21	(8)	-26.79%
Recoupments	191	177	(14)	-7.43%
Other	6	6	0	0.00%
<b>Total other income</b>	<b>435</b>	<b>443</b>	<b>8</b>	<b>1.91%</b>

Other income includes the sale of scrap metal and garbage bin parts as well as internal recoupments.

#### 4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Wages and salaries	7,336	6,448	(888)	-12.11%
WorkCover	121	200	79	64.87%
Superannuation	464	857	393	84.73%
Training/travel/accommodation	132	219	87	65.85%
Other	197	340	142	72.11%
<b>Total employee costs</b>	<b>8,250</b>	<b>8,062</b>	<b>(187.31)</b>	<b>-2.27%</b>

Employee costs include all labour related expenditure such as wages, salaries and direct overheads. Direct overheads include allowances, leave entitlements, employer superannuation, WorkCover premiums, fringe benefit tax and protective clothing.

#### 4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Aerodrome, saleyard and commercial operations	165	168	4	2.12%
Building maintenance	203	238	35	17.35%
Community development, tourism, economic development, childrens' and youth services	385	106	(279)	-72.51%
Home and community care	201	61	(141)	-69.85%
Information technology	406	561	155	38.04%
Libraries	63	58	(6)	-9.06%
Office administration	557	573	16	2.87%
Parks, reserves, camp grounds and caravan parks	220	221	1	0.58%
Plant and fleet operations	1,281	1,331	50	3.94%
Quarry operations	161	155	(6)	-3.74%
Rating & valuation	28	29	1	3.64%
Roads, footpaths & drainage management	967	823	(144)	-14.93%
Swimming pool maintenance & management	296	383	87	29.37%
Statutory services	372	350	(22)	-5.82%
Waste	967	804	(164)	-16.90%
<b>Total materials and services</b>	<b>6,271</b>	<b>5,860</b>	<b>(412)</b>	<b>-6.57%</b>

Materials and services include the purchases of consumables as well as payments to contractors for the provision of services.

#### 4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Property	439	404	(35)	-7.93%
Plant & equipment	1,276	1,184	(92)	-7.18%
Infrastructure	3,745	3,250	(495)	-13.22%
<b>Total depreciation</b>	<b>5,460</b>	<b>4,839</b>	<b>(621.41)</b>	<b>-11.38%</b>

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

#### 4.1.10 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Councillor allowances	208	221	13	6.04%
Advertising	64	68	4	6.31%
Insurance	385	418	32	8.34%
Audit fees	76	79	3	3.68%
Waste management costs	280	325	45	16.07%
Utilities & telecommunications	384	392	8	1.95%
Postage	26	24	(2)	-7.69%
Council contributions	180	117	(64)	-35.28%
Bank charges	34	34	0	0.00%
Fire service levy	25	25	0	0.00%
Memberships & subscriptions	165	183	17	10.46%
Legal fees	54	77	23	42.59%
Other expenses	(345)	(414)	(68)	19.84%
<b>Total other expenses</b>	<b>1,537</b>	<b>1,548</b>	<b>11</b>	<b>0.71%</b>

Other expenses includes the transfer of waste to facilities outside Hindmarsh Shire, Fire Service Levy which is payable to the State Government, the cost of use of major plant and equipment which is recovered through internal charges, as well administration expenses.

## 4.2 Balance Sheet

### 4.2.1 Assets

Current Assets (\$0.305 million decrease) and non-current assets (\$2.7311 million increase).

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash, the value of investments in deposits of highly liquid investments with short term maturities of three months or less.

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.

### 4.2.2 Liabilities

Current liabilities (\$0.221 million decrease) and non-current liabilities (\$201 million increase).

Trade and other payables are those to who Council owes money as at 30 June. Provisions include Employee Costs (current) which are accrued long services leave, annual leave and rostered days off owing to employees, as well as the future rehabilitation of Quarries and Landfill.

### 4.2.3 Borrowings

Council does not hold any borrowings but does hold a \$2 million overdraft facility to cover a short term cash deficit which may arise from a timing variance. Council does 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 increase in accumulated surplus of \$2.512m 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.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 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	Budget	Change	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	
Property	4,594	1,180	(3,414)	-74.31%
Plant and equipment	2,278	1,431	(847)	-37.18%
Infrastructure	10,650	4,844	(5,806)	-54.52%
<b>Total</b>	<b>17,522</b>	<b>7,455</b>	<b>(10,067)</b>	<b>-57.46%</b>

	Project Cost	New	Asset expenditure types			Summary of Funding Sources		
	\$'000	\$'000	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	1,180	-	1,180	-	-	700	-	480
Plant and equipment	1,431	-	1,431	-	-	-	-	1,431
Infrastructure	4,844	357	3,323	984	180	4,070	-	774
<b>Total</b>	<b>7,455</b>	<b>357</b>	<b>5,934</b>	<b>984</b>	<b>180</b>	<b>4,770</b>	<b>-</b>	<b>2,685</b>

#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources		
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000
PROPERTY								
Land								
Land Improvements								
Buildings								
NMCC Capital Works	100	-	100	-	-	-	-	100
Essential Building Renewal	75	-	75	-	-	-	-	75
Davis Park Renewal	700	-	700	-	-	700	-	-
Nhill Historical Society	80	-	80	-	-	-	-	80
WSM Caravan Park Upgrades	50	-	50	-	-	-	-	50
Building Maintenance	175	-	175	-	-	-	-	175
TOTAL PROPERTY	1,180	-	1,180	-	-	700	-	480
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Jeparit Town Truck	100	-	100	-	-	-	-	100
Water Truck	270	-	270	-	-	-	-	270
Water Truck	270	-	270	-	-	-	-	270
Patching Truck	370	-	370	-	-	-	-	370
Minor Plant	35	-	35	-	-	-	-	35
Utility	45	-	45	-	-	-	-	45
Utility	45	-	45	-	-	-	-	45
Utility	45	-	45	-	-	-	-	45
Sedan	52	-	52	-	-	-	-	52
Sedan	59	-	59	-	-	-	-	59
Fixtures, Fittings and Furniture								
Office Furniture	5	-	5	-	-	-	-	5
Computers and Telecommunications								
workstations & Ipads	40	-	40	-	-	-	-	40
IT Capital Projects	45	-	45	-	-	-	-	45
Library books								
Books	50	-	50	-	-	-	-	50
TOTAL PLANT AND EQUIPMENT	1,431	-	1,431	-	-	-	-	1,431

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources		
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000
INFRASTRUCTURE								
Roads								
Dimboola Minyip Road	1,146	-	1,146	-	-	1,146	-	-
Lorquon-Netherby Rd & Lorquon Rd	518	-	518	-	-	518	-	-
Tarranyurk East Rd	322	-	322	-	-	322	-	-
Woorak-Ni-Ni-Lorquon Rd *	331	-	-	331	-	331	-	-
Dimboola Minyip Road	88	-	88	-	-	88	-	-
Tarranyurk East Rd *	55	-	-	55	-	55	-	-
Tarranyurk West Rd *	137	-	-	137	-	137	-	-
Western Beach Rd *	100	-	-	100	-	100	-	-
Starick Rd	48	-	48	-	-	48	-	-
Weirs Rd	155	-	155	-	-	155	-	-
Mt Elgin Rd *	20	-	-	20	-	20	-	-
Reseals	100	-	100	-	-	100	-	-
Nossacks Rd	64	-	64	-	-	64	-	-
Drendel Rainbow Rd	40	-	40	-	-	16	-	24
C Werner Rd N	101	-	101	-	-	101	-	-
Propodollah Netherby Rd	68	-	68	-	-	68	-	-
P Colberts Rd	55	-	55	-	-	55	-	-
F Wheatons Rd	58	-	58	-	-	58	-	-
Lorquon Woorak West Rd	41	-	41	-	-	41	-	-
Propodollah Extension	70	-	70	-	-	70	-	-
Hazeldene Rd	24	-	24	-	-	24	-	-
Designs and vegetation assessments	40	-	40	-	-	-	-	40
Heinrich Rd	77	-	77	-	-	-	-	77
Indoor Salaries	164	-	164	-	-	-	-	164
Kerb & Channel								
Designs	15	-	15	-	-	-	-	15
Albert St Rainbow *	85	-	-	-	85	85	-	-
Bridges								
Footpaths and Cycleways								
Williams St Nhill *	50	-	-	-	50	50	-	-
Bow St Rainbow *	45	-	-	-	45	37	-	8
Indoor Salaries	35	-	35	-	-	-	-	35
Drainage								
Indoor Salaries	35	-	35	-	-	-	-	35



Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources		
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000
<b>Aerodromes</b>								
Nhill Aerodrome Runway	30	-	30	-	-	-	-	30
<b>Other Infrastructure</b>								
Bus Shelter Screen Dimboola	20	-	20	-	-	-	-	20
Dimboola Town Clock	10	-	10	-	-	-	-	10
Nhill Streetscape Plan Implementation	125	125	-	-	-	80	-	45
Security Cameras Nhill Library	6	6	-	-	-	-	-	6
Playgrounds	100	-	-	100	-	100	-	-
Caneball Court	40	40	-	-	-	40	-	-
Dimboola toddler pool	70	-	-	70	-	70	-	-
Skate park facilities	30	30	-	-	-	30	-	-
Council contribution for grant funded projects	50	50	-	-	-	-	-	50
Silo Art	40	40	-	-	-	-	-	40
Tourism Signage	20	-	-	20	-	-	-	20
Park Cabins fit outs	50	-	-	50	-	-	-	50
Dimboola Caravan Park Capital Works Includes visitor access	66	66	-	-	-	61	-	5
Depots and Workshops	100	-	-	100	-	-	-	100
<b>TOTAL INFRASTRUCTURE</b>	<b>4,844</b>	<b>357</b>	<b>3,323</b>	<b>984</b>	<b>180</b>	<b>4,070</b>	<b>-</b>	<b>774</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>7,455</b>	<b>357</b>	<b>5,934</b>	<b>984</b>	<b>180</b>	<b>4,770</b>	<b>-</b>	<b>2,685</b>

Projects marked with an asterix (\*) are subject to the receipt of funding.

**Summary of Planned Capital Works Expenditure**  
**For the years ending 30 June 2025, 2026 & 2027**

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	250	-	250	-	-	250	-	-	250	-
<b>Total Buildings</b>	250	-	250	-	-	250	-	-	250	-
<b>Total Property</b>	250	-	250	-	-	250	-	-	250	-
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,250	-	1,250	-	-	1,250	-	-	1,250	-
Fixtures, fittings and furniture	5	-	5	-	-	5	-	-	5	-
Computers and telecommunications	60	-	60	-	-	60	-	-	60	-
Library books	40	-	40	-	-	40	-	-	40	-
<b>Total Plant and Equipment</b>	1,355	-	1,355	-	-	-	-	-	1,355	-
<b>Infrastructure</b>										
<b>Roads</b>										
5-Chain Rd	50	-	50	-	-	50	50	-	-	-
Heinrich Rd	40	-	40	-	-	40	40	-	-	-
J Bones Rd	205	-	205	-	-	205	205	-	-	-
McKenzie Antwerp Rd	120	-	120	-	-	120	120	-	-	-
Jeparit East	120	-	120	-	-	120	120	-	-	-
Stasinowsky	70	-	70	-	-	70	70	-	-	-
Intersection Lake & Railway St	100	-	100	-	-	100	100	-	-	-
Designs	30	-	30	-	-	30	-	-	30	-
Vegetation	10	-	10	-	-	10	-	-	10	-
Re-Sheet as per Audit	250	-	250	-	-	250	-	-	250	-
As identified in the 2023-24 Audit	1,355	-	1,355	-	-	1,384	1,376	-	8	-
<b>Bridges</b>										
As identified in the 2023-24 Audit	10	-	10	-	-	10	-	-	10	-
<b>Footpaths and cycleways</b>										
Lloyd St, Dimboola	35	-	-	-	35	6	-	-	6	-
As identified in the 2023-24 Audit	105	-	105	-	-	105	-	-	105	-
<b>Drainage</b>										
Kerb & Channel	250	-	250	-	-	250	-	-	250	-
Recreational, leisure and community facilities	175	-	175	-	-	175	-	-	175	-
<b>Other infrastructure</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	2,925	-	2,890	-	35	2,925	2,081	-	844	-
<b>Total Capital Works Expenditure</b>	4,530	-	4,495	-	35	4,530	2,081	-	2,449	-

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	250	-	250	-	-	250	-	-	250	-
<b>Total Buildings</b>	<b>250</b>	-	<b>250</b>	-	-	<b>250</b>	-	-	<b>250</b>	-
<b>Total Property</b>	<b>250</b>	-	<b>250</b>	-	-	<b>250</b>	-	-	<b>250</b>	-
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,250	-	1,250	-	-	1,250	-	-	1,250	-
Fixtures, fittings and furniture	5	-	5	-	-	5	-	-	5	-
Computers and telecommunications	60	-	60	-	-	60	-	-	60	-
Library books	40	-	40	-	-	40	-	-	40	-
<b>Total Plant and Equipment</b>	<b>1,355</b>	-	<b>1,355</b>	-	-	-	-	-	<b>1,355</b>	-
<b>Infrastructure</b>										
<b>Roads</b>										
<i>As identified in the 2024-25 Audit</i>	2,280	-	2,280	-	-	2,280	2,081	-	199	-
<b>Bridges</b>	10	-	10	-	-	10	-	-	10	-
<b>Footpaths and cycleways</b>	-	-	-	-	-	-	-	-	-	-
<i>As identified in the 2024-25 Audit</i>	185	-	185	-	-	185	-	-	185	-
<b>Drainage</b>	-	-	-	-	-	-	-	-	-	-
<i>Major Culverts</i>	-	-	-	-	-	-	-	-	-	-
<b>Recreational, leisure and community facilities</b>	38	-	38	-	-	38	-	-	38	-
<b>Kerb &amp; Channel</b>	170	-	170	-	-	170	-	-	170	-
<b>Waste management</b>	-	-	-	-	-	-	-	-	-	-
<b>Parks, open space and streetscapes</b>	-	-	-	-	-	-	-	-	-	-
<b>Aerodromes</b>	-	-	-	-	-	-	-	-	-	-
<b>Off street car parks</b>	-	-	-	-	-	-	-	-	-	-
<b>Other infrastructure</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>2,683</b>	-	<b>2,683</b>	-	-	<b>2,683</b>	<b>2,081</b>	-	<b>602</b>	-
<b>Total Capital Works Expenditure</b>	<b>4,288</b>	-	<b>4,288</b>	-	-	<b>4,288</b>	<b>2,081</b>	-	<b>2,207</b>	-

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	250	-	250	-	-	250	-	-	250	-
<b>Total Buildings</b>	<b>250</b>	-	<b>250</b>	-	-	<b>250</b>	-	-	<b>250</b>	-
<b>Total Property</b>	<b>250</b>	-	<b>250</b>	-	-	<b>250</b>	-	-	<b>250</b>	-
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,250	-	1,250	-	-	1,250	-	-	1,250	-
Fixtures, fittings and furniture	5	-	5	-	-	5	-	-	5	-
Computers and telecommunications	60	-	60	-	-	60	-	-	60	-
Library books	40	-	40	-	-	40	-	-	40	-
<b>Total Plant and Equipment</b>	<b>1,355</b>	-	<b>1,355</b>	-	-	-	-	-	<b>1,355</b>	-
<b>Infrastructure</b>										
<b>Roads</b>										
<i>As identified in the 2025-26 Audit</i>	2,150	-	2,150	-	-	2,150	2,081	-	69	-
<b>Bridges</b>	-	-	-	-	-	-	-	-	-	-
<i>As identified in the 2025-26 Audit</i>	330	-	330	-	-	330	-	-	330	-
<b>Footpaths and cycleways</b>	-	-	-	-	-	-	-	-	-	-
<i>As identified in the 2025-26 Audit</i>	383	-	383	-	-	383	-	-	383	-
<b>Drainage</b>	-	-	-	-	-	-	-	-	-	-
<i>As identified in the 2025-26 Audit</i>	246	-	246	-	-	246	-	-	246	-
<b>Kerb &amp; Channel</b>	100	-	100	-	-	100	-	-	100	-
<b>Recreational, leisure and community facilities</b>	40	-	40	-	-	40	-	-	40	-
<b>Other infrastructure</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>3,249</b>	-	<b>3,249</b>	-	-	<b>3,249</b>	<b>2,081</b>	-	<b>1,168</b>	-
<b>Total Capital Works Expenditure</b>	<b>4,854</b>	-	<b>4,854</b>	-	-	<b>4,854</b>	<b>2,081</b>	-	<b>2,773</b>	-

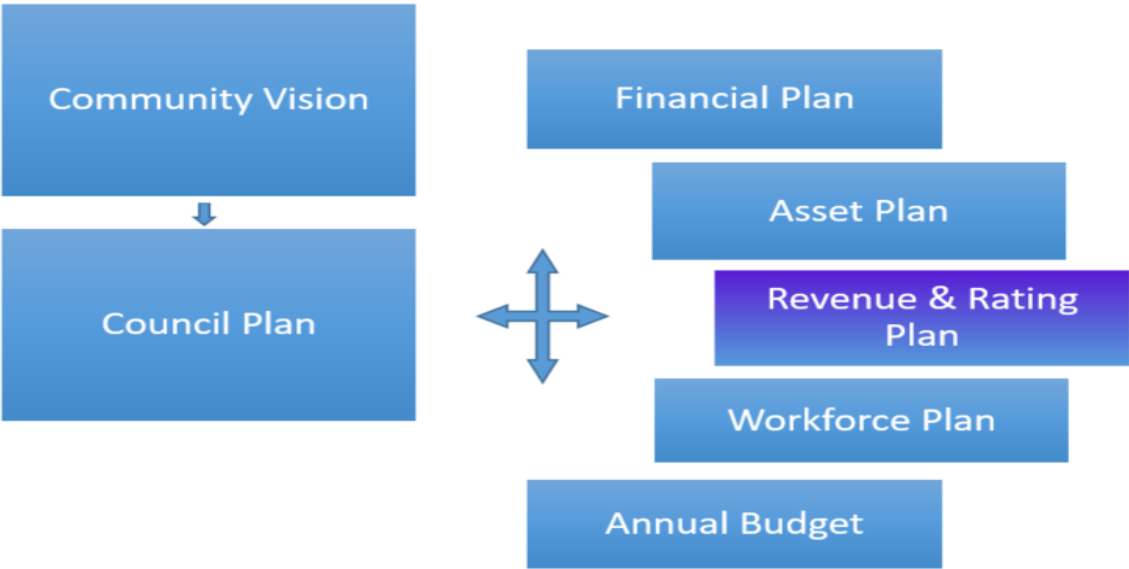
5. Revenue and Rating Plan

The *Local Government Act 2020* requires Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for the Hindmarsh Shire Council which, in conjunction with other incomes sources, will adequately finance the objectives in the Council Plan.

This plan is an important part of Council's integrated planning framework, all of which is created to help Council achieve its vision of "a caring, active community enhanced by its liveability, environment and economy."

Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.



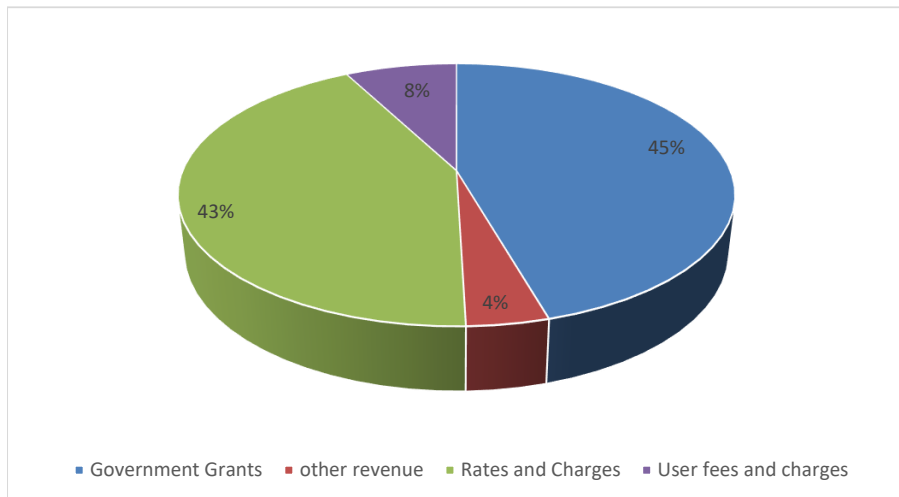
This plan will explain how Council calculates the revenue needed to fund its activities and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

## 1. REVENUE SOURCES

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.



Council's revenue sources include:

- Rates and charges including kerbside collection and recycling
- Grants from other levels of Government
- User fees and charges including Statutory Fees and Fines
- Other revenue including contributions, interest from investments and sale of assets

Rates are the most significant revenue source for Council and make up roughly 45-50% of its annual income.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless applications is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy will address Council's reliance on rate income and provide options to actively reduce that reliance.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of Council services, whilst many are tied directly to the delivery of new community assets, such as roads or recreational facilities. It is important for Council to be clear about what grants it intends to apply for and the obligations that grants create in the delivery of services such as infrastructure.

## 2. COMMUNITY ENGAGEMENT

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process has been and will be followed to ensure due consideration and feedback is received from relevant stakeholders.

The Revenue and Rating Plan community engagement process is:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition following adoption at the June 2023 Council meeting calling for public submissions;
- Community engagement through local news outlets, social media and community consultation meetings;
- Receiving of public submissions from Thursday 1 June 2023 to Wednesday 21 June 2023: and
- Draft Revenue and Rating Plan presented to the June Council meeting for adoption.

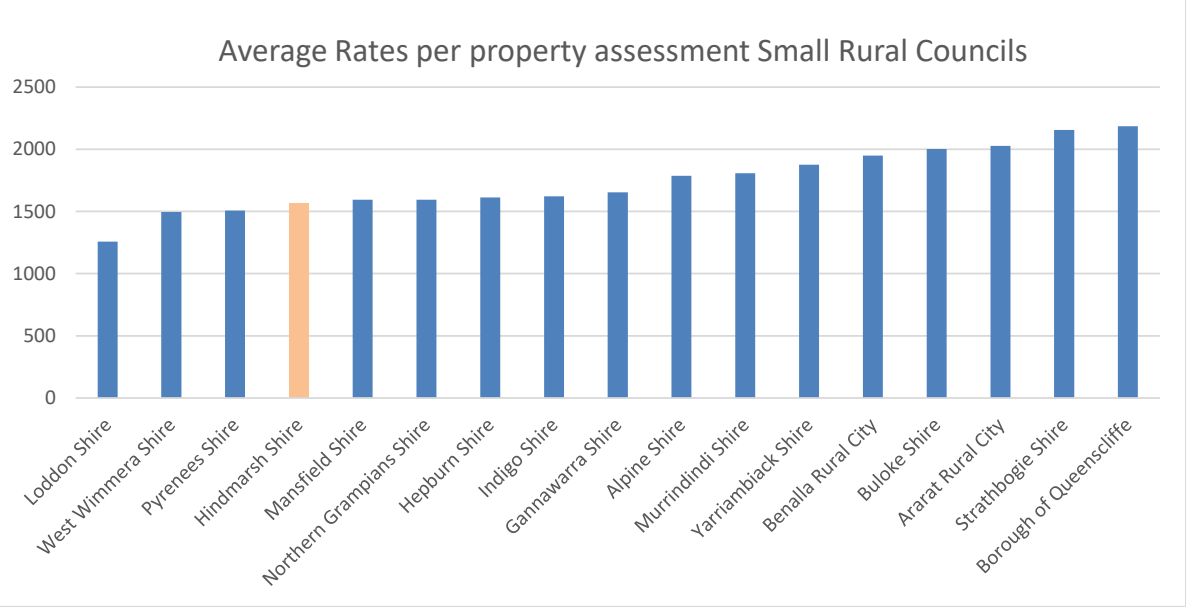
## 3. LEGISLATIVE FRAMEWORK

Raising of revenue including the levying of rates and charges by Hindmarsh Shire Council is legislated by the *Local Government Act 2020*, and the *Valuation of Land Act 1960*. The rates and charges provision is contained within the *Local Government Act 1989* pending the outcome of the Local Government Rating System Review.

4. ASSESSMENT OF CURRENT RATING LEVELS

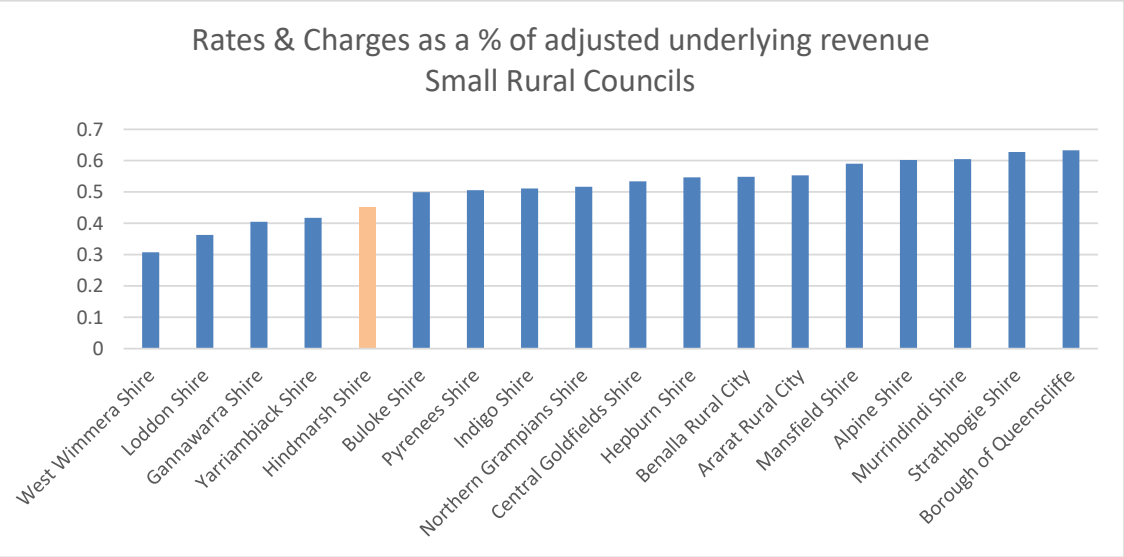
Comparing the relativity of rating levels between Council's can be a difficult exercise due to debate over the most appropriate methods to use and the inability to take into account the intricacies of rating structures in different Council's. Each local government sets rates based on an assessment of 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 Council's 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 levels of debt.

On a rates per assessment basis, Hindmarsh Shire was well within the average for the group of small rural Council's in the 2021/22 financial year.



\*source Know Your Council, 2021/22 Annual Reporting data

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.



\*source Know Your Council, 2021/22 Annual Reporting data

5. RATE CAPPING

The Fair Go Rates System (FGRS) sets out the maximum amount Council's may increase rates in financial year. For 2023/24 the rate cap is set at 3.5% (2022/23 – 1.75%). The cap applies to both general rates and municipal charges and is calculated based on the average rates payable per assessment.

## 6. RATES AND CHARGES

Rates are property taxes that allow Councils to raise revenue to fund essential public services which cater to their municipal population. Importantly it is a taxation system that includes flexibility for Councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- General Rates – Based on property values using the Capital Improved Valuation methodology, which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 2020*;
- Service Charges – A 'user pays' component for Council services to reflect the recovery of the expenses of Council from ratepayers who benefit from a service; and
- Municipal Charge – A 'fixed rate' portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Hindmarsh Shire Council uses the capital improved value (CIV) system of valuation. This means the sum that the land might be expected to realise at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type).

The rate in the dollar for each rating differential category is included in Council's annual budget.

### Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis.

Council needs to be mindful of the impacts of revaluations on various property types in implementing differential rates to ensure that rises and falls in Council rates remain affordable and that rating 'shocks' are mitigated to some degree.

### Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including renovations, new constructions, extensions, installation of swimming pools, rezoning, subdivisions, amalgamations, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises Council annually on the basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objection must be lodged with Council within two months of the issuance of the supplementary rate notice.

### Objections to property values

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended supplementary Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

Objections to a valuation shown on Council's valuation and rates notice can be lodged electronically with the Victorian State Government's objection portal. Council's website provides further information on Rating Valuation Objections.

### Rates differentials

Council makes a further distinction when applying general rates by applying rating differentials based on the purpose for which the property is used. That is, whether the property is used for residential, farming or Commercial/Industrial. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from the local community.

Hindmarsh Shire Council's rating structure comprises five differential rates. These rates are structure in accordance with the requirements of Section 158 of the *Local Government Act 1989* and the Ministerial guidelines for Differential Rating 2013.



The differential rates are currently set as follows:

- General 100%
- Farm 90% (a discount of 10% for farms)
- Commercial/Industrial 90% (a discount of 10% for businesses)
- Recreational 50% (a discount of 50% for recreational and cultural properties)
- Urban Vacant 200% (a penalty of 100% for urban vacant land in Nhill, Dimboola, Jeparit and Rainbow).

Note: The term '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 '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 properties capital improved valuation to calculate the rates.

The highest differential rate must be no more than four times the lowest differential rate.

### **Differential definitions**

The definition of each differential rate is set out below:

#### *General*

General rates applies to land which is not Farm / Commercial / Industrial / Recreational / or Urban Vacant.

The objective of the general rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Hindmarsh Shire. The money raised by general rates will be applied to the items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate of residential land. The vacant land affected by this rate is that which is zoned residential under the Hindmarsh Shire Council Planning Scheme. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning. The use of land is any permitted under the Hindmarsh Shire Council Planning scheme.

The types and classes of rateable land within this rate are those having the relevant characteristics described below:

- a. Used primarily for residential purposes; or
- b. Any land that is not defined as Farm Land / Commercial / Industrial / Recreational / or Urban Vacant.

This rate is applicable to land within the municipal district. The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2022/23 financial year.

#### *Farm*

Farm land applies to land which is not Residential / Commercial / Industrial / Recreational / or Urban Vacant and which is 'farm land' within the meaning of section 2(1) of the *Valuation of Land Act 1960*.

The objective of the farm rate is to encourage farming and to provide moderate rate relief to farmers whose property values have remained high and to ensure that all rateable land makes an equitable financial contribution to carrying out the functions of Hindmarsh Shire. The money raised by farm rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning zoning are applicable to the determination of farm land which will be subject to the rate of farm land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

The types and classes of rateable land within this rate are those having the relevant characteristics described below:

- a. Used primarily for primary production purposes; or
- b. Any land that is not defined as General Land or Commercial / Industrial Land.

This rate is applicable to land within the municipal district. The types of buildings on this land are buildings already constructed on the land or which will be constructed prior to the expiry of the 2022/23 financial year.

### *Commercial / Industrial*

Commercial / Industrial land applies to land which is not Residential / Farm / Recreational / or Urban Vacant. Commercial / Industrial land is any land which is:

- a. used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities) and in the case of a business providing accommodation for tourists, is prescribed accommodation under the *Public Health and Wellbeing Act (Vic) 2008*; or
- b. unoccupied building erected which is zoned Commercial or Industrial under the Hindmarsh Shire Council Planning Scheme; or
- c. Unoccupied land which is zoned Commercial or Industrial under the Hindmarsh Shire Council Planning Scheme.

The objective of the commercial / industrial rate is to encourage economic development and to ensure that all rateable land makes an equitable financial contribution to carrying out the functions of Hindmarsh Shire. The money raised by commercial / industrial rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to Commercial / Industrial Land. The classification of land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

The types and classes of rateable land within this rate are those having the relevant characteristics described below:

- a. Used primarily for commercial purposes; or
- b. Any land that is not defined as General Land or Farm Land or Recreational Land.

This rate is applicable to land within the municipal district. The types of buildings on this land are buildings already constructed on the land or which will be constructed prior to the expiry of the 2022/23 financial year.

### *Recreational*

Recreational and cultural land applies to land as defined under the *Cultural and Recreational Lands Act 1963*.

The objective of the recreational rate is to recognise the contribution that these community organisations and volunteers make to the Hindmarsh Shire in the provision of sporting, cultural and recreational activities. The money raised by recreational rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of Recreational and Cultural land.

The types and classes of rateable land is less than 1500m2 within this rate are those having the relevant characteristics described below:

- a. Occupied by a body which exists for cultural or recreational purposes and applies its profits in promoting the furthering of this purpose; or
- b. Owned by the body, by the Crown or by Council;
- c. Not agricultural show grounds.

This rate is applicable to land within the municipal district. The types of buildings on this land are buildings already constructed on the land or which will be constructed prior to the expiry of the 2022/23 financial year.

### *Urban Vacant*

Urban Vacant land applies to any land which is not Residential / Farm / Commercial / Industrial / or Recreational; and which no dwelling has been erected in the four towns.

The objective of the urban vacant rate is to encourage development of vacant land and to ensure that all rateable land makes an equitable financial contribution to carrying out the functions of Hindmarsh Shire. The money raised by urban vacant rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.

They types and classes of rateable land within this rate are those having the relevant characteristics described below:

- Residential land within the four towns (Dimboola, Jeparit, Nhill and Rainbow) on which no dwelling has been erected.

This rate is applicable to land within the municipal district.

### **Municipal charge and general waste charge**

Council also levies a municipal charge and general waste charge.

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

Council has proposed the municipal charge will remain steady for 2023/24 at \$200. 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 2023/24 is \$746,800 which is approximately 10% of the total revenue from rates and charges.

The general waste charge was introduced in 2018/19 to cover waste costs not covered by the kerbside collection / recycling charge. This includes urban area litter removal and commercial area litter removal.

Council has proposed the general waste charge will increase for 2023/24 to \$17 (\$15 in 2022/2023). The general waste charge is applied using the same criteria as the Municipal charge.

### **7. SERVICE RATES AND CHARGES**

Council may declare a service rate or charge under section 162 of the *Local Government Act 1989* for the provision of the following services:

- Provision of water supply
- Collection and disposal of refuse
- Provision of sewage services
- Any other prescribed service.

### **Kerbside waste and recycling collection**

Council levies a kerbside waste and recycling collection charge.

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 of transfer stations.

The kerbside waste and recycling collection charge is proposed to increase to \$453 in 2023/24 (\$418 in 2022/23). The increase in the charge reflects the introduction of glass recycling in 2023/24. Unfortunately, Council's garbage and recycling costs are impacted significantly by the global recycling crisis and the State Government's landfill levies.

### **8. SPECIAL RATES AND CHARGES**

Council may declare a special rate or charge under section 163 of the *Local Government Act 1989*.

Council does not have any current special rates and charges schemes in place.

## 9. PAYMENT OF RATES AND CHARGES

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates bellows:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28 February
- 4th Instalment: 31 May

Council offers a range of payment options including:

- In person at Council Customer Service Centres (cheques, money orders, EFTPOS, credit/debit cards and cash);
- BPay;
- Australia Post (over the counter, over the phone via credit card and on the internet);
- By mail (cheques and money orders only);
- Direct Debit (weekly, fortnightly, monthly, by instalment or annually);
- Centrepay.

## 10. PENALTY INTEREST

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

## 11. PENSIONER REBATES

Holders of Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer. Eligible pensioners are also entitled to receive a concession on the Fire Services Property Levy.

## 12. FINANCIAL HARDSHIP

Council is committed to assisting ratepayers who are experiencing financial difficulty. Council has approved a financial hardship policy which provides guidance for the collection of rates and charges where the ratepayer is experiencing financial hardship.

Ratepayers experiencing financial hardship should contact Council's Rates Department to confidentially discuss their situation.

## 13. DEBT RECOVERY

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of changes to their contact details. The *Local Government Act 1989* section 230 and 231 requires both the vendor and buyer of property, or their agents (eg solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with section 181 of the *Local Government Act 1989*.

## 14. FIRE SERVICES PROPERTY LEVY

In 2013 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by Fire Rescue Victoria (FRV) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value (CIV) of the property. The levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

## **15. OTHER REVENUE ITEMS**

### **Fees and Charges**

Fees and charges consist of statutory fees and fines and user fees charges. Statutory fees mainly relate to fees and fines levied in accordance with legislation and include animal registration fees, building and planning fees, and fines including local laws and animal fines. User fees relate to the recovery of service delivery costs through the charging of fees to users of Council's services including home and community care, waste depot fees, and hall hire.

The provision of infrastructure and services form a key part of Council's role in supporting the local community. In providing these, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Council must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, Council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide in line with the communities expectations.

Council will develop a table of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them a chance to review and provide valuable feedback before the fees are locked in.

### **Grants**

Grant revenue (recurrent and non-recurrent) represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

### **Contributions**

Contributions represent funds received by Council, usually from non-government sources. Contributions may include funds from user groups towards facility upgrades or community projects.

### **Other Revenue**

Council receives revenue from interest on investments and interest on rates arrears. The amount of revenue earned from these sources fluctuates from year to year depending on the level of cash and investments and outstanding rates and charges balances.

## 6. Financial Performance Indicators

### 6a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

#### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend
						2024/25	2025/26	2026/27	+/-
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	55	57	59	61	63	65	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.83%	99.80%	99.80%	99.80%	99.80%	99.80%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	90.16%	90%	90%	90%	90%	90%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	collected from kerbside bins	4	32.39%	40%	40%	40%	40%	40%	+

#### Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend
						2024/25	2025/26	2026/27	+/-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	347.90%	100%	98%	73%	55%	19%	+
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	235.61%	221.41%	146.75%	80.53%	70.23%	41.49%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	45.23%	60.94%	51.25%	52.56%	52.67%	52.77%	+
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$3,239	\$4,184	\$3,927	\$3,962	\$4,104	\$4,248	+

### 6b. 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. The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual 2021/22	Forecast 2023/24	Budget 2023/24	Projections			Trend
						2024/25	2025/26	2026/27	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	11.6%	39.0%	-6.2%	-6.7%	-7.5%	-8.2%	+
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	178.82%	46%	47%	28%	17%	-14%	o
<b>Obligations</b>									
Indebtedness	Non-current liabilities / own source revenue	11	1.72%	1.81%	1.91%	1.94%	1.94%	1.94%	+
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.45%	0.33%	0.24%	0.25%	0.26%	0.27%	o
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,561	\$1,834	\$1,896	\$1,953	\$2,011	\$2,071	+

#### Sustainability Capacity

##### 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

### 6a

#### 1. Satisfaction with community consultation and engagement

Satisfaction with community consultation continues to remain steady.

#### 2. Sealed local roads below the intervention level

Sealed roads below the intervention level will decline unless capital grants are obtained to maintain the current level.

#### 3. Planning applications decided within the relevant required time

Council utilise contract planning services for the provision of Statutory Planning. Planning decisions are made within the required timeframe.

#### 4. Kerbside collection waste diverted from landfill

Kerbside collection of recyclables continued in 2022/2023 and will continue in future years. Council introduced glass recycling in 2022/2023.

#### 5. Working Capital

Working capital is expected to decline as own source revenue is used to fund the asset renewal gap unless grant income becomes available.

#### 6. Asset renewal

Asset renewal will decline unless grant income becomes available.

#### 7. Rates concentration

Rates will continue to be a major source of Councils revenue.

#### 8. Expenditure level

The increase in expenditure due to inflation will see the expenditure level per rateable property increase.

### 6b

#### 9. Adjusted underlying result

The adjusted underlying result will decrease as Council uses own source funds to maintain the renewal gap on roads.

#### 10. Unrestricted Cash

The unrestricted cash available will decrease as Council uses own source funds to maintain the renewal gap on roads.

#### 11. Debt compared to rates

Council continues to remain debt free.

#### 12. Rates effort

Property values are increasing at a higher rate than rate capping.

#### 13. Revenue level

General rates and municipal charges will increase in line with rates capping.

## 7. 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 financial year 2023/24.

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.

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
		\$	\$	\$	%	
<b>AGED CARE AND DISABILITY SERVICES</b>						
<b>COMMUNITY CARE SERVICES - DOMESTIC ASSISTANCE</b>						
Low income rate - Single per hour	Non-taxable	\$ 8.40	\$ 8.60	\$ 0.20	2.3%	Non-statutory
Low income rate - Couple per hour	Non-taxable	\$ 9.30	\$ 9.50	\$ 0.20	2.1%	Non-statutory
Medium income rate - Single per hour	Non-taxable	\$ 15.70	\$ 16.10	\$ 0.40	2.5%	Non-statutory
Medium income rate - Couple per hour	Non-taxable	\$ 17.70	\$ 18.10	\$ 0.40	2.2%	Non-statutory
High income rate - Single per hour	Non-taxable	\$ 20.90	\$ 21.40	\$ 0.50	2.3%	Non-statutory
High income rate - Couple per hour	Non-taxable	\$ 24.50	\$ 25.10	\$ 0.60	2.4%	Non-statutory
<b>COMMUNITY CARE SERVICES - SOCIAL SUPPORT INDIVIDUAL</b>						
Low income rate - Single per hour	Non-taxable	\$ 8.40	\$ 8.60	\$ 0.20	2.3%	Non-statutory
Low income rate - Couple per hour	Non-taxable	\$ 9.30	\$ 9.50	\$ 0.20	2.1%	Non-statutory
Medium income rate - Single per hour	Non-taxable	\$ 15.70	\$ 16.10	\$ 0.40	2.5%	Non-statutory
Medium income rate - Couple per hour	Non-taxable	\$ 17.70	\$ 18.10	\$ 0.40	2.2%	Non-statutory
High income rate - Single per hour	Non-taxable	\$ 20.90	\$ 21.40	\$ 0.50	2.3%	Non-statutory
High income rate - Couple per hour	Non-taxable	\$ 24.50	\$ 25.10	\$ 0.60	2.4%	Non-statutory
<b>COMMUNITY CARE SERVICES - PERSONAL CARE</b>						
Low income rate - Single or Couple per hour	Non-taxable	\$ 5.70	\$ 5.80	\$ 0.10	1.7%	Non-statutory
Medium income rate - Single or Couple per hour	Non-taxable	\$ 8.90	\$ 9.10	\$ 0.20	2.2%	Non-statutory
High income rate - Single or Couple per hour	Non-taxable	\$ 16.30	\$ 16.70	\$ 0.40	2.4%	Non-statutory
<b>COMMUNITY CARE SERVICES - RESPITE CARE</b>						
Low income rate - Single or Couple per hour	Non-taxable	\$ 5.70	\$ 5.80	\$ 0.10	1.7%	Non-statutory
Medium income rate - Single or Couple per hour	Non-taxable	\$ 8.90	\$ 9.10	\$ 0.20	2.2%	Non-statutory
High income rate - Single or Couple per hour	Non-taxable	\$ 16.30	\$ 16.70	\$ 0.40	2.4%	Non-statutory
<b>HANDYMAN CHARGES</b>						
Low income rate - per hour plus materials	Non-taxable	\$ 13.80	\$ 14.10	\$ 0.30	2.1%	Non-statutory
Medium income rate - per hour plus materials	Non-taxable	\$ 20.90	\$ 21.40	\$ 0.50	2.3%	Non-statutory
High income rate - per hour plus materials	Non-taxable	\$ 38.00	\$ 39.00	\$ 1.00	2.6%	Non-statutory
<b>MEALS ON WHEELS</b>						
<b>Meals on Wheels - per meal (Client fee - Low / Medium income) Jeparit, Nhill &amp; Rainbow</b>	<b>Non-taxable</b>	<b>\$ 13.30</b>	<b>\$ 13.60</b>	<b>\$ 0.30</b>	<b>2.2%</b>	<b>Non-statutory</b>
Meals on Wheels - per meal (Client fee - Low / Medium income) Dimboola	Non-taxable	\$ 9.70	\$ 9.90	\$ 0.20	2.0%	Non-statutory
Meals on Wheels - per meal (Client fee - High income) Jeparit, Nhill & Rainbow	Non-taxable	\$ 16.30	\$ 16.70	\$ 0.40	2.4%	Non-statutory
Meals on Wheels - per meal (Client fee - High income) Dimboola	Non-taxable	\$ 13.30	\$ 13.60	\$ 0.30	2.2%	Non-statutory
Meals on Wheels - per meal (Agency fee / Non HACC or CHSP funded) Jeparit, Nhill & Rainbow	Taxable	\$ 20.80	\$ 21.30	\$ 0.50	2.3%	Non-statutory
Meals on Wheels - per meal (Agency fee / Non HACC or CHSP funded) Dimboola	Taxable	\$ 14.80	\$ 15.20	\$ 0.40	2.6%	Non-statutory
<b>COMMUNITY CARE SERVICES - AGENCY SERVICES</b>						
6am to 6pm - per hour	Non-taxable	\$ 62.60	\$ 64.20	\$ 1.60	2.5%	Non-statutory
Home maintenance - per hour	Non-taxable	\$ 72.70	\$ 74.50	\$ 1.80	2.4%	Non-statutory
After hours / weekends - per hour	Non-taxable	\$ 73.00	\$ 74.80	\$ 1.80	2.4%	Non-statutory
Public holidays - per hour	Non-taxable	\$ 89.80	\$ 92.00	\$ 2.20	2.4%	Non-statutory
Travel - per kilometre	Non-taxable	\$ 1.70	\$ 1.70	\$ -	0.0%	Non-statutory



Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>ANIMAL BUSINESS</b>						
Domestic Animal Business - Licence Fee	Taxable	\$ 320.00	\$ 320.00	\$ -	0.0%	Non-statutory
<b>ANIMAL CAGES</b>						
Hire of Cat Trap	Taxable	\$ 27.00	\$ 27.70	\$ 0.70	2.5%	Non-statutory
Hire of Cat Trap - Bond	Taxable	\$ 51.50	\$ 52.80	\$ 1.30	2.5%	Non-statutory
Hire of Cat Trap - Pensioner Discount	Taxable	\$ 17.00	\$ 17.00	\$ -	0.0%	Non-statutory
Hire of Cat Trap - Pensioner Bond	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
<b>ANIMAL FINES (Domestic Animals Act 1994)</b>						
<b>Note: Fees are indexed annually by the Department of Justice</b>						
Failure to apply to register or renew the registration of a dog or cat over the age of 3 months	Non-taxable	\$ 370.00	\$ 370.00	\$ -	0.0%	Statutory
Identification marker not worn outside of premises	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0.0%	Statutory
Unregistered dog or cat wearing Council identification marker	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0.0%	Statutory
Person removing, altering or defacing identification marker	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0.0%	Statutory
Dog or cat on private property after notice served	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0.0%	Statutory
Dog at large or not securely confined - during the day	Non-taxable	\$ 277.00	\$ 277.00	\$ -	0.0%	Statutory
Dog at large or not securely confined - during the night	Non-taxable	\$ 370.00	\$ 370.00	\$ -	0.0%	Statutory
Cat at large or not securely confined in restrictive district	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0.0%	Statutory
Dog or cat in prohibited place	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0.0%	Statutory
Greyhound not muzzled or not controlled by chain, cord or leash	Non-taxable	\$ 277.00	\$ 277.00	\$ -	0.0%	Statutory
Not complying with notice to abate nuisance	Non-taxable	\$ 277.00	\$ 277.00	\$ -	0.0%	Statutory
<b>ANIMAL IMPOUND FEES</b>						
<b>Impound Fees - Dog</b>						
Pound release fee	Taxable	\$ 113.00	\$ 116.00	\$ 3.00	2.6%	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.9%	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$ 72.00	\$ 74.00	\$ 2.00	2.7%	Non-statutory
Pound release fee - Repeat offenders	Taxable	\$ 226.00	\$ 232.00	\$ 6.00	2.6%	Non-statutory
<b>Impound Fees - Cat</b>						
Pound release fee	Taxable	\$ 113.00	\$ 116.00	\$ 3.00	2.6%	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.9%	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$ 72.00	\$ 74.00	\$ 2.00	2.7%	Non-statutory
Pound release fee - Repeat offenders	Taxable	\$ 226.00	\$ 232.00	\$ 6.00	2.6%	Non-statutory
<b>Livestock</b>						
Livestock	Taxable	\$ 41.00	\$ 42.00	\$ 1.00	2.4%	Non-statutory
<b>ANIMAL REGISTRATIONS</b>						
<b>Note: Prices are for one cat or dog and include the government levy</b>						
Dangerous/Restricted breed	Non-taxable	\$ 724.00	\$ 742.00	\$ 18.00	2.4%	Non-statutory
Standard Registration	Non-taxable	\$ 151.00	\$ 155.00	\$ 4.00	2.6%	Non-statutory
Desexed and microchipped - Cat	Non-taxable	\$ 38.00	\$ 39.00	\$ 1.00	2.6%	Non-statutory
Desexed and microchipped - Dog	Non-taxable	\$ 47.00	\$ 48.00	\$ 1.00	2.1%	Non-statutory
Desexed registration - Cat	Non-taxable	\$ 41.00	\$ 42.00	\$ 1.00	2.4%	Non-statutory
Desexed registration - Dog	Non-taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.9%	Non-statutory
Working Dogs	Non-taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.9%	Non-statutory
Animals over 10 years old - Cat	Non-taxable	\$ 41.00	\$ 42.00	\$ 1.00	2.4%	Non-statutory
Animals over 10 years old - Dog	Non-taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.9%	Non-statutory
Animals registered with VCA or FCC - Cat	Non-taxable	\$ 41.00	\$ 42.00	\$ 1.00	2.4%	Non-statutory
Animals registered with VCA or FCC - Dog	Non-taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.9%	Non-statutory
Animal permanently identified (microchipped) - Cat	Non-taxable	\$ 108.00	\$ 111.00	\$ 3.00	2.7%	Non-statutory
Animal permanently identified (microchipped) - Dog	Non-taxable	\$ 134.00	\$ 137.00	\$ 3.00	2.2%	Non-statutory
Breeding animal on registered premises - Cat	Non-taxable	\$ 41.00	\$ 42.00	\$ 1.00	2.4%	Non-statutory
Breeding animal on registered premises - Dog	Non-taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.9%	Non-statutory
Late payment penalty fee (after 10 April)	Non-taxable	\$ 20.00	\$ 21.00	\$ 1.00	4.8%	Non-statutory
Pensioner reduction rate	Non-taxable	50%	50%	\$ -	0.0%	Non-statutory
Animal tag replacement	Taxable	\$ 11.00	\$ 11.00	\$ -	0.0%	Non-statutory
View Animal Register	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	4.8%	Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>BUILDING DEPARTMENT</b>						
<b>Note: Prices do not include the statutory government levy applicable to all building works over \$10,000</b>						
<b>New Dwelling / Dwelling - Extension/Alteration</b>						
Up to \$5,000	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
\$5,001 to \$10,000	Taxable	\$ 819.50	\$ 819.50	\$ -	0.0%	Non-statutory
\$10,001 to \$20,000	Taxable	\$ 1,072.50	\$ 1,072.50	\$ -	0.0%	Non-statutory
\$20,001 to \$50,000	Taxable	\$ 1,540.00	\$ 1,540.00	\$ -	0.0%	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 2,051.50	\$ 2,051.50	\$ -	0.0%	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 2,376.00	\$ 2,376.00	\$ -	0.0%	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 2,794.00	\$ 2,794.00	\$ -	0.0%	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 3,135.00	\$ 3,135.00	\$ -	0.0%	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 3,520.00	\$ 3,520.00	\$ -	0.0%	Non-statutory
\$300,001 to \$350,000	Taxable	\$ 3,993.00	\$ 3,993.00	\$ -	0.0%	Non-statutory
\$350,000 and above	Taxable	\$ 4,224.00	\$ 4,224.00	\$ -	0.0%	Non-statutory
<i>Notes:</i>						
<i>Includes partial compliance</i>						
<i>Protection works additional \$800</i>						
<i>Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>						
<i>Includes four (4) mandatory inspections - additional inspections \$190 each</i>						
<b>New Dwellings, Re-erection/Re-siting</b>						
Value of works \$1 to \$200,000	Taxable	\$ 3,135.00	\$ 3,135.00	\$ -	0.0%	Non-statutory
Value of works \$200,001 to \$250,000	Taxable	\$ 3,619.00	\$ 3,619.00	\$ -	0.0%	Non-statutory
Value of works \$250,001 to \$350,000	Taxable	\$ 3,916.00	\$ 3,916.00	\$ -	0.0%	Non-statutory
Value of works \$350,001 and above	Taxable	\$ 3,998.50	\$ 3,998.50	\$ -	0.0%	Non-statutory
<i>Notes:</i>						
<i>Protection works additional \$800</i>						
<i>Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>						
<i>Includes four (4) mandatory inspections - additional inspections \$190 each</i>						
<b>Miscellaneous - Building Permits</b>						
Garage/Carport/Shed/Patio/Verandah/Pergola	Taxable	\$ 951.50	\$ 951.50	\$ -	0.0%	Non-statutory
Swimming Pool (Fence Alterations Only)	Taxable	\$ 398.20	\$ 398.20	\$ -	0.0%	Non-statutory
Swimming Pool Fence (New Fence Only)	Taxable	\$ 704.00	\$ 704.00	\$ -	0.0%	Non-statutory
Swimming Pool and all Fences	Taxable	\$ 902.00	\$ 902.00	\$ -	0.0%	Non-statutory
Restumping (works must be performed by a Registered Builder)	Taxable	\$ 968.00	\$ 968.00	\$ -	0.0%	Non-statutory
Demolish / Remove Building - Domestic (shed / house)	Taxable	\$ 869.00	\$ 869.00	\$ -	0.0%	Non-statutory
Demolish / Remove Building - Commercial	Taxable	\$ 913.00	\$ 913.00	\$ -	0.0%	Non-statutory
<i>Note: Includes three (3) mandatory inspections - additional inspections \$190 each</i>						
<b>Commercial Works</b>						
Up to \$10,000	Taxable	\$ 1,028.50	\$ 1,028.50	\$ -	0.0%	Non-statutory
\$10,001 to \$50,000	Taxable	\$ 1,485.00	\$ 1,485.00	\$ -	0.0%	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 2,200.00	\$ 2,200.00	\$ -	0.0%	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 2,722.50	\$ 2,722.50	\$ -	0.0%	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 3,080.00	\$ 3,080.00	\$ -	0.0%	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 3,630.00	\$ 3,630.00	\$ -	0.0%	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 4,202.00	\$ 4,202.00	\$ -	0.0%	Non-statutory
\$300,001 to \$500,000	Taxable	\$ 4,785.00	\$ 4,785.00	\$ -	0.0%	Non-statutory
Value of Works above \$500,000 (or negotiated with Council)	Taxable	(Value of works ÷ 50)	(Value of works ÷ 50)			
<i>Notes:</i>						
<i>Includes partial compliance</i>						
<i>Protection works additional \$800</i>						
<i>Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)</i>						
<i>Includes four (4) mandatory inspections - additional inspections \$190 each</i>						

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease )	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Community Group (Not for Profit) Building works - Building Permits</b>						
(Discount on Permit fees only - State Government Levy still applies)		Fee may be negotiated	Fee may be negotiated			Non-statutory
<b>Levies / Bonds</b>						
Building Administration Fund Levy (State levy)		Value of work x 0.00128	Value of work x 0.00128			Non-statutory
Bond/Guarantee for Re-erection of buildings		(The lesser the cost of the building work or \$5,000)	(The lesser the cost of the building work or \$5,000)			
Council Infrastructure (Asset) Protection Deposit		\$ 770.00	\$ 770.00	\$ -	0.0%	
<b>Inspections</b>						
Additional Mandatory Inspections - per hour		\$ 209.00	\$ 209.00	\$ -	0.0%	Non-statutory
<b>Inspections of Swimming Pool and Spa Barriers (compliance inspections)</b>						
First Inspection		\$ 330.00	\$ 330.00	\$ -	0.0%	Non-statutory
Re-inspection		\$ 203.50	\$ 203.50	\$ -	0.0%	Non-statutory
Note:						
Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)						
Excludes prescribed lodgement fees						
<b>Swimming Pools and Spa's (Lodgement fees)</b>						
Swimming Pool / Spa registration fee		As per adopted regulatory fee	As per adopted regulatory fee			
Swimming Pool / Spa records search determination fee		As per adopted regulatory fee	As per adopted regulatory fee			
Lodging a certificate of pool and spa barrier non-compliance		As per adopted regulatory fee	As per adopted regulatory fee			
Lodging a certificate of pool and spa barrier compliance		As per adopted regulatory fee	As per adopted regulatory fee			
<b>Report and Consent</b>						
Application for report and consent (To build over an easement vested in Council)		As per adopted regulatory fee	As per adopted regulatory fee			
(Regulation 310 Part 4 - Siting, 513,515,604,802 and 806)						
Application for report and consent (To build over an easement vested in Council)		As per adopted regulatory fee	As per adopted regulatory fee			
(Regulation 610 - Location of Point of Stormwater Discharge)						
Application for report and consent (section 29a - Demolition of building)		As per adopted regulatory fee	As per adopted regulatory fee			
<b>Request for Information</b>						
Property Information Requests		As per adopted regulatory fee	As per adopted regulatory fee			
(Regulation 326(1), 326(2) and 326(3))						
Request for Professional Advice/Consultation - per hour	Taxable	\$ 175.00	\$ 175.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease )	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>File Retrieval / Search</b>						
File Retrieval - Minor Document (eg building / Occupancy Permit / Plans) each		\$ 49.50	\$ 49.50	\$ -	0.0%	Non-statutory
File Retrieval/Search (eg Permit History) Each		\$ 132.00	\$ 132.00	\$ -	0.0%	Non-statutory
<b>Amended Building Permit</b>						
Amended Building Permit - minor alterations	Taxable	\$ 187.00	\$ 187.00	\$ -	0.0%	Non-statutory
Amended Building Permit - major alterations	Taxable	\$ 308.00	\$ 308.00	\$ -	0.0%	Non-statutory
Time Extension - Building Permit - first request	Taxable	\$ 319.00	\$ 319.00	\$ -	0.0%	Non-statutory
Time Extension - Building Permit - second request	Taxable	\$ 363.00	\$ 363.00	\$ -	0.0%	Non-statutory
Time Extension - Building Permit - third request	Taxable	\$ 407.00	\$ 407.00	\$ -	0.0%	Non-statutory
Inspection fee for permits issued by private building surveyors	Taxable	\$295 + \$1.86 per km outside of Nhill	\$295 + \$1.86 per km outside of Nhill			Non-statutory
<b>Refunds</b>						
Withdrawn Application – Permit Lodged Not Yet Assessed	Taxable	\$ 396.00	\$ 396.00	\$ -	0.0%	Non-statutory
Withdrawn Application – Permit Assessed Not Yet Issued	Taxable	40% of fees (Minimum \$480.00)	40% of fees (Minimum \$480.00)			Non-statutory
Permit Cancellation – After Permit Issued (Refund only for inspections not carried out, based on inspection fee at time of cancellation)	Taxable	Permit fees retained	Permit fees retained			Non-statutory
Permit Cancellation - After Permit Expited	Taxable	No refund	No refund			Non-statutory
<b>Lodgement Fee</b>						
Lodgement fee for Private Building Surveyors  (Submission of Section 80, 30 and 73) (lodged via hard copy/email/facsimile)		As per adopted regulatory fee	As per adopted regulatory fee			Non-statutory
Lodgement fee for Private Building Surveyors  (Submission of Section 80, 30 and 73) (lodged wholly online via Greenlight only)		As per adopted regulatory fee	As per adopted regulatory fee			Non-statutory
<b>Events</b>						
Place of Public Entertainment (POPE) Occupany Permit	Taxable	\$ 440.00	\$ 440.00	\$ -	0.0%	Non-statutory
Temporary Siting Approval or Temporary Structure Inspection	Taxable	\$ 286.00	\$ 286.00	\$ -	0.0%	Non-statutory
Entertainment / Event Consideration, Notification and Approval - No Permit Required	Taxable	\$ 22.00	\$ 22.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>CAMPING FEES</b>						
<b>Note: Some items may not be available at all times</b>						
<b>Peak Times</b>						
Four Mile Beach - Powered Site Daily	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
Four Mile Beach - Powered Site Weekly	Taxable	\$ 92.00	\$ 94.00	\$ 2.00	2.1%	Non-statutory
Four Mile Beach - Unpowered Site Daily	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Four Mile Beach - Unpowered Site Weekly	Taxable	\$ 61.00	\$ 63.00	\$ 2.00	3.2%	Non-statutory
<b>Caravan Park Fees - Jeparit and Rainbow</b>						
<b>Daily Rates</b>						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 51.00	\$ 52.00	\$ 1.00	1.9%	Non-statutory
Powered site (2 persons)	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Unpowered site	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Extra person > 16 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Rainbow - On Site Caravan	Taxable	\$ 51.00	\$ 52.00	\$ 1.00	1.9%	Non-statutory
Jeparit - Studio Cabin	Taxable	\$ 105.00	\$ 105.00	\$ -	0.0%	Non-statutory
Jeparit - 2 bedroom cabin luxury	Taxable	\$ 150.00	\$ 150.00	\$ -	0.0%	Non-statutory
Rainbow - 2 bedroom cabin luxury	Taxable	\$ 150.00	\$ 150.00	\$ -	0.0%	Non-statutory
<b>Weekly Rates (less than 40 days)</b>						
Powered site (2 persons)	Taxable	\$ 153.00	\$ 157.00	\$ 4.00	2.5%	Non-statutory
Unpowered site	Taxable	\$ 92.00	\$ 94.00	\$ 2.00	2.1%	Non-statutory
Extra person > 16 years old	Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.1%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 31.00	\$ 32.00	\$ 1.00	3.1%	Non-statutory
Rainbow - On Site Caravan	Taxable	\$ 306.00	\$ 314.00	\$ 8.00	2.5%	Non-statutory
Jeparit - Cabin	Taxable	\$ 612.00	\$ 627.00	\$ 15.00	2.4%	Non-statutory
Jeparit - Studio Cabin - Trades/Contractors	Taxable	\$ 510.00	\$ 523.00	\$ 13.00	2.5%	Non-statutory
Jeparit - 2 bedroom cabin luxury	Taxable	\$ 750.00	\$ 750.00	\$ -	0.0%	Non-statutory
Rainbow - 2 bedroom cabin luxury	Taxable	\$ 750.00	\$ 750.00	\$ -	0.0%	Non-statutory
<b>Caravan Park Fees - Dimboola</b>						
<b>Daily Rates</b>						
<b>Peak Times</b>						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Powered site (2 persons)	Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Unpowered site	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Extra person > 16 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Ensuite site	Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 110.00	\$ 110.00	\$ -	0.0%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 175.00	\$ 175.00	\$ -	0.0%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 185.00	\$ 185.00	\$ -	0.0%	Non-statutory
<b>Off Peak Times</b>						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 51.00	\$ 52.00	\$ 1.00	1.9%	Non-statutory
Powered site (2 persons)	Taxable	\$ 36.00	\$ 37.00	\$ 1.00	2.7%	Non-statutory
Unpowered site	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	4.8%	Non-statutory
Extra person > 16 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Ensuite site	Taxable	\$ 56.00	\$ 56.00	\$ -	0.0%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 105.00	\$ 105.00	\$ -	0.0%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 155.00	\$ 155.00	\$ -	0.0%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 160.00	\$ 160.00	\$ -	0.0%	Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Weekly Rates (less than 40 days)</b>						
<b>Peak Times</b>						
Powered site (2 persons)	Taxable	\$ 245.00	\$ 251.00	\$ 6.00	2.4%	Non-statutory
Unpowered site	Taxable	\$ 150.00	\$ 150.00	\$ -	0.0%	Non-statutory
Extra person > 16 years old	Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 45.00	\$ 45.00	\$ -	0.0%	Non-statutory
Ensuite site	Taxable	\$ 305.00	\$ 305.00	\$ -	0.0%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 680.00	\$ 680.00	\$ -	0.0%	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	\$ 565.00	\$ 565.00	\$ -	0.0%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 1,050.00	\$ 1,050.00	\$ -	0.0%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 1,110.00	\$ 1,110.00	\$ -	0.0%	Non-statutory
<b>Off Peak Times</b>						
Powered site (2 persons)	Taxable	\$ 214.00	\$ 219.00	\$ 5.00	2.3%	Non-statutory
Unpowered site	Taxable	\$ 122.00	\$ 125.00	\$ 3.00	2.4%	Non-statutory
Extra person > 16 years old	Taxable	\$ 61.00	\$ 63.00	\$ 2.00	3.2%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.1%	Non-statutory
Ensuite site	Taxable	\$ 275.00	\$ 282.00	\$ 7.00	2.5%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 612.00	\$ 627.00	\$ 15.00	2.4%	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	\$ 510.00	\$ 523.00	\$ 13.00	2.5%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 875.00	\$ 875.00	\$ -	0.0%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 900.00	\$ 900.00	\$ -	0.0%	Non-statutory
*Peak Times:						
<b>Other items</b>						
Fire drum hire (per visit)	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Fire wood - 20kg bag	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Bike hire - 30 minutes	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Note: Nhill Caravan Park fees are set by the licensee and are not included in the above fees.						
<b>COMMUNITY BUS</b>						
Community Group Hire Fees - per kilometre	Taxable	\$ 0.40	\$ 0.40	\$ -	0.0%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						
Other Hirer Fees - per kilometre	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						
<b>DISABLED PARKING LABELS</b>						
Disabled parking labels	Taxable	\$ 9.20	\$ 9.40	\$ 0.20	2.1%	Non-statutory
<b>ELECTIONS</b>						
Candidate deposits	Non-taxable	\$ 250.00	\$ 250.00	\$ -	0.0%	Statutory
Failure to vote fines (Local Government Act 2020)	Non-taxable	\$ 91.00	\$ 91.00	\$ -	0.0%	Statutory
<b>EVENTS</b>						
Hire of Variable Message Sign (per week) (including set up of message)	Taxable	\$ 206.00	\$ 211.20	\$ 5.20	2.5%	Non-statutory
Completion of Traffic Management Plan (per hour)	Taxable	\$ 61.80	\$ 63.30	\$ 1.50	2.4%	Non-statutory
Execution of Road Closure for events including all signage (per hour)	Taxable	\$ 181.60	\$ 186.10	\$ 4.50	2.4%	Non-statutory
Newspaper advertising of Road Closures	Taxable	At Cost	At Cost			Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
		\$	\$	\$	%	
<b>FIRE PREVENTION NOTICES</b>						
Fire Hazard Removal	Taxable	\$205.00 plus removal costs	\$205.00 plus removal costs			Non-statutory
Failure to comply with Fire Prevention Notice (Country Fire Authority Act 1958)	Non-taxable	\$ 1,849.00	\$ 1,849.00	\$ -	0.0%	Statutory
<b>FREEDOM OF INFORMATION REQUESTS</b>						
Freedom of Information - Application fee	Non-taxable	\$ 30.60	\$ 31.80	\$ 1.20	3.8%	Statutory
Freedom of Information - Search fee (per hour)	Non-taxable	\$ 22.94	\$ 23.85	\$ 0.92	3.8%	Statutory
Freedom of Information - Supervision charge (per 15 minutes)	Non-taxable	\$ 5.73	\$ 6.00	\$ 0.27	4.4%	Statutory
Freedom of Information - Photocopy charge (black and white)	Non-taxable	\$ 0.20	\$ 0.20	\$ -	0.0%	Statutory
<b>GARBAGE BIN SALES</b>						
120 litre bin	Taxable	\$ 77.00	\$ 79.00	\$ 2.00	2.5%	Non-statutory
240 litre bin	Taxable	\$ 97.00	\$ 99.00	\$ 2.00	2.0%	Non-statutory
Replacement bin lid - 120 litre	Taxable	\$ 26.00	\$ 27.00	\$ 1.00	3.7%	Non-statutory
Replacement bin lid - 240 litre	Taxable	\$ 26.00	\$ 27.00	\$ 1.00	3.7%	Non-statutory
<b>HALL HIRE</b>						
<b>Jeparit Hall</b>						
Bond	Taxable	\$ 214.00	\$ 219.00	\$ 5.00	2.3%	Non-statutory
Community Group Hall Hire - Full day	Taxable	\$ 153.00	\$ 157.00	\$ 4.00	2.5%	Non-statutory
Community Group Hall Hire - Half day	Taxable	\$ 112.00	\$ 115.00	\$ 3.00	2.6%	Non-statutory
Community Group Hall Hire - Evening	Taxable	\$ 112.00	\$ 115.00	\$ 3.00	2.6%	Non-statutory
Hall Hire - Private Functions	Taxable	\$ 388.00	\$ 398.00	\$ 10.00	2.5%	Non-statutory
Hall Hire - Meetings (up to 3 hours)	Taxable	\$ 87.00	\$ 89.00	\$ 2.00	2.2%	Non-statutory
Kitchen	Taxable	\$ 37.00	\$ 38.00	\$ 1.00	2.6%	Non-statutory
Cool room	Taxable	\$ 21.00	\$ 22.00	\$ 1.00	4.5%	Non-statutory
Small meeting room (hourly rate)	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
<b>Nhill Memorial Community Centre</b>						
Bond	Non-Taxable	\$ 210.00	\$ 210.00	\$ -	0.0%	Non-statutory
Community Group Hall Hire - Full day	Taxable	\$ 155.00	\$ 155.00	\$ -	0.0%	Non-statutory
Community Group Hall Hire - Half day	Taxable	\$ 125.00	\$ 125.00	\$ -	0.0%	Non-statutory
Community Group Hall Hire - Evening	Taxable	\$ 125.00	\$ 125.00	\$ -	0.0%	Non-statutory
Hall Hire - Private Functions	Taxable	\$ 425.00	\$ 425.00	\$ -	0.0%	Non-statutory
Hall Hire - Meetings (up to 3 hours)	Taxable	\$ 205.00	\$ 205.00	\$ -	0.0%	Non-statutory
Hall Hire - Functions (after 1am per hour)	Taxable	\$ 55.00	\$ 55.00	\$ -	0.0%	Non-statutory
Hall Hire - Set up / Pack up (daily)	Taxable	\$ 55.00	\$ 55.00	\$ -	0.0%	Non-statutory
Kitchen / Bar / Cool room Hire	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Baby Grand Piano	Taxable	\$ 55.00	\$ 55.00	\$ -	0.0%	Non-statutory
Table Cloths (round or oblong) - each	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
Cleaning	Taxable	\$ 155.00	\$ 155.00	\$ -	0.0%	Non-statutory
<b>Meeting Room Hire Dimboola Library</b>						
Community Group Hire - per hour	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
Private Function Hire - per hour	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory



Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Movie Tickets</b>						
Adult	Taxable	\$ 12.00	\$ 12.00	\$ -	0.0%	Non-statutory
Concession	Taxable	\$ 7.00	\$ 7.00	\$ -	0.0%	Non-statutory
Family (2 Adults & 3 Children/Concession)	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Bulk Buy - Adult (6)	Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
Bulk Buy - Child/Concession (6)	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Bulk Buy - Family (6)	Taxable	\$ 150.00	\$ 150.00	\$ -	0.0%	Non-statutory
<b>VIP Seating</b>						
*Note: VIP Seating includes medium popcorn and a drink.						
Adult	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Child/Concession	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Double - Adult	Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Double - Child	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
<b>Special Movie Event Tickets</b>						
Adult	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Concession	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
<b>HEALTH REGISTRATIONS</b>						
Initial Registration of Premises	Non-taxable		Relevant renewal fee + 50%			Non-statutory
Transfer of registration fee (PH&W only)	Non-taxable		50% of relevant renewal fee			Non-statutory
Transfer of Registration - Accommodation	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Transfer of food premises	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Additional inspection due to continued non-compliance	Non-taxable		\$ 150.00	\$ 150.00	100.0%	Non-statutory
Additional sampling due to continued non-compliance	Non-taxable		At cost + 50%			Non-statutory
Inspection by request	Non-taxable	\$ 135.00	\$ 150.00	\$ 15.00	10.0%	Non-statutory
<b>Food Act - Fixed Premises</b>						
Food premises class 1 (hospital / aged care / child care)	Non-taxable	\$ 440.00	\$ 450.00	\$ 10.00	2.2%	Non-statutory
Food premises class 2 standard (including community groups)	Non-taxable	\$ 315.00	\$ 350.00	\$ 35.00	10.0%	Non-statutory
Food premises class 3 (including community groups)	Non-taxable	\$ 160.00	\$ 175.00	\$ 15.00	8.6%	Non-statutory
Food premises class 4	Non-taxable	\$ -	\$ -			Non-statutory
<b>Food Act Streatrader</b>						
Class 2 - Mobile yearly fee business	Non-taxable		\$ 350.00	\$ 350.00	100.0%	Non-statutory
Class 2 - Community Group	Non-taxable		\$ 50.00	\$ 50.00	100.0%	Non-statutory
Class 3 - Mobile yearly fee business	Non-taxable		\$ 175.00	\$ 175.00	100.0%	Non-statutory
Class 3 with class 2 fixed premises registration	Non-taxable		\$ 50.00	\$ 50.00	100.0%	Non-statutory
Class 3 - Community Group	Non-taxable		\$ 50.00	\$ 50.00	100.0%	Non-statutory
<b>Public Health and Wellbeing</b>						
Prescribed accommodation - Hotels, motels, B&B able to sleep 5 or more people etc <10 beds	Non-taxable	\$ 230.00	\$ 200.00	\$ (30.00)	-15.0%	Non-statutory
Prescribed accommodation - Hotels, motels, B&B able to sleep 5 or more people etc 10-20 beds	Non-taxable		\$ 250.00	\$ 250.00	100.0%	Non-statutory
Prescribed accommodation - Hotels, motels, B&B able to sleep 5 or more people etc >20 beds	Non-taxable		\$ 300.00	\$ 300.00	100.0%	Non-statutory
Beauty (including Hairdressing) – waxing, nails and ear piercing etc annual renewal	Non-taxable	\$ 185.00	\$ 150.00	\$ (35.00)	-23.3%	Non-statutory
Hairdressers/make up – one off registrations (inspect 3 years) hairdressing & make up only – no other activity	Non-taxable	50% of annual fee	\$ 150.00			Non-statutory
Transfer of Registration - Hairdressers	Non-taxable	\$ 90.00	\$ 90.00	\$ -	0.0%	Non-statutory
Skin Pen - tattooing, ear piercing etc	Non-taxable		\$ 200.00	\$ 200.00	100.0%	
<b>*Premises should be registered to the highest risk activity</b>						



Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Aquatic Facilities</b>						
Pools public / private accommodation / spas	Non-taxable		\$ 200.00	\$ 200.00	100.0%	Non-statutory
<b>Caravan Parks - Total number of sites (other than camp sites)</b>						
Not exceeding 25	Non-taxable	\$ 249.40	\$ 249.40	\$ -	0.0%	Statutory
Exceeding 25 but not 50	Non-taxable	\$ 495.60	\$ 495.60	\$ -	0.0%	Statutory
Exceeding 50 but not 100	Non-taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%	Statutory
Transfer of Registration - Caravan Park	Non-taxable	\$ 90.00	\$ 90.00	\$ -	0.0%	Non-statutory
Late payment penalty for all registrations	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
<b>Environmental Protection Act</b>						
Application to install a septic system	Non-taxable		\$ 350.00	\$ 350.00	100.0%	Non-statutory
Application to amend/alter an existing system	Non-taxable		\$ 150.00	\$ 150.00	100.0%	Non-statutory
Application to extend a septic application	Non-taxable		\$ 175.00	\$ 175.00	100.0%	Non-statutory
Additional inspection due to non-compliance	Non-taxable		\$ 110.00	\$ 110.00	100.0%	Non-statutory
<b>INSURANCE</b>						
Stall holder - one off event	Taxable	\$ 37.70	\$ 38.60	\$ 0.90	2.3%	Non-statutory
Stall holder - regular event	Taxable	\$ 20.90	\$ 21.40	\$ 0.50	2.3%	Non-statutory
Hall hire	Taxable	\$ 16.30	\$ 16.70	\$ 0.40	2.4%	Non-statutory
Performers / Buskers / Artists	Taxable	\$ 38.30	\$ 39.30	\$ 1.00	2.5%	Non-statutory
Tutors - Non sporting (music teachers, craft teachers etc.) - Annual coverage	Taxable	\$ 202.00	\$ 207.10	\$ 5.10	2.5%	Non-statutory
<b>LITTERING FINES (Environment Protection Act 2017)</b>						
Littering fines - deposit small item of litter	Non-taxable	\$ 370.00	\$ 370.00	\$ -	0.0%	Statutory
Littering fines - deposit litter	Non-taxable	\$ 370.00	\$ 370.00	\$ -	0.0%	Statutory
Littering fines - deposit burning litter	Non-taxable	\$ 740.00	\$ 740.00	\$ -	0.0%	Statutory
Unsecured load fines	Non-taxable	\$ 740.00	\$ 740.00	\$ -	0.0%	Statutory
<b>LOCAL LAWS PERMIT FEES</b>						
Document processing fee (Admin fee)		\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Fire permits	Non-taxable	\$ 39.30	\$ 40.30	\$ 1.00	2.5%	Non-statutory
Waste containers	Non-taxable	\$ 61.80	\$ 63.30	\$ 1.50	2.4%	Non-statutory
Recreational Vehicles	Non-taxable	\$ 30.90	\$ 31.70	\$ 0.80	2.5%	Non-statutory
Street Traders and Collectors Permits	Non-taxable	\$ 46.40	\$ 47.60	\$ 1.20	2.5%	Non-statutory
Signs on pavement, street furniture and/or merchandise - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	
Streets and Roads - Temporary Vehicle Crossing	Non-taxable	\$ -	\$ -			Non-statutory
Streets and Roads - Heavy or Long Vehicles	Non-taxable	\$ 92.80	\$ 95.10	\$ 2.30	2.4%	Non-statutory
Streets and Roads - Removal of Firewood	Non-taxable	\$ 30.90	\$ 31.70	\$ 0.80	2.5%	Non-statutory
Streets and Roads - Cut and Burn on Road Reserves	Non-taxable	\$ 39.30	\$ 40.30	\$ 1.00	2.5%	Non-statutory
<b>Keeping of Animals</b>						
Dogs - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
Cats - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
Horses and Cattle - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
Domestic Birds and Poultry - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
Pigeons - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
Rodents and Reptiles - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
Other Animals - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
Different Types of Animals - 3 years	Non-taxable	\$ 216.20	\$ 221.60	\$ 5.40	2.4%	Non-statutory
<b>Protection of Council Assets</b>						
<b>*Note: These fees are set by VicRoads on 01 July each year.</b>						
Road Opening Permit - L1	Taxable	\$ 657.90	\$ 674.30	\$ 16.40	2.4%	Non-statutory
Road Opening Permit - L2	Taxable	\$ 358.00	\$ 367.00	\$ 9.00	2.5%	Non-statutory
Road Opening Permit - L3	Taxable	\$ 141.80	\$ 145.30	\$ 3.50	2.4%	Non-statutory
Road Opening Permit - L4	Taxable	\$ 91.80	\$ 94.10	\$ 2.30	2.4%	Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
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	\$355.00 plus towing expenses	\$355.00 plus towing expenses	\$ -	0.0%	Non-statutory
<b>MUSEUM FEES</b>						
<b>Wimmera Mallee Pioneer Museum</b>						
Adult	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Pensioner	Taxable	\$ 6.00	\$ 6.00	\$ -	0.0%	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	\$ -	0.0%	Non-statutory
Family	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Groups of 10 or more	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
School groups (per student - teachers no charge)	Taxable	\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
<b>Yurunga Homestead</b>						
Adult	Taxable	\$ 5.00	\$ 7.50	\$ 2.50	33.3%	Non-statutory
Secondary School Student			\$ 5.00	\$ 5.00	100.0%	Non-statutory
Children under 12	Taxable	\$ 3.00	Free			
<b>Groups</b>						
Lunch	Taxable		\$ 17.50	\$ 17.50	100.0%	Non-statutory
Lunch plus tour	Taxable		\$ 25.00	\$ 25.00	100.0%	Non-statutory
Morning or afternoon tea	Taxable	\$ 10.00	\$ 15.00	\$ 5.00	33.3%	Non-statutory
Morning/Afternoon plus tour			\$ 22.50	\$ 22.50	100.0%	Non-statutory
<b>PARKING FINES (Road Safety Rules 2017)</b>						
Heavy vehicles parked in a built up area longer than 1 hour	Non-taxable	\$ 111.00	\$ 111.00	\$ -	0.0%	Statutory
Parked in a disabled area	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0.0%	Statutory
Stopped in a no-stopping area	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0.0%	Statutory
Stopped in a children's crossing	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0.0%	Statutory
Stopped in a loading zone	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0.0%	Statutory
<b>PHOTOCOPIES &amp; SCANNING</b>						
A4 - Black and White	Taxable	\$ 0.60	\$ 0.60	\$ -	0.0%	Non-statutory
A4 - Colour	Taxable	\$ 1.10	\$ 1.10	\$ -	0.0%	Non-statutory
A3 - Black and White	Taxable	\$ 1.10	\$ 1.10	\$ -	0.0%	Non-statutory
A3 - Colour	Taxable	\$ 2.40	\$ 2.50	\$ 0.10	4.0%	Non-statutory
Engineering plans	Taxable	\$ 7.70	\$ 7.90	\$ 0.20	2.5%	Non-statutory
A2 - Black and White	Taxable	\$ 17.20	\$ 17.60	\$ 0.40	2.3%	Non-statutory
A2 - Colour	Taxable	\$ 23.00	\$ 23.60	\$ 0.60	2.5%	Non-statutory
A1 - Black and White	Taxable	\$ 29.10	\$ 29.80	\$ 0.70	2.3%	Non-statutory
A1 - Colour	Taxable	\$ 33.20	\$ 34.00	\$ 0.80	2.4%	Non-statutory
A0 - Black and White	Taxable	\$ 32.60	\$ 33.40	\$ 0.80	2.4%	Non-statutory
A0 - Colour	Taxable	\$ 39.30	\$ 40.30	\$ 1.00	2.5%	Non-statutory
B Size Surcharge	Taxable	\$ 3.50	\$ 3.60	\$ 0.10	2.8%	Non-statutory
Scanning up to 10 pages	Taxable	\$ 2.60	\$ 2.70	\$ 0.10	3.7%	Non-statutory
Scanning 10 - 50 pages	Taxable	\$ 5.10	\$ 5.20	\$ 0.10	1.9%	Non-statutory
Scanning over 50 pages	Taxable	\$ 7.70	\$ 7.90	\$ 0.20	2.5%	Non-statutory
Laminating A4	Taxable	\$ 1.20	\$ 1.20	\$ -	0.0%	Non-statutory
Laminating A3	Taxable	\$ 1.50	\$ 1.50	\$ -	0.0%	Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>PLANNING</b>						
Planning Certificate Fee	Non-taxable	\$ 21.70	\$ 21.70	\$ -	0.0%	Statutory
Certificate of Compliance	Non-taxable	\$ 317.90	\$ 317.90	\$ -	0.0%	Statutory
<b>Applications for Permits (Regulation 9)</b>						
Class 1 - Use Only	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	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	\$ -	0.0%	Statutory
>\$10,001 - \$100,000	Non-taxable	\$ 614.10	\$ 614.10	\$ -	0.0%	Statutory
>\$100,001 - \$500,000	Non-taxable	\$ 1,257.20	\$ 1,257.20	\$ -	0.0%	Statutory
>\$500,001 - \$1,000,000	Non-taxable	\$ 1,358.30	\$ 1,358.30	\$ -	0.0%	Statutory
>\$1,000,001 - \$2,000,000	Non-taxable	\$ 1,459.90	\$ 1,459.90	\$ -	0.0%	Statutory
<b>VicSmart</b>						
VicSmart application if the estimated cost of development is:						
<\$10,000	Non-taxable	\$ 195.00	\$ 195.00	\$ -	0.0%	Statutory
>\$10,000	Non-taxable	\$ 419.10	\$ 419.10	\$ -	0.0%	Statutory
<b>Permits</b>						
<\$100,000	Non-taxable	\$ 1,119.90	\$ 1,119.90	\$ -	0.0%	Statutory
\$100,000 - \$1,000,000	Non-taxable	\$ 1,510.00	\$ 1,510.00	\$ -	0.0%	Statutory
\$1,000,001 - \$5,000,000	Non-taxable	\$ 3,330.70	\$ 3,330.70	\$ -	0.0%	Statutory
\$5,000,001 - \$15,000,000	Non-taxable	\$ 8,489.40	\$ 8,489.40	\$ -	0.0%	Statutory
\$15,000,001 - \$50,000,000	Non-taxable	\$ 25,034.60	\$ 25,034.60	\$ -	0.0%	Statutory
>\$50,000,001	Non-taxable	\$ 56,268.30	\$ 56,268.30	\$ -	0.0%	Statutory
Class 12 - to subdivide an existing building	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	Statutory
Class 13 - to subdivide land into two lots	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	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	\$ -	0.0%	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	\$ -	0.0%	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	\$ -	0.0%	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	\$ -	0.0%	Statutory
Class 21 - a permit otherwise not provided for in regulation	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	Statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Amendments to Permits</b>						
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	\$ -	0.0%	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	\$ -	0.0%	Statutory
Amendment to a class 2 permit	Non-taxable	\$ 195.10	\$ 195.10	\$ -	0.0%	Statutory
Amendment to a class 3 permit	Non-taxable	\$ 614.10	\$ 614.10	\$ -	0.0%	Statutory
Amendment to a class 4 permit	Non-taxable	\$ 1,257.20	\$ 1,257.20	\$ -	0.0%	Statutory
Amendment to a class 5 or class 6 permit	Non-taxable	\$ 1,358.30	\$ 1,358.30	\$ -	0.0%	Statutory
Amendment to a class 7 permit	Non-taxable	\$ 195.10	\$ 195.10	\$ -	0.0%	Statutory
Amendment to a class 8 permit	Non-taxable	\$ 419.10	\$ 419.10	\$ -	0.0%	Statutory
Amendment to a class 9 permit	Non-taxable	\$ 195.10	\$ 195.10	\$ -	0.0%	Statutory
Amendment to a class 10 permit	Non-taxable	\$ 1,119.90	\$ 1,119.90	\$ -	0.0%	Statutory
Amendment to a class 11 permit	Non-taxable	\$ 1,510.00	\$ 1,510.00	\$ -	0.0%	Statutory
Amendment to a class 12, 13, 14, or 15 permit	Non-taxable	\$ 3,330.70	\$ 3,330.70	\$ -	0.0%	Statutory
Amendment to a class 16 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	Statutory
Amendment to a class 17 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	Statutory
Amendment to a class 18 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	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	\$ -	0.0%	Statutory
Amendment to a class 21 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0.0%	Statutory
<b>Planning Additional Fees - Advertising (conducted on applicants behalf)</b>						
Newspaper advertisement - At cost	Taxable	At cost	At cost			Non-statutory
Placing of notice onsite	Taxable	\$ 113.20	\$ 116.00	\$ 2.80	2.4%	Non-statutory
Notice of planning permit by mail (if more than 10 letters, per letter)	Taxable	\$ 7.10	\$ 7.30	\$ 0.20	2.7%	Non-statutory
<b>Planning - Additional Fees</b>						
Secondary Consent Application	Taxable	\$ 206.00	\$ 211.20	\$ 5.20	2.5%	Non-statutory
Extension of Time to planning permit	Taxable	\$ 257.60	\$ 264.00	\$ 6.40	2.4%	Non-statutory
Section 173 Agreements	Taxable	\$ 208.10	\$ 213.30	\$ 5.20	2.4%	Non-statutory
Written Advice on Planning Controls	Taxable	\$ 154.50	\$ 158.40	\$ 3.90	2.5%	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	Taxable	\$ 144.20	\$ 147.80	\$ 3.60	2.4%	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	Taxable	\$ 141.30	\$ 144.80	\$ 3.50	2.4%	Non-statutory
<b>Planning - Withdrawal of Application</b>						
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

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease )	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>PUBLIC SPACES</b>						
Minor use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 33.70	\$ 34.50	\$ 0.80	2.3%	Non-statutory
Major use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 169.30	\$ 173.50	\$ 4.20	2.4%	Non-statutory
<b>RATES</b>						
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
				\$ -	#DIV/0!	
				\$ -	#DIV/0!	
<b>RECYCLING TRAILER</b>						
Recycling Trailer Hire (per event)	Taxable	\$ 20.40	\$ 20.90	\$ 0.50	2.4%	Non-statutory
Recycling Trailer Hire - Bond (per event)	Non-taxable	\$ 306.00	\$ 313.70	\$ 7.70	2.5%	Non-statutory
<b>SALEYARD FEES</b>						
Pigs (per pig / day)	Taxable	\$ 0.70	\$ 0.70	\$ -	0.0%	Non-statutory
Sheep (per sheep / day)	Taxable	\$ 0.70	\$ 0.70	\$ -	0.0%	Non-statutory
Yard fee per sale (per agent)	Taxable	\$ 1,377.00	\$ 1,411.40	\$ 34.40	2.4%	Non-statutory
<b>SEPTIC TANK FEES</b>						
Application to install a septic system	Non-taxable		\$ 350.00	\$ 350.00	100.0%	Non-statutory
Application to amend/alter an existing system	Non-taxable		\$ 150.00	\$ 150.00	100.0%	Non-statutory
Application to extend a septic application	Non-taxable		\$ 175.00	\$ 175.00	100.0%	Non-statutory
Additional inspection due to non-compliance	Non-taxable		\$ 110.00	\$ 110.00	100.0%	Non-statutory
<b>SWIMMING POOLS</b>						
Note: Swimming Pool fees are set by the contractor						
<b>WASTE DEPOT FEES</b>						
<b>Unsorted recyclables, general waste and hard plastic</b>						
Car boot	Taxable	\$ 12.20	\$ 12.50	\$ 0.30	2.4%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$ 32.60	\$ 33.40	\$ 0.80	2.4%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$ 61.20	\$ 62.70	\$ 1.50	2.4%	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$ 87.70	\$ 89.90	\$ 2.20	2.4%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$ 166.30	\$ 170.50	\$ 4.20	2.5%	Non-statutory
Builders waste clean sorted – Per cubic metre	Taxable	\$ 74.50	\$ 76.40	\$ 1.90	2.5%	Non-statutory
Builders waste dirty non-sorted – Per cubic metre	Taxable	\$ 180.50	\$ 185.00	\$ 4.50	2.4%	Non-statutory
Concrete Non-sorted – Per tonne	Taxable	\$ 127.50	\$ 130.70	\$ 3.20	2.4%	Non-statutory
Concrete Clean, sorted – Per tonne	Taxable	\$ 36.70	\$ 37.60	\$ 0.90	2.4%	Non-statutory
Heavy truck loads	Taxable	Not accepted	Not accepted			
Mattresses (Double and larger)	Taxable	\$ 51.00	\$ 52.30	\$ 1.30	2.5%	Non-statutory
Mattresses (Single)	Taxable	\$ 25.50	\$ 26.10	\$ 0.60	2.3%	Non-statutory
Asbestos (per kilogram)	Taxable	\$ 2.00	\$ 2.10	\$ 0.10	4.8%	Non-statutory
Clean Fill Dirt (per ton)	Taxable	new	\$ 10.00			Non-statutory
<b>Sorted recyclables</b>						
Newspapers, Cardboard, Bottles, Cans etc.	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory

Description of Fees and Charges	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST (Proposed)	Fee Increase / (Decrease )	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Tyres</b>						
Car and Motorcycle	Taxable	\$ 9.20	\$ 9.40	\$ 0.20	2.1%	Non-statutory
Light Commercial	Taxable	\$ 25.50	\$ 26.10	\$ 0.60	2.3%	Non-statutory
Truck –Standard	Taxable	\$ 77.50	\$ 79.40	\$ 1.90	2.4%	Non-statutory
Tractor - under 2 metres high	Taxable	\$ 137.70	\$ 141.10	\$ 3.40	2.4%	Non-statutory
Tractor - over 2 metres high	Taxable	\$ 280.50	\$ 287.50	\$ 7.00	2.4%	Non-statutory
<b>Car bodies</b>						
Car bodies / scrap steel	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
<b>Green Waste &amp; Timber</b>						
Car boot	Taxable	\$ 6.10	\$ 6.30	\$ 0.20	3.2%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$ 12.20	\$ 12.50	\$ 0.30	2.4%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$ 15.30	\$ 15.70	\$ 0.40	2.5%	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$ 22.40	\$ 23.00	\$ 0.60	2.6%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$ 30.60	\$ 31.40	\$ 0.80	2.5%	Non-statutory
Heavy truck	Taxable	\$ 58.10	\$ 59.60	\$ 1.50	2.5%	Non-statutory
<b>E-waste</b>						
E-Waste – non-compliant	Taxable	\$ 2.00 per kg	\$ 2.00 per kg			Non-statutory
E-Waste - compliant	Taxable	\$ 1.00 per kg	\$ 1.00 per kg			Non-statutory
<b>Furniture</b>						
Small Item – e.g. Chair (per unit)	Taxable	\$ 10.20	\$ 10.50	\$ 0.30	2.9%	Non-statutory
Medium Item – e.g. bed, dressing table etc. (per unit)	Taxable	\$ 36.70	\$ 37.60	\$ 0.90	2.4%	Non-statutory
Large Item – e.g. Couch, wardrobe etc. (per unit)	Taxable	\$ 102.00	\$ 104.60	\$ 2.60	2.5%	Non-statutory
<b>Oil</b>						
Oil (per litre)	Taxable	\$ 0.50	\$ 0.50			Non-statutory
Oil Drum disposal (per drum)	Taxable	\$ 5.10	\$ 5.20	\$ 0.10	1.9%	Non-statutory
<b>WOOD PERMITS</b>						
Council controlled land – Full rate	Taxable	\$ 30.90	\$ 31.70	\$ 0.80	2.5%	Non-statutory
Council controlled land – Pensioner rate	Taxable	\$ 20.60	\$ 21.10	\$ 0.50	2.4%	Non-statutory



# HINDMARSH SHIRE COUNCIL

## Long Term Financial Plan

2023/2024 - 2032/2033



*Pictured: Rainbow resident enjoying a cuppa and complimentary morning tea at the Rainbow Library*

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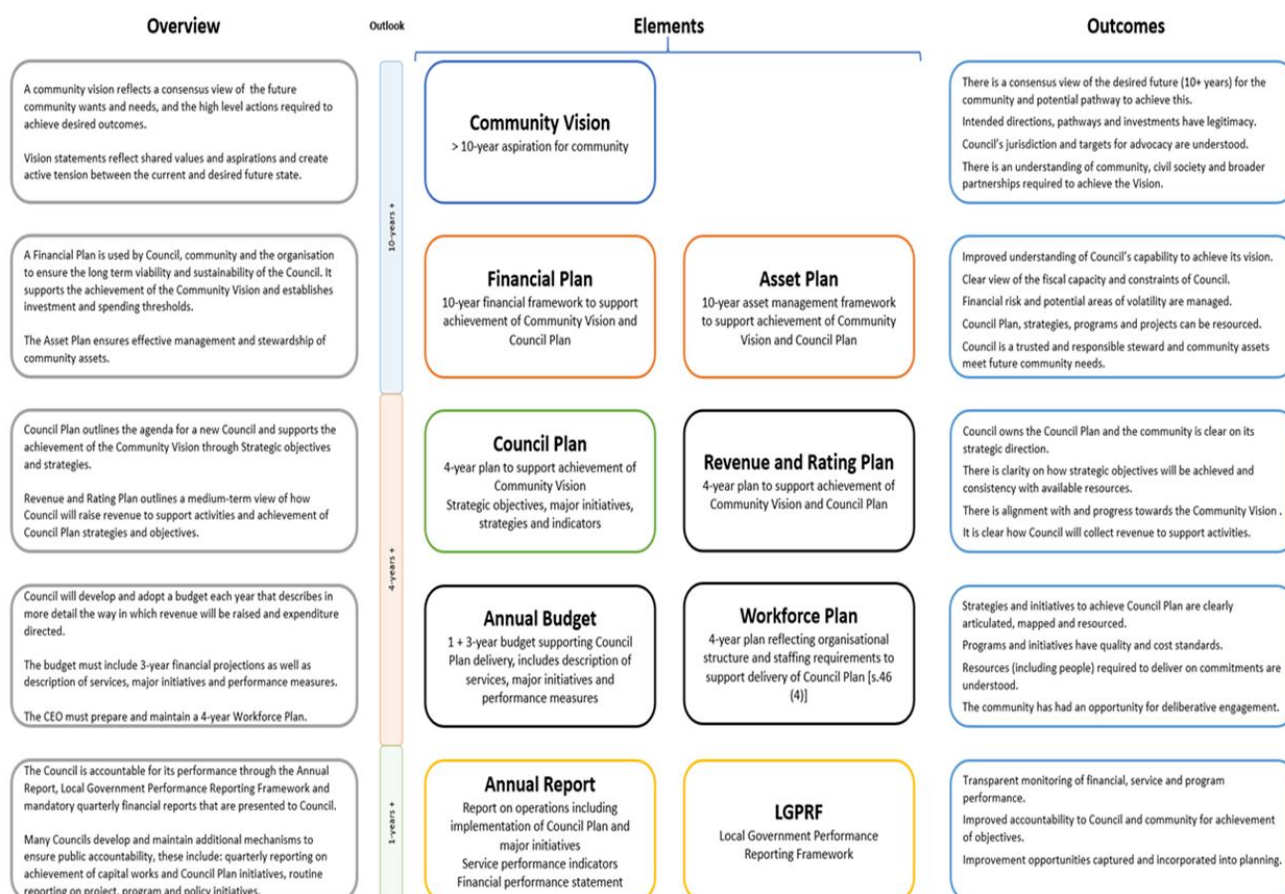
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# 1. Legislative Requirements

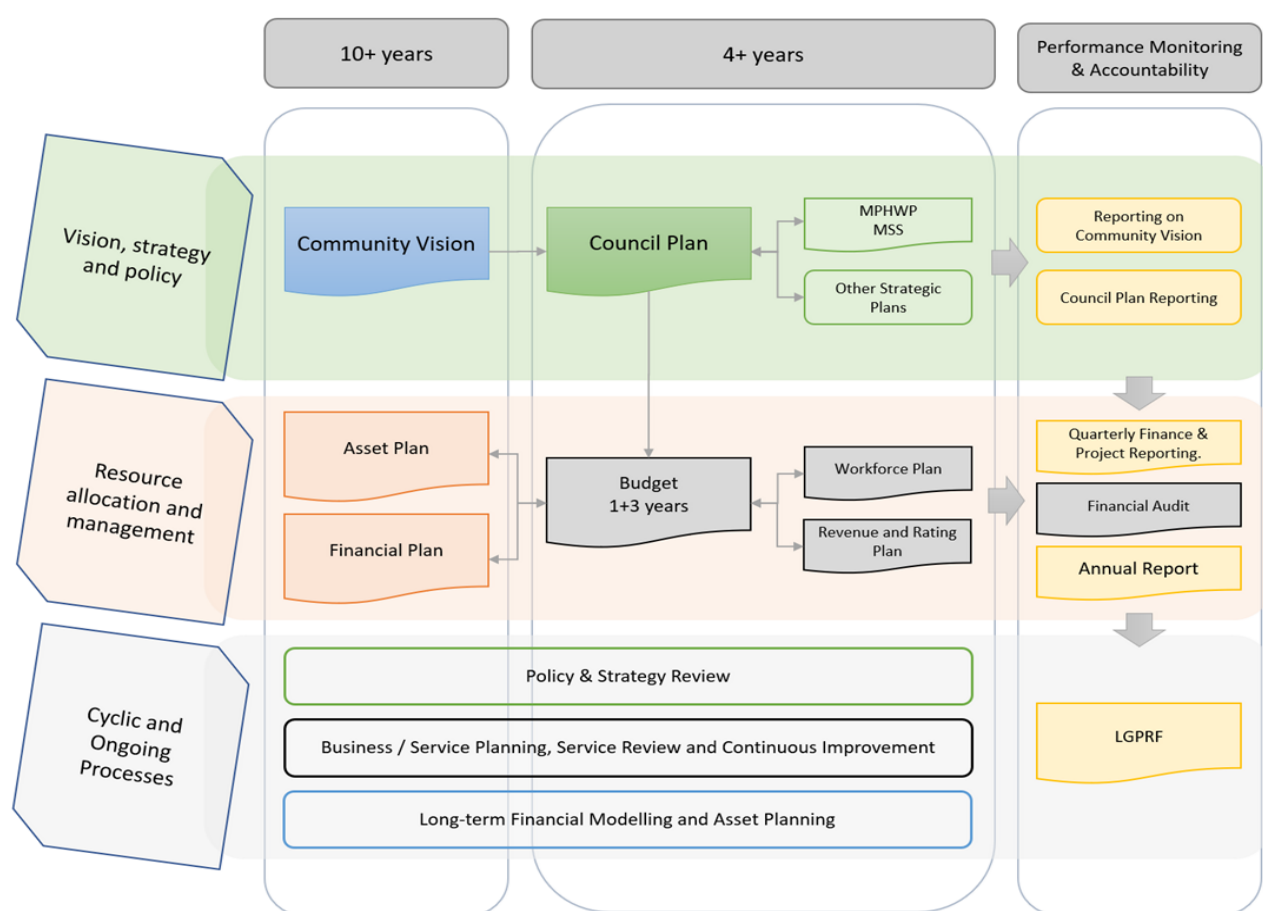
This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework and outcomes.



Source: Department of Jobs, Precincts and Regions

The following figure demonstrates how each element might inform or be informed by other parts of the integrated framework.



## 1.1 Strategic Planning Principles

The Financial Plan provides a 10 year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- Council has an integrated approach to planning, monitoring and performance reporting.
- Council's financial plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision based on the best available information at the time of preparation.
- Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2.2 below.

## 1.2 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

1.2.1 Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.

1.2.2 Management of the following financial risks:

- the financial viability of the Council, and
- the management of current and future liabilities of the Council. The estimated 10 year-liabilities are disclosed in section 3.2 Balance Sheet projections.

1.2.3 Financial policies and strategic plans are designed to provide financial stability and predictability to the community.

1.2.4 Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements)

### **1.3 Engagement Principles**

Council developed and adopted a comprehensive community engagement framework. The following consultation process will be undertaken to ensure due consideration and feedback is received from relevant stakeholders.

- a) Draft Financial Plan prepared by management in conjunction with Council;
- b) Draft Financial Plan prepared in conjunction with the Annual Budget placed on public exhibition following 31 May 2023 Council meeting for the period 1 June to 21 June 2023 and calling for public submissions;
- c) Community engagement is conducted using local news outlets and social media;
- d) Hearing of public submissions to the Financial Plan at the 28 June 2023 Council meeting;
- e) Draft Financial Plan, including any revisions, presented to 28 June 2023 Council meeting for adoption.

### **1.4 Service Performance Principles**

Council services are designed to be for a purpose, targeted to community needs and value for money. The service performance principles are listed below:

- a) Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded.
- b) Services are accessible to the relevant users within the community.
- c) Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate council's performance regarding the provision of quality and efficient services.

### **1.5 Asset Plan Integration**

Integration to the Asset Plan is a key principle of the Council's strategic financial planning principles. The purpose of this integration is to ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective management of Council's assets into the future.

The Asset Plan identifies the operational and strategic practices which will ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, provide council with a sound base to understand the risk associated with managing its assets for the community's benefit.

The Asset Plan is designed to inform the Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

Council updated its Asset Plan in accordance with the legislative requirements of the Local Government Act 2020 and the plan was presented to Council on 1 June 2022.

This section describes the context and external/internal environment and consideration in determining the 10-year financial projections and assumptions.

## 2.1 Overview

Hindmarsh Shire Council is located halfway between Melbourne and Adelaide and comprises 7,500 square kilometres and a population of approximately 5,588. The Western Highway, the main thoroughfare between Melbourne and Adelaide, runs through the Shire.

Hindmarsh Shire has four main townships (Dimboola, Jeparit, Nhill and Rainbow) and is largely dependent on agriculture, health services, manufacturing and retail. Our towns have excellent sporting facilities, schools and hospitals, and our natural and heritage attractions draw thousands of visitors each year.

## 2.2 Our Challenges

Hindmarsh Shire Council continues to face the following challenges that impact the financial environment in which we operate:

- a) The Victorian State Government introduced a cap on rates from 2016/2017. The cap for 2023/2024 has been set at 3.5%.
- b) Local Government provides services to the community on behalf of the State and Federal Government. Over time the funds Council receives to deliver these services do not increase in line with real cost increases resulting in significant cost shifting onto Council.
- c) Hindmarsh Shire Council has a small rate base and is heavily reliant on external grant funding to deliver services and capital works projects throughout the Shire.
- d) Council faces challenges associated with the provision and renewal of the significant road network, paths and community and recreation facilities.
- e) Isolation and large distances increase transport costs when compared to most other shires. This is not just an issue for residents but also for the cost of Council's works as transport costs make up a large portion of the Council Budget.

## 2.3 Strategic Actions

Council has identified the following strategic actions that will support the aspirations of the Council Plan.

- Maintain service levels to the community to support our vision of well-maintained roads, building and other assets that service our community needs.
- Prioritise renewal of existing assets and advocate for increased funding to support the maintenance and upgrades of Council's extensive road network and infrastructure.

Develop and promote local tourism opportunities that will attract visitation.

- Advocate for increases to recurrent grants to enable Council to maintain services and undertake asset renewal.
- Maintain minimum cash reserve of \$2.1m to ensure Council can meet its financial obligations at any time. This is only possible if non-recurrent capital grants are received or there is a reduction in capital works expenditure. Where additional grants are received, capital works renewal will be prioritised.

## 2.4 Assumptions to the financial plan statements

This section presents the assumptions to the Comprehensive Income Statement for the 10 years from 2023/24 to 2032/33. The assumptions are based on the best available information at the time of preparation and will be updated each year as necessary.

## 2.4a Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Rate Cap Increase	1	1.50%	1.75%	3.50%	3%	3%	3%	
Population Growth	2	0%	0%	0%	0%	0%	0%	
Investment Interest Rate	3	%	%	3%	3%	3%	3%	
CPI	4	1.5%	3.9%	3.5%	3%	3%	3%	
User Fees	5	8%	19%	-3%	3%	3%	3%	
Grants - Recurrent	6	18%	-30%	240%	-2%	3%	3%	
Grants - Non-Recurrent		-55%	66%	-38%	-44%	0%	0%	
Contributions		-405%	-478%	-150%	3%	3%	3%	
Proceeds from sale of assets		\$557	\$332	\$480	\$300	\$300	\$300	
Other Revenue		-538%	154%	3%	3%	3%	3%	
Employee Costs	7	-2%	6%	-1%	2.75%	2.75%	2.75%	
Contactors, consultants and materials		-18%	-7%	3%	3%	3%	3%	
Utilities		-18%	-7%	3%	3%	3%	3%	
Depreciation		\$4,524	\$ 5,460	\$ 4,839	\$ 5,080	\$ 5,330	\$ 5,330	
Other expenses		%	%	%	3%	3%	3%	

### Notes to Assumptions

#### 1. Rate Cap

Council increases Rates each year in line with the rate cap set by the Minister as outlined in the Revenue and Rating Plan

#### 2. Population Growth

Population growth in Hindmarsh remains unchanged

#### 3. Investment Interest Rate

Interest rates are based on available cash.

#### 4. CPI

Based on the rates published in December for the year for Melbourne.

#### 5. User Fees

Council increases the user fees in line with the rate cap set each year by the Minister as outlined in the Revenue and Rating Plan.

#### 6. Grants - Recurrent

Grants - recurrent is due to decline in 2023/2024 as Council will no longer be providing Aged Care Services.

#### 7. Employee Costs

Council increases employee costs in line with the current published Enterprise Agreement with allowance for movement with the bands.

### 3. Financial Statements

This section presents information in regard to the Budget for the 4 years from 2023/24 to 2026/27 and Financial Plan Statements for the 10 years from 2023/24 to 2032/33.

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

### 3.1 Comprehensive Income Statement

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>											
Rates and charges	9,434	9804	10098	10401	10713	11,035	11,366	11,707	12,058	12,420	12,792
Statutory fees and fines	197	203	209	216	222	229	236	243	250	257	265
User fees	1,652	1606	1654	1704	1755	1,808	1,862	1,918	1,975	2,034	2,095
Grants - Operating	2,316	5502	5430	5593	5761	5,934	6,112	6,295	6,484	6,678	6,879
Grants - Capital	6,565	4770	2081	2081	2081	2,581	2,581	2,281	2,281	2,281	2,281
Contributions - monetary	18	12	12	13	13	14	14	14	15	15	16
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	332	480	300	300	300	300	300	300	300	300	300
Share of net profits/(losses) of associates and joint ventures	17	0	0	0	0	-	-	-	-	-	-
Other income	435	443	430	443	456	470	484	498	513	529	545
<b>Total income / revenue</b>	<b>20,964</b>	<b>22,820</b>	<b>20,215</b>	<b>20,750</b>	<b>21,301</b>	<b>22,369</b>	<b>22,954</b>	<b>23,256</b>	<b>23,876</b>	<b>24,515</b>	<b>25,173</b>
<b>Expenses</b>											
Employee costs	8,250	8,062	7,747	7,961	8,179	8,404	8,635	8,873	9,117	9,368	9,625
Materials and services	6,271	5,860	6,065	6,277	6,747	6,949	7,157	7,372	7,593	7,821	8,056
Depreciation	5,460	4,839	5,080	5,330	5,330	5,490	5,655	5,824	5,999	6,179	6,364
Other expenses	1,537	1,548	1,602	1,658	1,716	1,767	1,820	1,875	1,931	1,989	2,049
<b>Total expenses</b>	<b>21,518</b>	<b>20,308</b>	<b>20,494</b>	<b>21,225</b>	<b>21,972</b>	<b>22,610</b>	<b>23,268</b>	<b>23,944</b>	<b>24,640</b>	<b>25,357</b>	<b>26,094</b>
<b>Surplus/(deficit) for the year</b>	<b>(553)</b>	<b>2,512</b>	<b>(278)</b>	<b>(475)</b>	<b>(670)</b>	<b>(241)</b>	<b>(314)</b>	<b>(688)</b>	<b>(764)</b>	<b>(842)</b>	<b>(921)</b>
<b>Total comprehensive result</b>	<b>(553)</b>	<b>2,512</b>	<b>(278)</b>	<b>(475)</b>	<b>(670)</b>	<b>(241)</b>	<b>(314)</b>	<b>(688)</b>	<b>(764)</b>	<b>(842)</b>	<b>(921)</b>

### 3.2 Balance Sheet

	Forecast / Actual										
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	2,070	2018	1949	2191	1673	1,950	2,219	2,180	2,133	2,078	2,017
Trade and other receivables	1,825	1600	1920	2208	2506	2,619	2,737	2,860	2,986	3,117	3,255
Inventories	505	507	523	522	522	538	554	571	588	605	624
Other assets	54	23	24	25	25	26	27	28	29	29	30
<b>Total current assets</b>	<b>4,454</b>	<b>4,149</b>	<b>4,415</b>	<b>4,946</b>	<b>4,727</b>	<b>5,133</b>	<b>5,537</b>	<b>5,638</b>	<b>5,735</b>	<b>5,830</b>	<b>5,926</b>
<b>Non-current assets</b>											
Investments in Wimmera Development Association	295	295	295	295	295	295	295	295	295	295	295
Property, infrastructure, plant & equipment	213,513	216,129	215,579	214,537	214,061	213,523	212,920	212,251	211,514	210,706	209,826
<b>Total non-current assets</b>	<b>213,808</b>	<b>216,424</b>	<b>215,874</b>	<b>214,832</b>	<b>214,356</b>	<b>213,818</b>	<b>213,215</b>	<b>212,546</b>	<b>211,809</b>	<b>211,001</b>	<b>210,121</b>
<b>Total assets</b>	<b>218,262</b>	<b>220,573</b>	<b>220,289</b>	<b>219,778</b>	<b>219,083</b>	<b>218,951</b>	<b>218,751</b>	<b>218,184</b>	<b>217,543</b>	<b>216,832</b>	<b>216,047</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	2,153	1,903	1,823	1,709	1,604	1,644	1,684	1,726	1,770	1,818	1,868
Trust funds and deposits	102	81	81	81	81	81	81	81	81	81	81
Provisions	2,215	2,264	2,332	2,402	2,474	2,536	2,602	2,672	2,744	2,818	2,894
<b>Total current liabilities</b>	<b>4,470</b>	<b>4,249</b>	<b>4,236</b>	<b>4,192</b>	<b>4,159</b>	<b>4,261</b>	<b>4,368</b>	<b>4,479</b>	<b>4,595</b>	<b>4,716</b>	<b>4,843</b>
<b>Non-current liabilities</b>											
Provisions	218	238	246	253	261	268	276	285	293	302	311
<b>Total non-current liabilities</b>	<b>218</b>	<b>238</b>	<b>246</b>	<b>253</b>	<b>261</b>	<b>268</b>	<b>276</b>	<b>285</b>	<b>293</b>	<b>302</b>	<b>311</b>
<b>Total liabilities</b>	<b>4,688</b>	<b>4,487</b>	<b>4,482</b>	<b>4,445</b>	<b>4,419</b>	<b>4,529</b>	<b>4,644</b>	<b>4,764</b>	<b>4,888</b>	<b>5,018</b>	<b>5,154</b>
<b>Net assets</b>	<b>213,574</b>	<b>216,086</b>	<b>215,808</b>	<b>215,333</b>	<b>214,663</b>	<b>214,421</b>	<b>214,107</b>	<b>213,420</b>	<b>212,655</b>	<b>211,813</b>	<b>210,893</b>
<b>Equity</b>											
Accumulated surplus	79,329	81,842	81,563	81,089	80,418	80,177	79,863	79,175	78,411	77,569	76,648
Reserves	134,244	134,244	134,244	134,244	134,244	134,244	134,244	134,244	134,244	134,244	134,244
<b>Total equity</b>	<b>213,574</b>	<b>216,086</b>	<b>215,808</b>	<b>215,333</b>	<b>214,663</b>	<b>214,422</b>	<b>214,108</b>	<b>213,419</b>	<b>212,655</b>	<b>211,814</b>	<b>210,893</b>



### 3.3 Statement of Changes in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000
<b>2023 Forecast Actual</b>			
Balance at beginning of the financial year	214,127	79,882	134,245
Surplus/(deficit) for the year	(553)	(553)	-
<b>Balance at end of the financial year</b>	<b>213,574</b>	<b>79,329</b>	<b>134,245</b>
<b>2024</b>			
Balance at beginning of the financial year	213,574	79,329	134,245
Surplus/(deficit) for the year	2,512	2,512	-
<b>Balance at end of the financial year</b>	<b>216,086</b>	<b>81,841</b>	<b>134,245</b>
<b>2025</b>			
Balance at beginning of the financial year	216,086	81,841	134,245
Surplus/(deficit) for the year	(278)	(278)	-
<b>Balance at end of the financial year</b>	<b>215,808</b>	<b>81,563</b>	<b>134,245</b>
<b>2026</b>			
Balance at beginning of the financial year	215,808	81,563	134,245
Surplus/(deficit) for the year	(475)	(475)	-
<b>Balance at end of the financial year</b>	<b>215,333</b>	<b>81,088</b>	<b>134,245</b>
<b>2027</b>			
Balance at beginning of the financial year	215,333	81,088	134,245
Surplus/(deficit) for the year	(670)	(670)	-
<b>Balance at end of the financial year</b>	<b>214,663</b>	<b>80,418</b>	<b>134,245</b>

	Total	Accumulated Surplus	Revaluation Reserve
	\$'000	\$'000	\$'000
<b>2028</b>			
Balance at beginning of the financial year	214,663	80,418	134,245
Surplus/(deficit) for the year	(241)	(241)	-
<b>Balance at end of the financial year</b>	<b>214,422</b>	<b>80,177</b>	<b>134,245</b>
<b>2029</b>			
Balance at beginning of the financial year	214,422	80,177	134,245
Surplus/(deficit) for the year	(314)	(314)	-
<b>Balance at end of the financial year</b>	<b>214,108</b>	<b>79,863</b>	<b>134,245</b>
<b>2030</b>			
Balance at beginning of the financial year	214,108	79,863	134,245
Surplus/(deficit) for the year	(688)	(688)	-
<b>Balance at end of the financial year</b>	<b>213,419</b>	<b>79,174</b>	<b>134,245</b>
<b>2031</b>			
Balance at beginning of the financial year	213,419	79,174	134,245
Surplus/(deficit) for the year	-	(764)	-
<b>Balance at end of the financial year</b>	<b>212,655</b>	<b>78,410</b>	<b>134,245</b>
<b>2032</b>			
Balance at beginning of the financial year	212,655	78,410	134,245
Surplus/(deficit) for the year	(841)	(841)	-
<b>Balance at end of the financial year</b>	<b>211,814</b>	<b>77,569</b>	<b>134,245</b>
<b>2033</b>			
Balance at beginning of the financial year	211,814	77,569	134,245
Surplus/(deficit) for the year	(921)	(921)	-
<b>Balance at end of the financial year</b>	<b>210,893</b>	<b>76,648</b>	<b>134,245</b>

### 3.4 Statement of Cash Flows

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	9,414	9,784	10,098	10,401	10,713	11,035	11,366	11,707	12,058	12,420	12,792
Statutory fees and fines	33	27	209	216	222	229	236	243	250	257	265
User fees	1,926	2,047	1,654	1,704	1,755	1,808	1,862	1,918	1,975	2,034	2,095
Grants - operating	2,316	5,552	5,430	5,593	5,761	5,934	6,112	6,295	6,484	6,678	6,879
Grants - capital	6,115	4,770	2,081	2,081	2,081	2,581	2,581	2,281	2,281	2,281	2,281
Contributions - monetary	18	12	12	12	12	14	14	14	15	15	16
Interest received	210	240	252	252	252	300	300	300	300	300	300
Other receipts	1,045	203	178	191	204	170	184	198	213	229	245
Employee costs	(8,204)	(8,016)	(7,747)	(7,961)	(8,179)	(8,404)	(8,635)	(8,873)	(9,117)	(9,368)	(9,625)
Materials and services	(7,185)	(6,129)	(6,386)	(6,581)	(7,050)	(6,949)	(7,157)	(7,372)	(7,593)	(7,821)	(8,056)
Trust funds and deposits repaid	-	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
Other payments	(1,537)	(1,548)	(1,602)	(1,658)	(1,716)	(1,767)	(1,820)	(1,875)	(1,931)	(1,989)	(2,049)
<b>Net cash provided by/(used in) operating activities</b>	<b>4,152</b>	<b>6,923</b>	<b>4,160</b>	<b>4,231</b>	<b>4,036</b>	<b>4,929</b>	<b>5,021</b>	<b>4,816</b>	<b>4,915</b>	<b>5,017</b>	<b>5,123</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(17,394)	(7,455)	(4,530)	(4,288)	(4,854)	(4,951)	(5,052)	(5,155)	(5,262)	(5,371)	(5,484)
Proceeds from sale of property, infrastructure, plant and equipment	332	480	300	300	300	300	300	300	300	300	300
<b>Net cash provided by/ (used in) investing activities</b>	<b>(17,062)</b>	<b>(6,975)</b>	<b>(4,230)</b>	<b>(3,988)</b>	<b>(4,554)</b>	<b>(4,651)</b>	<b>(4,752)</b>	<b>(4,855)</b>	<b>(4,962)</b>	<b>(5,071)</b>	<b>(5,184)</b>
<b>Cash flows from financing activities</b>											
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(12,910)</b>	<b>(52)</b>	<b>(70)</b>	<b>243</b>	<b>(518)</b>	<b>277</b>	<b>269</b>	<b>(39)</b>	<b>(47)</b>	<b>(54)</b>	<b>(61)</b>
Cash and cash equivalents at the beginning of the financial year	14,980	2,070	2,018	1,949	2,191	1,673	1,950	2,219	2,180	2,133	2,078
<b>Cash and cash equivalents at the end of the financial year</b>	<b>2,070</b>	<b>2,018</b>	<b>1,949</b>	<b>2,191</b>	<b>1,673</b>	<b>1,950</b>	<b>2,219</b>	<b>2,180</b>	<b>2,133</b>	<b>2,078</b>	<b>2,017</b>

### 3.5 Statement of Capital Works

	Forecast / Actual										
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
<b>Property</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-	-
Buildings	4,594	1,180	250	250	250	250	250	250	250	250	250
<b>Total buildings</b>	<b>4,594</b>	<b>1,180</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Total property</b>	<b>4,594</b>	<b>1,180</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	2,113	1,291	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Fixtures, fittings and furniture	5	5	5	5	5	5	5	5	5	5	5
Computers and telecommunications	105	85	60	60	60	60	60	60	60	60	60
Library books	56	50	40	40	40	40	40	40	40	40	40
<b>Total plant and equipment</b>	<b>2,278</b>	<b>1,431</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>
<b>Infrastructure</b>											
Roads	3,897	3,822	2,350	2,280	2,150	2,215	2,281	2,349	2,420	2,492	2,567
Bridges	424	-	10	10	330	340	350	361	371	383	394
Footpaths and cycleways	1,285	130	140	185	383	394	406	419	431	444	457
Drainage	271	35	-	-	246	253	261	269	277	285	294
Recreational, leisure and community facilities	-	-	175	38	40	41	42	44	45	46	48
Kerb & Channel	378	100	250	170	100	103	106	109	113	116	119
Other infrastructure	4,267	757	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>10,522</b>	<b>4,844</b>	<b>2,925</b>	<b>2,683</b>	<b>3,249</b>	<b>3,346</b>	<b>3,447</b>	<b>3,550</b>	<b>3,657</b>	<b>3,766</b>	<b>3,879</b>
<b>Total capital works expenditure</b>	<b>17,394</b>	<b>7,455</b>	<b>4,530</b>	<b>4,288</b>	<b>4,854</b>	<b>4,951</b>	<b>5,052</b>	<b>5,155</b>	<b>5,262</b>	<b>5,371</b>	<b>5,484</b>
<b>Represented by:</b>											
New asset expenditure	5,432	357	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	7,323	5,934	4,495	4,288	4,854	4,951	5,052	5,155	5,262	5,371	5,484
Asset expansion expenditure	-	180	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	4,638	984	35	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	<b>17,394</b>	<b>7,455</b>	<b>4,530</b>	<b>4,288</b>	<b>4,854</b>	<b>4,951</b>	<b>5,052</b>	<b>5,155</b>	<b>5,262</b>	<b>5,371</b>	<b>5,484</b>
<b>Funding sources represented by:</b>											
Grants	11,328	4,770	2,081	2,081	2,081	2,581	2,581	2,281	2,281	2,281	2,281
Contributions	-	-	-	-	-	-	-	-	-	-	-
Council cash	6,066	2,685	2,449	2,207	2,773	2,370	2,471	2,874	2,981	3,090	3,203
<b>Total capital works expenditure</b>	<b>17,394</b>	<b>7,455</b>	<b>4,530</b>	<b>4,288</b>	<b>4,854</b>	<b>4,951</b>	<b>5,052</b>	<b>5,155</b>	<b>5,262</b>	<b>5,371</b>	<b>5,484</b>

### 3.6 Statement of Human Resources

Staff expenditure	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>											
Employee costs - operating	7,211	8,062	7,744	7,961	8,179	8,404	8,635	8,872	9,116	9,367	9,625
Employee costs - capital	1,039	894	918	944	970	996	1,024	1,052	1,081	1,111	1,141
<b>Total staff expenditure</b>	<b>8,250</b>	<b>8,956</b>	<b>8,662</b>	<b>8,905</b>	<b>9,149</b>	<b>9,400</b>	<b>9,659</b>	<b>9,924</b>	<b>10,197</b>	<b>10,478</b>	<b>10,766</b>

Staff numbers	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>											
Employees	98.6	96.08	91.8	91.8	91.8	91.8	91.8	91.8	91.8	91.8	91.8
<b>Total staff numbers</b>	<b>98.6</b>	<b>96.1</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>	<b>91.8</b>

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

Department	Budget	Comprises			
	2023/24	Permanent		Casual	Temporary
		Full Time	Part Time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Civic Governance	768	768	-	-	-
Corporate and Community Services	2,643	1,658	911	75	-
Infrastructure	4,650	4,155	356	139	-
Total permanent staff expenditure	<b>8,062</b>	<b>6,581</b>	<b>1,267</b>	<b>214</b>	-
Other employee related expenditure					
Capitalised labour costs	894				
<b>Total staff expenditure</b>	<b>8,956</b>				

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

Department	Budget	Comprises			
	2023/24	Permanent		Casual	Temporary
		Full Time	Part Time		
Civic Governance	4	4	-	-	-
Corporate and Community Services	28	17	9	2	-
Infrastructure	65	57	5	3	-
<b>Total staff</b>	<b>96</b>	<b>78</b>	<b>13</b>	<b>5</b>	-



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