

HINDMARSH SHIRE COUNCIL

Draft Budget 2022-23



Pictured: Arkona Silo Art

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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 2022/2023 Budget.

In September 2022 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 2022/2023 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 2022/2023 budget includes capital works expenditure of \$8.99m. Renewal expenditure for 2022/2023 is \$3.71m. A number of larger grant funded projects are budgeted to be completed during 2022/23 including:

- Nhill Aerodrome Runway and drainage works \$300,000 (subject to successful grant application)
- Davis Park redevelopment \$100,000 (continue annual allocation towards upgrades).
- Cabins at Dimboola, Jeparit and Rainbow Caravan Parks \$1,200,000 (subject to a successful grant application).
- Rainbow Caravan Park Amenities \$383,569 upgrades.

The budget proposes a rate increase of 1.75% 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 Council's to 1.75% in 2022/2023. Council has not applied for a rate cap variation for 2022/2023.

Property revaluations are now completed annually, and although Council's rate increase is 1.75%, 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 1.75%. However, if your property value increases by less than the average property valuation for that category, then your rate increase may be less than 1.75%. In some cases individual rates may be less than the previous year.

Key Initiatives

The proposed key initiatives for the 2022/23 financial year are outlined below. Further details are included in the relevant sections of the budget document.

Community Infrastructure

- Funding obtained through the Local Roads and Community Infrastructure Round 3 funding will enable Council to undertake works on Community Infrastructure including:
 - o Rainbow Enduro Infrastructure Upgrades;
 - o Dimboola Visitor Node carpark and laneway sealing;
 - o Jeparit Swimming Hole Deck and Retaining Wall;
 - o Swimming pool package to upgrade to include:
 - * Installation of solar heating at Nhill Swimming Pool; and
 - * New vacuum and Mobility Hoist at Dimboola Swimming Pool.
- \$10,000 in recurrent and \$50,000 in capital as seed funding for grant opportunities arising during the year.

Tourism Development

- \$700,000 for Silo Art. (total project \$2.1m)
- \$45,000 for building maintenance on the Yurunga Homestead and Pioneer museum.
- \$13,500 Advertising and Marketing.
- \$20,000 on Tourism Signage.

Economic Development

- Business Assistance Grants. The Business Assistance Grants Program (BAGP) aims to support local businesses expanding their operations or new businesses, large and small, to establish in the Shire. It will provide assistance to offset costs associated with expanding or establishing a business in Hindmarsh Shire. \$30,000 has been included in the 2022/23 budget for this project.

Empowered Communities

- \$7,500 to each of the Shire's four Town Committees. This funding can be used as seed funding for grants that will fund works important to the community in each town. In its fifth year, this funding has enabled some fantastic projects in our towns since its inception.
- Hindmarsh Youth Council funding of \$10,000 to allow this successful initiative to continue.
- \$20,000 in Community Action Grants which will enable community groups to apply for funding for events, minor facility upgrades, small equipment and community assistance.
- \$27,000 for Community Events which includes \$12,000 towards the Rainbow Desert Enduro.

Infrastructure

- Reseals and Final Seals: Council will undertake reseal and final seal projects totalling \$571,902 in 2022/23. These include: Moulder St Dimboola, Goldsworthy St Nhill, Riverside St Jeparit, Church St Dimboola, Thomas St Nhill, Johnson St Nhill, Wimmera St Dimboola, Ellerman St Dimboola, Wimmera St Jeparit, Turner St Nhill, Reserve Road Rainbow, Kinimakatka Road Nhill, Hardings Road Nhill, Dimboola Minyip Road Dimboola, Mt Elgin Rd Nhill, Lorquon Road Nhill and Pullut West Road Rainbow.
- Sealed Road Construction: Council will undertake sealed road construction projects totalling \$513,046 in 2022/23. These include: Mt Elgin Road Nhill and Woorak Ni Ni Lorquon Road Nhill.
- Road Resheet Projects: Council will undertake 9 resheet projects during 2022/23 totalling \$228,313. These include Kurnbrunin Road Rainbow, Propodollah Netherby Road Nhill, Tarranyurk East Road Jeparit, Tarranyurk West Road Jeparit, Dahlenburg Road Nhill, Eldorado Road Nhill and Lavery Road Nhill.
- Footpaths: Footpath projects totalling \$163,296 will be undertaken during 2022/23. These include: Church St Nhill, High St and Ellerman St Dimboola, Roy St Jeparit and Taverner St Rainbow.

We are pleased to present the draft 2022/2023 budget to the Hindmarsh community and look forward to implementing the many programs and initiatives.

We encourage you to read the draft 2022/2023 budget and make a submission by visiting one of our Customer Service Centres or online at www.hindmarsh.vic.gov.au/have-your-say by close of business on Friday 24 June 2022.

Cr Melanie Albrecht
Mayor

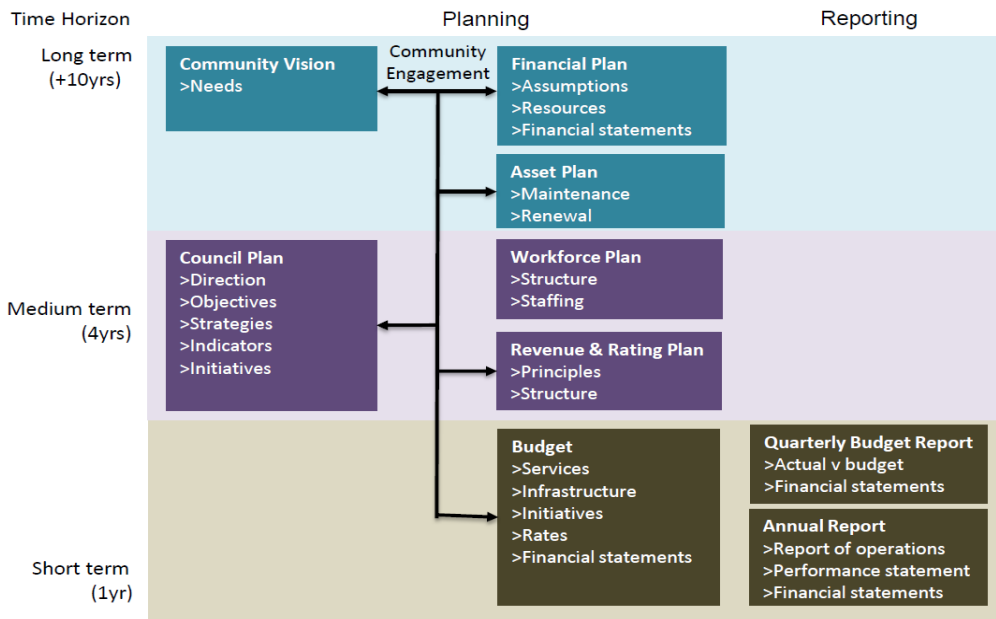
Greg Wood
Chief Executive Officer

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 councils 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
- Enthusiasm

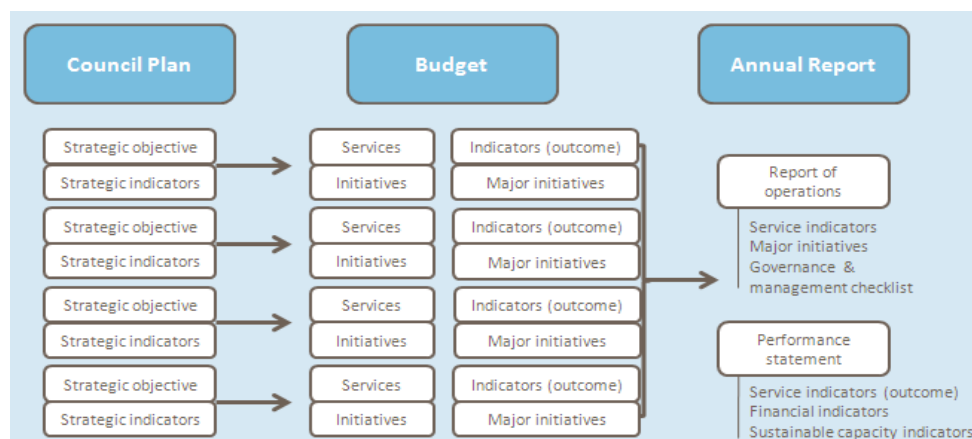
1.3 Strategic objectives

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

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of 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 healthy, 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	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Community Development	Operating Expenditure	315,441	411,878	213,909
	Operating Revenue	319,682	31,200	500,000
	NET Expenses (Revenue)	(4,241)	380,678	(286,091)
	Capital Expenditure	-	-	625,000

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.

Major Initiatives:

- Upgrade infrastructure for the Rainbow Enduro

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Maternal and Child Health Centres	Operating Expenditure	40,004	16,052	17,497
	Operating Revenue	-	-	-
	NET Expenses (Revenue)	40,004	16,052	17,497
	Capital Expenditure	-	-	-

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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Kindergarten Services	Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Horsham District Kindergarten Association. Council does not directly deliver Kindergarten Services.	Operating Expenditure	133,152	214,775	120,708
		Operating Revenue	120,171	107,931	32,000
		NET Expenses (Revenue)	12,981	106,844	88,708
		Capital Expenditure	75,878	20,220	-

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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Youth Services	Improve the wellbeing of and opportunities for youth within the Shire.	Operating Expenditure	71,513	169,083	158,950
		Operating Revenue	28,318	65,000	75,000
		NET Expenses (Revenue)	43,195	104,083	83,950
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	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	994,178	1,133,335	1,069,528
		Operating Revenue	1,006,562	1,276,205	993,566
		NET Expenses (Revenue)	(12,384)	(142,870)	75,962
		Capital Expenditure	-	37,376	-

Initiatives:

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

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

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Health Promotion	To protect and enhance the health of the community.	Operating Expenditure	173,344	323,847	123,045
		Operating Revenue	130,319	83,481	28,500
		NET Expenses (Revenue)	43,025	240,366	94,545
		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 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	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Community Transport	Provision of community transport.	Operating Expenditure	-	7,250	-
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	-	7,250	-
		Capital Expenditure	-	-	-

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Libraries	Provision of permanent library services in Dimboola and Nhill, and improving services to Jeparit and Rainbow.	Operating Expenditure	397,438	373,194	361,410
		Operating Revenue	595,061	509,322	123,240
		NET Expenses (Revenue)	(197,623)	(136,128)	238,170
		Capital Expenditure	1,177,061	701,914	65,000

Initiatives:

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

Major Initiatives:

- Have additional shade sails at rear of Dimboola library to increase shade.
- Undertake repairs at the Nhill Library.

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	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	Operating Expenditure	105,248	165,382	105,501
		Operating Revenue	52,543	20,000	-
		NET Expenses (Revenue)	52,705	145,382	105,501
		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	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	Operating Expenditure	13,948	14,049	14,713
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	13,948	14,049	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	2020/21 Actual	2021/22 Forecast	2022/23 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	283,702	239,234	235,005
		Operating Revenue	93,547	82,470	85,674
		NET Expenses (Revenue)	190,155	156,764	149,331
		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	2020/21 Actual	2021/22 Forecast	2022/23 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	32,560	36,230	37,941
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	32,560	36,230	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	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Local Roads & Bridges		Operating Expenditure	5,265,726	5,533,044
		Operating Revenue	2,557,823	5,354,678
		NET Expenses (Revenue)	2,707,903	178,366
		Capital Expenditure	3,356,675	8,850,140
				2,347,731
	Provide safe, all weather access to residences and allow for efficient transport of goods to and from the Shire.			
	<ul style="list-style-type: none"> The aim of the road network is to provide property access for local traffic. Council endeavours to provide all-weather access to existing residential homes and dry weather access roads to non-residential properties. Council's road network comprises 573 kilometres of sealed roads, 845 kilometres of gravel roads (all weather) and approximately 1470 kilometres of earth roads (dry weather only, some contain gravel sections, though not maintained to an all-weather standard). The network also comprises six bridges and a significant number of large culverts. VicRoads is responsible for main roads including highways and marked routes. Similarly, state government agencies are responsible for roads and tracks within declared parks such as the Little Desert, Big Desert and along the Wimmera River. 			

Routine Maintenance:

The primary aim of the routine maintenance program is to keep the existing network in a serviceable condition.

Council's aim is to conduct inspections and provide maintenance according to the Road Management Plan (RMP) which includes:

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

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

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

Other activities carried out include:

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

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

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

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

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

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

Major Initiatives:

- Undertake sealed road construction on the Mt Elgin Road.
- Undertake gravel resheet on the Eldorado Road.
- Undertake sealed road construction on the Woorak Ni-Ni Lorquon Road.
- Seal between Wimmera and Lochiel Street including the carpark at the rear of the Dimboola Visitor Node and the laneway between Lochiel Street and Amenities.

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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Drainage Management	Well maintained, fit for purpose drainage systems within townships.	Operating Expenditure	499,958	589,634	659,221
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	499,958	589,634	659,221
		Capital Expenditure	-	99,664	166,233

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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Paths & Trails	Well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.	Operating Expenditure	234,011	235,958	244,838
		Operating Revenue	40,000	-	-
		NET Expenses (Revenue)	194,011	235,958	244,838
		Capital Expenditure	495,786	1,130,115	196,350

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:

- Footpaths in High St and Ellerman Street, Dimboola
- Footpath in Church St, Nhill

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Tree Management	Conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.	Operating Expenditure	322,720	381,025	357,940
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	322,720	381,025	357,940
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Town Beautification	Maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	599,614	700,302	729,676
		Operating Revenue	12,000	8,000	-
		NET Expenses (Revenue)	587,614	692,302	729,676
		Capital Expenditure	-	127,874	150,000

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.

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Community Centres & Public Halls	Maintenance, renewal and upgrade of Council-owned and controlled community centres and halls, and support of communities that undertake these activities on behalf of Council. To protect and enhance the health of the community.	Operating Expenditure	413,686	307,762	249,940
		Operating Revenue	7,123	5,400	5,400
		NET Expenses (Revenue)	406,563	302,362	244,540
		Capital Expenditure	23,952	143,337	20,000

Initiatives:

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

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Recreation Facilities	Maintenance, renewal and upgrade of Council owned and controlled recreational land, buildings and facilities. Council also supports groups that undertake these activities on behalf of Council.	Operating Expenditure	1,108,793	972,300	983,940
		Operating Revenue	234,045	216,849	-
		NET Expenses (Revenue)	874,748	755,451	983,940
		Capital Expenditure	311,151	1,113,443	1,175,000

Initiatives:

- Establish, implement and monitor User Agreements for management and maintenance of ovals and recreation reserves in Dimboola, Jeparit, Nhill and Rainbow.
- Maintenance of Council-owned and controlled recreational buildings and facilities.
- Actively seek funding for projects to maintain and improve community recreation facilities and manage the projects in conjunction with community organisations (Refer to 1.01 Community Developments – Community Action Plans in Jeparit and Rainbow and Community Precinct Plans in Dimboola and Nhill).
- Inspections and safety audits of recreational facilities.
- Construction of a new soundshell at the Dimboola Recreation Reserve.
- Construction of a deck and retaining wall at the Jeparit Swimming Hole.
- Continue to allocate funding towards the upgrades of Davis Park.
- Installation of solar heating at the Nhill Swimming Pool. New security lighting, vacuum and mobility hoist at the Dimboola Swimming Pool.

Service	Indicator	Performance Measure	Computation
Aquatic 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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Waste Management	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	Operating Expenditure	1,243,652	1,420,716	1,421,969
		Operating Revenue	1,249,783	1,735,346	1,365,810
		NET Expenses (Revenue)	(6,131)	(314,630)	56,159
		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.

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

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	Operating Expenditure	355,823	548,873	633,788
		Operating Revenue	505,408	402,200	400,000
		NET Expenses (Revenue)	(149,585)	146,673	233,788
		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
- Roll out of mobile glass bins for residents.

Major Initiatives:

- Introduction of glass recycling

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	Operating Expenditure	67,549	195,858	77,142
		Operating Revenue	-	22,631	-
		NET Expenses (Revenue)	67,549	173,227	77,142
		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	2019/20	2020/21	2021/22	
		Actual	Forecast	Budget	
Environmental Management	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	Operating Expenditure	175,288	242,062	205,069
		Operating Revenue	75,000	80,000	75,000
		NET Expenses (Revenue)	100,288	162,062	130,069
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Fire Prevention	Identification of potential fire hazards and prevention of loss of life and property caused by fire.	Operating Expenditure	106,648	139,864	155,677
		Operating Revenue	34,170	38,500	45,000
		NET Expenses (Revenue)	72,478	101,364	110,677
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	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	349,229	431,841	130,217
		Operating Revenue	361,970	207,500	7,500
		NET Expenses (Revenue)	(12,741)	224,341	122,717
		Capital Expenditure	10,530	139,470	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 Nhill Aerodrome Masterplan Advisory committee.
- Provide support and advocate on behalf of newly migrated residents.

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	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	232,412	281,593	285,883
		Operating Revenue	32,596	1,492,000	700,000
		NET Expenses (Revenue)	199,816	(1,210,407)	(414,117)
		Capital Expenditure	50,767	1,459,848	720,000

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.

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Private Works	Provision of private civil works services. • Provide quotations for private works undertaken by Council's works department to residents, contractors and other authorities. • Potential private works include grading of farm driveways, grading of fence lines, construction of driveway cross-overs, and supply of labour, plant and materials. • Private works also include repair to Council's infrastructure caused by repair work to third party assets.	Operating Expenditure	290,033	462,952	458,905
		Operating Revenue	463,125	467,700	473,000
		NET Expenses (Revenue)	(173,092)	(4,748)	(14,095)
		Capital Expenditure	-	-	-

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	Operating Expenditure	487,799	531,787	573,051
		Operating Revenue	600,533	1,211,000	1,382,000
		NET Expenses (Revenue)	(112,734)	(679,213)	(808,949)
		Capital Expenditure	186,847	1,488,562	1,613,569

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:

- Upgrades to Ensuities at Riverside Holiday Park, Dimboola.
- New ensuite cabins for Jeparit and Rainbow Caravan Parks, and for Dimboola Holiday Park (subject to grant funding)
- Development of a masterplan for Nhill Caravan Park.

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 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	228,692	300,234	295,601
		Operating Revenue	78,257	72,700	71,500
		NET Expenses (Revenue)	150,435	227,534	224,101
		Capital Expenditure	-	-	-

Initiatives:

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

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

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Building Control	To provide statutory and private building services to the community	Operating Expenditure	219,232	214,416	274,143
		Operating Revenue	61,469	49,500	49,000
		NET Expenses (Revenue)	157,763	164,916	225,143
		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	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Aerodrome	Manage and maintain the Nhill Aerodrome	Operating Expenditure	74,203	94,843	119,768
		Operating Revenue	10,659	5,000	155,000
		NET Expenses (Revenue)	63,544	89,843	(35,232)
		Capital Expenditure	-	-	300,000

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	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Civic Governance & Leadership	To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice.	Operating Expenditure	843,510	1,040,699	1,095,057
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	843,510	1,040,699	1,095,057
		Capital Expenditure	-	1,500	-

Initiatives:

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

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

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Customer Service Centres	Operation and maintenance of customer service centres to provide facilities from which Council can efficiently deliver services to the community. Provision of information to ratepayers and the general public on a broad range of services provided by Council and other government agencies.	Operating Expenditure	521,680	495,960	482,630
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	521,680	495,960	482,630
		Capital Expenditure	7,324	16,340	15,000

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	2020/21 Actual	2021/22 Forecast	2022/23 Budget	
Council Elections	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.	Operating Expenditure	93,570	20,000	-
		Operating Revenue	913	5,000	-
		NET Expenses (Revenue)	92,657	15,000	-
		Capital Expenditure	-	-	-

Service area	Description of services provided	2019/20 Actual	2020/21 Forecast	2021/22 Budget	
Financial Management	To ensure the efficient and effective allocation of resources through sound financial planning and management that secures the long term financial viability of the municipality.	Operating Expenditure	531,819	466,900	491,473
		Operating Revenue	4,963,771	3,267,336	7,556,589
		NET Expenses (Revenue)	(4,431,952)	(2,800,436)	(7,065,116)
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Rating and Valuations	Management of Council's rating system, including valuation of properties and the levying of rates and charges.	Operating Expenditure	197,342	210,843	224,367
		Operating Revenue	7,998,843	8,113,428	8,239,051
		NET Expenses (Revenue)	(7,801,501)	(7,902,585)	(8,014,684)
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Records Management	Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria.	Operating Expenditure	60,186	56,675	80,602
		Operating Revenue	30	-	-
		NET Expenses (Revenue)	60,156	56,675	80,602
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Information Technology	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	268,458	325,037	360,922
		Operating Revenue	100,000	-	-
		NET Expenses (Revenue)	168,458	325,037	360,922
		Capital Expenditure	163,270	81,895	85,000

Major Initiatives:

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

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Risk Management	Monitor and manage Council's risks in relation to operations, employment and infrastructure.	Operating Expenditure	503,654	505,940	561,938
		Operating Revenue	7,979	500	-
		NET Expenses (Revenue)	495,675	505,440	561,938
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Contract Management	Preparation of contract specifications, administration of tender processes and management of Council's contracted services.	Operating Expenditure	157,438	217,000	190,725
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	157,438	217,000	190,725
		Capital Expenditure	-	60,000	-

Initiatives:

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

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Payroll and Human Resources Services	Provision of payroll services to Council employees and the provision of Human Resources services to management.	Operating Expenditure	700,699	301,458	367,708
		Operating Revenue	378,066	-	-
		NET Expenses (Revenue)	322,633	301,458	367,708
		Capital Expenditure	-	-	-

Initiatives:

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

Service area	Description of services provided	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Emergency Management	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	Operating Expenditure	69,687	72,838	73,837
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	69,687	72,838	73,837
		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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Depots & Workshops	Operation of Council's depots and workshops including the provision of heavy plant and equipment.	Operating Expenditure	286,503	221,519	221,287
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	286,503	221,519	221,287
		Capital Expenditure	405,617	3,006,333	1,115,000

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	2020/21	2021/22	2022/23	
		Actual	Forecast	Budget	
Asset Management	Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets. <ul style="list-style-type: none"> • Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future. • Ensure that Council's asset renewal expenditure targets the most critical assets. • Provide regular condition and defect audits of Council's assets to ensure safety and levels of service are maintained. • Provide Council's asset valuations. 	Operating Expenditure	414,409	956,393	1,330,639
		Operating Revenue	3,563	1,673	1,500
		NET Expenses (Revenue)	410,846	954,720	1,329,139
		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;
 - o As well as reactive inspections as a result of Customer Action Requests.

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Fleet Management	Ensure that Council's vehicle fleet is managed, maintained and replaced in the most efficient and efficient way possible.	Operating Expenditure	225,682	-
		Operating Revenue	86,211	-
		NET Expenses (Revenue)	139,471	-
		Capital Expenditure	217,202	-

Initiatives:

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

Service area	Description of services provided	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Accounts Payable	Payment of invoices in an efficient and timely manner.	Operating Expenditure	34,924	35,507
		Operating Revenue	-	-
		NET Expenses (Revenue)	34,924	35,507
		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	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Accounts Receivable	Receival of payments from debtors in an efficient and timely manner.	Operating Expenditure	17,084	13,315
		Operating Revenue	-	-
		NET Expenses (Revenue)	17,084	13,315
		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	620,227	2,458,207	1,837,980
Built & Natural Environment	9,447,872	11,301,730	1,853,858
Competitive & Innovative Economy	(700,432)	2,137,568	2,838,000
Good Governance & Financial Sustainability	(1,941,516)	5,538,023	7,479,539
Total	7,426,151	21,435,528	14,009,377
Deficit before funding sources	7,426,151		
Funding sources added in:			
Rates and charges revenue	8,317,601		
Waste charge revenue	1,118,150		
Total funding sources	9,435,751		
Operating (surplus)/deficit for the year	(2,009,600)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Income						
Rates and charges	4.1.1	9,234	9,434	9,623	9,815	10,011
Statutory fees and fines	4.1.2	48	42	152	155	158
User fees	4.1.3	1,677	1,713	1,747	1,782	1,818
Grants - operating	4.1.4	4,055	5,894	6,012	6,132	6,255
Grants - capital	4.1.4	8,730	5,492	1,081	1,081	1,081
Contributions - monetary	4.1.5	84	12	25	25	25
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		571	332	611	510	510
Share of net profits/(losses) of associates and joint ventures		16	-	-	-	-
Other income	4.1.6	1,000	1,052	1,073	1,095	1,116
Total income		25,415	23,971	20,324	20,595	20,975
Expenses						
Employee costs	4.1.7	8,036	8,177	8,341	8,507	8,677
Materials and services	4.1.8	6,515	5,727	5,842	5,958	6,078
Depreciation	4.1.9	5,817	6,190	6,190	6,190	6,190
Other expenses	4.1.10	1,893	1,868	1,905	1,943	1,982
Total expenses		22,261	21,962	22,277	22,599	22,927
Surplus/(deficit) for the year		3,154	2,009	(1,954)	(2,004)	(1,953)
Total comprehensive result		3,154	2,009	(1,954)	(2,004)	(1,953)

Balance Sheet

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Assets						
Current assets						
Cash and cash equivalents		2,794	2,048	2,232	2,081	2,160
Trade and other receivables		1,061	836	854	1,025	1,061
Inventories		432	434	332	332	332
Other assets		96	66	254	254	254
Total current assets	4.2.1	4,383	3,384	3,672	3,692	3,807
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		213	213	213	213	213
Property, infrastructure, plant & equipment		174,856	177,664	175,531	173,640	171,526
Total non-current assets	4.2.1	175,069	177,877	175,744	173,853	171,739
Total assets		179,452	181,261	179,416	177,545	175,546
Liabilities						
Current liabilities						
Trade and other payables		954	704	753	833	731
Trust funds and deposits		101	81	88	88	88
Provisions		2,335	2,384	2,432	2,480	2,530
Total current liabilities	4.2.2	3,390	3,169	3,273	3,401	3,349
Non-current liabilities						
Provisions		180	201	206	211	216
Total non-current liabilities	4.2.2	180	201	206	211	216
Total liabilities		3,570	3,370	3,479	3,612	3,565
Net assets		175,882	177,891	175,937	173,933	171,981
Equity						
Accumulated surplus		74,688	76,697	74,743	72,739	70,786
Reserves		101,194	101,194	101,194	101,194	101,194
Total equity		175,882	177,891	175,937	173,933	171,980

Statement of Changes in Equity

For the four years ending 30 June 2026

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2022 Forecast Actual					
Balance at beginning of the financial year		172,728	71,534	101,194	-
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		172,728	71,534	101,194	-
Surplus/(deficit) for the year		3,154	3,154	-	-
Balance at end of the financial year		175,882	74,688	101,194	-
2023 Budget					
Balance at beginning of the financial year		175,882	74,688	101,194	-
Surplus/(deficit) for the year		2,009	2,009	-	-
Balance at end of the financial year	4.3.1	177,891	76,697	101,194	-
2024					
Balance at beginning of the financial year		177,891	76,696	101,194	-
Surplus/(deficit) for the year		(1,954)	(1,954)	-	-
Balance at end of the financial year		175,937	74,743	101,194	-
2025					
Balance at beginning of the financial year		175,937	74,743	101,194	-
Surplus/(deficit) for the year		(2,004)	(2,004)	-	-
Balance at end of the financial year		173,933	72,739	101,194	-
2026					
Balance at beginning of the financial year		173,933	72,739	101,194	-
Surplus/(deficit) for the year		(1,953)	(1,953)	-	-
Balance at end of the financial year		171,980	70,786	101,194	-

Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		Actual		2023/24	2024/25	2025-26
		2021/22	2022/23	2023/24	2024/25	2025-26
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		9,214	9,414	9,623	9,815	10,011
Statutory fees and fines		38	32	152	155	158
User fees		1,797	1,988	1,747	1,782	1,818
Grants - operating		3,985	5,984	6,012	6,132	6,255
Grants - capital		4,650	5,452	1,081	1,081	1,081
Contributions - monetary		84	12	25	25	25
Interest received		70	80	80	80	80
Other receipts		946	972	991	1,011	1,031
Employee costs		(7,990)	(8,131)	(8,334)	(8,543)	(8,756)
Materials and services		(8,517)	(7,864)	(5,842)	(5,958)	(6,078)
Other payments		-	-	(1,905)	(1,943)	(1,982)
Net cash provided by/(used in) operating activities	4.4.1	4,277	7,939	3,630	3,637	3,644
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(19,373)	(8,997)	(4,057)	(4,298)	(4,075)
Proceeds from sale of property, infrastructure, plant and equipment		571	332	611	510	510
Net cash provided by/ (used in) investing activities	4.4.2	(18,802)	(8,665)	(3,446)	(3,788)	(3,565)
Cash flows from financing activities						
Finance costs		-	(20)	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	-	(20)	-	-	-
Net increase/(decrease) in cash & cash equivalents		(14,525)	(746)	184	(151)	79
Cash and cash equivalents at the beginning of the financial year		17,319	2,794	2,048	2,232	2,081
Cash and cash equivalents at the end of the financial year		2,794	2,048	2,232	2,081	2,160

Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual		2023/24	2024/25	2025-26
		2021/22	2022/23	2023/24	2024/25	2025-26
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
Total land		-	-	-	-	-
Buildings		2,501	2,159	130	130	130
Total buildings		2,501	2,159	130	130	130
Total property		2,501	2,159	130	130	130
Plant and equipment						
Plant, machinery and equipment		2,985	1,358	1,614	1,830	1,540
Fixtures, fittings and furniture		158	135	50	50	50
Computers and telecommunications		-	-	-	-	50
Library books		-	-	-	-	20
Total plant and equipment		3,143	1,493	1,664	1,880	1,660
Infrastructure						
Roads		3,767	2,333	1,891	1,950	1,925
Bridges		4,211	-	-	-	50
Footpaths and cycleways		1,105	196	154	130	85
Drainage		100	166	88	78	95
Recreational, leisure and community facilities		-	-	70	70	70
Kerb & Channel		872	15	-	-	-
Other infrastructure		3,673	2,635	60	60	60
Total infrastructure		13,728	5,345	2,263	2,288	2,285
Total capital works expenditure	4.5.1	19,372	8,997	4,057	4,298	4,075
Represented by:						
New asset expenditure		4,170	2,959	130	130	135
Asset renewal expenditure		10,893	3,798	2,973	3,463	3,789
Asset upgrade expenditure		4,309	2,240	954	705	151
Total capital works expenditure	4.5.1	19,372	8,997	4,057	4,298	4,075
Funding sources represented by:						
Grants		12,306	5,492	1,081	1,081	1,081
Contributions		-	-	-	-	-
Council cash		7,066	3,505	2,976	3,217	2,994
Total capital works expenditure	4.5.1	19,372	8,997	4,057	4,298	4,075

Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	Actual	2022/23	2023/24	2024/25	2025-26
	2021/22	2022/23	2023/24	2024/25	2025-26
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	7,135	7,138	7,281	7,426	7,575
Employee costs - capital	901	1,039	1,060	1,081	1,103
Total staff expenditure	8,036	8,177	8,341	8,507	8,677
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	98.6	98.3	98.3	98.3	98.3
Total staff numbers	98.6	98.3	98.3	98.3	98.3

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

Department	Budget	Comprises			
	2022/23	Permanent	Casual	Temporary	
	\$'000	Full Time	Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Our Community	1,486	531	846	109	-
Built & Natural Environment	3,878	3,464	304	110	-
Competitive and Innovative Economy	903	815	-	88	-
Good Governance & Financial Sustainability	1,910	1,537	264	109	-
Total permanent staff expenditure	8,177	6,347	1,414	416	-
Other employee related expenditure	-				
Capitalised labour costs	1,039				
Total expenditure	9,216				

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

Department	Budget	Comprises			
	2022/23	Permanent	Casual	Temporary	
		Full Time	Part time	Casual	Temporary
Our Community	16.1	4.0	10.5	1.6	-
Built & Natural Environment	58.4	51.0	4.8	2.6	-
Competitive and Innovative Economy	5.9	5.0	-	0.9	-
Good Governance & Financial Sustainability	17.8	14.0	2.4	1.4	-
Total staff	98.3	74.0	17.7	6.5	-

**Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2026**

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Civic Governance				
Permanent - Full time	352	359	366	374
Women	92	94	96	98
Men	260	265	271	276
Total Civic Governance	352	359	366	374
Corporate and Community Services				
Permanent - Full time	2,179	2,223	2,267	2,312
Women	1,220	1,244	1,269	1,295
Men	959	978	998	1,018
Permanent - Part time	1,050	1,071	1,093	1,114
Women	993	1,013	1,033	1,054
Men	57	58	59	60
Total Corporate and Community Services	3,229	3,294	3,360	3,427
Infrastructure				
Permanent - Full time	3,740	3,815	3,891	3,969
Women	518	528	539	550
Men	3,222	3,286	3,352	3,419
Permanent - Part time	365	372	380	387
Women	299	305	311	317
Men	66	67	69	70
Total Infrastructure	4,105	4,187	4,271	4,356
Casuals, temporary and other expenditure	492	502	512	522
Capitalised labour costs	1,039	1,060	1,081	1,103
Total staff expenditure	8,178	8,342	8,508	8,679

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
Civic Governance				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Total Civic Governance	2.0	2.0	2.0	2.0
Corporate and Community Services				
Permanent - Full time	19.0	19.0	19.0	19.0
Women	10.0	10.0	10.0	10.0
Men	9.0	9.0	9.0	9.0
Permanent - Part time	12.9	12.9	12.9	12.9
Women	12.3	12.3	12.3	12.3
Men	0.6	0.6	0.6	0.6
Total Corporate and Community Services	31.9	31.9	31.9	31.9
Infrastructure				
Permanent - Full time	41.0	41.0	41.0	41.0
Women	4.0	4.0	4.0	4.0
Men	37.0	37.0	37.0	37.0
Permanent - Part time	4.3	4.3	4.3	4.3
Women	3.3	3.3	3.3	3.3
Men	1.0	1.0	1.0	1.0
Total Infrastructure	45.3	45.3	45.3	45.3
Casuals and temporary staff	6.1	6.1	6.1	6.1
Capitalised labour	13.0	13.0	13.0	13.0
Total staff numbers	98.3	98.3	98.3	98.3

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 2022/23 the FGRS cap has been set at 1.75%. 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 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 to \$9,433,951.

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

	2021/22 Forecast Actual	2022/23 Budget	Change	%
General rates*	7,280,028	7,403,051	123,023	1.69%
Municipal charge*	747,000	749,000	2,000	0.27%
Kerbside collection and recycling	1,051,318	1,118,150	66,832	6.36%
General waste charge	48,522	56,160	7,638	15.74%
Windfarm in lieu of rates	107,590	107,590	-	0.00%
Total rates and charges	9,234,458	9,433,951	199,493	2.16%

*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	2021/22 cents/\$CIV	2022/23 cents/\$CIV	Change
Residential Land	0.00389260	0.00287260	-26.20%
Farm Land	0.00350330	0.00258530	-26.20%
Business, Industrial & Commercial Land	0.00350330	0.00258530	-26.20%
Recreational & Cultural Land	0.00194630	0.00143630	-26.20%
Urban Vacant Land	0.00778510	0.00574520	-26.20%

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	2021/22	2022/23	Change	%
Residential Land	1,286,831	1,124,298	(162,533)	-12.63%
Farm Land	5,763,772	6,087,601	323,829	5.62%
Business, Industrial & Commercial Land	190,938	152,470	(38,468)	-20.15%
Recreational & Cultural Land	4,262	3,171	(1,091)	-25.60%
Urban Vacant Land	36,370	35,511	(859)	-2.36%
Total amount to be raised by general rates	7,282,173	7,403,051	120,878	1.66%

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	2021/22	2022/23	Change	%
	Number	Number	Number	
Residential Land	2,540	2,548	8	0.31%
Farm Land	2,081	2,087	6	0.29%
Business, Industrial & Commercial Land	326	326	-	0.00%
Recreational & Cultural Land	15	15	-	0.00%
Urban Vacant Land	169	167	(2)	-1.18%
Total number of assessments	5,131	5,143	12	0.23%

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	2021/22	2022/23	Change	%
	\$'000	\$'000	\$'000	
Residential Land	326,997	391,388	64,391	19.69%
Farm Land	1,643,183	2,354,688	711,505	43.30%
Business, Industrial & Commercial Land	54,610	58,975	4,365	7.99%
Recreational & Cultural Land	2,140	2,208	68	3.18%
Urban Vacant Land	4,750	6,181	1,431	30.13%
Total value of land	2,031,680	2,813,440	781,760	38.48%

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	Per Rateable Property	Change	%
	2021/22	2022/23		
	\$	\$	\$	%
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	2021/22	2022/23	Change	
	\$	\$	\$	%
Municipal	747,000	749,000	2,000	0.27%

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		Change	
	2021/22	2022/23	\$	%
	\$	\$	\$	%
Kerbside waste/recycling collection charge	393	418	25	6.36%
General waste charge	13	15	2	15.38%
Total	406	433	27	6.65%

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	2021/22	2022/23	Change	
	\$	\$	\$	%
Kerbside waste/recycling collection charge	1,048,822	1,118,150	69,328	6.61%
General waste charge	49,230	56,160	6,930	14.08%
Total	1,098,052	1,174,310	76,258	6.94%

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General Rates*	7,280,028	7,403,051	123,023	1.69%
Municipal charge*	747,000	749,000	2,000	0.27%
Kerbside collection and recycling	1,051,318	1,118,150	66,832	6.36%
General waste charge	48,522	56,160	7,638	15.74%
Windfarm in lieu of rates	107,590	107,590	-	0.00%
Total Rates and charges	9,234,458	9,433,951	199,493	2.16%

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.

	2021/22	2022/23
Total Rates	\$ 8,027,028	\$ 8,152,051
Number of rateable properties	5,131	5,143
Base Average Rate	1,541.14	1,560.71
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,564	\$ 1,588
Maximum General Rates and Municipal Charges Revenue	\$ 8,040,517	\$ 8,167,501
Budgeted General Rates and Municipal Charges Revenue	\$ 8,027,028	\$ 8,152,051

These rates in the dollar are indicative only and may be subject to minor variation in order to ensure that Council's rates comply with the Victorian Government's Fair Go Rates System.

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 0.28726% (0.0028726 cents in the dollar of CIV) for all residential properties;

A general rate of 0.25853% (0.0025853 cents in the dollar of CIV) for all farming properties

A general rate of 0.25853% (0.0025853 cents in the dollar of CIV) for all Business, Industrial & Commercial properties

A general rate of 0.14363% (0.0014363 cents in the dollar of CIV) for all recreation and cultural land

A general rate of 0.57452% (0.0057452 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 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,

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; and

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); and

that is used by a business

- that has a significant and substantial commercial purpose of character; and

-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; and

that is used by a business

- that has a significant and substantial commercial purpose of character; and

-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; and
Provision of general support services; and
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	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	48,000	42,000	(6,000)	-12.50%
Town planning fees	71,000	71,500	500	0.70%
Animal registrations	62,000	62,000	-	0.00%
Total statutory fees and fines	181,000	175,500	(5,500)	-3.04%

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	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	358,615	333,000	(25,615)	-7.14%
Garbage/recycling	127,500	139,000	11,500	9.02%
Caravan park/camp ground	426,000	432,000	6,000	1.41%
Private works	467,700	473,000	5,300	1.13%
Building and Swimming Pools	51,200	49,000	(2,200)	-4.30%
Other Commercial Fees	112,804	103,150	(9,654)	-8.56%
Total user fees	1,543,819	1,529,150	(14,669)	-0.95%

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.

4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2021/22	2022/23		%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	8,501,259	10,068,294	1,567,035	18%
State funded grants	4,283,785	1,318,033	(2,965,752)	-69%
Total grants received	12,785,044	11,386,327	(1,398,717)	-11%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	2,495,946	4,852,953	2,357,007	94%
General home care	792,515	540,947	(251,568)	-32%
Environmental planning	32,000	32,000	-	0%
Recurrent - State Government				
Aged care	122,075	116,619	(5,456)	-4%
School crossing supervisors	6,170	6,174	4	0%
Libraries	121,822	123,240	1,418	1%
Youth	55,000	75,000	20,000	36%
Seniors Week	3,000	3,000	-	0%
Immunisation Services	27,000	-	(27,000)	-100%
Infrastructure	97,631	75,000	(22,631)	-23%
Total recurrent grants	3,753,159	5,824,933	2,071,774	55%
Non-recurrent - Commonwealth Government				
Non-recurrent - State Government				
Kindergarten Central Enrolment	6,000	-	(6,000)	-100%
LG Business Concierge & Hospitality	30,000	-	(30,000)	-100%
Outdoor Dining	200,000	-	(200,000)	-100%
Facilitated Playgroup	58,739	32,000	(26,739)	-46%
Roads and infrastructure	6,800	37,000	30,200	444%
Total non-recurrent grants	301,539	69,000	(232,539)	-77%
Total operating grants	4,054,698	5,893,933	1,839,235	45%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,080,798	1,080,798	-	0%
Recurrent - State Government				
Total recurrent grants	1,080,798	1,080,798	-	0%
Non-recurrent - Commonwealth Government				
Buildings	600,000	2,041,596	1,441,596	240%
Bridges	3,500,000	-	(3,500,000)	-100%
Infrastructure	-	1,520,000	1,520,000	100%
Non-recurrent - State Government				
Buildings	915,668	-	(915,668)	-100%
Infrastructure	773,880	150,000	(623,880)	-81%
Tourism	1,400,000	700,000	(700,000)	-50%
Waste management	460,000	-	(460,000)	-100%
Total non-recurrent grants	7,649,548	4,411,596	(3,237,952)	-42%
Total capital grants	8,730,346	5,492,394	(3,237,952)	-37%
Total Grants	12,785,044	11,386,327	(1,398,717)	- 0

4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	83,873	12,000	(71,873)	-85.69%
Total contributions	83,873	12,000	(71,873)	-85.69%

4.1.6 Other income

	Forecast Actual	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	70,000	80,000	10,000	14.29%
Sales	24,700	25,500	800	3.24%
Recoupments	50,700	47,000	(3,700)	-7.30%
Plant	448,232	494,300	46,068	10.28%
Quarry	400,000	400,000	-	0.00%
Other	6,050	5,700	(350)	-5.79%
Total other income	999,682	1,052,500	52,818	5.28%

Other income includes the recoupment of expenses from the use of plant and equipment, as well as quarry materials used during service delivery including road works. Other income also includes the transfer station sales of scrap metal and garbage bin parts.

4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	6,603,338	6,801,623	198,285	3.00%
WorkCover	338,040	215,900	(122,140)	-36.13%
Superannuation	747,389	816,013	68,624	9.18%
Training/travel/accommodation	225,000	226,500	1,500	0.67%
Other	122,000	117,000	(5,000)	-4.10%
Total employee costs	8,035,767	8,177,036	141,269	1.76%

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

4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Aerodrome, saleyard and commercial operations	9,500	15,250	5,750	60.53%
Building maintenance	423,800	439,500	15,700	3.70%
Community development, tourism, economic development, childrens & youth services	828,948	202,807	(626,141)	-75.53%
Home & community care	165,613	153,500	(12,113)	-7.31%
Information Technology	112,500	125,000	12,500	11.11%
Office administration	663,400	625,500	(37,900)	-5.71%
Parks, reserves, camp grounds & caravan parks	94,950	121,250	26,300	27.70%
Plant & fleet operations	1,014,500	1,204,484	189,984	18.73%
Quarry operations	477,188	560,000	82,812	17.35%
Rating & valuation	24,500	23,500	(1,000)	-4.08%
Roads, footpaths & drainage management	1,462,311	986,900	(475,411)	-32.51%
Swimming pool maintenance & management	367,650	380,350	12,700	3.45%
Waste	842,012	856,250	14,238	1.69%
Other	28,500	33,000	4,500	15.79%
Total materials and services	6,515,372	5,727,291	(788,081)	-12.10%

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

4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,018,723	1,045,167	26,444	2.60%
Plant & equipment	984,286	1,138,417	154,131	15.66%
Infrastructure	3,813,724	4,005,946	192,222	5.04%
Total depreciation	5,816,733	6,189,530	372,797	6.41%

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

	Forecast Actual	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Councillor allowances	196,099	211,551	15,452	7.88%
Advertising	58,250	60,950	2,700	4.64%
Insurance	332,940	352,220	19,280	5.79%
Audit Fees	75,000	76,000	1,000	1.33%
Waste Management Costs	252,000	249,000	(3,000)	-1.19%
Utilities & Telecommunications	424,880	415,650	(9,230)	-2.17%
Postage	28,400	26,000	(2,400)	-8.45%
Council contributions	221,100	145,500	(75,600)	-34.19%
Bank charges	33,000	33,500	500	1.52%
Fire Service Levy	25,000	25,000	-	0.00%
Membership & subscriptions	170,100	203,600	33,500	19.69%
Legal fees	41,000	60,000	19,000	46.34%
Other Expenses	35,000	9,000	(26,000)	-74.29%
Total other expenses	1,892,769	1,867,971	(24,798)	-1.31%

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

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$0.999million decrease) and non-current assets (\$2.807 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash, and the value of investments in deposits of other highlight liquid investments with short term maturities of three months or less. Cash and cash equivalents are expected to decrease by \$745,937 in 2022/23

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

4.2.2 Liabilities

Current Liabilities (\$0.221 million decrease) and non-current liabilities (\$0.201 million increase).

Trade and other payables are those to whom Council owes money as at 30 June. Provisions – Employee Costs (current) include accrued long services leave, annual leave and rostered days off owing to employees.

4.2.3 Borrowings

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

4.3 Statement of changes in Equity

4.3.1 Equity

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

- Asset revaluation reserve which represents the difference between the fair value of the asset and the historic cost.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus of \$2.009m 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.

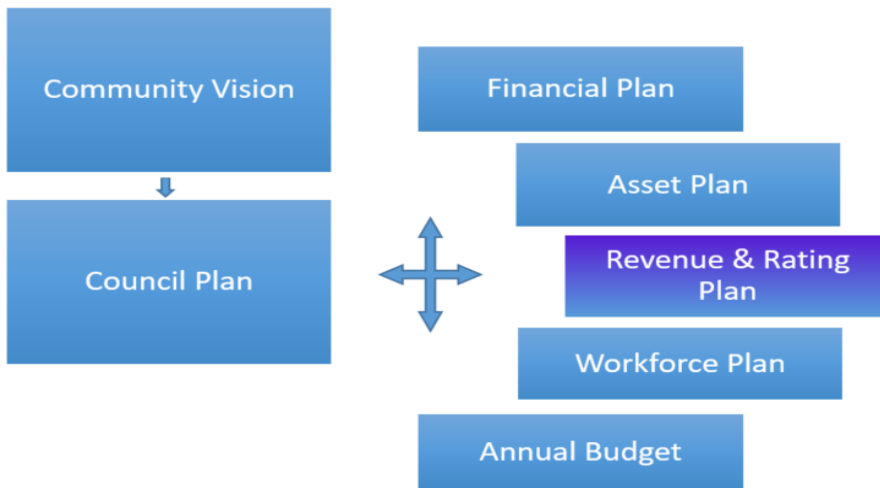
Revenue and Rating Plan

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.



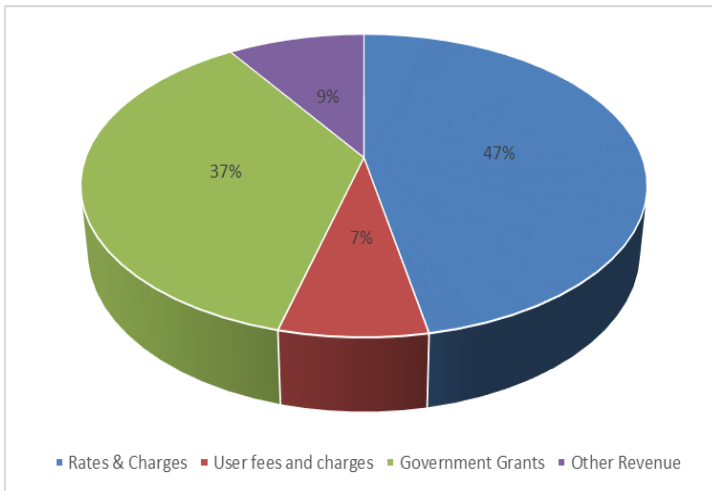
This plan will explain how Council calculates the revenue needed to fund its activities and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

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 2022 Council meeting calling for public submissions;
- Community engagement through local news outlets, social media and community consultation meetings;
- Receiving of public submissions from Monday 6 June 2022 to Friday 24 June 2022: and
- Draft Revenue and Rating Plan presented to the June Council meeting for adoption.

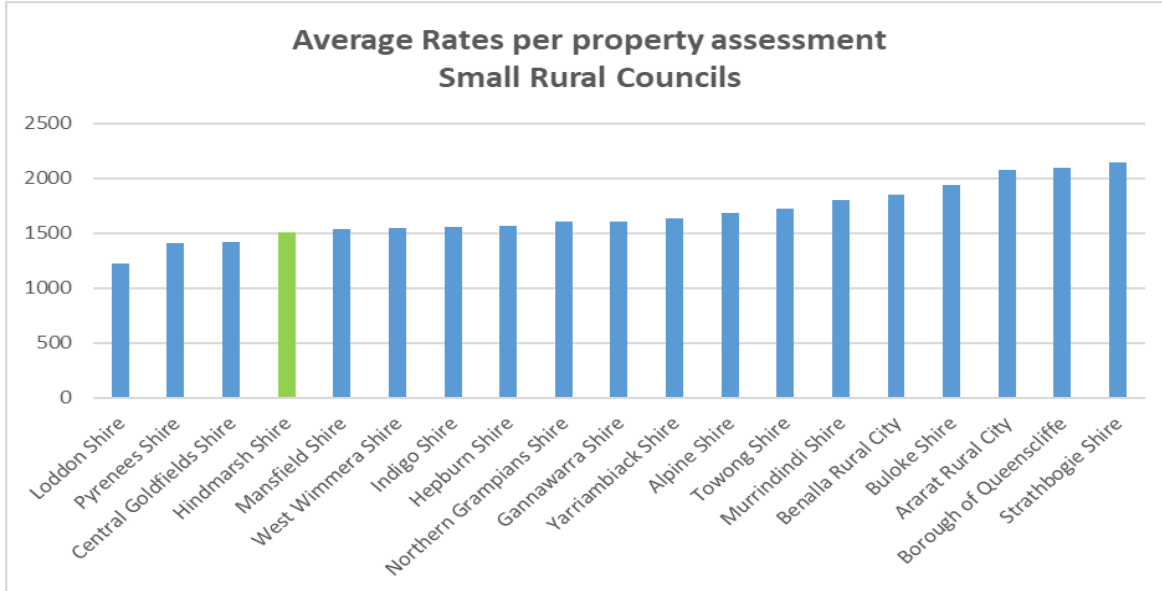
3. LEGISLATIVE FRAMEWORK

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

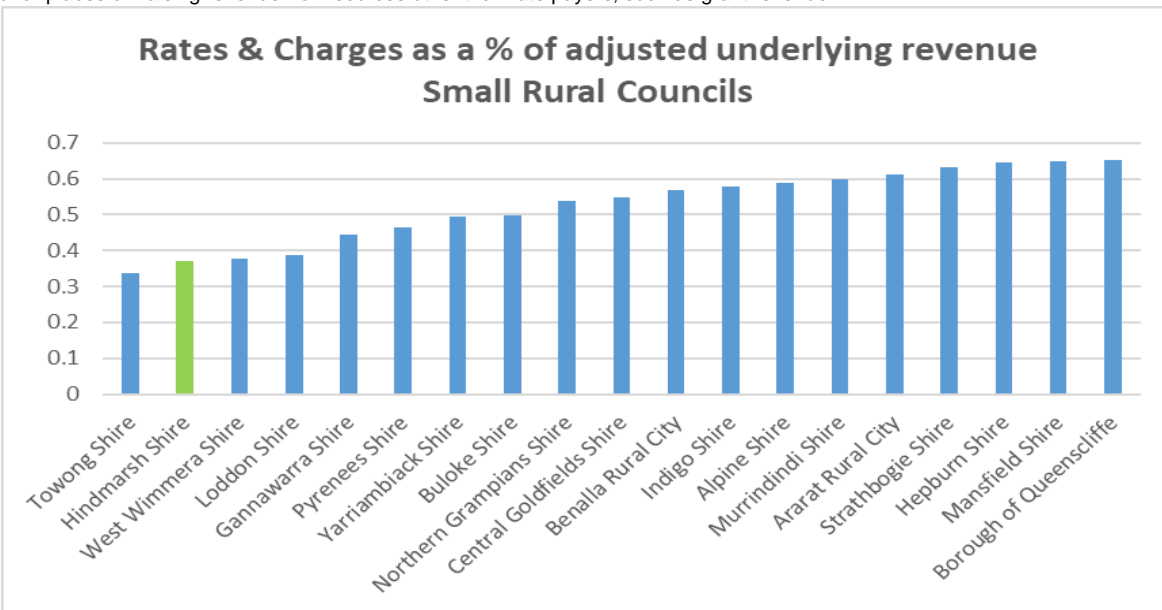
Comparing the relativity of rating levels between Council's can be a difficult exercise due to debate over the most appropriate methods to use and the inability to take into account the intricacies of rating structures in different Council's. Each local government sets rates based on an assessment of 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 2019/2020 financial year.



*source Know Your Council, 2019/20 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, 2019/20 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 2022/2023 the rate cap is set at 1.75% (2021/2022 – 1.5%). 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 with 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 2021/2022 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 2021/2022 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 2021/2022 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 2021/2022 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 2022/2023 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 2022/2023 is \$747,0000 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 2022/2023 to \$15 (\$13 in 2021/2022). 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 \$418 in 2022/2023 (\$393 in 2021/2022). Unfortunately, Council's garbage and recycling costs are impacted significantly by the global recycling crisis and the State Government's landfill levies.

2022/2023 will see the roll out of glass collection. Broken glass contaminates recycling, by having a separate collection, contamination will reduce.

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 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.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 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 2021/22	Budget 2022/23	Change	%
Property	2,501,314	2,158,569	(342,745)	-13.70%
Plant and equipment	3,143,115	1,493,000	(1,650,115)	-52.50%
Infrastructure	13,728,271	5,345,314	(8,382,957)	-61.06%
Total	19,372,700	8,996,883	(10,375,817)	-53.56%

	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash
Property	2,158,569	1,793,569	345,000	20,000	-	1,808,569	-	350,000
Plant and equipment	1,493,000	80,000	1,408,000	5,000	-	-	-	1,493,000
Infrastructure	5,345,314	1,165,000	1,964,824	2,215,490	-	3,683,825	-	1,661,489
Total	8,996,883	3,038,569	3,717,824	2,240,490	-	5,492,394	-	3,504,489

4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash
PROPERTY								
Land								
Nil	-	-	-	-	-	-	-	-
Land Improvements								
Nil	-	-	-	-	-	-	-	-
Buildings								
Essential Building Renewal	20,000	-	20,000	-	-	-	-	20,000
Jeparit Riverbank Precinct Amenities	200,000	200,000	-	-	-	200,000	-	-
Swimming Pool Solar Heating	325,000	-	325,000	-	-	325,000	-	-
Holiday Park Cabins	1,200,000	1,200,000	-	-	-	1,133,027	-	66,973
Upgrade Dimboola Ensuites	20,000	-	-	20,000	-	-	-	20,000
Rainbow Caravan Park Amenities	383,569	383,569	-	-	-	383,569	-	-
Building Maintenance	10,000	-	10,000	-	-	-	-	10,000
Building Improvements								
Nil	-	-	-	-	-	-	-	-
TOTAL PROPERTY	2,158,569	1,783,569	355,000	20,000	-	2,041,596	-	116,973
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Traffic Lights	35,000	-	35,000	-	-	-	-	35,000
Grader	445,000	-	445,000	-	-	-	-	445,000
Tractor	190,000	-	190,000	-	-	-	-	190,000
Tractor	190,000	-	190,000	-	-	-	-	190,000
Minor Plant	35,000	-	35,000	-	-	-	-	35,000
Truck	100,000	-	100,000	-	-	-	-	100,000
Minor Plant	20,000	20,000	-	-	-	-	-	20,000
Utility	43,000	-	43,000	-	-	-	-	43,000
Utility	43,000	-	43,000	-	-	-	-	43,000
Utility	43,000	-	43,000	-	-	-	-	43,000
Sedan	45,000	-	45,000	-	-	-	-	45,000
Sedan	65,000	-	65,000	-	-	-	-	65,000
Sedan	52,000	-	52,000	-	-	-	-	52,000
Sedan	52,000	-	52,000	-	-	-	-	52,000

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash
Fixtures, Fittings and Furniture								
Office Furniture	5,000	-	-	5,000	-	-	-	5,000
Computers and Telecommunications								
Workstations & Ipads	40,000	-	40,000	-	-	-	-	40,000
IT Upgrade incl Firewall & WiFi	45,000	-	45,000	-	-	-	-	45,000
Library books								
Books	45,000	-	45,000	-	-	-	-	45,000
TOTAL PLANT AND EQUIPMENT	1,493,000	20,000	1,468,000	5,000	-	-	-	1,493,000
INFRASTRUCTURE								
Roads								
Lorquon Rd	25,185	-	25,185	-	-	-	-	25,185
Turner St Nhill	3,741	-	3,741	-	-	-	-	3,741
Boundary Rd Joint Works - WWSC	20,000	-	20,000	-	-	-	-	20,000
Goldsworthy Street	8,190	-	8,190	-	-	-	-	8,190
Moulder Street	14,248	-	14,248	-	-	-	-	14,248
Riverside St	8,013	-	8,013	-	-	-	-	8,013
Johnston Street	11,692	-	11,692	-	-	-	-	11,692
Reserve Road Rainbow	33,435	-	33,435	-	-	-	-	33,435
Indoor Salaries	244,184	-	244,184	-	-	-	-	244,184
Dimboola Visitor Node Carpark	200,000	-	200,000	-	-	200,000	-	-
Wimmera Street Dimboola	9,939	-	9,939	-	-	-	-	9,939
Ellerman St	64,199	-	64,199	-	-	64,199	-	-
Ellam Willenabrina Road	55,652	-	55,652	-	-	55,652	-	-
Church Street Dimboola	20,762	-	20,762	-	-	-	-	20,762
Kinimakatka Road	1,441	-	1,441	-	-	-	-	1,441
Mt Elgin	275,553	-	275,553	-	-	98,225	-	177,328
Propodollah Netherby Road	66,540	-	66,540	-	-	54,468	-	12,072
Tarranyurk East Road	100,550	-	100,550	-	-	100,550	-	-
Tarranyurk West Road	100,550	-	100,550	-	-	100,550	-	-
Harding Road	70,077	-	70,077	-	-	70,077	-	-
Kurnbrunin	75,797	-	75,797	-	-	75,797	-	-
Pullut West	24,323	-	24,323	-	-	-	-	24,323
Thomas Street	5,292	-	5,292	-	-	-	-	5,292
Winiam Road	45,562	-	45,562	-	-	45,562	-	-
Yanac Netherby	49,613	-	49,613	-	-	49,613	-	-
Dimboola Minyip Road	104,069	-	104,069	-	-	104,069	-	-
Upper Roy Street	9,690	-	9,690	-	-	-	-	9,690
Broughton Yanac	61,072	-	61,072	-	-	61,072	-	-
Dahlenburg Road (North of Western Hwy)	62,278	-	62,278	-	-	-	-	62,278
Eldorado Road	186,257	-	186,257	-	-	-	-	186,257

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash
Infrastructure Cont.....								
Woorak Ni Ni Lorquon Road	260,716	-	-	260,716	-	-	-	260,716
Laverty Road	129,111	-	129,111	-	-	67,785	-	61,326
Bridges								
Nil	-	-	-	-	-	-	-	-
Footpaths and Cycleways								
Church Street Nhill	31,202	31,202	-	-	-	-	-	31,202
High Street Dimboola	79,689	79,689	-	-	-	-	-	79,689
Taverner St Rainbow	30,810	30,810	-	-	-	-	-	30,810
Roy St Jeparit	21,595	21,595	-	-	-	-	-	21,595
Indoor Salaries	33,054	33,054	-	-	-	-	-	33,054
Drainage								
Nhill Diapur	84,009	-	84,009	-	-	84,009	-	-
Yanac Netherby	49,170	-	49,170	-	-	49,170	-	-
Indoor Salaries	33,054	-	33,054	-	-	-	-	33,054
Recreational, Leisure & Community Facilities								
Dimboola Library Shade Sails	20,000	20,000	-	-	-	-	-	20,000
Dimboola Soundshell Project	125,000	125,000	-	-	-	125,000	-	-
Jeparit Swimming Hole Upgrade	300,000	-	-	300,000	-	300,000	-	-
Davis Park Renewal	100,000	-	100,000	-	-	-	-	100,000
Skate Park Shade Structures	125,000	125,000	-	-	-	125,000	-	-
Waste Management								
Nil	-	-	-	-	-	-	-	-
Aerodromes								
Nhill Runway and Drainage	300,000	-	300,000	-	-	150,000	-	150,000
Other Infrastructure								
Redevelop Rainbow Rises Events Centre	625,000	-	-	625,000	-	625,000	-	-
Town Entry Signs	25,000	-	25,000	-	-	-	-	25,000
Nhill Streetscape Plan Implementation	125,000	125,000	-	-	-	125,000	-	-
Council Contribution Grant Funded Projects	50,000	-	50,000	-	-	-	-	50,000
Silo Art	700,000	700,000	-	-	-	700,000	-	-
Tourism Signage	20,000	-	-	20,000	-	-	-	20,000
Power Head Installation	20,000	20,000	-	-	-	20,000	-	-
Depots and Workshops	100,000	-	-	100,000	-	-	-	100,000
TOTAL INFRASTRUCTURE	5,345,314	1,311,350	2,728,248	1,305,716	-	3,450,798	-	1,894,516
TOTAL NEW CAPITAL WORKS	8,996,883	3,114,919	4,551,248	1,330,716	-	5,492,394	-	3,504,489

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2024, 2025 & 2026

2023/24	Asset Expenditure Types					Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000				
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	130,000	130,000	-	-	-	-	-	130,000	-
Building improvements	-	-	-	-	-	-	-	-	-
Total Buildings	130,000	130,000	-	-	-	-	-	130,000	-
Total Property	130,000	130,000	-	-	-	-	-	130,000	-
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,614,000	-	1,614,000	-	-	-	-	1,614,000	-
Fixtures, fittings and furniture	50,000	-	50,000	-	-	-	-	50,000	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	1,664,000	-	1,664,000	-	-	-	-	1,664,000	-
Infrastructure									
Roads									
Final Seals following 22/23 projects	100,000	-	100,000	-	-	100,000	-	-	-
Reseal of existing roads as per 2021 audit	400,000	-	400,000	-	-	400,000	-	-	-
<i>Sealed Road Construction</i>									
Antwerp-Warracknabeal Road, Antwerp	295,798	-	295,798	-	-	295,798	-	-	-
Glenlee-Lorquon Rd	297,000	-	-	-	297,000	285,000	-	12,000	-
Lorquon Station Rd	50,000	-	-	-	50,000	-	-	50,000	-
Designs	30,000	-	30,000	-	-	-	-	30,000	-
Vegetation	10,000	-	10,000	-	-	-	-	10,000	-
<i>Unsealed Road Construction</i>									
Lorquon-Woorak West Rd, Nhill	80,000	-	80,000	-	-	-	-	80,000	-
5-Chain Rd, Dimboola	50,000	-	50,000	-	-	-	-	50,000	-
Heinrich Rd, Rainbow	40,000	-	40,000	-	-	-	-	40,000	-
Hazeldene Rd, Rainbow	30,000	-	30,000	-	-	-	-	30,000	-
J Bones Rd, Nhill	205,000	-	205,000	-	-	-	-	205,000	-
C Werner Rd, Nhill	50,000	-	50,000	-	-	-	-	50,000	-
Re-sheet as per 2021 Audit	45,000	-	45,000	-	-	-	-	45,000	-
<i>Shoulder Resheet</i>									
Shoulder Re-sheet as per 2021 audit	120,000	-	120,000	-	-	-	-	120,000	-
<i>Kerb & Channel</i>									
Albert St, Rainbow	85,000	-	-	-	85,000	-	-	85,000	-
Design Work	15,000	-	-	-	15,000	-	-	15,000	-
Bridges									
Footpaths and cycleways									
Lloyd St, Dimboola	35,000	-	-	-	35,000	-	-	35,000	-
Bow St, Rainbow	45,000	-	-	-	45,000	-	-	45,000	-
William St, Nhill	50,000	-	-	-	50,000	-	-	50,000	-
Drainage									
Replace Existing box or pipe culverts	100,000	-	100,000	-	-	-	-	100,000	-
Recreational, leisure and community facilities									
Other infrastructure	60,000	-	60,000	-	-	-	-	60,000	-
Total Infrastructure	2,262,798	-	1,685,798	-	577,000	1,080,798	-	1,182,000	-
Total Capital Works Expenditure	4,056,798	130,000	3,349,798	-	577,000	1,080,798	-	2,976,000	-

2024/25	Asset Expenditure Types						Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000					
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	130,000	-	130,000	-	-	-	-	130,000	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	130,000	-	130,000	-	-	-	-	130,000	-	-
Total Property	130,000	-	130,000	-	-	-	-	130,000	-	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,830,000	-	1,830,000	-	-	-	-	1,830,000	-	-
Fixtures, fittings and furniture	50,000	-	50,000	-	-	-	-	50,000	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	1,880,000	-	1,880,000	-	-	-	-	1,880,000	-	-
Infrastructure										
Roads										
Final Seals following 23/24 projects	100,000	-	100,000	-	-	100,000	-	-	-	-
Reseal of existing roads as per 2021 audit	320,000	-	320,000	-	-	320,000	-	-	-	-
<i>Sealed Road Construction</i>										
Propodollah Rd, Nhill	300,000	-	300,000	-	-	300,000	-	-	-	-
Intersection Lake & Railway St	100,000	-	100,000	-	-	100,000	-	-	-	-
Woorak NiNi Lorquon Rd	347,798	-	347,798	-	-	260,798	-	87,000	-	-
Designs	25,000	-	25,000	-	-	-	-	25,000	-	-
Vegetation	15,000	-	15,000	-	-	-	-	15,000	-	-
<i>Unsealed Road Construction</i>										
Pre-sheet to be identified from 2021 audit	250,000	-	250,000	-	-	-	-	250,000	-	-
Propodollah Netherby Rd	60,000	-	60,000	-	-	-	-	60,000	-	-
<i>Shoulder Resheet</i>										
Shoulder Re-sheet as per 2021 audit	150,000	-	150,000	-	-	-	-	150,000	-	-
<i>Kerb & Channel</i>										
Design Works	15,000	-	-	-	15,000	-	-	15,000	-	-
Ryan Lane, Nhill	265,000	-	-	-	265,000	-	-	265,000	-	-
Bridges										
Footpaths and cycleways										
Church St, Nhill	40,000	-	-	-	40,000	-	-	40,000	-	-
Nairn St Nhill	40,000	-	-	-	40,000	-	-	40,000	-	-
Lloyd St Dimboola	50,000	-	-	-	50,000	-	-	50,000	-	-
Drainage										
Replace Existing box or pipe culverts	80,000	-	80,000	-	-	-	-	80,000	-	-
Recreational, leisure and community facilities										
Other infrastructure	60,000	-	60,000	-	-	-	-	60,000	-	-
Total Infrastructure	2,287,798	-	1,877,798	-	410,000	1,080,798	-	1,207,000	-	-
Total Capital Works Expenditure	4,297,798	-	3,887,798	-	410,000	1,080,798	-	3,217,000	-	-

2025/26	Asset Expenditure Types								
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	130,000	-	130,000	-	-	-	-	130,000	-
Building improvements	-	-	-	-	-	-	-	-	-
Total Buildings	130,000	-	130,000	-	-	-	-	130,000	-
Total Property	130,000	-	130,000	-	-	-	-	130,000	-
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,540,000	-	1,540,000	-	-	-	-	1,540,000	-
Fixtures, fittings and furniture	50,000	-	50,000	-	-	-	-	50,000	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	1,590,000	-	1,590,000	-	-	-	-	1,590,000	-
Infrastructure									
Roads									
Final Seals following 24/25 projects	100,000	-	100,000	-	-	100,000	-	-	-
Reseal of existing roads as per 2024-25 audit	400,000	-	400,000	-	-	400,000	-	-	-
<i>Sealed Road Construction</i>									
As identified in the 2024-2025 condition audit	629,798	-	629,798	-	-	580,798	-	49,000	-
Designs	25,000	-	25,000	-	-	-	-	25,000	-
Vegetation	15,000	-	15,000	-	-	-	-	15,000	-
<i>Unsealed Road Construction</i>									
Re-sheet to be identified in 2024/25 audit	225,000	-	225,000	-	-	-	-	225,000	-
King Rd, Rainbow	80,000	-	80,000	-	-	-	-	80,000	-
Tarranyurk East Road, Tarranyurk	80,000	-	80,000	-	-	-	-	80,000	-
<i>Shoulder Resheet</i>									
Propodollah Rd, Nhill	30,000	-	30,000	-	-	-	-	30,000	-
Broughton Rd, Yanac	60,000	-	60,000	-	-	-	-	60,000	-
Shoulder re-sheet of existing sealed road site to be identified from B-Double study and condition audit	70,000	-	70,000	-	-	-	-	70,000	-
<i>Kerb & Channel</i>									
Winfred St, Rainbow	265,000	-	-	-	265,000	-	-	265,000	-
Design Work	15,000	-	-	-	15,000	-	-	15,000	-
Bridges									
Footpaths and cycleways									
Darts Ave, Rainbow	70,000	-	70,000	-	-	-	-	70,000	-
Anderson St, Dimboola	40,000	-	40,000	-	-	-	-	40,000	-
As per pathway strategy	60,000	-	60,000	-	-	-	-	60,000	-
Drainage									
Major Culverts	60,000	-	60,000	-	-	-	-	60,000	-
Recreational, leisure and community facilities	70,000	20,000	50,000	-	-	-	-	70,000	-
Waste management	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	60,000	-	60,000	-	-	-	-	60,000	-
Total Infrastructure	2,354,798	20,000	2,054,798	-	280,000	1,080,798	-	1,274,000	-
Total Capital Works Expenditure	4,074,798	20,000	3,774,798	-	280,000	1,080,798	-	2,994,000	-

5. 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	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-2%	-29%	-12%	-13%	-13%	-12%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	249%	134%	118%	114%	124%	127%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	226%	85%	68%	81%	84%	83%	o
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	4	61%	62%	42%	48%	56%	33%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	5	45.09	54%	49%	49%	49%	49%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.54	0.45	0.46	0.46	0.46	0.46	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$4,015	\$4,339	\$4,261	\$4,322	\$4,385	\$4,448	+
Revenue level	Total rate revenue / no. of property assessments		\$655	\$617	\$578	\$589	\$589	\$601	+

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

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

2. Working Capital

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

3. Unrestricted Cash

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

4. Debt compared to rates

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

5. Asset renewal

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

6. Rates concentration

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

6. 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 2022/23.

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.

Statutory Fees and Charges are shown in red.

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
ANIMAL BUSINESS						
Domestic Animal Business - Licence Fee	Taxable	\$ 315.00	\$ 320.00	\$ 5.00	2%	Non-statutory
ANIMAL CAGES						
Hire of Cat Trap	Taxable	\$ 26.50	\$ 27.00	\$ 0.50	2%	Non-statutory
Hire of Cat Trap - Bond	Taxable	\$ 50.50	\$ 51.50	\$ 1.00	2%	Non-statutory
Hire of Cat Trap - Pensioner Discount	Taxable	\$ 16.50	\$ 17.00	\$ 0.50	3%	Non-statutory
Hire of Cat Trap - Pensioner Bond	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory
ANIMAL FINES						
Note: Fees are indexed annually by the Department of Justice						
Failure to apply to register or renew the registration of a dog or cat over the age of 3 months	Non-taxable	\$ 330.00	\$ 370.00	\$ 40.00	12%	Statutory
Identification marker not worn outside of premises	Non-taxable	\$ 83.00	\$ 92.00	\$ 9.00	11%	Statutory
Unregistered dog or cat wearing Council identification marker	Non-taxable	\$ 83.00	\$ 92.00	\$ 9.00	11%	Statutory
Person removing, altering or defacing identification marker	Non-taxable	\$ 83.00	\$ 92.00	\$ 9.00	11%	Statutory
Dog or cat on private property after notice served	Non-taxable	\$ 83.00	\$ 92.00	\$ 9.00	11%	Statutory
Dog at large or not securely confined - during the day	Non-taxable	\$ 248.00	\$ 277.00	\$ 29.00	12%	Statutory
Dog at large or not securely confined - during the night	Non-taxable	\$ 330.00	\$ 370.00	\$ 40.00	12%	Statutory
Cat at large or not securely confined in restrictive district	Non-taxable	\$ 83.00	\$ 92.00	\$ 9.00	11%	Statutory
Dog or cat in prohibited place	Non-taxable	\$ 165.00	\$ 185.00	\$ 20.00	12%	Statutory
Greyhound not muzzled or not controlled by chain, cord or leash	Non-taxable	\$ 248.00	\$ 277.00	\$ 29.00	12%	Statutory
Not complying with notice to abate nuisance	Non-taxable	\$ 248.00	\$ 277.00	\$ 29.00	12%	Statutory
ANIMAL IMPOUND FEES						
Impound Fees - Dog						
Pound release fee	Taxable	\$ 111.00	\$ 113.00	\$ 2.00	2%	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$ 71.00	\$ 72.00	\$ 1.00	1%	Non-statutory
Pound release fee - Repeat offenders	Taxable	\$ 222.00	\$ 226.00	\$ 4.00	2%	Non-statutory
Impound Fees - Cat						
Pound release fee	Taxable	\$ 111.00	\$ 113.00	\$ 2.00	2%	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$ 71.00	\$ 72.00	\$ 1.00	1%	Non-statutory
Pound release fee - Repeat offenders	Taxable	\$ 222.00	\$ 226.00	\$ 4.00	2%	Non-statutory
Livestock						
Livestock	Taxable	\$ 40.00	\$ 41.00	\$ 1.00	3%	Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
ANIMAL REGISTRATIONS						
Note: Prices are for one cat or dog and include the government levy						
Dangerous/Restricted breed	Non-taxable	\$ 710.00	\$ 724.00	\$ 14.00	2%	Non-statutory
Standard Registration	Non-taxable	\$ 148.00	\$ 151.00	\$ 3.00	2%	Non-statutory
Desexed and microchipped - Cat	Non-taxable	\$ 37.00	\$ 38.00	\$ 1.00	3%	Non-statutory
Desexed and microchipped - Dog	Non-taxable	\$ 46.00	\$ 47.00	\$ 1.00	2%	Non-statutory
Desexed registration - Cat	Non-taxable	\$ 40.40	\$ 41.00	\$ 0.60	1%	Non-statutory
Desexed registration - Dog	Non-taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non-statutory
Working Dogs	Non-taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non-statutory
Animals over 10 years old - Cat	Non-taxable	\$ 40.40	\$ 41.00	\$ 0.60	1%	Non-statutory
Animals over 10 years old - Dog	Non-taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non-statutory
Animals registered with VCA or FCC - Cat	Non-taxable	\$ 40.40	\$ 41.00	\$ 0.60	1%	Non-statutory
Animals registered with VCA or FCC - Dog	Non-taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non-statutory
Animal permanently identified (microchipped) - Cat	Non-taxable	\$ 106.00	\$ 108.00	\$ 2.00	2%	Non-statutory
Animal permanently identified (microchipped) - Dog	Non-taxable	\$ 131.00	\$ 134.00	\$ 3.00	2%	Non-statutory
Breeding animal on registered premises - Cat	Non-taxable	\$ 40.40	\$ 41.00	\$ 0.60	1%	Non-statutory
Breeding animal on registered premises - Dog	Non-taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non-statutory
Late payment penalty fee (after 10 April)	Non-taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory
Pensioner reduction rate	Non-taxable	50%	50%	\$ -	0%	Non-statutory
Animal tag replacement	Taxable	\$ 11.00	\$ 11.00	\$ -	0%	Non-statutory
View Animal Register	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory
BUILDING DEPARTMENT						
Note: Prices do not include the statutory government levy applicable to all building works over \$10,000						
New Dwelling / Dwelling - Extension/Alteration						
Up to \$5,000	Taxable	\$ 594.00	\$ -	\$ (594.00)	-100%	Non-statutory
\$5,001 to \$10,000	Taxable	\$ 792.00	\$ 819.50	\$ 27.50	3%	Non-statutory
\$10,001 to \$20,000	Taxable	\$ 1,034.00	\$ 1,072.50	\$ 38.50	4%	Non-statutory
\$20,001 to \$50,000	Taxable	\$ 1,485.00	\$ 1,540.00	\$ 55.00	4%	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 1,870.00	\$ 2,051.50	\$ 181.50	10%	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 2,288.00	\$ 2,376.00	\$ 88.00	4%	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 2,695.00	\$ 2,794.00	\$ 99.00	4%	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 3,025.00	\$ 3,135.00	\$ 110.00	4%	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 3,410.00	\$ 3,520.00	\$ 110.00	3%	Non-statutory
\$300,001 to \$350,000	Taxable	\$ 3,850.00	\$ 3,993.00	\$ 143.00	4%	Non-statutory
\$350,000 and above	Taxable	\$ 4,125.00	\$ 4,224.00	\$ 99.00	2%	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>						
New Dwellings, Re-erection/Re-siting						
Value of works \$1 to \$200,000	Taxable	\$ 3,025.00	\$ 3,135.00	\$ 110.00	4%	Non-statutory
Value of works \$200,001 to \$250,000	Taxable	\$ 3,300.00	\$ 3,619.00	\$ 319.00	10%	Non-statutory
Value of works \$250,001 to \$350,000	Taxable	\$ 3,575.00	\$ 3,916.00	\$ 341.00	10%	Non-statutory
Value of works \$350,001 and above	Taxable	\$ 3,850.00	\$ 3,998.50	\$ 148.50	4%	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>						

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
Miscellaneous - Building Permits						
Garage/Carport/Shed/Patio/Verandah/Pergola	Taxable	\$ 869.00	\$ 951.50	\$ 82.50	9%	Non-statutory
Swimming Pool (Fence Alterations Only)	Taxable	\$ 385.00	\$ 398.20	\$ 13.20	3%	Non-statutory
Swimming Pool Fence (New Fence Only)	Taxable	\$ 682.00	\$ 704.00	\$ 22.00	3%	Non-statutory
Swimming Pool and all Fences	Taxable	\$ 869.00	\$ 902.00	\$ 33.00	4%	Non-statutory
Restumping (works must be performed by a Registered Builder)	Taxable	\$ 935.00	\$ 968.00	\$ 33.00	4%	Non-statutory
Demolish / Remove Building - Domestic (shed / house)	Taxable	\$ 792.00	\$ 869.00	\$ 77.00	10%	Non-statutory
Demolish / Remove Building - Commercial	Taxable	\$ 880.00	\$ 913.00	\$ 33.00	4%	Non-statutory
<i>Note: Includes three (3) mandatory inspections - additional inspections \$190 each</i>						
Commercial Works						
Up to \$10,000	Taxable	\$ 990.00	\$ 1,028.50	\$ 38.50	4%	Non-statutory
\$10,001 to \$50,000	Taxable	\$ 1,386.00	\$ 1,485.00	\$ 99.00	7%	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 2,002.00	\$ 2,200.00	\$ 198.00	10%	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 2,618.00	\$ 2,722.50	\$ 104.50	4%	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 2,970.00	\$ 3,080.00	\$ 110.00	4%	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 3,520.00	\$ 3,630.00	\$ 110.00	3%	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 4,070.00	\$ 4,202.00	\$ 132.00	3%	Non-statutory
\$300,001 to \$500,000	Taxable	\$ 4,620.00	\$ 4,785.00	\$ 165.00	4%	Non-statutory
Value of Works above \$500,000 (or negotiated with Council)	Taxable	Value/118 + GST	(Value of works ÷ 50)			
Notes:						
Includes partial compliance						
Protection works additional \$800						
Performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)						
Includes four (4) mandatory inspections - additional inspections \$190 each						
Community Group (Not for Profit) Building works - Building Permits						
(Discount on Permit fees only - State Government Levy still applies)			Fee may be negotiated	Fee may be negotiated		Non-statutory
Levies / Bonds						
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)			
Council Infrastructure (Asset) Protection Deposit			\$ 770.00	\$ 770.00		
Inspections						
Additional Mandatory Inspections - per hour		\$ 192.50	\$ 209.00	\$ 16.50	9%	Non-statutory
Inspections of Swimming Pool and Spa Barriers (compliance inspections)						
First Inspection		\$ 330.00	\$ 330.00	\$ -	0%	Non-statutory
Re-inspection		\$ 203.50	\$ 203.50	\$ -	0%	Non-statutory
Note:						
Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)						
Excludes prescribed lodgement fees						
Swimming Pools and Spa's (Lodgement fees)						
Swimming Pool / Spa registration fee		As per adopted regulatory fee	\$ 32.90			
Swimming Pool / Spa records search determination fee		As per adopted regulatory fee	\$ 48.80			
Lodging a certificate of pool and spa barrier non-compliance		As per adopted regulatory fee	\$ 397.55			
Lodging a certificate of pool and spa barrier compliance		As per adopted regulatory fee	\$ 21.10			
Pool/Spa failure to register		As per adopted regulatory fee	\$ 369.85			
Pool/Spa Failure to lodge Certificate of Compliance		As per adopted regulatory fee	\$ 369.85			
Pool/Spa failure to pay lodgement fee		As per adopted regulatory fee	\$ 369.85			

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
Report and Consent						
Application for report and consent (To build over an easement vested in Council) <i>(Regulation 310 Part 4 - Siting, 513,515,604,802 and 806)</i>		As per adopted regulatory fee	\$ 299.85			
Application for report and consent (To build over an easement vested in Council) <i>(Regulation 610 - Location of Point of Stormwater Discharge)</i>		As per adopted regulatory fee	\$ 149.40			
Application for report and consent <i>(section 29a - Demolition of building)</i>		As per adopted regulatory fee	\$ 87.90			
Report and Consent (Public Protection)		As per adopted regulatory fee	\$ 304.30			
Request for Information						
Property Information Requests (each) <i>(Regulation 326(1), 326(2) and 326(3))</i>		As per adopted regulatory fee	\$ 48.80			
Request for Professional Advice/Consultation - per hour	Taxable		\$ 175.00	\$ 175.00		Non-statutory
File Retrieval / Search						
File Retrieval - Minor Document (eg building / Occupancy Permit / Plans) each			\$ 49.50	\$ 49.50		Non-statutory
File Retrieval/Search (eg Permit History) Each			\$ 132.00	\$ 132.00		Non-statutory
Amended Building Permit						
Amended Building Permit - minor alterations	Taxable	\$ 176.00	\$ 187.00	\$ 11.00	6%	Non-statutory
Amended Building Permit - major alterations	Taxable	\$ 286.00	\$ 308.00	\$ 22.00	8%	Non-statutory
Time Extension - Building Permit - first request	Taxable	\$ 308.00	\$ 319.00	\$ 11.00	4%	Non-statutory
Time Extension - Building Permit - second request	Taxable	\$ 352.00	\$ 363.00	\$ 11.00	3%	Non-statutory
Time Extension - Building Permit - third request	Taxable	\$ 396.00	\$ 407.00	\$ 11.00	3%	Non-statutory
Inspection fee for permits issued by private building surveyors	Taxable	\$289 + \$1.86 per km outside of Nhill	\$295 + \$1.86 per km outside of Nhill			Non-statutory
Refunds						
Withdrawn Application – Permit Lodged Not Yet Assessed	Taxable	\$ 385.00	\$ 396.00	\$ 11.00	3%	Non-statutory
Withdrawn Application – Permit Assessed Not Yet Issued	Taxable	30% of fees (Minimum \$450.00)	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
Lodgement Fee						
Lodgement fee for Private Building Surveyors <i>(Submission of Section 80, 30 and 73) (lodged via hard copy/email/facsimile)</i>		As per adopted regulatory fee	\$ 125.85			
Lodgement fee for Private Building Surveyors <i>(Submission of Section 80, 30 and 73) (lodged wholly online via Greenlight only)</i>		As per adopted regulatory fee	\$ 125.85			
Events						
Place of Public Entertainment (POPE) Occupancy Permit	Taxable	\$ 440.00	\$ 440.00	\$ -	0%	Non-statutory
Temporary Siting Approval or Temporary Structure Inspection	Taxable	\$ 286.00	\$ 286.00	\$ -	0%	Non-statutory
Entertainment / Event Consideration, Notification and Approval - No Permit Required	Taxable	\$ 22.00	\$ 22.00	\$ -	0%	Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
CAMPING FEES						
Note: Some items may not be available at all times						
Peak Times						
Four Mile Beach - Powered Site Daily	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory
Four Mile Beach - Powered Site Weekly	Taxable	\$ 90.00	\$ 92.00	\$ 2.00	2%	Non-statutory
Four Mile Beach - Unpowered Site Daily	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Four Mile Beach - Unpowered Site Weekly	Taxable	\$ 60.00	\$ 61.00	\$ 1.00	2%	Non-statutory
Caravan Park Fees - Jeparit and Rainbow						
Daily Rates						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2%	Non-statutory
Powered site (2 persons)	Taxable	\$ 30.00	\$ 25.00	\$ (5.00)	-17%	Non-statutory
Unpowered site	Taxable	\$ 18.00	\$ 20.00	\$ 2.00	11%	Non-statutory
Extra person > 16 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory
Rainbow - On Site Caravan	Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2%	Non-statutory
Jeparit - Studio Cabin	Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5%	Non-statutory
Jeparit - 2 bedroom cabin luxury	Taxable	\$	\$ 150.00	\$ 150.00		Non-statutory
Rainbow - 2 bedroom cabin luxury	Taxable	\$	\$ 150.00	\$ 150.00		Non-statutory
Weekly Rates (less than 40 days)						
Powered site (2 persons)	Taxable	\$ 150.00	\$ 153.00	\$ 3.00	2%	Non-statutory
Unpowered site	Taxable	\$ 90.00	\$ 92.00	\$ 2.00	2%	Non-statutory
Extra person > 16 years old	Taxable	\$ 45.00	\$ 46.00	\$ 1.00	2%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 30.00	\$ 31.00	\$ 1.00	3%	Non-statutory
Rainbow - On Site Caravan	Taxable	\$ 300.00	\$ 306.00	\$ 6.00	2%	Non-statutory
Jeparit - Cabin	Taxable	\$ 600.00	\$ 612.00	\$ 12.00	2%	Non-statutory
Jeparit - Studio Cabin - Trades/Contractors	Taxable	\$ 500.00	\$ 510.00	\$ 10.00	2%	Non-statutory
Jeparit - 2 bedroom cabin luxury	Taxable	\$	\$ 750.00	\$ 750.00		Non-statutory
Rainbow - 2 bedroom cabin luxury	Taxable	\$	\$ 750.00	\$ 750.00		Non-statutory
Caravan Park Fees - Dimboola						
Daily Rates						
Peak Times						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory
Powered site (2 persons)	Taxable	\$ 40.00	\$ 40.00	\$ -	0%	Non-statutory
Unpowered site	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory
Extra person > 16 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Ensuite site	Taxable	\$ 50.00	\$ 60.00	\$ 10.00	20%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 105.00	\$ 110.00	\$ 5.00	5%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 170.00	\$ 175.00	\$ 5.00	3%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$	\$ 185.00	\$ 185.00		Non-statutory
Off Peak Times						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2%	Non-statutory
Powered site (2 persons)	Taxable	\$ 35.00	\$ 36.00	\$ 1.00	3%	Non-statutory
Unpowered site	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory
Extra person > 16 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Ensuite site	Taxable	\$ 45.00	\$ 56.00	\$ 11.00	24%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$	\$ 160.00	\$ 160.00		Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
Weekly Rates Dimboola (less than 40 days)						
Peak Times						
Powered site (2 persons)	Taxable	\$ 240.00	\$ 245.00	\$ 5.00	2%	Non-statutory
Unpowered site	Taxable	\$ 150.00	\$ 150.00	\$ -	0%	Non-statutory
Extra person > 16 years old	Taxable	\$ 60.00	\$ 60.00	\$ -	0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 45.00	\$ 45.00	\$ -	0%	Non-statutory
Ensuite site	Taxable	\$ 300.00	\$ 305.00	\$ 5.00	2%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 665.00	\$ 680.00	\$ 15.00	2%	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	\$ 550.00	\$ 565.00	\$ 15.00	3%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 990.00	\$ 1,050.00	\$ 60.00	6%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$	\$ 1,110.00	\$ 1,110.00		Non-statutory
Off Peak Times						
Powered site (2 persons)	Taxable	\$ 210.00	\$ 214.00	\$ 4.00	2%	Non-statutory
Unpowered site	Taxable	\$ 120.00	\$ 122.00	\$ 2.00	2%	Non-statutory
Extra person > 16 years old	Taxable	\$ 60.00	\$ 61.00	\$ 1.00	2%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 45.00	\$ 46.00	\$ 1.00	2%	Non-statutory
Ensuite site	Taxable	\$ 270.00	\$ 275.00	\$ 5.00	2%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 600.00	\$ 612.00	\$ 12.00	2%	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	\$ 500.00	\$ 510.00	\$ 10.00	2%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 860.00	\$ 875.00	\$ 15.00	2%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$	\$ 900.00	\$ 900.00		Non-statutory
*Peak Times:						
Other items						
Fire drum hire (per visit)	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Fire wood - 20kg bag	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Bike hire - 30 minutes	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory
Note: Nhill Caravan Park fees are set by the licensee and are not included in the above fees.						
COMMUNITY BUS						
Community Group Hire Fees - per kilometre	Taxable	\$ 0.36	\$ 0.40	\$ 0.04	11%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						
Other Hirer Fees - per kilometre	Taxable	\$ 0.95	\$ 1.00	\$ 0.05	5%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						
DISABLED PARKING LABELS						
Disabled parking labels	Taxable	\$ 9.00	\$ 9.20	\$ 0.20	2%	Non-statutory
ELECTIONS						
Candidate deposits	Non-taxable	\$ 250.00	\$ 250.00	\$ -	0%	Statutory
Failure to vote fines	Non-taxable	\$ 81.00	\$ 91.00	\$ 10.00	12%	Statutory
EVENTS						
Hire of Variable Message Sign (per week) (including set up of message)	Taxable	\$ 202.00	\$ 206.00	\$ 4.00	2%	Non-statutory
Completion of Traffic Management Plan (per hour)	Taxable	\$ 60.60	\$ 61.80	\$ 1.20	2%	Non-statutory
Execution of Road Closure for events including all signage (per hour)	Taxable	\$ 178.00	\$ 181.60	\$ 3.60	2%	Non-statutory
Newspaper advertising of Road Closures	Taxable	At cost	At Cost			Non-statutory
FIRE PREVENTION NOTICES						
Fire Hazard Removal	Taxable	\$205.00 plus removal costs	\$205.00 plus removal costs			Non-statutory
Failure to comply with Fire Prevention Notice	Non-taxable	\$ 1,652.00	\$ 1,652.00	\$ -	0%	Statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
FREEDOM OF INFORMATION REQUESTS						
Freedom of Information - Application fee	Non-taxable	\$ 30.10	\$ 30.60	\$ 0.50	1.7%	Statutory
Freedom of Information - Search fee (per hour)	Non-taxable	\$ 22.55	\$ 22.935	\$ 0.385	1.7%	Statutory
Freedom of Information - Supervision charge (per 15 minutes)	Non-taxable	\$ 5.64	\$ 5.734	\$ 0.094	1.7%	Statutory
Freedom of Information - Photocopy charge (black and white)	Non-taxable	\$ 0.20	\$ 0.20	\$ -	0%	Statutory
GARBAGE BIN SALES						
120 litre bin	Taxable	\$ 75.00	\$ 77.00	\$ 2.00	3%	Non-statutory
240 litre bin	Taxable	\$ 95.00	\$ 97.00	\$ 2.00	2%	Non-statutory
Replacement bin lid - 120 litre	Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4%	Non-statutory
Replacement bin lid - 240 litre	Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4%	Non-statutory
HALL HIRE						
Jeparit Hall						
Bond	Taxable	\$ 210.00	\$ 214.00	\$ 4.00	2%	Non-statutory
Community Group Hall Hire - Full day	Taxable	\$ 150.00	\$ 153.00	\$ 3.00	2%	Non-statutory
Community Group Hall Hire - Half day	Taxable	\$ 110.00	\$ 112.00	\$ 2.00	2%	Non-statutory
Community Group Hall Hire - Evening	Taxable	\$ 110.00	\$ 112.00	\$ 2.00	2%	Non-statutory
Hall Hire - Private Functions	Taxable	\$ 380.00	\$ 388.00	\$ 8.00	2%	Non-statutory
Hall Hire - Meetings (up to 3 hours)	Taxable	\$ 85.00	\$ 87.00	\$ 2.00	2%	Non-statutory
Kitchen	Taxable	\$ 36.50	\$ 37.00	\$ 0.50	1%	Non-statutory
Cool room	Taxable	\$ 20.20	\$ 21.00	\$ 0.80	4%	Non-statutory
Small meeting room (hourly rate)	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory
Nhill Memorial Community Centre						
Bond	Non-Taxable	\$ 210.00	\$ 210.00	\$ -	0%	Non-statutory
Community Group Hall Hire - Full day	Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Community Group Hall Hire - Half day	Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4%	Non-statutory
Community Group Hall Hire - Evening	Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4%	Non-statutory
Hall Hire - Private Functions	Taxable	\$ 425.00	\$ 425.00	\$ -	0%	Non-statutory
Hall Hire - Meetings (up to 3 hours)	Taxable	\$ 202.00	\$ 205.00	\$ 3.00	1%	Non-statutory
Hall Hire - Functions (after 1am per hour)	Taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Hall Hire - Set up / Pack up (daily)	Taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Kitchen / Bar / Cool room Hire	Taxable	\$ 50.00	\$ 50.00	\$ -	0%	Non-statutory
Baby Grand Piano	Taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Table Cloths (round or oblong) - each	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory
Cleaning	Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Meeting Room Hire Dimboola Library						
Community Group Hire - per hour	Taxable	\$ -	\$ 15.00	\$ 15.00	-	Non-statutory
Private Function Hire - per hour	Taxable	\$ -	\$ 25.00	\$ 25.00	-	Non-statutory
Movie Tickets						
Adult	Taxable	\$ 12.00	\$ 12.00	\$ -	0%	Non-statutory
Concession	Taxable	\$ 7.00	\$ 7.00	\$ -	0%	Non-statutory
Family (2 Adults & 3 Children/Concession)	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory
Bulk Buy - Adult (6)	Taxable	\$ 60.00	\$ 60.00	\$ -	0%	Non-statutory
Bulk Buy - Child/Concession (6)	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory
Bulk Buy - Family (6)	Taxable	\$ 150.00	\$ 150.00	\$ -	0%	Non-statutory
VIP Seating						
*Note: VIP Seating includes medium popcorn and a drink.						
Adult	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory
Child/Concession	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory
Double - Adult	Taxable	\$ 40.00	\$ 40.00	\$ -	0%	Non-statutory
Double - Child	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non-statutory
Special Movie Event Tickets						
Adult	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Concession	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
HEALTH REGISTRATIONS						
Food premises class 1 (hospital / aged care / child care)	Non-taxable	\$ 430.00	\$ 440.00	\$ 10.00	2%	Non-statutory
Food premises class 2 standard (including community groups)	Non-taxable	\$ 309.00	\$ 315.00	\$ 6.00	2%	Non-statutory
Food premises class 3 (including community groups)	Non-taxable	\$ 155.00	\$ 160.00	\$ 5.00	3%	Non-statutory
Food premises class 4	Non-taxable	\$ -	\$ -	\$ -		Non-statutory
Food premises class limited operation - no more than 25 hours per week or 3 days per week (including community groups)	Non-taxable	\$ 71.00	\$ 72.00	\$ 1.00	1%	Non-statutory
Temporary food permit - individual or business (max. 12 events) - per event	Non-taxable	\$ 13.00	\$ 13.00	\$ -	0%	Non-statutory
Temporary food permit - individual or business (max. 12 events) - per year	Non-taxable	\$ 54.00	\$ 55.00	\$ 1.00	2%	
Temporary food permit - community group (max. 12 events)	Non-taxable	\$ -	\$ -	\$ -		Non-statutory
Transfer of food premises	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Inspection by request	Non-taxable	\$ 133.00	\$ 135.00	\$ 2.00	2%	Non-statutory
Hairdressers / Beauty	Non-taxable	\$ 181.50	\$ 185.00	\$ 3.50	2%	Non-statutory
Hairdressers / Beauty - Limited operations	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Transfer of Registration - Hairdressers	Non-taxable	\$ 88.50	\$ 90.00	\$ 1.50	2%	Non-statutory
Prescribed accommodation	Non-taxable	\$ 226.00	\$ 230.00	\$ 4.00	2%	Non-statutory
Transfer of Registration - Accommodation	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Caravan Parks - Total number of sites (other than camp sites)						
Not exceeding 25	Non-taxable	\$ 249.40	\$ 249.40	\$ -	0%	Statutory
Exceeding 25 but not 50	Non-taxable	\$ 495.60	\$ 495.60	\$ -	0%	Statutory
Exceeding 50 but not 100	Non-taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Statutory
Transfer of Registration - Caravan Park	Non-taxable	\$ 88.50	\$ 90.00	\$ 1.50	2%	Non-statutory
Transfer of Registration - Health Premises	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Late payment penalty for all registrations	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
COMMUNITY CARE SERVICES - DOMESTIC ASSISTANCE						
Low income rate - Single per hour	Non-taxable	\$ 8.20	\$ 8.40	\$ 0.20	2%	Non-statutory
Low income rate - Couple per hour	Non-taxable	\$ 9.10	\$ 9.30	\$ 0.20	2%	Non-statutory
Medium income rate - Single per hour	Non-taxable	\$ 15.35	\$ 15.70	\$ 0.35	2%	Non-statutory
Medium income rate - Couple per hour	Non-taxable	\$ 17.35	\$ 17.70	\$ 0.35	2%	Non-statutory
High income rate - Single per hour	Non-taxable	\$ 20.45	\$ 20.90	\$ 0.45	2%	Non-statutory
High income rate - Couple per hour	Non-taxable	\$ 24.00	\$ 24.50	\$ 0.50	2%	Non-statutory
COMMUNITY CARE SERVICES - SOCIAL SUPPORT INDIVIDUAL						
Low income rate - Single per hour	Non-taxable		\$ 8.40	\$ 8.40	0%	Non-statutory
Low income rate - Couple per hour	Non-taxable		\$ 9.30	\$ 9.30	0%	Non-statutory
Medium income rate - Single per hour	Non-taxable		\$ 15.70	\$ 15.70	0%	Non-statutory
Medium income rate - Couple per hour	Non-taxable		\$ 17.70	\$ 17.70	0%	Non-statutory
High income rate - Single per hour	Non-taxable		\$ 20.90	\$ 20.90	0%	Non-statutory
High income rate - Couple per hour	Non-taxable		\$ 24.50	\$ 24.50	0%	Non-statutory
COMMUNITY CARE SERVICES - PERSONAL CARE						
Low income rate - Single or Couple per hour	Non-taxable	\$ 5.60	\$ 5.70	\$ 0.10	2%	Non-statutory
Medium income rate - Single or Couple per hour	Non-taxable	\$ 8.70	\$ 8.90	\$ 0.20	2%	Non-statutory
High income rate - Single or Couple per hour	Non-taxable	\$ 15.95	\$ 16.30	\$ 0.35	2%	Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST		2022/23 Fee Inc GST		Fee Increase	Fee Increase	Basis of Fee
			\$		\$	/(Decrease)	/(Decrease)	
COMMUNITY CARE SERVICES - RESPITE CARE								
Low income rate - Single or Couple per hour	Non-taxable	\$	5.60	\$	5.70	\$ 0.10	2%	Non-statutory
Medium income rate - Single or Couple per hour	Non-taxable	\$	8.70	\$	8.90	\$ 0.20	2%	Non-statutory
High income rate - Single or Couple per hour	Non-taxable	\$	15.95	\$	16.30	\$ 0.35	2%	Non-statutory
HANDYMAN CHARGES								
Low income rate - per hour plus materials	Non-taxable	\$	13.55	\$	15.00	\$ 1.45	11%	Non-statutory
Medium income rate - per hour plus materials	Non-taxable	\$	20.45	\$	22.00	\$ 1.55	8%	Non-statutory
High income rate - per hour plus materials	Non-taxable	\$	37.30	\$	39.00	\$ 1.70	5%	Non-statutory
MEALS ON WHEELS								
Meals on Wheels - per meal (Client fee - Low / Medium income)	Non-taxable	\$	13.00	\$	13.10	\$ 0.10	1%	Non-statutory
Meals on Wheels - per meal (Client fee - High income)	Non-taxable	\$	16.00	\$	16.40	\$ 0.40	2%	Non-statutory
Meals on Wheels - per meal (Agency fee / Non HACCC or CHSP funded)	Taxable	\$	20.35	\$	20.60	\$ 0.25	1%	Non-statutory
COMMUNITY CARE SERVICES - AGENCY SERVICES								
6am to 6pm - per hour	Non-taxable	\$	61.35	\$	62.60	\$ 1.25	2%	Non-statutory
Home maintenance - per hour	Non-taxable	\$	71.30	\$	75.70	\$ 4.40	6%	Non-statutory
After hours / weekends - per hour	Non-taxable	\$	71.55	\$	73.00	\$ 1.45	2%	Non-statutory
Public holidays - per hour	Non-taxable	\$	88.05	\$	89.80	\$ 1.75	2%	Non-statutory
Travel - per kilometre	Non-taxable	\$	1.65	\$	1.70	\$ 0.05	3%	Non-statutory
INSURANCE								
Stall holder - one off event	Taxable	\$	37.00	\$	37.70	\$ 0.70	2%	Non-statutory
Stall holder - regular event	Taxable	\$	20.50	\$	20.90	\$ 0.40	2%	Non-statutory
Hall hire	Taxable	\$	16.00	\$	16.30	\$ 0.30	2%	Non-statutory
Performers / Buskers / Artists	Taxable	\$	37.50	\$	38.30	\$ 0.80	2%	Non-statutory
Tutors - Non sporting (music teachers, craft teachers etc.) - Annual coverage	Taxable	\$	198.00	\$	202.00	\$ 4.00	2%	Non-statutory
LITTERING FINES								
Littering fines - deposit small item of litter	Non-taxable	\$	330.00	\$	370.00	\$ 40.00	12%	Statutory
Littering fines - deposit litter	Non-taxable	\$	330.00	\$	370.00	\$ 40.00	12%	Statutory
Littering fines - deposit burning litter	Non-taxable	\$	661.00	\$	740.00	\$ 79.00	12%	Statutory
Unsecured load fines	Non-taxable	\$	330.00	\$	740.00	\$ 410.00	124%	Statutory
LOCAL LAWS PERMIT FEES								
Document processing fee (Admin fee)				\$	20.00	\$ 20.00		Non-statutory
Fire permits	Non-taxable	\$	38.50	\$	39.30	\$ 0.80	2%	Non-statutory
Waste containers	Non-taxable	\$	60.60	\$	61.80	\$ 1.20	2%	Non-statutory
Recreational Vehicles	Non-taxable	\$	30.30	\$	30.90	\$ 0.60	2%	Non-statutory
Street Traders and Collectors Permits	Non-taxable	\$	45.50	\$	46.40	\$ 0.90	2%	Non-statutory
Signs on pavement, street furniture and/or merchandise - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	
Streets and Roads - Temporary Vehicle Crossing	Non-taxable	\$	-	\$	-	\$ -		Non-statutory
Streets and Roads - Heavy or Long Vehicles	Non-taxable	\$	91.00	\$	92.80	\$ 1.80	2%	Non-statutory
Streets and Roads - Removal of Firewood	Non-taxable	\$	30.30	\$	30.90	\$ 0.60	2%	Non-statutory
Streets and Roads - Cut and Burn on Road Reserves	Non-taxable	\$	38.50	\$	39.30	\$ 0.80	2%	Non-statutory
Keeping of Animals								
Dogs - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory
Cats - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory
Horses and Cattle - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory
Domestic Birds and Poultry - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory
Pigeons - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory
Rodents and Reptiles - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory
Other Animals - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory
Different Types of Animals - 3 years	Non-taxable	\$	212.00	\$	216.20	\$ 4.20	2%	Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
Protection of Council Assets						
<i>*Note: These fees are set by VicRoads on 01 July each year.</i>						
Road Opening Permit - L1	Taxable	\$ 645.00	\$ 658.00	\$ 13.00	2%	Non-statutory
Road Opening Permit - L2	Taxable	\$ 351.00	\$ 358.00	\$ 7.00	2%	Non-statutory
Road Opening Permit - L3	Taxable	\$ 139.00	\$ 142.00	\$ 3.00	2%	Non-statutory
Road Opening Permit - L4	Taxable	\$ 90.00	\$ 92.00	\$ 2.00	2%	Non-statutory
Legal point of Discharge	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Asset Surveillance	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Other						
Abandoned motor vehicle	Non-taxable	\$355.00 plus towing expenses	\$355.00 plus towing expenses			Non-statutory
MUSEUM FEES						
Wimmera Mallee Pioneer Museum						
Adult	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Pensioner	Taxable	\$ 6.00	\$ 6.00	\$ -	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%	Non-statutory
Family	Taxable	\$ 20.00	\$ 20.00	\$ -	0%	Non-statutory
Groups of 10 or more	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory
School groups (per student - teachers no charge)	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory
Yurunga Homestead						
Adult	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory
Children under 12	Taxable	\$ 3.00	\$ 3.00	\$ -	0%	Non-statutory
Entry and afternoon tea (first Sunday of the month)	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
PARKING FINES						
Heavy vehicles parked in a built up area longer than 1 hour	Non-taxable	\$ 99.00	\$ 111.00	\$ 12.00	12%	Statutory
Parked in a disabled area	Non-taxable	\$ 165.00	\$ 185.00	\$ 20.00	12%	Statutory
Stopped in a no-stopping area	Non-taxable	\$ 165.00	\$ 185.00	\$ 20.00	12%	Statutory
Stopped in a children's crossing	Non-taxable	\$ 165.00	\$ 185.00	\$ 20.00	12%	Statutory
Stopped in a loading zone	Non-taxable	\$ 165.00	\$ 185.00	\$ 20.00	12%	Statutory
PHOTOCOPIES & SCANNING						
A4 - Black and White	Taxable	\$ 0.55	\$ 0.60	\$ 0.05	9%	Non-statutory
A4 - Colour	Taxable	\$ 1.10	\$ 1.10	\$ -	0%	Non-statutory
A3 - Black and White	Taxable	\$ 1.10	\$ 1.10	\$ -	0%	Non-statutory
A3 - Colour	Taxable	\$ 2.35	\$ 2.40	\$ 0.05	2%	Non-statutory
Engineering plans	Taxable	\$ 7.50	\$ 7.70	\$ 0.20	3%	Non-statutory
A2 - Black and White	Taxable	\$ 16.90	\$ 17.20	\$ 0.30	2%	Non-statutory
A2 - Colour	Taxable	\$ 22.50	\$ 23.00	\$ 0.50	2%	Non-statutory
A1 - Black and White	Taxable	\$ 28.50	\$ 29.10	\$ 0.60	2%	Non-statutory
A1 - Colour	Taxable	\$ 32.50	\$ 33.20	\$ 0.70	2%	Non-statutory
A0 - Black and White	Taxable	\$ 32.00	\$ 32.60	\$ 0.60	2%	Non-statutory
A0 - Colour	Taxable	\$ 38.50	\$ 39.30	\$ 0.80	2%	Non-statutory
B Size Surcharge	Taxable	\$ 3.40	\$ 3.50	\$ 0.10	3%	Non-statutory
Scanning up to 10 pages	Taxable	\$ 2.50	\$ 2.60	\$ 0.10	4%	Non-statutory
Scanning 10 - 50 pages	Taxable	\$ 5.00	\$ 5.10	\$ 0.10	2%	Non-statutory
Scanning over 50 pages	Taxable	\$ 7.50	\$ 7.70	\$ 0.20	3%	Non-statutory
Laminating A4	Taxable	\$	\$ 1.20	\$ 1.20		Non-statutory
Laminating A3	Taxable	\$	\$ 1.50	\$ 1.50		Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
PLANNING						
Planning Certificate Fee	Non-taxable	\$ 21.70	\$ 21.70	\$ -	0%	Statutory
Certificate of Compliance	Non-taxable	\$ 317.90	\$ 317.90	\$ -	0%	Statutory
Applications for Permits (Regulation 9)						
Class 1 - Use Only	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	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%	Statutory
>\$10,001 - \$100,000	Non-taxable	\$ 614.10	\$ 614.10	\$ -	0%	Statutory
>\$100,001 - \$500,000	Non-taxable	\$ 1,257.20	\$ 1,257.20	\$ -	0%	Statutory
>\$500,001 - \$1,000,000	Non-taxable	\$ 1,358.30	\$ 1,358.30	\$ -	0%	Statutory
>\$1,000,001 - \$2,000,000	Non-taxable	\$ 1,459.90	\$ 1,459.90	\$ -	0%	Statutory
VicSmart						
VicSmart application if the estimated cost of development is:						
<\$10,000	Non-taxable	\$ 195.00	\$ 195.00	\$ -	0%	Statutory
>\$10,000	Non-taxable	\$ 419.10	\$ 419.10	\$ -	0%	Statutory
Permits						
<\$100,000	Non-taxable	\$ 1,119.90	\$ 1,119.90	\$ -	0%	Statutory
\$100,000 - \$1,000,000	Non-taxable	\$ 1,510.00	\$ 1,510.00	\$ -	0%	Statutory
\$1,000,001 - \$5,000,000	Non-taxable	\$ 3,330.70	\$ 3,330.70	\$ -	0%	Statutory
\$5,000,001 - \$15,000,000	Non-taxable	\$ 8,489.40	\$ 8,489.40	\$ -	0%	Statutory
\$15,000,001 - \$50,000,000	Non-taxable	\$ 25,034.60	\$ 25,034.60	\$ -	0%	Statutory
>\$50,000,001	Non-taxable	\$ 56,268.30	\$ 56,268.30	\$ -	0%	Statutory
Class 12 - to subdivide an existing building	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Class 13 - to subdivide land into two lots	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	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%	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%	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%	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%	Statutory
Class 21 - a permit otherwise not provided for in regulation	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
Amendments to Permits						
Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	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%	Statutory
Amendment to a class 2 permit	Non-taxable	\$ 195.10	\$ 195.10	\$ -	0%	Statutory
Amendment to a class 3 permit	Non-taxable	\$ 614.10	\$ 614.10	\$ -	0%	Statutory
Amendment to a class 4 permit	Non-taxable	\$ 1,257.20	\$ 1,257.20	\$ -	0%	Statutory
Amendment to a class 5 or class 6 permit	Non-taxable	\$ 1,358.30	\$ 1,358.30	\$ -	0%	Statutory
Amendment to a class 7 permit	Non-taxable	\$ 195.10	\$ 195.10	\$ -	0%	Statutory
Amendment to a class 8 permit	Non-taxable	\$ 419.10	\$ 419.10	\$ -	0%	Statutory
Amendment to a class 9 permit	Non-taxable	\$ 195.10	\$ 195.10	\$ -	0%	Statutory
Amendment to a class 10 permit	Non-taxable	\$ 1,119.90	\$ 1,119.90	\$ -	0%	Statutory
Amendment to a class 11 permit	Non-taxable	\$ 1,510.00	\$ 1,510.00	\$ -	0%	Statutory
Amendment to a class 12, 13, 14, or 15 permit	Non-taxable	\$ 3,330.70	\$ 3,330.70	\$ -	0%	Statutory
Amendment to a class 16 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Amendment to a class 17 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Amendment to a class 18 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	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%	Statutory
Amendment to a class 21 permit	Non-taxable	\$ 1,286.10	\$ 1,286.10	\$ -	0%	Statutory
Planning Additional Fees - Advertising (conducted on applicants behalf)						
Newspaper advertisement - At cost	Taxable	At cost	At cost			Non-statutory
Placing of notice onsite	Taxable	\$ 111.00	\$ 113.20	\$ 2.20	2%	Non-statutory
Notice of planning permit by mail (if more than 10 letters, per letter)	Taxable	\$ 7.00	\$ 7.10	\$ 0.10	1%	Non-statutory
Planning - Additional Fees						
Secondary Consent Application	Taxable	\$ 202.00	\$ 206.00	\$ 4.00	2%	Non-statutory
Extension of Time to planning permit	Taxable	\$ 252.50	\$ 257.60	\$ 5.10	2%	Non-statutory
Section 173 Agreements	Taxable	\$ 204.00	\$ 208.10	\$ 4.10	2%	Non-statutory
Written Advice on Planning Controls	Taxable	\$ 151.50	\$ 154.50	\$ 3.00	2%	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	Taxable	\$ 141.40	\$ 144.20	\$ 2.80	2%	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	Taxable	\$ 138.50	\$ 141.30	\$ 2.80	2%	Non-statutory
Planning - Withdrawal of Application						
After lodgement (no work undertaken)	Taxable	75% of app fee refundable	75% of app fee refundable			Non-statutory
After request for further information but prior to commencement of advertising	Taxable	50% of the application fee refunded	50% of the application fee refunded			Non-statutory
After advertising	Taxable	Refund discretionary	Refund discretionary			Non-statutory
Secondary Consent	Taxable	Refund discretionary	Refund discretionary			Non-statutory
Extension of Time	Taxable	No refund	No refund			Non-statutory
PUBLIC SPACES						
Minor use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 33.00	\$ 33.70	\$ 0.70	2%	Non-statutory
Major use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 166.00	\$ 169.30	\$ 3.30	2%	Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
RATES						
Rates - debt recovery fees	Non-taxable	Cost recovery	Cost recovery			Non-statutory
Land information certificate	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee			Statutory
RECYCLING TRAILER						
Recycling Trailer Hire (per event)	Taxable	\$ 20.00	\$ 20.40	\$ 0.40	2%	Non-statutory
Recycling Trailer Hire - Bond (per event)	Non-taxable	\$ 300.00	\$ 306.00	\$ 6.00	2%	Non-statutory
SALEYARD FEES						
Pigs (per pig / day)	Taxable	\$ 0.70	\$ 0.70	\$ -	0%	Non-statutory
Sheep (per sheep / day)	Taxable	\$ 0.70	\$ 0.70	\$ -	0%	Non-statutory
Yard fee per sale (per agent)	Taxable	\$ 1,350.00	\$ 1,375.00	\$ 25.00	2%	Non-statutory
SEPTIC TANK FEES						
Septic Tank fees –per application	Non-taxable	\$ 321.00	\$ 327.50	\$ 6.50	2%	Non-statutory
Septic Tank fees –alteration to existing system	Non-taxable	\$ 181.60	\$ 185.00	\$ 3.40	2%	Non-statutory
SWIMMING POOLS						
Note: Swimming Pool fees are set by the contractor						
WASTE DEPOT FEES						
Unsorted recyclables, general waste and hard plastic						
Car boot	Taxable	\$ 12.00	\$ 12.20	\$ 0.20	2%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$ 32.00	\$ 32.60	\$ 0.60	2%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$ 60.00	\$ 61.20	\$ 1.20	2%	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$ 86.00	\$ 87.70	\$ 1.70	2%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$ 163.00	\$ 166.30	\$ 3.30	2%	Non-statutory
Builders waste clean sorted – Per cubic metre	Taxable	\$ 73.00	\$ 74.50	\$ 1.50	2%	Non-statutory
Builders waste dirty non-sorted – Per cubic metre	Taxable	\$ 177.00	\$ 180.50	\$ 3.50	2%	Non-statutory
Concrete Non-sorted – Per tonne	Taxable	\$ 125.00	\$ 127.50	\$ 2.50	2%	Non-statutory
Concrete Clean, sorted – Per tonne	Taxable	\$ 36.00	\$ 36.70	\$ 0.70	2%	Non-statutory
Heavy truck loads	Taxable	Not accepted	Not accepted			
Mattresses (Double and larger)	Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2%	Non-statutory
Mattresses (Single)	Taxable	\$ 25.00	\$ 25.50	\$ 0.50	2%	Non-statutory
Asbestos (per kilogram)	Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Non-statutory
Sorted recyclables						
Newspapers, Cardboard, Bottles, Cans etc.	Taxable	\$ -	\$ -	\$ -		Non-statutory
Tyres						
Car and Motorcycle	Taxable	\$ 9.00	\$ 9.20	\$ 0.20	2%	Non-statutory
Light Commercial	Taxable	\$ 25.00	\$ 25.50	\$ 0.50	2%	Non-statutory
Truck –Standard	Taxable	\$ 76.00	\$ 77.50	\$ 1.50	2%	Non-statutory
Tractor - under 2 metres high	Taxable	\$ 135.00	\$ 137.70	\$ 2.70	2%	Non-statutory
Tractor - over 2 metres high	Taxable	\$ 275.00	\$ 280.50	\$ 5.50	2%	Non-statutory
Car bodies						
Car bodies / scrap steel	Taxable	\$ -	\$ -	\$ -		Non-statutory

Description of Fees and Charges	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
Green Waste & Timber						
Car boot	Taxable	\$ 6.00	\$ 6.10	\$ 0.10	2%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$ 12.00	\$ 12.20	\$ 0.20	2%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$ 15.00	\$ 15.30	\$ 0.30	2%	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$ 22.00	\$ 22.40	\$ 0.40	2%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$ 30.00	\$ 30.60	\$ 0.60	2%	Non-statutory
Heavy truck	Taxable	\$ 57.00	\$ 58.10	\$ 1.10	2%	Non-statutory
E-waste						
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
Furniture						
Small Item – e.g. Chair (per unit)	Taxable	\$ 10.00	\$ 10.20	\$ 0.20	2%	Non-statutory
Medium Item – e.g. bed, dressing table etc. (per unit)	Taxable	\$ 36.00	\$ 36.70	\$ 0.70	2%	Non-statutory
Large Item – e.g. Couch, wardrobe etc. (per unit)	Taxable	\$ 100.00	\$ 102.00	\$ 2.00	2%	Non-statutory
Oil						
Oil (per litre)	Taxable	\$ 0.50	\$ 0.50	\$ -	0%	Non-statutory
Oil Drum disposal (per drum)	Taxable	\$ 5.00	\$ 5.10	\$ 0.10	2%	Non-statutory
WOOD PERMITS						
Council controlled land – Full rate	Taxable	\$ 30.30	\$ 30.90	\$ 0.60	2%	Non-statutory
Council controlled land – Pensioner rate	Taxable	\$ 20.20	\$ 20.60	\$ 0.40	2%	Non-statutory

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HINDMARSH SHIRE COUNCIL

LONG TERM FINANCIAL

PLAN



Pictured: Rainbow Caravan Park Cabin

DRAFT

2022/23 - 2031/32



Hindmarsh
Shire Council

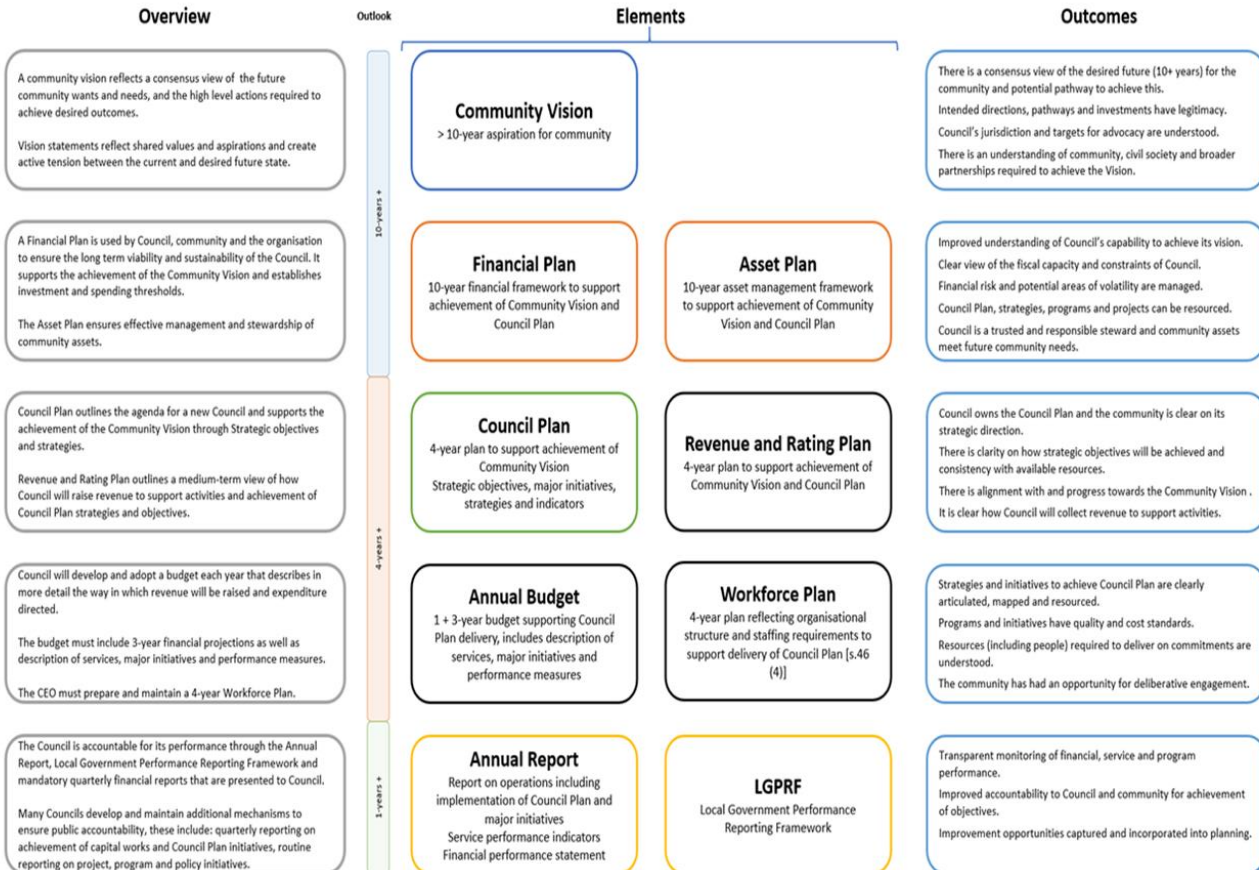
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1. Legislative Requirements

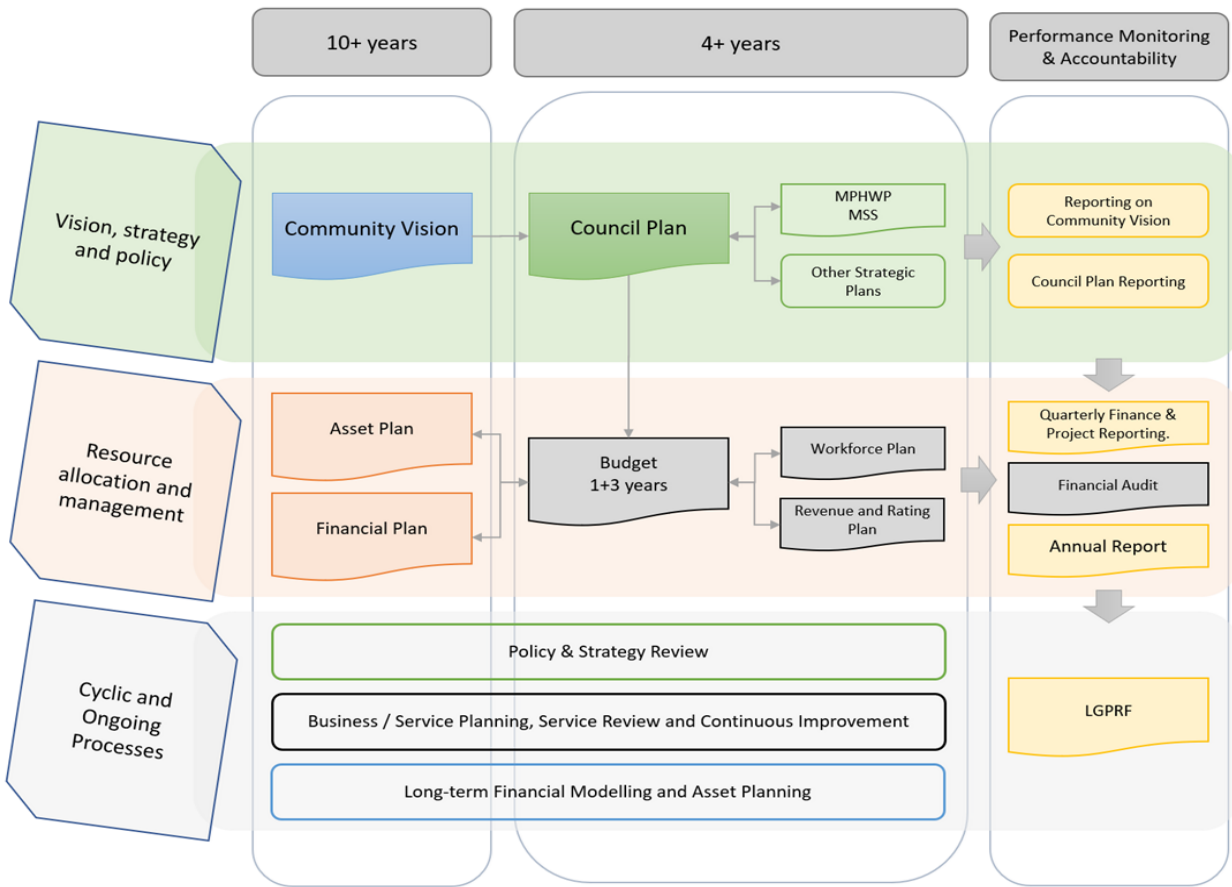
This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision), medium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

- a) Council has an integrated approach to planning, monitoring and performance reporting.
- b) 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.
- c) 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.
- d) 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:

- a) the financial viability of the Council, and
- b) 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 placed on public exhibition following 8 September 2021 Council meeting for the period 9 September to 1 October 2021 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 6 October 2021 Council meeting;
- e) Draft Financial Plan, including any revisions, presented to 6 October 2021 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 is to be 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 2022/2023 has been set at 1.75%.
- 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 2022/23 to 2031/32. The assumptions are based on the best available information at the time of preparation and will be updated each year as necessary.

Escalation Factors % movement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
CPI	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rates & Charges	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Statutory fees & fines	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
User fees	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grants - Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Grants - Capital*	2.00%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Contributions - monetary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Contributions - non-mometary	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other income	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Employee costs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Materials & Services	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Depreciation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other expenses	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

*increases are applied on known recurrent capital grants

3. Long Term Financial Statements

This section presents information regarding the Financial Plan Statements for the 10 years from 2022/23 to 2030/31

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 ten years ending 30 June 2032

	Forecast	Budget	Projections									
	Actual		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
	2021/22	2022/23	\$'000	\$'000	\$'000	\$'000	\$,000's	\$,000's	\$,000's	\$,000's	\$,000's	
Income												
Rates and charges	9,233,858	9,433,966	9,623	9,815	10,011	10,211	10,415	10,624	10,836	11,053	11,274	
Statutory fees and fines	48,000	42,000	152	155	158	161	164	168	171	174	178	
User fees	1,676,819	1,712,650	1,747	1,782	1,818	1,854	1,891	1,929	1,968	2,007	2,047	
Grants - Operating	4,054,698	5,893,934	6,012	6,132	6,255	6,380	6,508	6,638	6,771	6,906	7,044	
Grants - Capital	8,730,346	5,492,394	1,081	1,081	1,081	1,103	1,125	1,147	1,170	1,194	1,217	
Contributions - monetary	83,873	12,000	25	25	25	25	25	25	25	25	25	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	571,000	332,000	611	510	510	150	150	150	150	150	150	
Investment in associates	16,506	-	-	-	-	-	-	-	-	-	-	
Other income	999,682	1,052,500	1,073	1,095	1,116	1,138	1,161	1,184	1,208	1,232	1,257	
Total income	25,414,782	23,971,444	20,324	20,595	20,974	21,023	21,440	21,865	22,299	22,741	23,193	
Expenses												
Employee costs	8,035,817	8,177,036	8,341	8,507	8,677	8,894	9,116	9,344	9,578	9,817	10,063	
Materials and services	6,515,372	5,727,291	5,842	5,958	6,078	6,230	6,386	6,545	6,709	6,877	7,049	
Depreciation	5,816,733	6,189,530	6,190	6,190	6,190	6,345	6,503	6,666	6,833	7,003	7,179	
Other expenses	1,892,769	1,867,971	1,905	1,943	1,982	2,032	2,082	2,134	2,188	2,242	2,299	
Total expenses	22,260,691	21,961,828	22,278	22,599	22,927	23,500	24,088	24,690	25,307	25,940	26,588	
Surplus/(deficit) for the year	3,154,091	2,009,616	(1,954)	(2,004)	(1,953)	(2,477)	(2,648)	(2,825)	(3,008)	(3,198)	(3,396)	
Total comprehensive result	3,154,091	2,009,616	(1,954)	(2,004)	(1,953)	(2,477)	(2,648)	(2,825)	(3,008)	(3,198)	(3,396)	

Balance Sheet
For the ten years ending 30 June 2032

	Forecast Actual 2021/22	Budget 2022/23	2023/24	2024/25	2025/26	2026/27 \$,'000's	Projections 2027/28 \$,'000's	2028/29 \$,'000's	2029/30 \$,'000's	2030/31 \$,'000's	2031/32 \$,'000's
Assets											
Current assets											
Cash and cash equivalents	2,794,160	2,048,223	2,232	2,081	2,160	2,279	2,301	2,221	2,372	2,422	2,365
Trade and other receivables	1,060,526	835,526	854	1,025	1,061	1,123	1,221	1,286	1,318	1,324	1,301
Inventories	431,701	433,701	332	332	332	355	384	405	357	301	307
Other assets	96,448	66,448	254	254	254	287	323	394	255	254	222
Total current assets	4,382,835	3,383,898	3,672	3,692	3,807	4,043	4,228	4,306	4,302	4,301	4,195
Non-current assets											
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries	213,072	213,072	213	213	213	213	213	213	213	213	213
Property, infrastructure, plant & equipment	174,856,279	177,663,632	175,531	173,640	171,526	168,828	166,055	163,203	160,271	157,257	154,157
Total non-current assets	175,069,351	177,876,704	175,744	173,853	171,739	169,041	166,268	163,416	160,484	157,470	154,370
Total assets	179,452,186	181,260,602	179,416	177,545	175,546	173,084	170,496	167,722	164,787	161,770	158,565
Liabilities											
Current liabilities											
Trade and other payables	954,140	704,140	753	833	731	730	745	759	775	830	877
Trust funds and deposits	101,309	81,109	88	88	88	88	88	88	88	88	88
Provisions	2,334,986	2,383,986	2,432	2,480	2,530	2,543	2,584	2,616	2,668	2,791	2,899
Total current liabilities	3,390,435	3,169,235	3,273	3,401	3,349	3,361	3,416	3,463	3,531	3,709	3,864
Non-current liabilities											
Provisions	180,457	200,457	206	211	216	220	225	229	234	238	273
Total non-current liabilities	180,457	200,457	206	211	216	220	225	229	234	238	273
Total liabilities	3,570,892	3,369,692	3,479	3,612	3,565	3,581	3,641	3,692	3,764	3,948	4,137
Net assets	175,881,294	177,890,910	175,937	173,933	171,981	169,503	166,855	164,030	161,022	157,823	154,428
Equity											
Accumulated surplus	74,687,732	76,697,348	74,743	72,739	70,786	68,309	65,661	62,836	59,828	56,629	53,234
Reserves	101,193,563	101,193,563	101,194	101,194	101,194	101,194	101,194	101,194	101,194	101,194	101,194
Total equity	175,881,295	177,890,911	175,937	173,933	171,980	169,503	166,855	164,030	161,022	157,823	154,428

Statement of Changes in Equity
For the ten years ending 30 June 2032

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022 Forecast Actual					
Balance at beginning of the financial year		172,728	71,534	101,194	-
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		172,728	71,534	101,194	-
Surplus/(deficit) for the year		3,154	3,154	-	-
Balance at end of the financial year		175,882	74,688	101,194	-
2023 Budget					
Balance at beginning of the financial year		175,882	74,688	101,194	-
Surplus/(deficit) for the year		2,009	2,009	-	-
Balance at end of the financial year	4.3.1	177,891	76,697	101,194	-
2024					
Balance at beginning of the financial year		177,891	76,696	101,194	-
Surplus/(deficit) for the year		(1,954)	(1,954)	-	-
Balance at end of the financial year		175,937	74,742	101,194	-
2025					
Balance at beginning of the financial year		175,937	74,742	101,194	-
Surplus/(deficit) for the year		(2,004)	(2,004)	-	-
Balance at end of the financial year		173,933	72,738	101,194	-
2026					
Balance at beginning of the financial year		173,933	72,738	101,194	-
Surplus/(deficit) for the year		(1,953)	(1,953)	-	-
Balance at end of the financial year		171,980	70,785	101,194	-
2027					
Balance at beginning of the financial year		171,980	70,785	101,194	-
Surplus/(deficit) for the year		(2,477)	(2,477)	-	-
Balance at end of the financial year		169,503	68,308	101,194	-
2027					
Balance at beginning of the financial year		169,503	68,308	101,194	-
Surplus/(deficit) for the year		(2,648)	(2,648)	-	-
Balance at end of the financial year		166,855	65,660	101,194	-
2029					
Balance at beginning of the financial year		166,855	65,660	101,194	-
Surplus/(deficit) for the year		(2,825)	(2,825)	-	-
Balance at end of the financial year		164,030	62,835	101,194	-

Statement of Changes in Equity Continued ...

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
NOTES	\$'000	\$'000	\$'000	\$'000
2030				
Balance at beginning of the financial year	164,030	62,835	101,194	-
Surplus/(deficit) for the year	(3,008)	(3,008)	-	-
Balance at end of the financial year	161,021	59,826	101,194	-
2031				
Balance at beginning of the financial year	161,021	59,826	101,194	-
Surplus/(deficit) for the year	(3,198)	(3,198)	-	-
Balance at end of the financial year	157,823	56,627	101,194	-
2032				
Balance at beginning of the financial year	157,823	56,627	101,194	-
Surplus/(deficit) for the year	(3,395)	(3,395)	-	-
Balance at end of the financial year	154,428	53,232	101,194	-

Statement of Cash Flows
For the ten years ending 30 June 2032

	Forecast	Budget	Projections								
	Actual 2021/22	2022/23	2023/24	2024/25	2025-26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
			\$'000	\$'000	\$'000	\$,000's	\$,000's	\$,000's	\$,000's	\$,000's	\$,000's
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)						
Cash flows from operating activities											
Rates and charges	9,213,858	9,413,966	9,623	9,815	10,011	10,211	10,415	10,624	10,836	11,053	11,274
Statutory fees and fines	38,000	32,000	152	155	158	161	164	168	171	174	178
User fees	1,796,819	1,987,650	1,747	1,782	1,818	1,854	1,891	1,929	1,968	2,007	2,047
Grants - operating	3,984,698	5,893,934	6,012	6,132	6,255	6,380	6,508	6,638	6,771	6,906	7,044
Grants - capital	4,650,346	5,542,394	1,081	1,081	1,081	1,103	1,125	1,147	1,170	1,194	1,217
Contributions - monetary	83,873	12,000	25	25	25	25	25	25	25	25	25
Interest received	70,000	80,000	80	80	80	150	150	150	150	150	150
Other receipts	946,188	972,500	991	1,011	1,031	1,118	1,140	1,163	1,186	1,210	1,234
Net GST refund / payment	-	-	-	-	-	-	-	-	-	-	-
Employee costs	(7,989,817)	(8,131,036)	(8,334)	(8,543)	(8,756)	(8,975)	(9,199)	(9,429)	(9,329)	(9,562)	(9,801)
Materials and services	(8,517,142)	(7,864,262)	(5,842)	(5,958)	(6,078)	(6,230)	(6,386)	(6,545)	(6,709)	(6,877)	(7,049)
Trust funds and deposits repaid	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	(1,905)	(1,943)	(1,982)	(2,032)	(2,082)	(2,134)	(2,188)	(2,242)	(2,299)
Net cash provided by/(used in) operating activities	4,276,823	7,939,146	3,630	3,637	3,643	3,766	3,752	3,735	4,052	4,038	4,022
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(19,372,700)	(8,996,883)	(4,057)	(4,298)	(4,075)	(4,157)	(4,240)	(4,324)	(4,411)	(4,499)	(4,589)
Proceeds from sale of property, infrastructure, plant and equipment	571,000	332,000	611	510	510	510	510	510	510	510	510
Net cash provided by/ (used in) investing activities	(18,801,700)	(8,664,883)	(3,446)	(3,788)	(3,565)	(3,647)	(3,730)	(3,814)	(3,901)	(3,989)	(4,079)
Cash flows from financing activities											
Trust	(200)	(20,200)	-	-	-	-	-	-	-	-	-
Net cash provided by/(used in) financing activities	(200)	(20,200)	-	-	-	-	-	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	(14,525,077)	(745,937)	184	(151)	78	120	22	(80)	151	49	(57)
Cash and cash equivalents at the beginning of the financial year	17,319,237	2,794,160	2,048	2,232	2,081	2,159	2,279	2,301	2,221	2,372	2,422
Cash and cash equivalents at the end of the financial year	2,794,160	2,048,223	2,232	2,081	2,159	2,279	2,301	2,221	2,372	2,422	2,365

Statement of Capital Works
For the ten years ending 30 June 2032

	Forecast	Budget	Projections									
	Actual 2021/22	2022/23	2023/24 \$'000	2024/25 \$'000	2025-26 \$'000	2026/27 \$,000's	2027/28 \$,000's	2028/29 \$,000's	2029/30 \$,000's	2030/31 \$,000's	2031/32 \$,000's	
Property												
Land	-	-	-	-	-	-	-	-	-	-	-	
Total land	-	-	-	-	-	-	-	-	-	-	-	
Buildings	2,501,314	2,158,569	130	130	130	130	130	130	130	130	130	
Total buildings	2,501,314	2,158,569	130	130	130	130	130	130	130	130	130	
Total property	2,501,314	2,158,569	130	130	130	130	130	130	130	130	130	
Plant and equipment												
Plant, machinery and equipment	2,984,880	1,358,000	1,514	1,830	1,540	1,550	1,600	1,620	1,630	1,630	1,670	
Fixtures, fittings and furniture	158,235	135,000	50	50	50	50	52	50	50	50	54	
Computers and telecommunications	-	-	-	-	50	20	-	20	-	20	20	
Library books	-	-	-	-	20	20	20	20	20	20	20	
Total plant and equipment	3,143,115	1,493,000	1,564	1,880	1,660	1,640	1,672	1,710	1,700	1,720	1,764	
Infrastructure												
Roads	3,767,254	2,332,731	1,891	1,950	1,925	1,973	2,023	2,081	2,138	2,181	2,283	
Bridges	4,211,341	-	-	-	50	50	-	50	-	-	-	
Footpaths and cycleways	1,105,250	196,350	154	130	85	120	127	132	127	135	130	
Drainage	99,664	166,233	88	78	95	102	120	100	100	130	110	
Recreational, leisure and community facilities	-	-	70	70	70	80	83	83	83	87	85	
Kerb & Channel	871,545	15,000	-	-	-	-	-	-	-	-	-	
Other infrastructure	3,673,217	2,635,000	60	60	60	62	85	88	83	116	87	
Total infrastructure	13,728,271	5,345,314	2,263	2,288	2,285	2,387	2,438	2,484	2,581	2,649	2,695	
Total capital works expenditure	19,372,700	8,996,883	3,957	4,298	4,075	4,157	4,240	4,324	4,411	4,499	4,589	
Represented by:												
New asset expenditure	3,931,859	2,958,569	130	130	135	140	135	135	135	135	135	
Asset renewal expenditure	10,876,481	3,797,824	2,973	3,463	3,789	3,842	4,074	3,882	3,888	4,107	4,432	
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	
Asset upgrade expenditure	4,564,360	2,240,490	954	705	151	175	31	307	388	257	22	
Total capital works expenditure	19,372,700	8,996,883	4,057	4,298	4,075	4,157	4,240	4,324	4,411	4,499	4,589	
Funding sources represented by:												
Grants	12,306,000	5,492,000	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	
Contributions	-	-	-	-	-	-	-	-	-	-	-	
Council cash	7,066,700	3,504,883	2,976	3,217	2,994	3,076	3,159	3,243	3,330	3,418	3,508	
Borrowings	-	-	-	-	-	-	-	-	-	-	-	
Total capital works expenditure	19,372,700	8,996,883	4,057	4,298	4,075	4,157	4,240	4,324	4,411	4,499	4,589	

**Statement of Human Resources
For the ten years ending 30 June 2032**

	Forecast	Budget	Projections								
	Actual 2021/22	2022/23	2023/24 \$,000's	2024/25 \$,000's	2025/26 \$,000's	2026/27 \$,000's	2027/28 \$,000's	2028/29 \$,000's	2029/30 \$,000's	2030/31 \$,000's	2031/32 \$,000's
Staff expenditure											
Employee costs - operating	7,135	7,138	7,281	7,426	7,575	7764	7958	8157	8361	8570	8785
Employee costs - capital	901	1,039	1,060	1,081	1,103	1,130	1,158	1,187	1,217	1,247	1,279
Total staff expenditure	8,036	8,177	8,341	8,507	8,677	8,894	9,117	9,345	9,578	9,818	10,063
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Staff numbers											
Employees	98.6	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3
Total staff numbers	98.6	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3

**Summary of Planned Human Resources Expenditure
For the ten years ended 30 June 2032**

	2022/23	2023/24 \$,000's	2024/25 \$,000's	2025/26 \$,000's	2026/27 \$,000's	2027/28 \$,000's	2028/29 \$,000's	2029/30 \$,000's	2030/31 \$,000's	2031/32 \$,000's
Civic Governance										
Permanent - Full time	351,882	358	365	372	382	391	401	411	421	432
Women	92,204	94	96	98	100	103	105	108	111	113
Men	259,678	264	269	275	282	289	296	303	311	319
Total Civic Governance	351,882	358	365	372	382	391	401	411	421	432
Corporate and Community Services										
Permanent - Full time	2,179,804	2,224	2,268	2,314	2,372	2,431	2,492	2,554	2,618	2,683
Women	1,220,409	1,245	1,270	1,295	1,328	1,361	1,395	1,430	1,466	1,502
Men	959,395	979	999	1,019	1,044	1,070	1,097	1,124	1,152	1,181
Permanent - Part time	1,049,721	1,070	1,091	1,113	1,141	1,170	1,199	1,229	1,260	1,291
Women	992,418	1,012	1,032	1,053	1,079	1,106	1,134	1,162	1,191	1,221
Men	57,303	58	59	60	62	63	65	67	68	70
Total Corporate and Community Services	3,229,525	3,294	3,360	3,427	3,513	3,601	3,691	3,783	3,877	3,974
Infrastructure										
Permanent - Full time	3,739,705	3,815	3,891	3,969	4,068	4,170	4,274	4,381	4,491	4,603
Women	517,476	528	539	549	563	577	592	606	622	637
Men	3,222,229	3,287	3,353	3,420	3,505	3,593	3,683	3,775	3,869	3,966
Permanent - Part time	364,325	371	379	387	397	407	417	427	438	449
Women	298,692	304	311	317	325	333	342	350	359	368
Men	65,633	67	68	70	71	73	75	77	79	81
Total Infrastructure	4,104,030	4,186	4,271	4,356	4,465	4,577	4,691	4,808	4,929	5,052
Casuals, temporary and other expenditure	492,283	502	512	(478)	(490)	(502)	(514)	(527)	(540)	(554)
Capitalised labour costs	1,038,630	159	162	165	170	174	178	183	187	192
Total staff expenditure	8,177,720	8,340	8,508	7,678	7,870	8,067	8,268	8,475	8,687	8,904

**Summary of Planned Human Resources
For the ten years ended 30 June 2032**

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE
Civic Governance										
Permanent - Full time	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Civic Governance	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Corporate and Community Services										
Permanent - Full time	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Women	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Men	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Permanent - Part time	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
Women	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3	12.3
Men	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Total Corporate and Community Services	31.9	31.9	31.9	31.9	31.9	31.9	31.9	31.9	31.9	31.9
Infrastructure										
Permanent - Full time	41.0	41.0	41.0	41.0	41.0	41.0	41.0	41.0	41.0	41.0
Women	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Men	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0
Permanent - Part time	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Women	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
Men	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Infrastructure	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3
Casuals and temporary staff	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Capitalised labour	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Total staff numbers	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3	98.3

5. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators

For the ten years ending 30 June 2032

Indicator	Measure	Actual	Forecast	Budget	Projections									Trend
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	+/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	-2%	-29%	-11.61%	-13%	-13%	-12%	-13%	-13%	-14%	-14%	-15%	-15%	+
Liquidity														
Working Capital	Current assets / current liabilities	249%	134%	118%	114%	124%	127%	60.08%	80.04%	88.60%	90.12%	89.18%	90.84%	o
Unrestricted cash	Unrestricted cash / current liabilities	226%	85%	68%	81%	84%	83%	22.72	41.88	49.62	50.3	48.57	48.46	o
Obligations														
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	61%	62%	42%	48%	56%	33%	86.82	86.64	93.53	96.94	96.82	92.91	-
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue	45.09	54%	49%	49%	49%	49%	45.1	45.1	45.12	45.13	45.14	45.16	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.54	0.45	0.46	0.46	0.46	0.46	0.44	0.44	0.44	0.44	0.44	0.44	o
Efficiency														
Expenditure level	Total expenses/ no. of property assessments	\$4,015	\$4,339	\$4,270	\$4,332	\$4,394	\$4,458	\$4,569	\$4,684	\$4,801	\$4,921	\$5,044	\$5,170	+
Revenue level	Total rate revenue / no. of property assessments	\$655	\$617	\$578	\$589	\$589	\$601	\$601	\$613	\$613	\$625	\$625	\$638	+
Workforce turnover	Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year	11.5%	14.8%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	+



Hindmarsh Shire Council

Main Office:
92 Nelson Street
NHILL VIC 3418

Phone: 03 5391 4444

Email: info@hindmarsh.vic.gov.au

Postal Address:
PO Box 250
NHILL VIC 3418

Website: www.hindmarsh.vic.gov.au

Facebook: www.facebook.com/hindmarshshirecouncil

Pictured clockwise: Rainbow Library, Pod Seating Rainbow, Albacutya Bridge, Nhill Library, Dimboola Mural, Nhill Info Centre Volunteers and New Rainbow Caravan Park Cabin.