

The background of the cover is a photograph of a modern building with a large, curved glass facade. The building has a curved roofline and a prominent glass wall that reflects the sky and shows an interior office space with desks and chairs. The text is overlaid on the center of the image.

**HINDMARSH SHIRE COUNCIL**  
**INTERIM FINANCIAL REPORT**  
**FOR THE PERIOD ENDING**  
**30 JUNE 2024**

**Hindmarsh Shire Council**  
**Interim Management Financial Report**  
**For the period ending 30 June 2024**

**COMMENTARY**

**General**

This interim report is for the period ending 30 June 2024

The Financial report provides financial reporting and variances against budget. This report incorporates Year to Date actual and variance figures for the 23/24 financial year however they are subject end of year transactions and audit.

**Dashboard**

The Dashboard provides Council with a set of graphs detailing both financial and non-financial items. This will be available for distribution at the Council meeting.

**Executive Summary & Ratios**

The Executive Summary and ratios provides Council with a summary of financial items comparing year to date actuals against year to date budget.

**Financials**

Attached to this report are a set of financial statements consisting of an Income Statement, Balance Sheet, Cash Flow Statement, Capital Works Schedule and Detailed Program Expenditure. These statements are prepared in line with Australian Accounting Standards and the relevant regulations under the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2014*. The statements provide YTD Actual data with a comparison against YTD Budget figures.

A brief summary of the major budget variances is outlined on the following pages.

**Comprehensive Income Statement**

The Comprehensive Income Statement shows an operating surplus for the period 1 July 2023 to 30 June 2024 of \$536,698 compared to a budgeted surplus of \$2,512,291.

There are a number of items that make up the overall variances between actual and budget. Explanation of material variances have been detailed against the Comprehensive Income Statement report.

**Balance Sheet and Cash Flow**

Cash and cash equivalents at 30 June 2024 shows a balance of \$11,612,997.

**Capital Expenditure**

This report shows Capital works expenditure for the period 1 July 2023 to 30 June 2024.

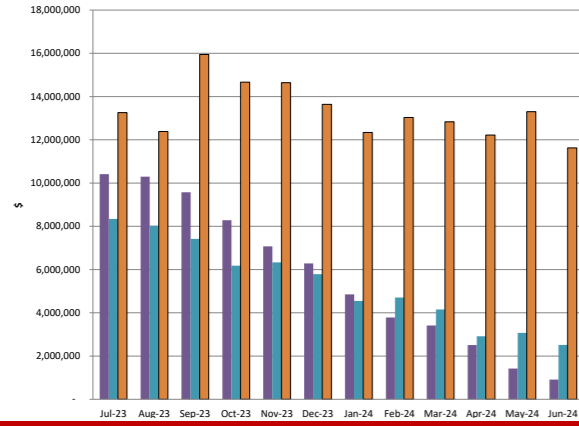
"The Chief Executive Officer, as required under Section 97(3) of the *Local Government Act 2020* is of the opinion a revised budget is not required"



### Hindmarsh Shire Council Performance Dashboard For the period ending 30 June 2024

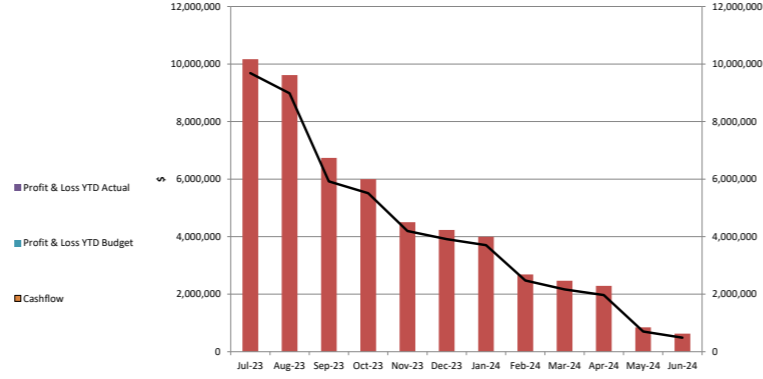
#### Profit & Loss

Profit and Loss

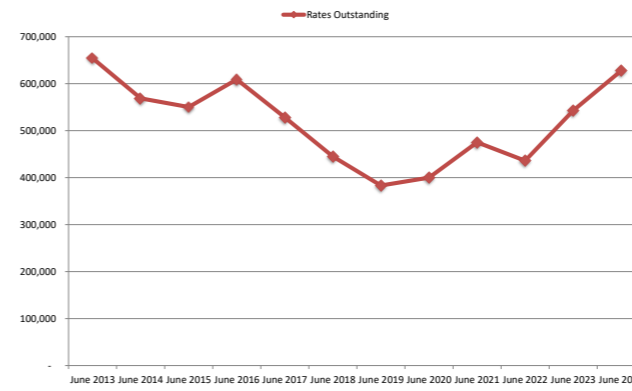


#### Outstanding Debtors, Rates & Infringements

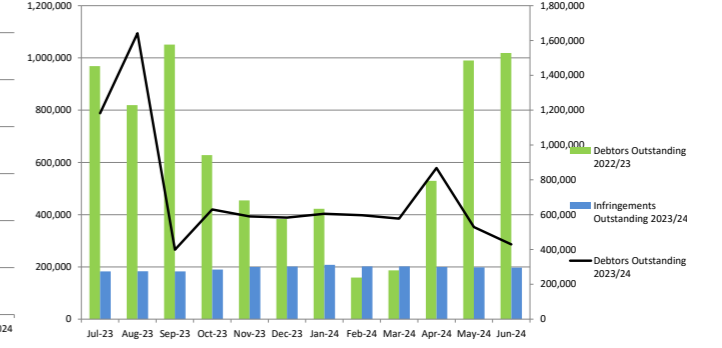
Rates Outstanding



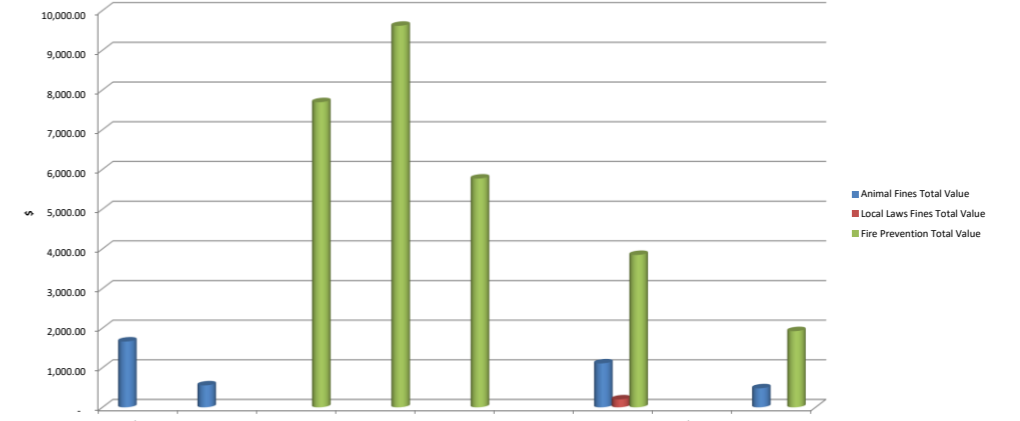
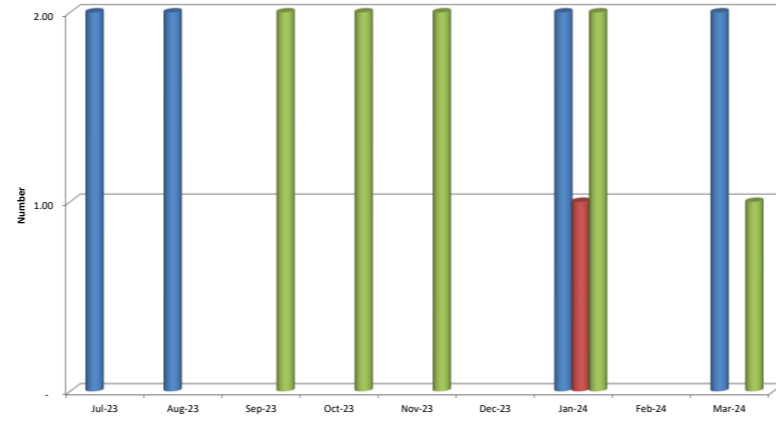
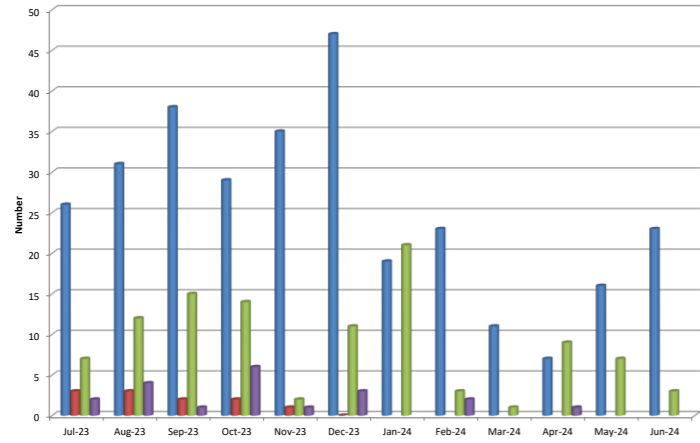
Rates Arrears



Debtors & Infringements

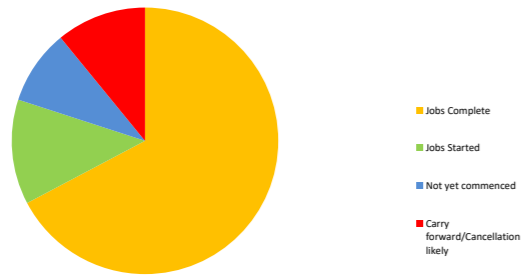


#### Local Laws



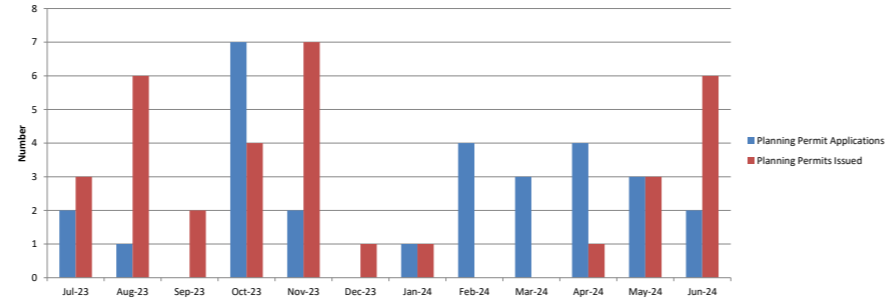
#### Capital Works

Capital Works



#### Planning and Building

Planning

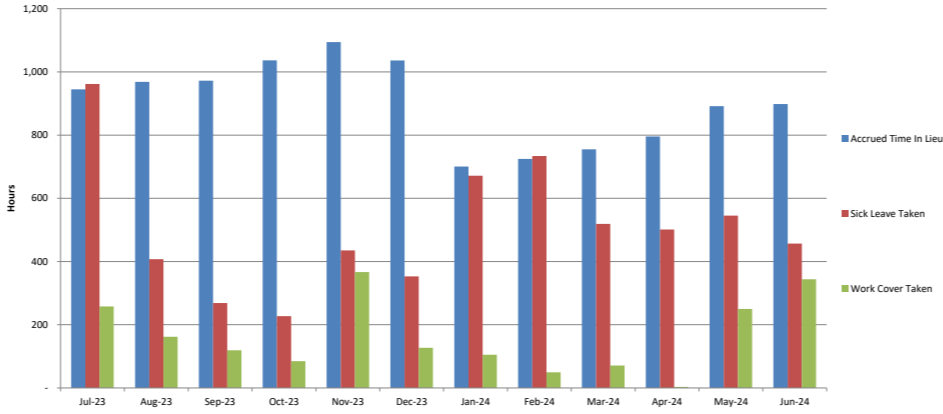
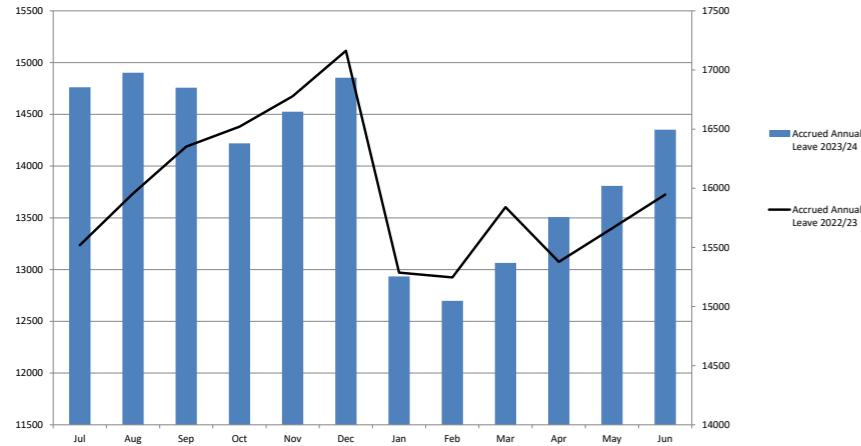




Hindmarsh Shire Council Performance Dashboard  
For the period ending 30 June 2024

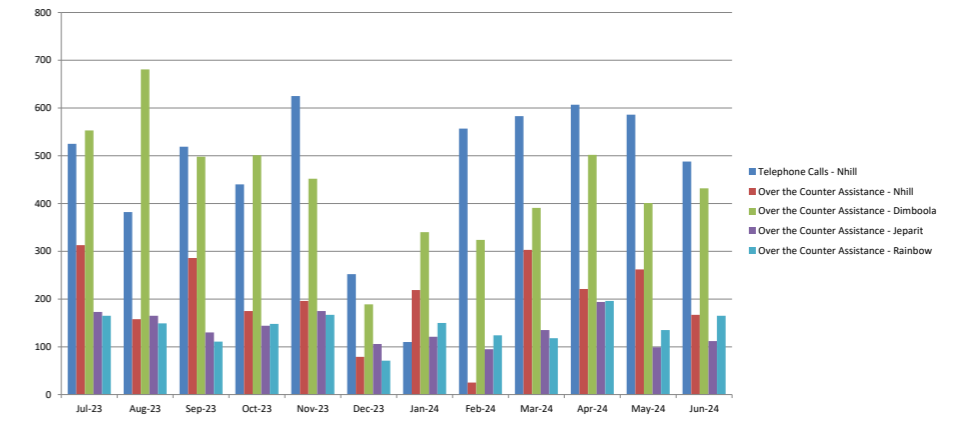
Human Resources

Accrued Annual Leave



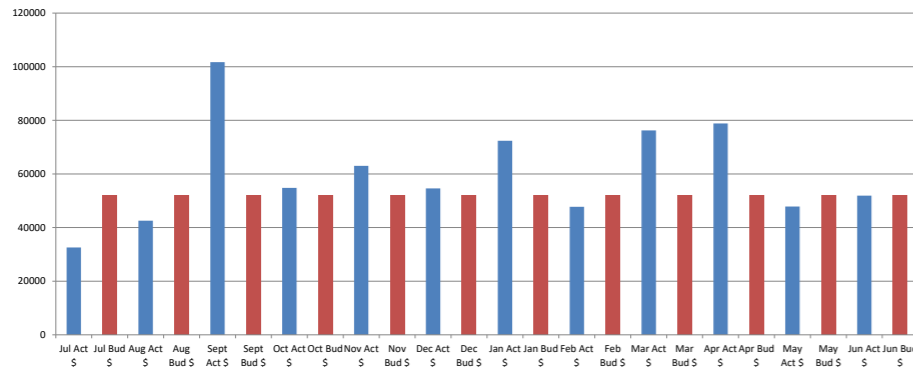
Customer Services

Customer Services

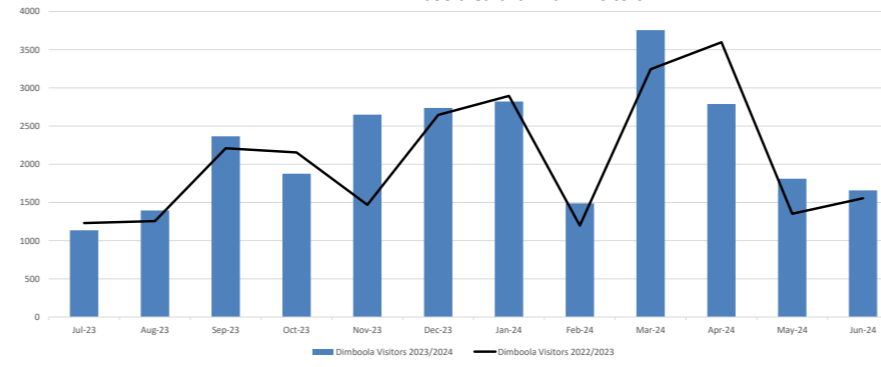


Caravan Park

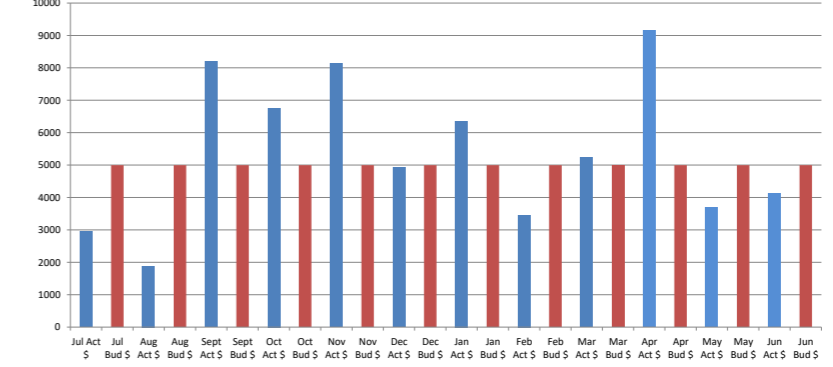
Caravan Park Revenue - Dimboola



Dimboola Caravan Park Visitors

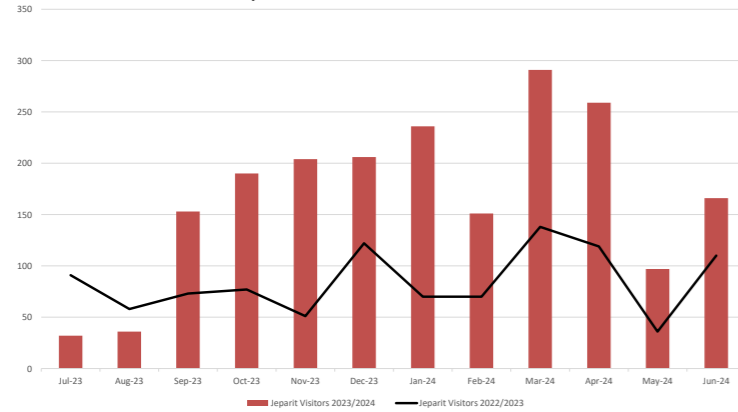


Caravan Park Revenue - Jeparit

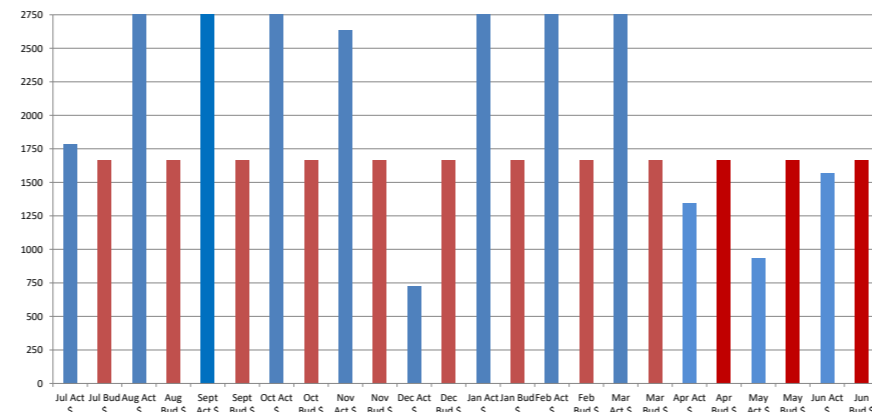


Caravan Park

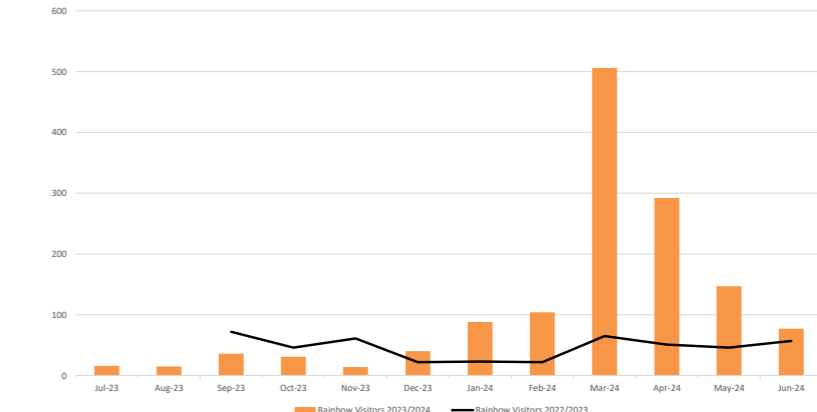
Jeparit Caravan Park Visitors



Caravan Park Revenue - Rainbow



Rainbow Caravan Park Visitors



**Hindmarsh Shire Council  
Executive Summary  
As at 30 June 2024**

	<b>Actual YTD June 2024</b>	<b>Budget YTD June 2024</b>	<b>Indicator</b>
Rates & Charges Collected	9,774,416	9,804,349	
Income Statement Operating Surplus/(Deficit)	536,698	2,512,291	
Adjusted Underlying Surplus/(Deficit)	(4,927,284)	(1,656,635)	
Cash & Investments	11,612,997		
Rates Debtors	620,121		
Sundry Debtors	429,184		
Infringement Debtors	197,217		
Balance Sheet Working Capital	11,302,526		
Total Operating Revenue	21,129,169	22,820,275	
Total Operating Expenditure	20,592,471	20,307,984	
Capital Works Expenditure	7,283,372	7,454,568	

**Indicator Legend**

	No action required
	Requires active monitoring
	Immediate action required

**Hindmarsh Shire Council  
Ratio Summary  
As at 30 June 2024**

	Actual YTD	Budget	Indicator
<b>Working Capital</b> (This ratio identifies if the Council has sufficient Current Assets to meet its due debts with a safety margin. A generally acceptable current ratio is 2 to 1.)	493%	107%	
<b>Asset Renewal</b> (This ratio identifies councils expenditure renewing assets compared to the depreciation of the asset)	1357%	42%	
<b>Own Source Revenue Coverage Ratio</b> (This ratio is the measurement of a Council's ability to cover its costs through its own revenue efforts.)	65%	59%	
<b>Operating Surplus Ratio</b> (This ratio is a measure of a Council's ability to cover its operational costs and have revenues available for capital funding or other purposes.)	4%	21%	
<b>Liquidity</b> (This ratio is the measurement of a Council's current assets compared to current liabilities.)	404%	118%	
<b>Unrestricted Cash</b> (This ratio is the measurement of a Council's cash compared to current liabilities.)	485%	457%	
<b>Indebtedness</b> (This ratio is the measurement of a Council's non-current liabilities compared to own source revenue.)	2%	26%	
<b>Rates Concentration</b> (This ratio is the measurement of a Council's rate revenue compared to total revenue.)	47%	49%	
<b>Cash Expense Ratio (months)</b> (This ratio indicates (in months) how long Council can continue to undertake operations without any revenue being received.)	3.04		

**Indicator Legend**

	No action required
	Requires active monitoring
	Immediate action required

**Hindmarsh Shire Council**  
**Comprehensive Income Statement**  
**For the period ending 30 June 2024**

	YTD Actual \$	YTD Budget \$	YTD Variance \$	Ref
<b>Income</b>				
Rates and charges	9,851,725	9,804,349	47,376	1
Statutory fees and fines	24,356	37,250	(12,894)	
User fees & Reimbursements	2,461,118	1,772,000	689,118	2
Contributions - cash	95,013	12,000	83,013	3
Grants - operating (recurrent)	791,843	5,501,847	(4,710,004)	4
Grants - operating (non-recurrent)	440,485	0	440,485	5
Grants - capital (recurrent)	1,082,931	1,080,798	2,133	
Grants - capital (non-recurrent)	5,426,203	3,688,926	1,737,277	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	37,779	480,000	(442,221)	7
Interest	649,695	240,000	409,695	8
Other income	268,023	203,105	64,918	9
<b>Total Income</b>	<u>21,129,169</u>	<u>22,820,275</u>	<u>(1,691,106)</u>	
<b>Expenses</b>				
Employee costs	8,150,397	8,062,434	87,963	10
Materials and services	5,399,521	5,813,704	(414,183)	11
Depreciation	5,306,947	4,838,529	468,418	12
Other expenses	1,735,606	1,593,317	142,289	13
<b>Total expenses</b>	<u>20,592,471</u>	<u>20,307,984</u>	<u>284,487</u>	
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	-	-	-	
<b>Surplus (deficit) for the year to date</b>	<u>536,698</u>	<u>2,512,291</u>	<u>(1,975,593)</u>	
Net asset Revaluation increment / (decrement)		-	-	
<b>Comprehensive result</b>	<u><u>536,698</u></u>	<u><u>2,512,291</u></u>	<u><u>(1,975,593)</u></u>	

**Comprehensive Income Statement**  
**Explanation of material variations**  
**For the period ending 30 June 2024**

Variance		
Ref	Item	Explanation
1	Rates and charges	Rates and charges are above budget due to supplementary rates.
2	User fees & Reimbursements	User fees and charges are above budget due to higher than expected health registration fees, transfer station fees and caravan park fees. Income from Rural Roads Victoria for provisional items was above budget.
3	Contributions - cash	Contributions is higher than budgeted due to the receipt of funds from the Dimboola Town Committee for the Dimboola Soundshell. Council received a contribution towards the Dimboola Boating Pontoon. Jeparit Town Committee made a contribution to a playground for Jeparit.
4	Grants - operating (recurrent)	Recurrent operating grants are below budget due to Council ceasing to provide aged care services. Grants commission income was budgeted for 23/24 however was received in June 2023.
5	Grants - operating (non-recurrent)	Operating Grants - non recurrent is higher than budgeted as Council has received funding from the Covid Relief Program, Onsite Domestic Wastewater Management, Kerbside Reform Support Fund and the Digital Planning Grant which were not budgeted for.
6	Grants - capital (non-recurrent)	Capital grants is higher than budgeted due to the recognition of funding received in 2022/2023 committed to capital projects. Funding has been received for the Albacutya Bridge approach roads as well as a grant for the Nhill Aerodrome Runway upgrade. Building Better Regions Funding was received which had been budgeted for in prior years. Funding was received from the Tiny Towns Program as well as Country Football Program.
7	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Net gain/loss on disposal of plant and assets for 2023/2024 will be reconciled at the end of the financial year.
8	Interest	Revenue from interest is higher than budgeted due to increases in interest rates.
9	Other Income	Other income is higher than budgeted due to the receipt of insurance recoups for damage to the NMCC.



**Comprehensive Income Statement**  
**Explanation of material variations**  
**For the period ending 30 June 2024**

10	Employee Costs	Employee costs are slightly over budget due to a number of long-term employees retiring and their entitlements being paid upon termination.
11	Materials and services	Materials and services is lower than budgeted as the Council ceased to provide Aged Care Services on 30 June 2023 including Meals on Wheels. Sealed road repairs are below budget due to weather conditions while unsealed road repairs are slightly above budget. Tree maintenance and Private Works are below budget. Swimming pool management is below budget due to the timing of the budget. Quarry restoration work has not yet commenced in 2023/2024. Financial Software expenses are below budget due to the RCTP project commencing in November 2023.
12	Depreciation	Depreciation for 2023/2024 will be reconciled at the end of the financial year.

**Hindmarsh Shire Council**  
**Balance Sheet**  
**As at 30 June 2024**

	YTD Actual 2023/24 \$	Actual 2022/23 \$	Ref
<b>Current assets</b>			
Cash and cash equivalents	11,612,997	14,980,215	1
Rates and other receivables	1,547,213	1,902,961	2
Other assets & Inventories	1,017,331	587,151	3
<b>Total current assets</b>	<u>14,177,541</u>	<u>17,470,327</u>	
<b>Non-current assets</b>			
Investments in associates by equity method	233,067	295,103	
Infrastructure, Property and Plant and Equipment	198,219,496	201,579,255	
Capital Expenditure 2023/2024	7,283,372	0	4
Trade and other receivables	2,207	2,207	
<b>Total non-current assets</b>	<u>205,738,141</u>	<u>201,876,565</u>	
<b>Total assets</b>	<u>219,915,682</u>	<u>219,346,892</u>	
<b>Current liabilities</b>			
Trade and other payables	529,942	2,752,875	5
Trust Funds and Deposits	147,647	101,886	6
Provisions	2,197,426	2,166,346	7
<b>Total current liabilities</b>	<u>2,875,014</u>	<u>5,021,107</u>	
<b>Non current liabilities</b>			
Provisions	206,928	198,473	7
<b>Total non-current liabilities</b>	<u>206,928</u>	<u>198,473</u>	
<b>Total liabilities</b>	<u>3,081,943</u>	<u>5,219,581</u>	
<b>Net assets</b>	<u>216,833,739</u>	<u>214,127,311</u>	
<b>Equity</b>			
Accumulated surplus	83,961,743	71,533,642	
Surplus/(Deficit) for period	536,698	8,349,185	
Asset revaluation reserve	132,560,343	134,244,484	
<b>Total equity</b>	<u>217,058,784</u>	<u>214,127,311</u>	

**Balance Sheet**  
**Explanation of material variations**  
**As at 30 June 2024**

Variance		
Ref	Item	Explanation
1	Cash and Cash Equivalents	Cash and Cash Equivalents reflects the work Council has done on completion of carried forward grant funded projects as well as capital and operational expenditure during the year.
2	Rates and Other Receivables	Rates and other receivables recognise total rates raised for the 2023/2024 financial year less the amount of payments received from all installments.
3	Other Assets & Inventories	Other assets and inventories represent the amount of stock on hand to undertake operations and capital projects.
4	Capital Expenditure	Capital Expenditure as at 30 June 2024 was \$7,011,904. Refer to the Capital Works report for further information.
5	Trade and Other Payables	Trade and Other Payables represents the amount outstanding to creditors as at 30 June 2024.
6	Trust Funds and Deposits	As at 30 June 2024 Council holds \$129,441 for the Fire Services Levy which will be remitted during the 2024/2025 financial year.
7	Provisions	Provisions represent the amount held for Long Service and Annual Leave as well as quarry and landfill restoration. A full reconciliation of the provisions will be completed as part of the end of financial year process.

**Hindmarsh Shire Council**  
**Statement of Cash Flows**  
**For the period ending 30 June 2024**

**Cash Flows from Operating Activities**

	<b>Inflows/ (Outflows)</b>
<b>Receipts</b>	
Rates & Charges	9,774,416
Statutory Fees and Fines	14,661
User Fees	3,064,005
Interest	649,695
Contributions - Cash	95,013
Grants - Recurrent	1,232,328
Net GST refund/(payment)	(20,642)
Grants - Non Recurrent	4,782,642
Trust	22,296
Other Revenue	268,023
<b>Payments</b>	
Employee Costs	(8,196,693)
Other Expenses	(1,890,586)
Suppliers	(5,525,170)
	4,269,987
<b>Net cash inflow/(outflow) from operating activities</b>	<b>4,269,987</b>

**Cash Flows from Investing Activities**

Payments for Property Plant and Equipment and Infrastructure	(7,283,372)
Proceeds from sale of Property Plant and Equipment	37,779
<b>Net cash inflow (outflow) from investing activities</b>	<b>(7,245,593)</b>

**Cash flows from Financing activities**

<b>Net cash inflow (outflow) from financing activities</b>	<b>-</b>
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<b>Net increase/(decrease) in cash held</b>	<b>(2,975,606)</b>
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Cash at beginning of the period	14,588,603
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<b>Cash at end of the period</b>	<b>11,612,997</b>
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**Hindmarsh Shire Council**  
**Capital Works**  
For the period ending 30 June 2024

	YTD Actual \$	YTD Budget \$	YTD Variance \$	Ref
<b>Property</b>				
Land	-	-	-	
<b>Total Land</b>	-	-	-	
Buildings	1,414,001	1,180,000	(234,001)	1
<b>Total Buildings</b>	1,414,001	1,180,000	234,001	
<b>Total Property</b>	1,414,001	1,180,000	234,001	
<b>Plant and Equipment</b>				
Plant, machinery and equipment	853,128	1,291,000	437,872	2
Fixtures, fittings and furniture	125,266	140,000	14,734	
<b>Total Plant and Equipment</b>	978,394	1,431,000	452,606	
<b>Infrastructure</b>				
Roads	1,841,768	3,922,094	2,080,326	3
Bridges	1,762	-	(1,762)	
Footpaths and cycleways	779,900	129,839	(650,061)	4
Drainage	255,531	34,839	(220,692)	5
Other infrastructure	2,012,016	756,796	(1,255,220)	6
<b>Total Infrastructure</b>	4,890,977	4,843,568	47,409	
<b>Total Capital Works Expenditure</b>	7,283,372	7,454,568	171,196	
<b>Represented by:</b>				
New asset expenditure	1,946,060	395,796	(1,550,264)	
Asset renewal expenditure	4,021,081	6,557,933	2,536,852	
Asset expansion expenditure	267,558	129,839	(137,719)	
Asset upgrade expenditure	1,048,673	371,000	(677,673)	
<b>Total Capital Works Expenditure</b>	7,283,372	7,454,568	171,196	

**Capital Works**  
**Explanation of material variations**  
**For the period ending 30 June 2024**

Variance Ref	Item	Explanation
1	Buildings	Work on the Rainbow Caravan Park amenities and Caravan Park cabins has continued on from 2022/23 using carried forward funding. Water damage repairs and seat replacement have been completed at the NMCC.
2	Plant, machinery and equipment	Items of plant which have been ordered, including two town trucks and the patching truck, have been delayed and will be received in the 24/25 financial year.
3	Roads	The shortfall in actual expenditure to budgeted is due to funding not being received for roads damaged in the October 2022 floods.
4	Footpaths and cycleways	Work has been completed on the Wimmera Discovery Trail using carried forward grant funds.
5	Drainage	Drainage work which commenced in 2022/23 has been continued using carried forward funds.
6	Other infrastructure	Other infrastructure work carried forward from 2022/23 include the Jeparit Swimming Hole as well as upgrades to the Nhill aerodrome.

**Hindmarsh Shire Council  
Key Result Area Summary  
For the period ending 30 June 2024**

Service area	Description of services provided				
<b>Theme 1: Our Community</b>					
<b>Community Development</b>	Councils community Development Team works with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active and engaged.	Operating Expenditure	337,676	177,509	177,509
		Operating Revenue	278,925	-	-
		NET Expenses (Revenue)	58,751	177,509	177,509
		Capital Expenditure	166,713	-	-
<b>Maternal and Child Health Centres</b>	Maintain maternal and child health facilities in Dimboola and Nhill. Council provides support to early years' services through the Municipal Early Years Plan. Council does not provide Maternal and Child Health Services. This service is provided by West Wimmera Health Services in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	4,724	17,542	17,542
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	4,724	17,542	17,542
		Capital Expenditure	-	-	-
<b>Kindergarten Services</b>	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	157,523	134,235	134,235
		Operating Revenue	67,816	60,980	60,980
		NET Expenses (Revenue)	89,706	73,255	73,255
		Capital Expenditure	-	-	-
<b>Youth Services</b>	Improve the wellbeing of and opportunities for youth within the Shire.	Operating Expenditure	138,202	154,298	154,298
		Operating Revenue	134,959	42,750	42,750
		NET Expenses (Revenue)	3,243	111,548	111,548
		Capital Expenditure	-	-	-
<b>Aged &amp; Disability Services</b>	Council ceased to provide in-home aged care services on 30 June 2023. Costs related to Aged Care include Regional Assessment Services as well as social support.	Operating Expenditure	310,702	434,920	434,920
		Operating Revenue	131,431	330,587	330,587
		NET Expenses (Revenue)	179,271	104,333	104,333
		Capital Expenditure	2,447	-	-
<b>Health Promotion</b>	To protect and enhance the health of the community.	Operating Expenditure	303,984	160,741	160,741
		Operating Revenue	120,395	31,000	31,000
		NET Expenses (Revenue)	183,589	129,741	129,741
		Capital Expenditure	-	-	-

Service area		Description of services provided			
<b>Community Transport</b>		Operating Expenditure	-	-	-
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	-	-	-
		Capital Expenditure	-	-	-
<b>Libraries</b>	Provision of permanent library services in Dimboola and Nhill, and improving services to Jeparit and Rainbow.	Operating Expenditure	339,187	409,619	409,619
		Operating Revenue	153,409	129,156	129,156
		NET Expenses (Revenue)	185,777	280,463	280,463
		Capital Expenditure	49,347	56,000	56,000
<b>Arts, Culture and Community Events</b>	Promote and support activities relating to arts, culture and community events throughout the Shire.	Operating Expenditure	129,740	131,179	131,179
		Operating Revenue	27,089	-	-
		NET Expenses (Revenue)	102,651	131,179	131,179
		Capital Expenditure	-	-	-
<b>Recreation Programs</b>	Providing a range of recreation programs that encourage an active and healthy life.	Operating Expenditure	16,655	15,167	15,167
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	16,655	15,167	15,167
		Capital Expenditure	-	-	-
<b>Public Order &amp; Safety</b>	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	171,880	209,966	209,966
		Operating Revenue	81,693	81,250	81,250
		NET Expenses (Revenue)	90,186	128,716	128,716
		Capital Expenditure	-	-	-
<b>Early Years</b>	Lead a joint effort that will give Hindmarsh children the best start in life, working collaboratively with community and early years providers.	Operating Expenditure	19,034	29,401	29,401
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	19,034	29,401	29,401
		Capital Expenditure	-	-	-



Service area	Description of services provided				
<b>Theme 2: Built &amp; Natural Environment</b>					
<b>Local Roads &amp; Bridges</b>	Provide safe, all weather access to residences and allow for efficient transport of goods to and from the Shire.	Operating Expenditure	4,891,376	4,592,042	4,592,042
	• 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.	Operating Revenue	2,280,797	3,688,926	3,688,926
	• 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.	NET Expenses (Revenue)	2,610,579	903,116	903,116
	• 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.	Capital Expenditure	1,839,750	3,922,094	3,922,094
		Operating Expenditure	496,724	543,628	543,628
		Operating Revenue	-	-	-
<b>Drainage Management</b>	Well maintained, fit for purpose drainage systems within townships.	NET Expenses (Revenue)	496,724	543,628	543,628
<b>Paths &amp; Trails</b>	Well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.	Capital Expenditure	255,433	34,839	34,839
		Operating Expenditure	280,889	251,848	251,848
		Operating Revenue	572,140	-	-
		NET Expenses (Revenue)	(291,251)	251,848	251,848
<b>Tree Management</b>	Conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.	Capital Expenditure	779,778	129,839	129,839
		Operating Expenditure	263,981	375,807	375,807
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	263,981	375,807	375,807
		Capital Expenditure	-	-	-

Service area		Description of services provided			
<b>Town Beautification</b>	Maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	748,826	796,511	796,511
		Operating Revenue	37,000	-	-
		NET Expenses (Revenue)	711,826	796,511	796,511
		Capital Expenditure	121,245	155,000	155,000
<b>Community Centres &amp; Public Halls</b>	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	283,498	277,330	277,330
		Operating Revenue	5,772	5,000	5,000
		NET Expenses (Revenue)	277,726	272,330	272,330
		Capital Expenditure	190,059	175,000	175,000
<b>Recreation Facilities</b>	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	1,076,796	1,080,437	1,080,437
		Operating Revenue	385,673	6,000	6,000
		NET Expenses (Revenue)	691,123	1,074,437	1,074,437
		Capital Expenditure	811,240	940,000	940,000
<b>Waste Management</b>	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	Operating Expenditure	1,641,957	1,437,927	1,432,927
		Operating Revenue	1,670,462	1,438,142	1,433,142
		NET Expenses (Revenue)	(28,505)	(215)	(215)
		Capital Expenditure	46,744	-	-
<b>Quarry Operations</b>	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	Operating Expenditure	76,293	255,080	255,080
		Operating Revenue	-	2,500	2,500
		NET Expenses (Revenue)	76,293	252,580	252,580
		Capital Expenditure	-	-	-
<b>Waterway Management</b>	Management of Council-controlled waterways including weir pools and lakes.	Operating Expenditure	55,314	97,351	97,351
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	55,314	97,351	97,351
		Capital Expenditure	-	-	-
<b>Environmental Management</b>	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	Operating Expenditure	185,504	159,489	159,489
		Operating Revenue	120,869	75,000	75,000
		NET Expenses (Revenue)	64,635	84,489	84,489
		Capital Expenditure	-	-	-
<b>Fire Prevention</b>	Identification of potential fire hazards and prevention of loss of life and property caused by fire.	Operating Expenditure	94,557	150,447	150,447
		Operating Revenue	18,972	35,000	35,000
		NET Expenses (Revenue)	75,585	115,447	115,447
		Capital Expenditure	-	-	-

**Service area**

**Description of services provided**

**Theme 3: Competitive and Innovative Economy**

<b>Economic Development</b>	Facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for residents to access employment.	Operating Expenditure	170,727	146,649	146,649
		Operating Revenue	5,463	7,500	7,500
		NET Expenses (Revenue)	165,264	139,149	139,149
		Capital Expenditure	23,057	50,000	50,000
<b>Tourism</b>	To develop a thriving Wimmera Mallee Tourism industry predominantly based on, but not limited to, the Shire's heritage and environmental assets.	Operating Expenditure	257,191	302,206	302,206
		Operating Revenue	1,151,257	-	-
		NET Expenses (Revenue)	(894,066)	302,206	302,206
		Capital Expenditure	232,964	139,796	139,796
<b>Private Works</b>	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	596,908	442,726	442,726
		Operating Revenue	1,149,947	508,000	508,000
		NET Expenses (Revenue)	(553,039)	(65,274)	(65,274)
		Capital Expenditure	-	-	-
<b>Caravan Parks and Camping Grounds</b>	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	Operating Expenditure	773,069	596,271	596,271
		Operating Revenue	1,282,647	730,000	730,000
		NET Expenses (Revenue)	(509,578)	(133,729)	(133,729)
		Capital Expenditure	1,103,473	166,000	166,000
<b>Land Use Planning</b>	To ensure that any development that occurs in Hindmarsh Shire is carried out in accordance with relevant planning policies, principals and controls.	Operating Expenditure	250,666	291,086	291,086
		Operating Revenue	112,669	81,500	81,500
		NET Expenses (Revenue)	137,998	209,586	209,586
		Capital Expenditure	-	-	-
<b>Building Control</b>	To provide statutory and private building services to the community	Operating Expenditure	250,285	245,713	245,713
		Operating Revenue	35,354	49,000	49,000
		NET Expenses (Revenue)	214,931	196,713	196,713
		Capital Expenditure	-	-	-
<b>Aerodrome</b>	Manage and maintain the Nhill Aerodrome	Operating Expenditure	81,341	94,069	94,069
		Operating Revenue	303,116	5,000	5,000
		NET Expenses (Revenue)	(221,775)	89,069	89,069
		Capital Expenditure	325,506	30,000	30,000

**Service area**

**Description of services provided**

**Theme 4: Good Governance & Financial Sustainability**

<b>Civic Governance &amp; Leadership</b>	To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice.	Operating Expenditure	1,090,538	1,227,525	1,227,525
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	1,090,538	1,227,525	1,227,525
		Capital Expenditure	-	-	-
<b>Customer Service Centres</b>	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	523,222	584,074	584,074
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	523,222	584,074	584,074
		Capital Expenditure	50,294	180,000	180,000
<b>Council Elections</b>	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.	Operating Expenditure	225	4,000	4,000
		Operating Revenue	1,988	-	-
		NET Expenses (Revenue)	(1,764)	4,000	4,000
		Capital Expenditure	-	-	-
<b>Financial Management</b>	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	317,449	530,444	530,444
		Operating Revenue	2,376,987	6,860,872	6,860,872
		NET Expenses (Revenue)	(2,059,538)	(6,330,428)	(6,330,428)
		Capital Expenditure	-	-	-
<b>Rating and Valuations</b>	Management of Council's rating system, including valuation of properties and the levying of rates and charges.	Operating Expenditure	205,608	232,748	232,748
		Operating Revenue	8,507,084	8,512,912	8,512,912
		NET Expenses (Revenue)	(8,301,477)	(8,280,164)	(8,280,164)
		Capital Expenditure	-	-	-

Service area	Description of services provided				
<b>Records Management</b>	Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria.	Operating Expenditure	44,302	106,779	106,779
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	44,302	106,779	106,779
		Capital Expenditure	-	-	-
<b>Information Technology</b>	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	459,939	420,250	420,250
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	459,939	420,250	420,250
		Capital Expenditure	99,672	85,000	85,000
<b>Risk Management</b>	Monitor and manage Council's risks in relation to operations, employment and infrastructure.	Operating Expenditure	667,849	687,523	687,523
		Operating Revenue	75,902	35,000	35,000
		NET Expenses (Revenue)	591,947	652,523	652,523
		Capital Expenditure	-	-	-
<b>Contract Management</b>	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	207,712	202,911	202,911
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	207,712	202,911	202,911
		Capital Expenditure	-	-	-
<b>Payroll and Human Resources Services</b>	Provision of payroll services to Council employees and the provision of Human Resources services to management.	Operating Expenditure	305,733	389,840	389,840
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	305,733	389,840	389,840
		Capital Expenditure	-	-	-
<b>Emergency Management</b>	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	Operating Expenditure	58,139	81,476	81,476
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	58,139	81,476	81,476
		Capital Expenditure	-	-	-
<b>Depots &amp; Workshops</b>	Operation of Council's depots and workshops including the provision of heavy plant and equipment.	Operating Expenditure	1,499,830	1,265,731	1,265,731
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	1,499,830	1,265,731	1,265,731
		Capital Expenditure	982,548	1,145,000	1,145,000

Service area	Description of services provided				
<b>Asset Management</b>	Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets. • 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	327,371	274,183	274,183
		Operating Revenue	3,957	2,000	2,000
		NET Expenses (Revenue)	323,413	272,183	272,183
		Capital Expenditure	-	-	-
<b>Fleet Management</b>	Ensure that Council's vehicle fleet is management, maintained and replaced in the most efficient and efficient way possible.	Operating Expenditure	230,984	217,864	217,864
		Operating Revenue	76,098	86,200	86,200
		NET Expenses (Revenue)	154,886	131,664	131,664
		Capital Expenditure	199,120	246,000	246,000
<b>Accounts Payable</b>	Payment of invoices in an efficient and timely manner.	Operating Expenditure	30,099	37,412	37,412
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	30,099	37,412	37,412
		Capital Expenditure	-	-	-
<b>Accounts Receivable</b>	Receival of payments from debtors in an efficient and timely manner.	Operating Expenditure	44,080	18,030	18,030
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	44,080	18,030	18,030
		Capital Expenditure	-	-	-

