



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

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

COMMENTARY

General

This interim report is for the period ending 30 September 2024.

The Financial report provides financial reporting and variances against budget. This report incorporates Year to Date actual and variance figures for the 24/25 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 2024 to 30 September 2024 of \$13,130,198 compared to a budgeted surplus of \$7,740,675.

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 September 2024 shows a balance of \$16,911,382.

Capital Expenditure

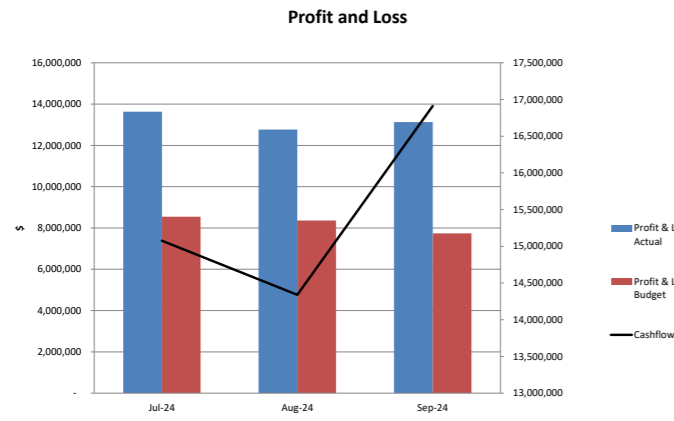
This report shows Capital works expenditure for the period 1 July 2024 to 30 September 2024.

"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"



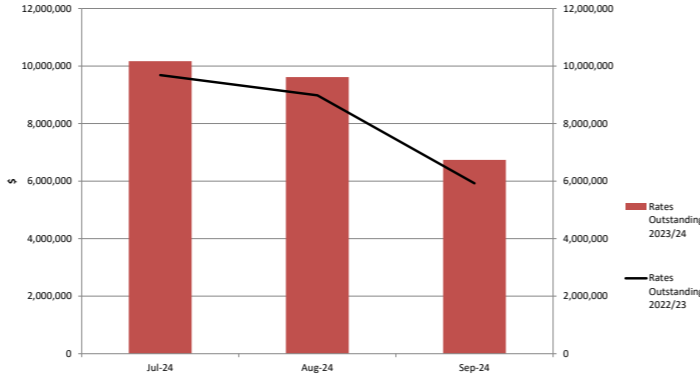
Hindmarsh Shire Council Performance Dashboard For the period ending 30 September 2024

Profit & Loss

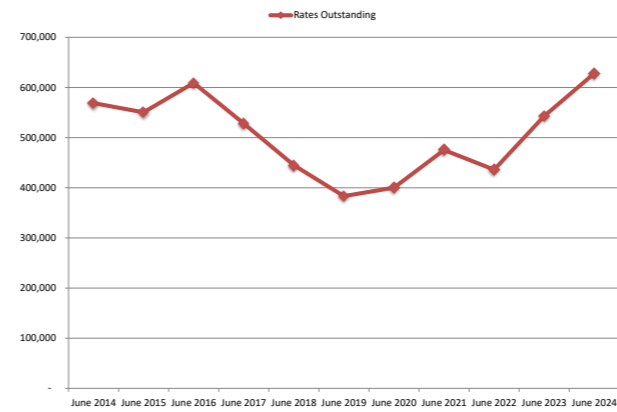


Outstanding Debtors, Rates & Infringements

Rates Outstanding



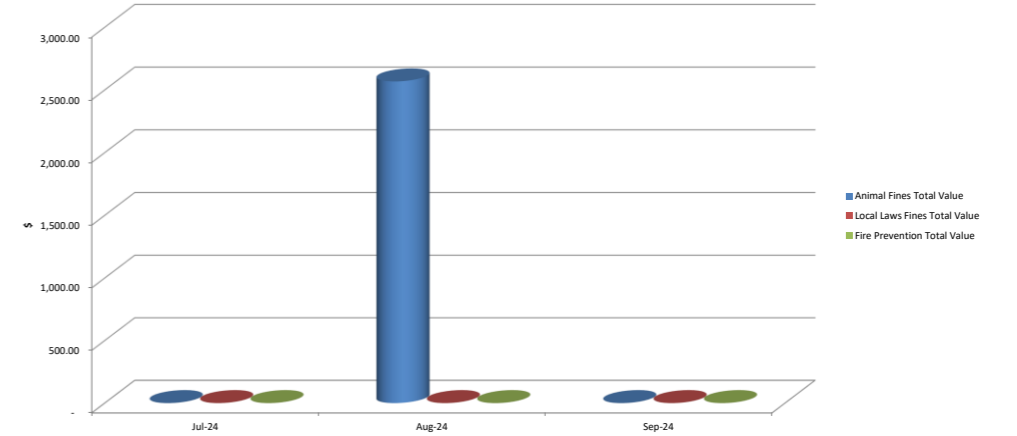
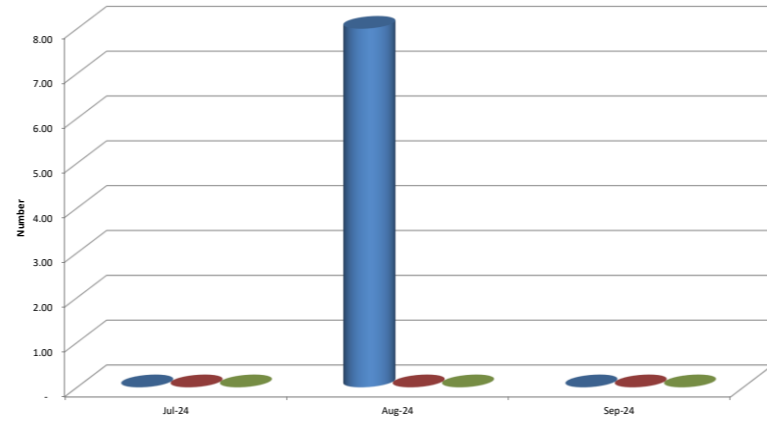
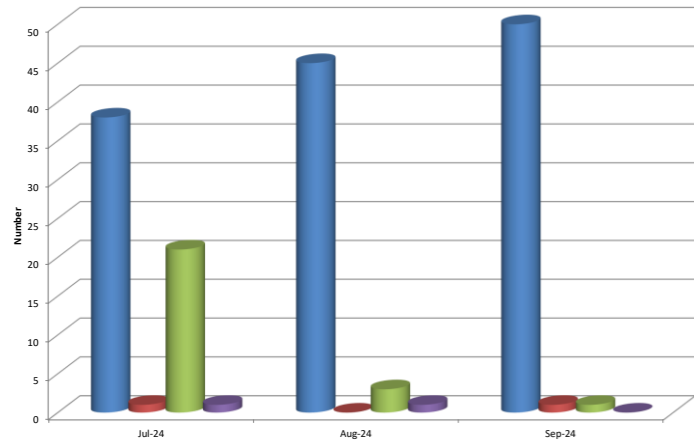
Rates Arrears



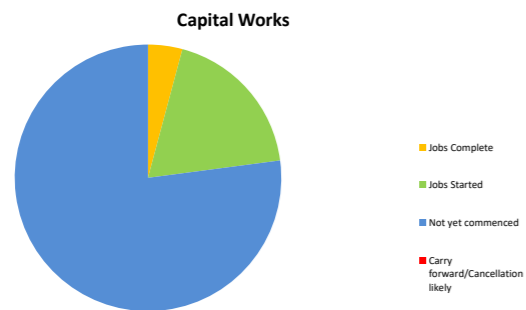
Debtors & Infringements



Local Laws

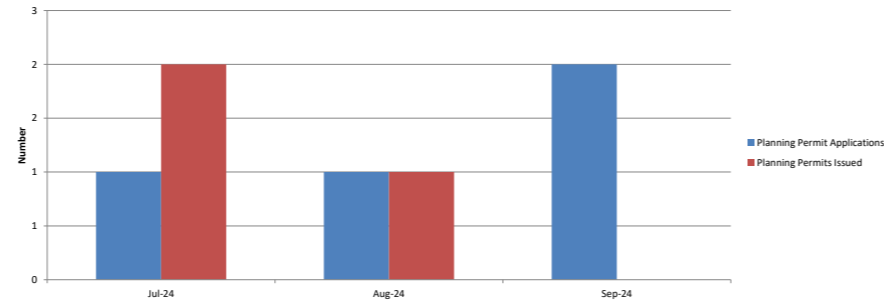


Capital Works



Planning and Building

Planning

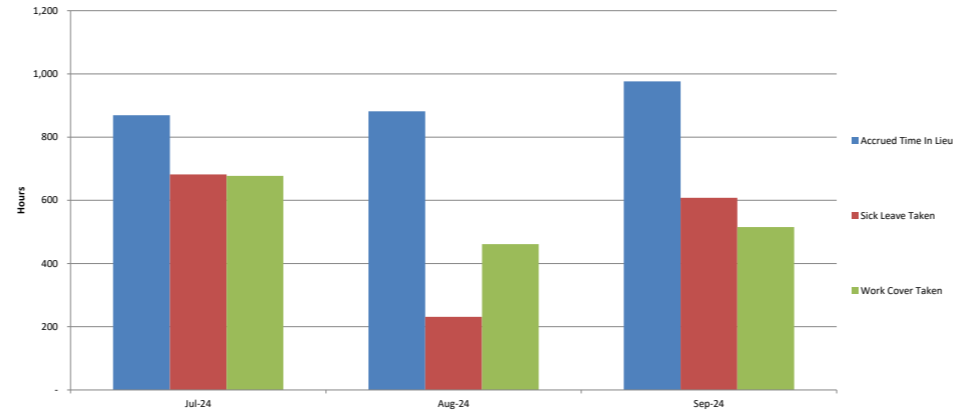
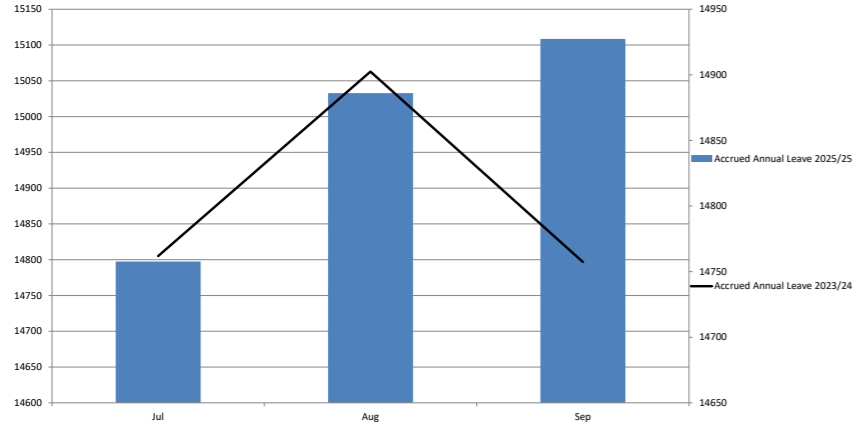




Hindmarsh Shire Council Performance Dashboard
For the period ending 30 September 2024

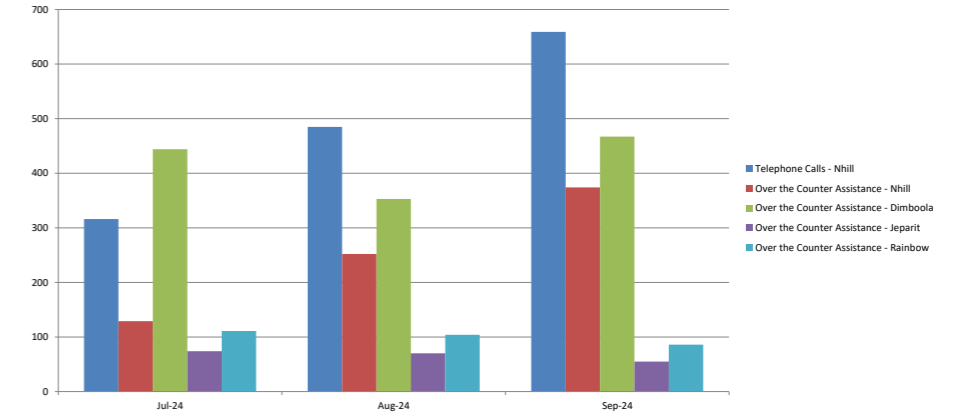
Human Resources

Accrued Annual Leave



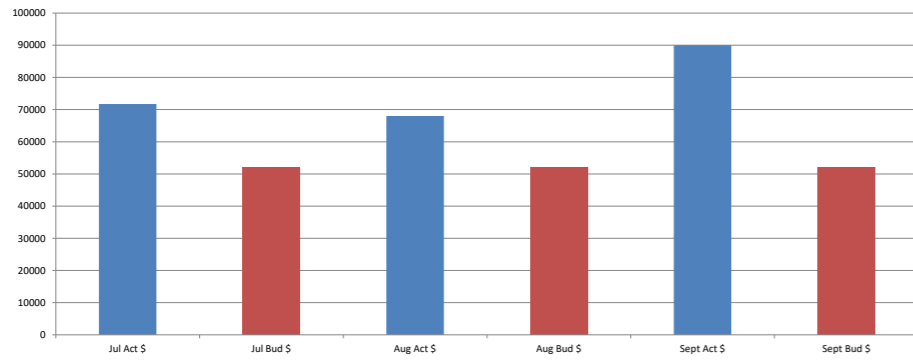
Customer Services

Customer Services

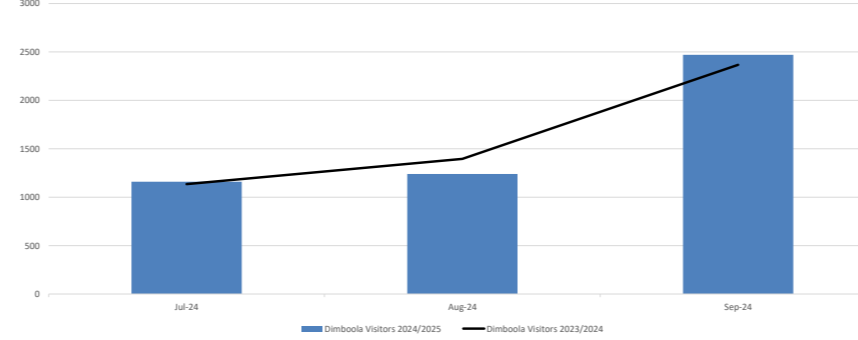


Caravan Park

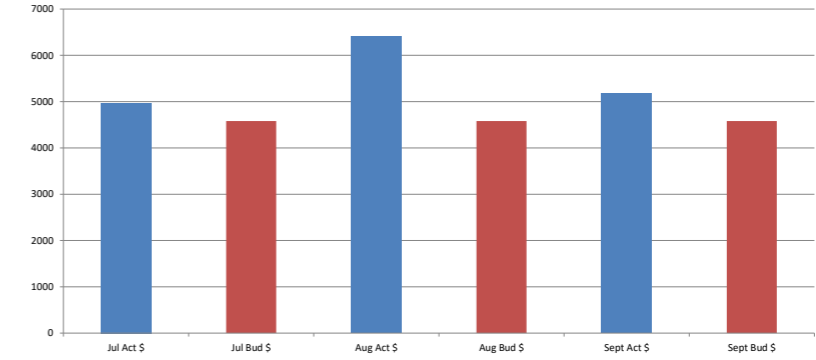
Caravan Park Revenue - Dimboola



Dimboola Caravan Park Visitors

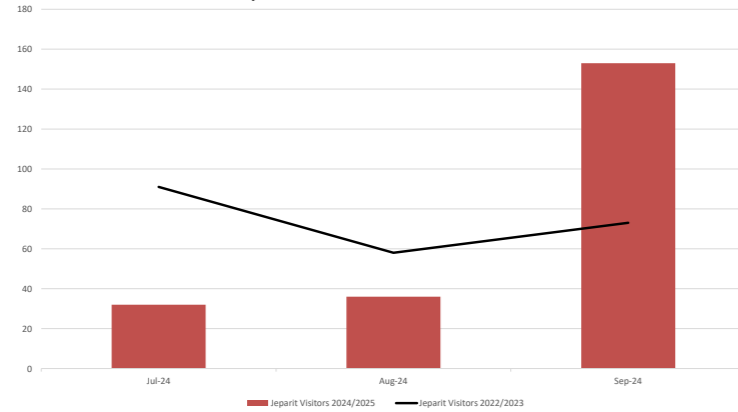


Caravan Park Revenue - Jeparit

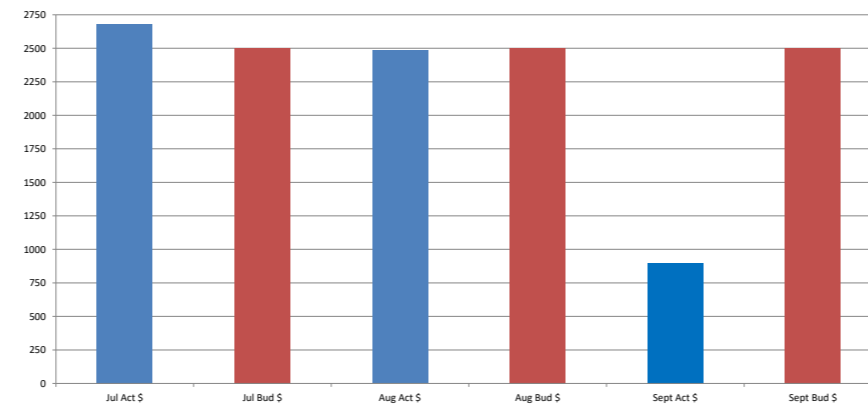


Caravan Park

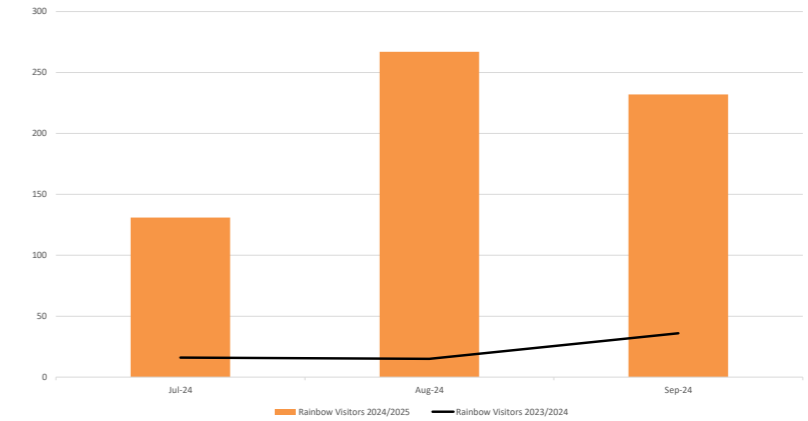
Jeparit Caravan Park Visitors



Caravan Park Revenue - Rainbow



Rainbow Caravan Park Visitors



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

	Actual YTD September 2024	Budget YTD September 2024	Indicator
Rates & Charges Collected	3,640,171	2,483,462	
Income Statement Operating Surplus/(Deficit)	13,130,198	7,740,675	
Adjusted Underlying Surplus/(Deficit)	11,670,705	7,276,282	
Cash & Investments	16,911,382		
Rates Debtors	6,879,791		
Sundry Debtors	409,362		
Infringement Debtors	197,532		
Balance Sheet Working Capital	22,737,969		
Total Operating Revenue	17,311,740	12,925,098	
Total Operating Expenditure	4,181,541	5,184,423	
Capital Works Expenditure	924,135	1,523,250	

Indicator Legend

	No action required
	Requires active monitoring
	Immediate action required

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

	Actual YTD	Budget	Indicator
Working Capital (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.)	651%	107%	
Asset Renewal (This ratio identifies councils expenditure renewing assets compared to the depreciation of the asset)	7%	42%	
Own Source Revenue Coverage Ratio (This ratio is the measurement of a Council's ability to cover its costs through its own revenue efforts.)	254%	204%	
Operating Surplus Ratio (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.)	124%	73%	
Liquidity (This ratio is the measurement of a Council's current assets compared to current liabilities.)	409%	118%	
Unrestricted Cash (This ratio is the measurement of a Council's cash compared to current liabilities.)	271%	410%	
Indebtedness (This ratio is the measurement of a Council's non-current liabilities compared to own source revenue.)	5%	30%	
Rates Concentration (This ratio is the measurement of a Council's rate revenue compared to total revenue.)	57%	49%	
Cash Expense Ratio (months) (This ratio indicates (in months) how long Council can continue to undertake operations without any revenue being received.)	16.18		

Indicator Legend

	No action required
	Requires active monitoring
	Immediate action required

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

	YTD Actual \$	YTD Budget \$	YTD Variance \$	Ref
Income				
Rates and charges	9,893,025	9,933,849	(40,824)	1
Statutory fees and fines	2,568	6,810	(4,242)	
User fees & Reimbursements	433,177	426,155	7,022	
Contributions - cash	33,512	2,124	31,388	2
Grants - operating (recurrent)	5,136,449	1,383,038	3,753,411	3
Grants - operating (non-recurrent)	92,433	37,866	54,567	4
Grants - capital (recurrent)	0	457,211	(457,211)	5
Grants - capital (non-recurrent)	1,432,055	424,409	1,007,646	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	27,438	39,984	(12,546)	7
Interest	169,487	129,960	39,527	8
Other income	91,595	83,692	7,903	
Total Income	<u>17,311,740</u>	<u>12,925,098</u>	<u>4,386,642</u>	
Expenses				
Employee costs	2,330,721	2,154,705	176,016	9
Materials and services	1,130,227	1,330,929	(200,702)	10
Depreciation	0	1,276,332	(1,276,332)	11
Other expenses	720,594	422,457	298,137	12
Total expenses	<u>4,181,541</u>	<u>5,184,423</u>	<u>(1,002,882)</u>	
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	-	-	-	
Surplus (deficit) for the year to date	<u>13,130,198</u>	<u>7,740,675</u>	<u>5,389,523</u>	
Net asset Revaluation increment / (decrement)	0	-	-	
Comprehensive result	<u><u>13,130,198</u></u>	<u><u>7,740,675</u></u>	<u><u>5,389,523</u></u>	

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

Variance		
Ref	Item	Explanation
1	Rates and charges	Rates and charges are below budget due to changes from supplementary rates after 1 July 2024 and the first invoice for revenue in lieu of rates not being issued.
2	Contributions - cash	Contributions is higher than budgeted due to the receipt of funds from Australian Library and Information Association for the Aged Care Reform Hub.
3	Grants - operating (recurrent)	Recurrent operating grants are over budget due to the receipt of the 2024/2025 Victorian Grants Commission Financial Assistance Grant in July 2024 which was budgeted to be received throughout the financial year.
4	Grants - operating (non-recurrent)	Non-recurrent operating grants are higher than budgeted as Council received funding from Tiny Towns for the Jeparit Streetscape as well as the Nhill Dog Park.
5	Grants - capital (recurrent)	Non-recurrent capital grants are less than budgeted as the quarterly Roads to Recovery grant has yet to be received.
6	Grants - capital (non-recurrent)	Capital grants is higher than budgeted due to the recognition of funding received in 2023/2024 committed to capital projects.
7	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Net gain/loss on disposal of plant and assets for 2024/2025 will be reconciled at the end of the financial year. Income currently reflects the amount received on sale of items of plant.
8	Interest	Revenue from interest is higher than budgeted due to Council holding higher cash than anticipated due to a number of capital works projects still to be completed and receiving the Financial Assistance Grants in July 2024.

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

9	Employee Costs	Employee costs are over budget due to Council paying the 2024/2025 WorkCover premium in full to receive a discount.
10	Materials and services	Materials and services is lower than budgeted as the invoices for September for waste collection and plant operating costs have yet to be received.
11	Depreciation	Depreciation for 2024/2025 will be calculated in November and will be reconciled at the end of the financial year.

Hindmarsh Shire Council
Balance Sheet
As at 30 September 2024

	YTD Actual 2023/24 \$	Actual 2022/23 \$	Ref
Current assets			
Cash and cash equivalents	16,911,382	14,980,215	1
Rates and other receivables	8,785,870	1,902,961	2
Other assets & Inventories	1,171,003	587,151	3
Total current assets	<u>26,868,256</u>	<u>17,470,327</u>	
Non-current assets			
Investments in associates by equity method	219,464	295,103	
Infrastructure, Property and Plant and Equipment	202,431,866	201,579,255	
Capital Expenditure 2023/2024	924,135	0	4
Trade and other receivables	2,207	2,207	
Total non-current assets	<u>203,577,671</u>	<u>201,876,565</u>	
Total assets	<u>230,445,927</u>	<u>219,346,892</u>	
Current liabilities			
Trade and other payables	309,588	2,752,875	5
Trust Funds and Deposits	1,960,524	101,886	6
Provisions	1,860,174	2,166,346	7
Total current liabilities	<u>4,130,286</u>	<u>5,021,107</u>	
Non current liabilities			
Provisions	509,008	198,473	7
Total non-current liabilities	<u>509,008</u>	<u>198,473</u>	
Total liabilities	<u>4,639,295</u>	<u>5,219,581</u>	
Net assets	<u>225,806,632</u>	<u>214,127,311</u>	
Equity			
Accumulated surplus	83,064,851	71,533,642	
Surplus/(Deficit) for period	13,130,198	8,349,185	
Asset revaluation reserve	129,611,580	134,244,484	
Total equity	<u>225,806,629</u>	<u>214,127,311</u>	

Balance Sheet
Explanation of material variations
As at 30 September 2024

Variance Ref	Item	Explanation
1	Cash and Cash Equivalents	Cash and Cash Equivalents reflects the receipt of the 2024/2025 Grants Commission funds and a number of capital works projects carried forward from 2023/2024 into the current financial year.
2	Rates and Other Receivables	Rates and other receivables recognise total rates raised for the 2024/2025 financial year less the amounts received from the first installment of rates.
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 September was \$724,135. 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 September 2024.
6	Trust Funds and Deposits	As at 30 September 2024 Council holds \$1,958,492 for the Fire Services Levy which will be remitted during the 2024/2025 financial year.
7	Provisions	Provisions represents the amount held for Long Service and Annual Leave as well as Quarry and Landfill restoration.

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

Cash Flows from Operating Activities

	Inflows/ (Outflows)
Receipts	
Rates & Charges	3,640,171
Statutory Fees and Fines	2,253
User Fees	453,002
Interest	169,487
Contributions - Cash	33,512
Grants - Recurrent	5,228,882
Net GST refund/(payment)	95,729
Grants - Non Recurrent	205,000
Trust	717,239
Other Revenue	91,595
Payments	
Employee Costs	(2,347,443)
Other Expenses	(709,004)
Suppliers	(1,385,341)
	6,195,082
Net cash inflow/(outflow) from operating activities	6,195,082

Cash Flows from Investing Activities

Payments for Property Plant and Equipment and Infrastructure	(924,135)
Proceeds from sale of Property Plant and Equipment	27,438
Net cash inflow (outflow) from investing activities	(896,697)

Cash flows from Financing activities

Net cash inflow (outflow) from financing activities	-
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Net increase/(decrease) in cash held	5,298,385
Cash at beginning of the period	11,612,997
Cash at end of the period	16,911,382

Hindmarsh Shire Council
Capital Works
For the period ending 30 September 2024

	YTD Actual \$	YTD Budget \$	YTD Variance \$	Ref
Property				
Land	-	-	-	
Total Land	-	-	-	
Buildings	237,680	43,734	(193,946)	1
Total Buildings	237,680	43,734	193,946	
Total Property	237,680	43,734	193,946	
Plant and Equipment				
Plant, machinery and equipment	617	230,409	229,792	2
Fixtures, fittings and furniture	21,420	39,987	18,567	
Total Plant and Equipment	22,037	270,396	248,359	
Infrastructure				
Roads	384,444	1,037,313	652,869	3
Bridges	10,000	12,495	2,495	
Footpaths and cycleways	8,215	11,265	3,050	
Drainage	24,775	12,498	(12,277)	4
Other infrastructure	236,984	135,549	(101,435)	5
Total Infrastructure	664,418	1,209,120	(544,702)	
Total Capital Works Expenditure	924,135	1,523,250	599,115	
Represented by:				
New asset expenditure	36,302	114,597	78,295	
Asset renewal expenditure	610,271	1,384,893	774,622	
Asset expansion expenditure	5,041	11,265	6,224	
Asset upgrade expenditure	272,521	12,495	(260,026)	
Total Capital Works Expenditure	924,135	1,523,250	599,115	

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

Variance Ref	Item	Explanation
1	Buildings	Work on the Jeparit Workshop has continued on from 2023/2024 using carried forward funding.
2	Plant, machinery and equipment	Major items of plant and machinery will be purchased throughout the financial year.
3	Roads	The shortfall in actual expenditure to budgeted is due to the phasing of the budgeted projects.
4	Drainage	Capital works on major culverts has commenced, with variance due to budget timing.

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

Service area	Description of services provided	2024/2025 YTD Actual \$	2024/2025 YTD Budget \$	2024/2025 Annual Budget \$	
Theme 1: Our Community					
Community Development	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	30,384	97,359	299,541
		Operating Revenue	61,336	22,491	90,000
		NET Expenses (Revenue)	(30,952)	74,868	209,541
		Capital Expenditure	54,021	-	-
Maternal and Child Health Centres	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	83	1,221	4,886
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	83	1,221	4,886
		Capital Expenditure	-	-	-
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	42,674	36,312	145,296
		Operating Revenue	16,329	16,191	64,784
		NET Expenses (Revenue)	26,345	20,121	80,512
		Capital Expenditure	-	-	-
Youth Services	Improve the wellbeing of and opportunities for youth within the Shire.	Operating Expenditure	38,626	40,710	162,875
		Operating Revenue	17,750	10,683	42,750
		NET Expenses (Revenue)	20,876	30,027	120,125
		Capital Expenditure	-	-	-
Aged & Disability Services	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	20,437	25,956	103,833
		Operating Revenue	1,790	501	2,000
		NET Expenses (Revenue)	18,647	25,455	101,833
		Capital Expenditure	-	-	-
Health Promotion	To protect and enhance the health of the community.	Operating Expenditure	42,763	54,048	216,275
		Operating Revenue	29,503	9,621	38,500
		NET Expenses (Revenue)	13,260	44,427	177,775
		Capital Expenditure	-	-	-

Service area	Description of services provided	2024/2025 YTD Actual \$	2024/2025 YTD Budget \$	2024/2025 Annual Budget \$
Community Transport		Operating Expenditure	-	-
		Operating Revenue	-	-
		NET Expenses (Revenue)	-	-
		Capital Expenditure	-	-
Libraries	Provision of permanent library services in Dimboola and Nhill, and improving services to Jeparit and Rainbow.	Operating Expenditure	66,185	89,298
		Operating Revenue	133,631	32,298
		NET Expenses (Revenue)	(67,446)	57,000
		Capital Expenditure	12,040	-
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	Operating Expenditure	7,835	30,291
		Operating Revenue	-	-
		NET Expenses (Revenue)	7,835	30,291
		Capital Expenditure	-	-
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	Operating Expenditure	32,116	42,075
		Operating Revenue	-	-
		NET Expenses (Revenue)	32,116	42,075
		Capital Expenditure	-	-
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	37,151	5,763
		Operating Revenue	9,262	5,313
		NET Expenses (Revenue)	27,889	450
		Capital Expenditure	-	-
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	-	10,413
		Operating Revenue	-	-
		NET Expenses (Revenue)	-	10,413
		Capital Expenditure	-	-

Service area	Description of services provided		2024/2025 YTD Actual \$	2024/2025 YTD Budget \$	2024/2025 Annual Budget \$
Theme 2: Built & Natural Environment					
Local Roads & Bridges	<p>Provide safe, all weather access to residences and allow for efficient transport of goods to and from the Shire.</p> <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. 	Operating Expenditure	644,312	1,095,277	4,382,783
		Operating Revenue	5,000	881,620	3,526,477
		NET Expenses (Revenue)	639,312	213,657	856,306
		Capital Expenditure	382,174	1,111,671	4,448,439
Drainage Management	Well maintained, fit for purpose drainage systems within townships.	Operating Expenditure	74,954	109,449	437,970
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	74,954	109,449	437,970
		Capital Expenditure	24,775	27,360	109,477
Paths & Trails	Well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.	Operating Expenditure	29,321	51,099	204,456
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	29,321	51,099	204,456
		Capital Expenditure	10,861	28,383	113,577
Tree Management	Conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.	Operating Expenditure	85,493	92,622	370,577
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	85,493	92,622	370,577
		Capital Expenditure	-	-	-

Service area	Description of services provided	2024/2025	2024/2025	2024/2025	
		YTD Actual	YTD Budget	Annual Budget	
		\$	\$	\$	
Town Beautification	Maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	218,189	199,596	798,543
		Operating Revenue	29,500	-	-
		NET Expenses (Revenue)	188,689	199,596	798,543
		Capital Expenditure	5,670	-	-
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	45,655	82,779	331,205
		Operating Revenue	1,774	1,347	5,400
		NET Expenses (Revenue)	43,880	81,432	325,805
		Capital Expenditure	5,710	-	-
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	115,228	251,772	1,007,278
		Operating Revenue	252,434	-	-
		NET Expenses (Revenue)	(137,205)	251,772	1,007,278
		Capital Expenditure	146,261	87,465	350,000
Waste Management	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	Operating Expenditure	338,887	421,068	1,684,833
		Operating Revenue	1,304,310	1,335,527	1,435,290
		NET Expenses (Revenue)	(965,423)	(914,459)	249,543
		Capital Expenditure	403	-	-
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	Operating Expenditure	19,133	86,292	345,257
		Operating Revenue	45,396	99,960	400,000
		NET Expenses (Revenue)	(26,263)	(13,668)	(54,743)
		Capital Expenditure	-	-	-
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	Operating Expenditure	5,886	19,407	77,655
		Operating Revenue	34,688	-	-
		NET Expenses (Revenue)	(28,802)	19,407	77,655
		Capital Expenditure	137	-	-
Environmental Management	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	Operating Expenditure	31,607	55,566	222,296
		Operating Revenue	115,765	36,615	146,530
		NET Expenses (Revenue)	(84,158)	18,951	75,766
		Capital Expenditure	-	-	-
Fire Prevention	Identification of potential fire hazards and prevention of loss of life and property caused by fire.	Operating Expenditure	14,471	31,494	125,988
		Operating Revenue	-	5,748	23,000
		NET Expenses (Revenue)	14,471	25,746	102,988
		Capital Expenditure	-	-	-

Service area	Description of services provided	2024/2025 YTD Actual \$	2024/2025 YTD Budget \$	2024/2025 Annual Budget \$	
Theme 3: Competitive and Innovative Economy					
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	46,158	87,417	349,800
		Operating Revenue	-	1,500	6,000
		NET Expenses (Revenue)	46,158	85,917	343,800
		Capital Expenditure	-	12,495	50,000
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	89,832	97,095	388,521
		Operating Revenue	1,230,129	-	-
		NET Expenses (Revenue)	(1,140,297)	97,095	388,521
		Capital Expenditure	15,049	40,587	162,396
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	76,502	92,133	368,632
		Operating Revenue	28,858	113,205	453,000
		NET Expenses (Revenue)	47,644	(21,072)	(84,368)
		Capital Expenditure	-	-	-
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	Operating Expenditure	202,553	178,401	713,778
		Operating Revenue	263,451	183,672	735,000
		NET Expenses (Revenue)	(60,898)	(5,271)	(21,222)
		Capital Expenditure	47,648	7,497	30,000
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	47,054	74,040	296,275
		Operating Revenue	17,384	17,619	70,500
		NET Expenses (Revenue)	29,670	56,421	225,775
		Capital Expenditure	-	-	-
Building Control	To provide statutory and private building services to the community	Operating Expenditure	46,070	60,279	241,208
		Operating Revenue	8,664	9,870	39,500
		NET Expenses (Revenue)	37,405	50,409	201,708
		Capital Expenditure	-	-	-
Aerodrome	Manage and maintain the Nhill Aerodrome	Operating Expenditure	25,385	25,347	101,425
		Operating Revenue	8,137	1,248	5,000
		NET Expenses (Revenue)	17,248	24,099	96,425
		Capital Expenditure	124,805	-	-

Service area	Description of services provided	2024/2025 YTD Actual \$	2024/2025 YTD Budget \$	2024/2025 Annual Budget \$	
Theme 4: Good Governance & Financial Sustainability					
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	339,761	308,475	1,249,370
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	339,761	308,475	1,249,370
		Capital Expenditure	-	-	-
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	103,716	148,614	594,646
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	103,716	148,614	594,646
		Capital Expenditure	30,258	1,251	5,000
Council Elections	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.	Operating Expenditure	1,345	1,920	152,684
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	1,345	1,920	152,684
		Capital Expenditure	-	-	-
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	29,048	96,732	447,572
		Operating Revenue	5,009,004	1,488,515	5,954,356
		NET Expenses (Revenue)	(4,979,955)	(1,391,783)	(5,506,784)
		Capital Expenditure	-	-	-
Rating and Valuations	Management of Council's rating system, including valuation of properties and the levying of rates and charges.	Operating Expenditure	77,027	53,180	213,801
		Operating Revenue	8,690,365	8,716,030	8,716,030
		NET Expenses (Revenue)	(8,613,338)	(8,662,850)	(8,502,229)
		Capital Expenditure	-	-	-

Service area	Description of services provided	2024/2025 YTD Actual \$	2024/2025 YTD Budget \$	2024/2025 Annual 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	21,161	28,902	115,658
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	21,161	28,902	115,658
		Capital Expenditure	-	-	-
Information Technology	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	110,505	127,233	509,131
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	110,505	127,233	509,131
		Capital Expenditure	7,431	21,243	85,000
Risk Management	Monitor and manage Council's risks in relation to operations, employment and infrastructure.	Operating Expenditure	493,498	198,711	795,126
		Operating Revenue	15,297	9,996	40,000
		NET Expenses (Revenue)	478,201	188,715	755,126
		Capital Expenditure	-	-	-
Contract Management	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	39,124	46,944	187,843
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	39,124	46,944	187,843
		Capital Expenditure	-	-	-
Payroll and Human Resources Services	Provision of payroll services to Council employees and the provision of Human Resources services to management.	Operating Expenditure	105,577	94,185	376,857
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	105,577	94,185	376,857
		Capital Expenditure	-	-	-
Emergency Management	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	Operating Expenditure	32,611	23,175	92,699
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	32,611	23,175	92,699
		Capital Expenditure	-	-	-
Depots & Workshops	Operation of Council's depots and workshops including the provision of heavy plant and equipment.	Operating Expenditure	550,023	728,025	2,913,214
		Operating Revenue	428,464	415,083	1,661,000
		NET Expenses (Revenue)	121,560	312,942	1,252,214
		Capital Expenditure	172,477	158,937	636,000

Service area	Description of services provided	2024/2025	2024/2025	2024/2025	
		YTD Actual	YTD Budget	Annual Budget	
		\$	\$	\$	
Asset Management	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	90,520	93,951	375,959
		Operating Revenue	1,472	249	1,000
		NET Expenses (Revenue)	89,048	93,702	374,959
		Capital Expenditure	-	-	-
Fleet Management	Ensure that Council's vehicle fleet is management, maintained and replaced in the most efficient and efficient way possible.	Operating Expenditure	32,642	72,687	290,871
		Operating Revenue	20,078	21,240	85,000
		NET Expenses (Revenue)	12,564	51,447	205,871
		Capital Expenditure	-	96,462	386,000
Accounts Payable	Payment of invoices in an efficient and timely manner.	Operating Expenditure	18,741	19,182	76,757
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	18,741	19,182	76,757
		Capital Expenditure	-	-	-
Accounts Receivable	Receival of payments from debtors in an efficient and timely manner.	Operating Expenditure	2,082	2,628	10,529
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	2,082	2,628	10,529
		Capital Expenditure	-	-	-

