

Hindmarsh Shire Council

# ANNUAL BUDGET

## 2024-2025

(incorporating Long-Term Financial  
Plan & Revenue and Rating Plan)

*Adopted 26 June 2024*



**Hindmarsh**  
Shire Council

# Mayor and CEO's Introduction

We are pleased to present Hindmarsh Shire Council's Budget for 2024/25.

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

The 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 2024/2025 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 2024/2025 budget includes capital works expenditure of \$6.335m, with \$6.082m for renewal expenditure of existing assets. A number of larger grant funded projects are budgeted to be completed during 2024/2025 including:

- Swimming Pools - solar heating Upgrades at Dimboola and installation of automatic dosing machines at Jeparit and Rainbow
- Tarranyurk East Rd Unsealed Road Construction
- Winifred St Rainbow Kerb & Channell Construction
- Tarranyurk West Rd Unsealed Road Construction
- Netherby Baker Rd Sealed Road Construction

The budget proposes a rate increase of 2.75% 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 2.75% in 2024/25. Council has not applied for a rate cap variation for 2024/25.

Property revaluations are now completed annually, and although Council's rate increase is 2.75%, 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 2.75%. However, if your property value increases by less than the average property valuation for that category, then your rate increase may be less than 2.75%. In some cases individual rates may be less than the previous year.

## Key Initiatives

The proposed key initiatives for the 2024/2025 financial year are outlined below. Further details are included in the relevant sections of the budget document.

## Empowered Communities

- \$7,500 to support the Town Committees in Jeparit, Rainbow and Nhill, and Dimboola Progress Association (formerly Dimboola Town Committee). This funding can be used as seed funding for grants that will fund works important to the community in each town or to assist in holding community events that bring people to Hindmarsh.
- Hindmarsh Youth Council funding of \$10,000 to allow this successful initiative to continue.
- \$20,000 in Community Action Grants which will enable community groups to apply for funding for events, minor facility upgrades, small equipment and community assistance.
- \$35,000 for Community Events.
- \$20,000 for Business Assistance Grants to support businesses with Streetscapes or Business Development.

## Infrastructure

- Reseals and Final Seals: Council will undertake reseal and final seal projects totalling \$613,230 based on condition audits in 2024/2025.
- Sealed Road Construction: Council will undertake sealed road construction projects totalling \$2,793,578 in 2024/2025. These include: Tarranyurk East Rd, Netherby Baker Rd and Old Minyip Rd. Dimboola Minyip Rd and Lorquon Netherby Rd will be undertaken subject to successful funding applications.
- Road Resheet Projects: Council will undertake resheeting Dimboola Minyip Rd during 2024/25 totalling \$45,713.
- Footpaths: Footpath projects totalling \$70,000 will be undertaken during 2024/2025 including replacing damaged sections of footpaths and improving crossings.
- Unsealed Road Construction. Council will undertake 14 unsealed road construction projects totalling \$402,184 during 2024/2025. These include: Tarranyurk East Rd, Tarranyurk West Rd, Boundary Rd, Keams Rd and McKenzie Rd.

We are pleased to present the 2024/2025 budget to the Hindmarsh community and look forward to implementing the many programs and initiatives.

Cr Brett Ireland  
**Mayor**

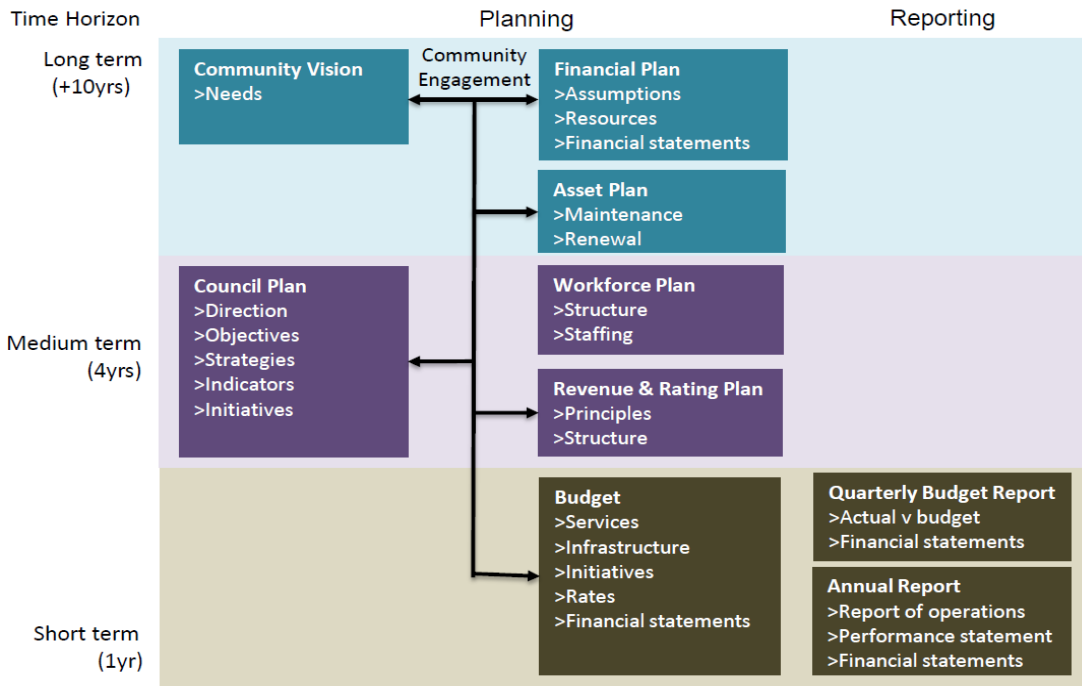
Monica Revell  
**Chief Executive Officer**

# 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.

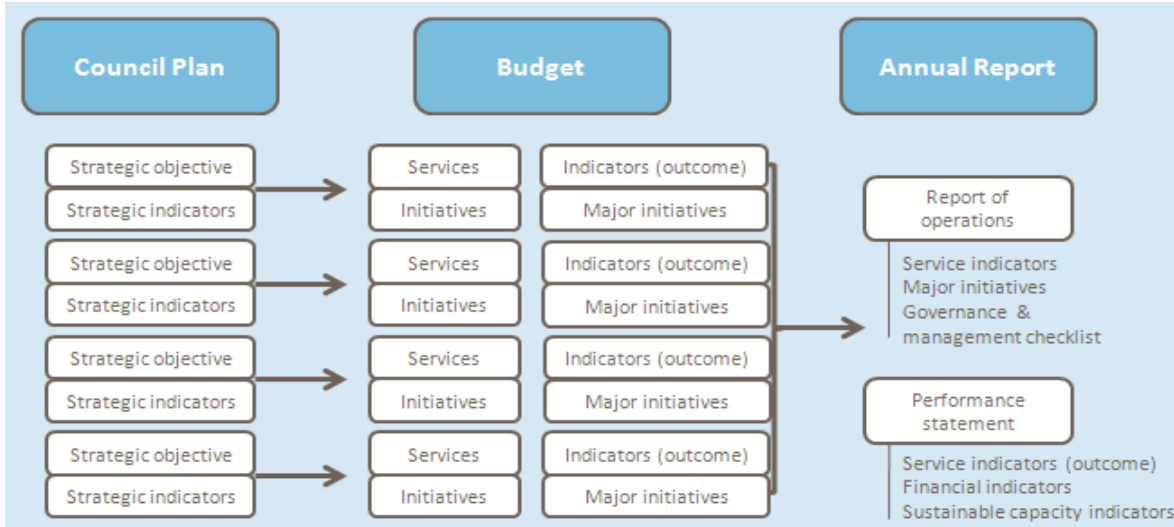
## 1.3 Strategic objectives

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

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

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 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

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	2022/23 Actual	2023/24 Forecast	2024/25 Budget
<b>Community Development</b>		Operating Expenditure	275,155	299,541
	Councils Community Development Team works with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active and engaged.	Operating Revenue	405,692	90,000
		NET Expenses (Revenue)	(130,537)	236,639
		Capital Expenditure	282,074	342,926

### Initiatives:

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

Service area	Description of services provided	2022/23 Actual	2023/24 Forecast	2024/25 Budget
<b>Maternal and Child Health Centres</b>		Operating Expenditure	4,718	4,886
	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 Revenue	-	-
		NET Expenses (Revenue)	4,718	4,886
		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	2022/23 Actual	2023/24 Forecast	2024/25 Budget
<b>Kindergarten Services</b>		Operating Expenditure	99,613	145,296
	Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Emerge. Council does not directly deliver Kindergarten Services.	Operating Revenue	158,046	64,784
		NET Expenses (Revenue)	(58,434)	215,998
		Capital Expenditure	-	-

### 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	2022/23 Actual	2023/24 Forecast	2024/25 Budget
<b>Youth Services</b>		Operating Expenditure	134,175	162,875
	Improve the wellbeing of and opportunities for youth within the Shire.	Operating Revenue	117,500	42,750
		NET Expenses (Revenue)	16,675	158,046
		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	2022/23	2023/24	2024/25	
		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	1,183,087	336,535	103,833
		Operating Revenue	1,173,021	129,322	2,000
		NET Expenses (Revenue)	10,066	207,213	101,833
		Capital Expenditure	5,793	17,756	-

**Initiatives:**

\* Council ceased delivery of in-home based care during 2022/23.

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Health Promotion	To protect and enhance the health of the community.	Operating Expenditure	184,483	238,964	216,275
		Operating Revenue	131,360	120,500	38,500
		NET Expenses (Revenue)	53,123	118,464	177,775
		Capital Expenditure	-	-	-

**Initiatives:**

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

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Libraries	Provision of permanent library services in Dimboola and Nhill, and improving services to Jeparit and Rainbow.	Operating Expenditure	327,215	408,320	357,293
		Operating Revenue	369,011	152,039	129,256
		NET Expenses (Revenue)	(41,796)	256,281	228,037
		Capital Expenditure	113,878	92,328	40,000

**Initiatives:**

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

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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	Operating Expenditure	104,717	145,868	141,190
		Operating Revenue	6,918	15,689	-
		NET Expenses (Revenue)	97,799	130,179	141,190
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	Operating Expenditure	14,609	15,167	15,413
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	14,609	15,167	15,413
		Capital Expenditure	-	-	-

**Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	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	191,752	212,985	178,505
		Operating Revenue	91,881	81,450	81,250
		NET Expenses (Revenue)	99,870	131,535	97,255
		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	Number of successful animal management

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	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	18,978	29,401	41,672
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	18,978	29,401	41,672
		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	2022/23 Actual	2023/24 Forecast	2024/25 Budget	
	Operating Expenditure	4,074,592	5,038,662	4,502,349	
<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. <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ul>	Operating Revenue	1,572,711	3,225,226	3,526,477
	NET Expenses (Revenue)	2,501,881	1,813,436	975,872	
	Capital Expenditure	3,319,534	2,969,048	4,328,871	

### Routine Maintenance:

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

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

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

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

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

### Other activities carried out include:

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

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

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

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

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

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

**Major Initiatives:**

- Undertake Unsealed Road Construction on Tarranyurk West Road and Tarranyurk East Road;
- Undertake Sealed Road Construction on Netherby Baker Road Netherby

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	2022/23 Actual	2023/24 Forecast	2024/25 Budget	
Drainage Management	Well maintained, fit for purpose drainage systems within townships.	Operating Expenditure	457,235	543,628	478,960
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	457,235	543,628	478,960
		Capital Expenditure	79,677	200,611	68,487

**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	2022/23 Actual	2023/24 Forecast	2024/25 Budget	
Paths & Trails	Well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.	Operating Expenditure	223,456	260,848	229,546
		Operating Revenue	300,000	-	-
		NET Expenses (Revenue)	(76,544)	260,848	229,546
		Capital Expenditure	251,041	912,159	88,487

**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.

Service area	Description of services provided	2022/23 Actual	2023/24 Forecast	2024/25 Budget	
Tree Management	Conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.	Operating Expenditure	387,800	381,747	370,577
		Operating Revenue	9,500	-	-
		NET Expenses (Revenue)	378,300	381,747	370,577
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Town Beautification	Maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	566,853	806,961	798,543
		Operating Revenue	12,000	12,000	-
		NET Expenses (Revenue)	554,853	794,961	798,543
		Capital Expenditure	32,760	283,825	-

**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	2022/23	2023/24	2024/25	
		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	249,817	353,980	331,204
		Operating Revenue	12,237	6,879	5,400
		NET Expenses (Revenue)	237,580	347,101	325,804
		Capital Expenditure	54,384	229,300	75,000

**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	2022/23	2023/24	2024/25	
		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	954,840	1,113,537	1,007,277
		Operating Revenue	31,045	108,914	-
		NET Expenses (Revenue)	923,795	1,004,623	1,007,277
		Capital Expenditure	1,353,561	2,189,724	350,000

**Initiatives:**

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

**Major Initiatives:**

- Installation of Solar Heating at Dimboola Swimming Pool.
- Installation of automatic dosing machines at Jeparit and Rainbow Swimming Pools.

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		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	1,528,403	1,525,427	1,679,833
		Operating Revenue	1,643,262	1,505,577	1,430,290
		NET Expenses (Revenue)	(114,859)	19,850	249,543
		Capital Expenditure	243,280	216,721	-

**Initiatives:**

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

Service	Indicator	Performance Measure	Computation
Waste Collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	$\frac{\text{[Weight of recyclables and green organics collected from kerbside bins]}}{\text{[Weight of garbage, recyclables and green organics collected from kerbside bins]}} \times 100$

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	Operating Expenditure	578,378	704,588	345,257
		Operating Revenue	326,422	400,000	400,000
		NET Expenses (Revenue)	251,956	304,588	(54,743)
		Capital Expenditure	-	-	-

**Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	Operating Expenditure	100,196	97,351	77,655
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	100,196	97,351	77,655
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
<b>Environmental Management</b>	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	Operating Expenditure	153,573	204,784	222,296
		Operating Revenue	150,000	85,000	146,530
		NET Expenses (Revenue)	3,573	119,784	75,766
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
<b>Fire Prevention</b>	Identification of potential fire hazards and prevention of loss of life and property caused by fire.	Operating Expenditure	69,390	160,447	125,988
		Operating Revenue	23,218	35,000	23,000
		NET Expenses (Revenue)	46,172	125,447	102,988
		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	2022/23	2023/24	2024/25	
		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	205,956	211,121	349,800
		Operating Revenue	(55,972)	7,500	6,000
		NET Expenses (Revenue)	261,928	203,621	343,800
		Capital Expenditure	-	90,000	50,000

**Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		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	265,929	302,156	388,521
		Operating Revenue	445,389	-	-
		NET Expenses (Revenue)	(179,460)	302,156	388,521
		Capital Expenditure	386,744	1,834,853	162,396

**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	2022/23	2023/24	2024/25	
		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	307,403	442,726	368,632
		Operating Revenue	373,633	458,000	453,000
		NET Expenses (Revenue)	(66,230)	(15,274)	(84,368)
		Capital Expenditure	-	-	-

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	Operating Expenditure	667,172	671,571	713,778
		Operating Revenue	1,197,608	967,000	735,000
		NET Expenses (Revenue)	(530,436)	(295,429)	(21,222)
		Capital Expenditure	933,794	1,213,559	30,000

**Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	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	238,321	345,086	296,275
		Operating Revenue	81,436	98,500	70,500
		NET Expenses (Revenue)	156,885	246,586	225,775
		Capital Expenditure	-	-	-

**Initiatives:**

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

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Building Control	To provide statutory and private building services to the community	Operating Expenditure	274,580	245,463	241,208
		Operating Revenue	51,591	49,000	39,500
		NET Expenses (Revenue)	222,989	196,463	201,708
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Aerodrome	Manage and maintain the Nhill Aerodrome	Operating Expenditure	74,051	101,069	101,425
		Operating Revenue	4,978	305,000	5,000
		NET Expenses (Revenue)	69,073	(203,931)	96,425
		Capital Expenditure	-	330,000	-

**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	2022/23 Actual	2023/24 Forecast	2024/25 Budget	
<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	1,056,437	1,180,525	1,249,370
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	1,056,437	1,180,525	1,249,370
		Capital Expenditure	-	-	-

### Initiatives:

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

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

Service area	Description of services provided	2022/23 Actual	2023/24 Forecast	2024/25 Budget	
<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	541,420	605,786	594,646
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	541,420	605,786	594,646
		Capital Expenditure	44,441	180,000	5,000

### 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	2022/23 Actual	2023/24 Forecast	2024/25 Budget	
<b>Council Elections</b>	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.	Operating Expenditure	108	4,000	152,684
		Operating Revenue	292	-	-
		NET Expenses (Revenue)	(184)	4,000	152,684
		Capital Expenditure	-	-	-



Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	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	504,958	529,344	447,572
		Operating Revenue	6,855,758	2,182,317	5,954,356
		NET Expenses (Revenue)	(6,350,800)	(1,652,973)	(5,506,784)
		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	2022/23	2023/24	2024/25	
		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	149,936	234,538	213,801
		Operating Revenue	8,242,832	8,512,312	8,712,830
		NET Expenses (Revenue)	(8,092,896)	(8,277,774)	(8,499,029)
		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	2022/23	2023/24	2024/25	
		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	67,868	106,779	115,658
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	67,868	106,779	115,658
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Information Technology	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	343,269	443,685	509,131
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	343,269	443,685	509,131
		Capital Expenditure	69,239	85,000	115,000

**Major Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Risk Management	Monitor and manage Council's risks in relation to operations, employment and infrastructure.	Operating Expenditure	554,007	654,938	795,126
		Operating Revenue	71,400	70,000	40,000
		NET Expenses (Revenue)	482,607	584,938	755,126
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Contract Management	Preparation of contract specifications, administration of tender processes and management of Council's contracted services.	Operating Expenditure	197,411	249,911	187,843
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	197,411	249,911	187,843
		Capital Expenditure	-	-	-

**Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		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	331,247	379,437	376,857
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	331,247	379,437	376,857
		Capital Expenditure	-	-	-

**Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Emergency Management	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	Operating Expenditure	71,056	81,476	92,699
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	71,056	81,476	92,699
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Depots & Workshops	Operation of Council's depots and workshops including the provision of heavy plant and equipment.	Operating Expenditure	1,578,906	2,779,232	2,913,214
		Operating Revenue	-	1,511,000	1,661,000
		NET Expenses (Revenue)	1,578,906	1,268,232	1,252,214
		Capital Expenditure	1,510,113	2,167,911	937,864

**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	2022/23	2023/24	2024/25	
		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"> <li>• Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future.</li> <li>• Ensure that Council's asset renewal expenditure targets the most critical assets.</li> <li>• Provide regular condition and defect audits of Council's assets to ensure safety and levels of service are maintained.</li> <li>• Provide Council's asset valuations.</li> </ul>	Operating Expenditure	241,235	454,817	375,959
		Operating Revenue	2,076	2,000	1,000
		NET Expenses (Revenue)	239,159	452,817	374,959
		Capital Expenditure	6,750	-	-

**Initiatives:**

- Continued review of Council's roads hierarchy and Road Management Plan.
- Management and maintenance of Council's electronic asset management system. The system is used as a repository for infrastructure asset data, and used to manage asset related inspections and corrective actions, and customer action requests.
- Further develop Council's electronic asset management system to store and manage all of Council's asset related data.
- Protect and monitor Council's assets in relation to private works including:
  - o Inspections
  - o Road Opening Permits
  - o Act as a planning referral body
- An asset inspection program which includes:
  - o Up to three (3) road inspections per year (including a night time inspection);
  - o Monthly inspections of kindergartens, playgrounds, exercise equipment and skate parks across the four (4) towns;
  - o Swimming pool inspections four (4) times per year;
  - o Six (6) bridge and numerous car park inspections twice per year;
  - o 542 Fire Plug inspections annually;
  - o Tree inspections twice per year in high use public areas; and
  - o Reactive inspections as a result of Customer Action Requests.

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Fleet Management	Ensure that Council's vehicle fleet is managed, maintained and replaced in the most efficient and efficient way possible.	Operating Expenditure	231,776	269,819	290,870
		Operating Revenue	87,142	86,200	85,000
		NET Expenses (Revenue)	144,634	183,619	205,870
		Capital Expenditure	415,355	356,018	386,000

**Initiatives:**

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

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Accounts Payable	Payment of invoices in an efficient and timely manner.	Operating Expenditure	33,946	37,412	76,757
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	33,946	37,412	76,757
		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	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
Accounts Receivable	Receival of payments from debtors in an efficient and timely manner.	Operating Expenditure	(6,962)	19,030	10,529
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	(6,962)	19,030	10,529
		Capital Expenditure	-	-	-

**Initiatives:**

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

**2.5 Reconciliation with budgeted operating result**

	Net Cost	Expenditure	Revenue
Our Community	1,516,471	1,666,779	448,540
Built & Natural Environment	16,570,556	10,169,485	4,250,555
Competitive & Innovative Economy	1,150,639	2,459,639	1,309,000
Good Governance & Financial Sustainability	661,360	8,402,716	7,741,356
<b>Total</b>	<b>8,949,169</b>	<b>22,698,620</b>	<b>13,749,451</b>
<b>Deficit before funding sources</b>	<b>8,949,169</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	8,712,830		
Waste charge revenue	1,281,142		
<b>Total funding sources</b>	<b>9,993,972</b>		
<b>Operating (surplus)/deficit for the year</b>	<b>(1,044,803)</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28

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 2028

	NOTES	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	9,850	<b>10,043</b>	10,319	10,603	10,894
Statutory fees and fines	4.1.2	192	<b>196</b>	201	207	213
User fees	4.1.3	1,458	<b>1,465</b>	1,505	1,546	1,589
Grants - operating	4.1.4	876	<b>5,684</b>	5,840	6,001	6,166
Grants - capital **	4.1.4	5,241	<b>3,526</b>	1,800	1,800	1,800
Contributions - monetary	4.1.5	80	<b>9</b>	9	9	9
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		150	<b>160</b>	164	169	174
Share of net profits (or loss) of associates and joint ventures		17	-	-	-	-
Other income	4.1.6	673	<b>625</b>	642	660	678
<b>Total income / revenue</b>		<b>18,535</b>	<b>21,707</b>	<b>20,480</b>	<b>20,994</b>	<b>21,522</b>
<b>Expenses</b>						
Employee costs	4.1.7	8,076	<b>8,474</b>	8,707	8,946	9,192
Materials and services	4.1.8	6,629	<b>4,971</b>	5,107	5,248	5,392
Depreciation	4.1.9	4,874	<b>5,107</b>	5,248	5,392	5,540
Other expenses	4.1.10	2,385	<b>2,107</b>	2,165	2,224	2,285
<b>Total expenses</b>		<b>21,965</b>	<b>20,659</b>	<b>21,227</b>	<b>21,810</b>	<b>22,410</b>
<b>Surplus/(deficit) for the year</b>		<b>(3,431)</b>	<b>1,048</b>	<b>(747)</b>	<b>(817)</b>	<b>(889)</b>
<b>Total comprehensive result</b>		<b>(3,431)</b>	<b>1,048</b>	<b>(747)</b>	<b>(817)</b>	<b>(889)</b>

\*\* Subject to successful grant funding

## Balance Sheet

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		2,298	2,270	2,017	1,753	1,479
Trade and other receivables		1,972	1,647	1,609	1,609	1,634
Inventories		727	729	751	751	766
Other assets		220	190	195	195	199
<b>Total current assets</b>	4.2.1	<b>5,217</b>	<b>4,836</b>	<b>4,572</b>	<b>4,309</b>	<b>4,079</b>
<b>Non-current assets</b>						
Investments in associates, joint arrangement and subsidiaries		233	233	239	246	253
Property, infrastructure, plant & equipment		212,255	213,483	213,115	212,691	212,209
<b>Total non-current assets</b>	4.2.1	<b>212,488</b>	<b>213,716</b>	<b>213,355</b>	<b>212,937</b>	<b>212,462</b>
<b>Total assets</b>		<b>217,706</b>	<b>218,553</b>	<b>217,927</b>	<b>217,246</b>	<b>216,541</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,995	1,745	1,793	1,849	1,923
Trust funds and deposits		100	80	82	85	87
Provisions		2,293	2,342	2,406	2,476	2,575
<b>Total current liabilities</b>	4.2.2	<b>4,388</b>	<b>4,167</b>	<b>4,281</b>	<b>4,409</b>	<b>4,585</b>
<b>Non-current liabilities</b>						
Provisions		227	247	254	261	268
<b>Total non-current liabilities</b>	4.2.2	<b>227</b>	<b>247</b>	<b>254</b>	<b>261</b>	<b>268</b>
<b>Total liabilities</b>		<b>4,615</b>	<b>4,413</b>	<b>4,535</b>	<b>4,670</b>	<b>4,853</b>
<b>Net assets</b>		<b>213,091</b>	<b>214,139</b>	<b>213,392</b>	<b>212,576</b>	<b>211,688</b>
<b>Equity</b>						
Accumulated surplus		80,531	81,579	80,832	80,016	79,127
Reserves		132,560	132,560	132,560	132,560	132,560
<b>Total equity</b>		<b>213,091</b>	<b>214,139</b>	<b>213,392</b>	<b>212,576</b>	<b>211,687</b>

## Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000
<b>2024 Forecast Actual</b>				
Balance at beginning of the financial year		216,522	83,961	132,561
Surplus/(deficit) for the year		(3,431)	(3,431)	-
<b>Balance at end of the financial year</b>		<b>213,091</b>	<b>80,530</b>	<b>132,561</b>
<b>2025 Budget</b>				
Balance at beginning of the financial year		213,091	80,530	132,561
Surplus/(deficit) for the year		1,048	1,048	-
<b>Balance at end of the financial year</b>	4.3.1	<b>214,139</b>	<b>81,578</b>	<b>132,561</b>
<b>2026</b>				
Balance at beginning of the financial year		214,139	81,578	132,561
Surplus/(deficit) for the year		(747)	(747)	-
<b>Balance at end of the financial year</b>		<b>213,392</b>	<b>80,831</b>	<b>132,561</b>
<b>2027</b>				
Balance at beginning of the financial year		213,392	80,831	132,561
Surplus/(deficit) for the year		(817)	(817)	-
<b>Balance at end of the financial year</b>		<b>212,576</b>	<b>80,015</b>	<b>132,561</b>
<b>2028</b>				
Balance at beginning of the financial year		212,576	80,015	132,561
Surplus/(deficit) for the year		(889)	(889)	-
<b>Balance at end of the financial year</b>		<b>211,687</b>	<b>79,126</b>	<b>132,561</b>



## Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		9,830	10,023	10,298	10,581	10,872
Statutory fees and fines		27	17	18	18	19
User fees		1,733	2,008	2,063	2,120	2,179
Grants - operating		876	5,684	5,840	6,001	6,166
Grants - capital		4,791	3,576	1,800	1,800	1,800
Contributions - monetary		80	9	9	9	9
Interest received		440	430	442	454	466
Other receipts		1,038	195	200	206	211
Employee costs		(8,030)	(8,428)	(8,659)	(8,897)	(9,142)
Materials and services		(9,912)	(7,347)	(7,549)	(7,756)	(7,970)
Trust funds and deposits repaid		-	(20)	-	-	-
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>871</b>	<b>6,147</b>	<b>4,462</b>	<b>4,535</b>	<b>4,611</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(13,311)	(6,335)	(4,880)	(4,968)	(5,058)
Proceeds from sale of property, infrastructure, plant and equipment		150	160	164	169	174
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(13,161)</b>	<b>(6,175)</b>	<b>(4,716)</b>	<b>(4,799)</b>	<b>(4,884)</b>
Net increase/(decrease) in cash & cash equivalents		(12,290)	(28)	(253)	(264)	(274)
Cash and cash equivalents at the beginning of the financial year		14,589	2,298	2,270	2,017	1,753
<b>Cash and cash equivalents at the end of the financial year</b>		<b>2,298</b>	<b>2,270</b>	<b>2,017</b>	<b>1,753</b>	<b>1,479</b>

## Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	\$'000	\$'000	\$'000
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		2,443	425	100	100	100
Heritage buildings		12	50	-	-	-
<b>Total buildings</b>		<b>2,455</b>	<b>475</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Total property</b>		<b>2,455</b>	<b>475</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,542	922	900	900	900
Fixtures, fittings and furniture		66	5	5	5	5
Computers and telecommunications		103	115	100	100	100
Library books		50	40	40	40	40
<b>Total plant and equipment</b>		<b>1,761</b>	<b>1,082</b>	<b>1,045</b>	<b>1,045</b>	<b>1,045</b>
<b>Infrastructure</b>						
Roads**		2,969	4,279	3,425	3,513	3,603
Bridges		-	50	50	50	50
Footpaths and cycleways		912	88	90	90	90
Drainage		201	68	70	70	70
Waste management		217	-	-	-	-
Aerodromes		330	-	-	-	-
Other infrastructure		4,570	292	100	100	100
<b>Total infrastructure</b>		<b>9,198</b>	<b>4,778</b>	<b>3,735</b>	<b>3,823</b>	<b>3,913</b>
<b>Total capital works expenditure</b>	4.5.1	<b>13,413</b>	<b>6,335</b>	<b>4,880</b>	<b>4,968</b>	<b>5,058</b>
<b>Represented by:</b>						
New asset expenditure		3,825	316	-	-	-
Asset renewal expenditure		6,730	5,890	4,880	4,968	5,058
Asset upgrade expenditure		2,858	130	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>13,413</b>	<b>6,335</b>	<b>4,880</b>	<b>4,968</b>	<b>5,058</b>
<b>Funding sources represented by:</b>						
Grants **		10,398	3,526	1,800	1,800	1,800
Council cash		3,016	2,808	3,080	3,168	3,258
<b>Total capital works expenditure</b>	4.5.1	<b>13,413</b>	<b>6,335</b>	<b>4,880</b>	<b>4,968</b>	<b>5,058</b>

\*\* Subject to successful grant application

## Statement of Human Resources

For the four years ending 30 June 2028

	Forecast Actual	Budget	Projections				
			2023/24	2024/25	2025/26	2026/27	2027/28
			\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>							
Employee costs - operating	8,076	<b>8,474</b>	8,707	8,946	9,193		
Employee costs - capital	852	<b>1,205</b>	1,238	1,272	1,307		
<b>Total staff expenditure</b>	<b>3.1</b>	<b>8,928</b>	<b>9,679</b>	<b>9,945</b>	<b>10,218</b>	<b>10,499</b>	
	FTE	FTE	FTE	FTE	FTE		
<b>Staff numbers</b>							
Employees	94.5	<b>97.6</b>	<b>97.6</b>	<b>97.1</b>	<b>96.1</b>		
<b>Total staff numbers</b>		<b>94.5</b>	<b>97.6</b>	<b>97.6</b>	<b>97.1</b>	<b>96.1</b>	

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		2024/25	Full Time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Civic Governance	<b>1,023</b>	1,023	-	-	-
Corporate and Community Services	<b>4,028</b>	3,068	923	38	-
Infrastructure	<b>3,031</b>	1,934	803	294	-
<b>Total permanent staff expenditure</b>	<b>8,082</b>	6,024	1,726	332	-
Other employee related expenditure	<b>392</b>				
Capitalised labour costs	<b>1,205</b>				
<b>Total expenditure</b>	<b>9,678</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		2024/25	Full Time		
Civic Governance	<b>3.0</b>	3.0	-	-	-
Corporate and Community Services	<b>26.8</b>	19.0	7.6	0.2	-
Infrastructure	<b>67.8</b>	58.0	6.8	3.0	-
<b>Total staff</b>	<b>97.6</b>	<b>80.0</b>	<b>14.4</b>	<b>3.2</b>	-

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2028**

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Civic Governance</b>				
Permanent - Full time	1,074	1,104	1,134	1,165
Women	738	758	779	800
Men	337	346	355	365
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
<b>Total Civic Governance</b>	<b>1,074</b>	<b>1,104</b>	<b>1,134</b>	<b>1,165</b>
<b>Corporate &amp; Community Services</b>				
Permanent - Full time	3,223	3,312	3,403	3,496
Women	1,805	1,855	1,906	1,958
Men	1,418	1,457	1,497	1,538
Permanent - Part time	970	997	1,024	1,052
Women	970	997	1,024	1,052
Men	0	0	0	0
<b>Total Corporate &amp; Community Services</b>	<b>4,193</b>	<b>4,308</b>	<b>4,427</b>	<b>4,548</b>
<b>Infrastructure</b>				
Permanent - Full time	2,032	2,088	2,145	2,204
Women	340	349	359	369
Men	1,692	1,739	1,786	1,835
Permanent - Part time	844	867	891	915
Women	626	643	661	679
Men	218	224	230	236
<b>Total Infrastructure</b>	<b>2,876</b>	<b>2,955</b>	<b>3,036</b>	<b>3,119</b>
Casuals, temporary and other expenditure	331	340	349	359
Capitalised labour costs	1,205	1,238	1,272	1,307
<b>Total staff expenditure</b>	<b>8,474</b>	<b>8,707</b>	<b>8,946</b>	<b>9,193</b>

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Civic Governance</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
<b>Total Civic Governance</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Corporate &amp; Community Services</b>				
Permanent - Full time	19.0	19.0	19.0	18.0
Women	11.0	11.0	11.0	10.0
Men	8.0	8.0	8.0	8.0
Permanent - Part time	7.6	7.6	7.6	7.6
Women	7.6	7.6	7.6	7.6
Men	0.0	0.0	0.0	0.0
<b>Total Corporate &amp; Community Services</b>	<b>26.6</b>	<b>26.6</b>	<b>26.6</b>	<b>25.6</b>
<b>Infrastructure</b>				
Permanent - Full time	12.0	12.0	12.0	12.0
Women	2.0	2.0	2.0	2.0
Men	10.0	10.0	10.0	10.0
Permanent - Part time	6.8	6.8	6.3	6.3
Women	5.0	5.0	5.0	5.0
Men	1.8	1.8	1.3	1.3
<b>Total Infrastructure</b>	<b>18.8</b>	<b>18.8</b>	<b>18.3</b>	<b>18.3</b>
Casuals and temporary staff	3.2	3.2	3.2	3.2
Capitalised labour	46.0	46.0	46.0	46.0
<b>Total staff numbers</b>	<b>97.6</b>	<b>97.6</b>	<b>97.1</b>	<b>96.1</b>

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. 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 2.75% in line with the rate cap.

This will raise total rates and charges for 2024/25 to \$10,042,615.

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

	2023/24		2024/25	Change	%
	Forecast	Actual	Budget		
	\$'000	\$'000	\$'000	\$'000	
General rates*	7,682		<b>7,890</b>	208	<b>2.71%</b>
Municipal charge*	746		<b>749</b>	3	<b>0.40%</b>
Service rates and charges	63		-	(63)	<b>-100.00%</b>
Kerbsie collection and recycling	1,218		<b>1,258</b>	41	<b>3.34%</b>
Revenue in lieu of rates	146		<b>145</b>	(1)	<b>-0.68%</b>
<b>Total rates and charges</b>	<b>9,855</b>		<b>10,043</b>	<b>187</b>	<b>1.90%</b>

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

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.00208960	0.00193870	<b>-7.22%</b>
General rate for rateable farm land	0.00188070	0.00174490	<b>-7.22%</b>
General rate for business, industrial & commercial land	0.00188070	0.00174490	<b>-7.22%</b>
General rate for recreational & cultural land	0.00104480	0.00096940	<b>-7.22%</b>
General rate for urban vacant land	0.00417920	0.00387750	<b>-7.22%</b>

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	1,053	1,065	11	1.07%
Farm land	6,464	6,655	191	2.96%
Business, industrial & commercial land	125	128	3	2.59%
Recreational & cultural land	3	3	(0)	-6.67%
Urban vacant land	38	40	3	6.93%
<b>Total amount to be raised by general rates</b>	<b>7,682</b>	<b>7,890</b>	<b>208</b>	<b>2.71%</b>

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

Type or class of land	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential	2,559	2,566	7	0.27%
Farm land	2,102	2,103	1	0.05%
Business, industrial & commercial land	326	329	3	0.92%
Recreational & cultural land	15	15	-	0.00%
Urban vacant land	170	165	(5)	-2.94%
<b>Total number of assessments</b>	<b>5,172</b>	<b>5,178</b>	<b>6</b>	<b>0.12%</b>

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

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

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	504,038	549,076	45,038	8.94%
Farm land	3,436,793	3,814,026	377,233	10.98%
Business, industrial & commercial land	66,252	73,263	7,011	10.58%
Recreational & cultural land	2,828	2,845	17	0.60%
Urban vacant land	8,975	10,344	1,369	15.25%
<b>Total value of land</b>	<b>4,018,885</b>	<b>4,449,552</b>	<b>430,668</b>	<b>10.72%</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25		
	\$	\$	\$	%
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	2023/24	2024/25	Change	
	\$	\$	\$	%
Municipal	746,200	749,200	3,000	0.40%

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	Per Rateable Property	Change	
	2023/24	2024/25		
	\$	\$	\$	%
Kerbside waste/recycling collection charge	453	465	12	2.65%
General waste charge	17	-	(17)	-100.00%
<b>Total</b>	<b>470</b>	<b>465</b>	<b>(5)</b>	<b>-1.06%</b>

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

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Kerbside waste/recycling collection charge	1,217,664	<b>1,258,290</b>	40,626	<b>3.34%</b>
General waste charge	56,175	-	(56,175)	<b>-100.00%</b>
<b>Total</b>	<b>1,273,839</b>	<b>1,258,290</b>	<b>(15,549)</b>	<b>(0.01)</b>

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
<i>General Rates*</i>	7,676	<b>7,890</b>	214	<b>2.78%</b>
<i>Municipal charge*</i>	746	<b>749</b>	3	<b>0.40%</b>
<i>Kerbside collection &amp; recycling</i>	1,218	<b>1,258</b>	40	<b>3.31%</b>
<i>General waste charge</i>	63	-	(63)	<b>-100.00%</b>
<i>Windfarm in lieu of rates</i>	146	<b>145</b>	(1)	<b>-0.68%</b>
<b>Total Rates and charges</b>	<b>9,850</b>	<b>10,042</b>	<b>193</b>	<b>1.96%</b>

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.

	2023/24	2024/25
Total Rates	\$ 8,424	\$ 8,639
Number of rateable properties	5,178	5,221
Base Average Rate	1.6269	1.6547
Maximum Rate Increase (set by the State Government)	<b>3.50%</b>	<b>2.75%</b>
Capped Average Rate	\$ 1,634	\$ 1,672
Maximum General Rates and Municipal Charges Revenue	\$ 8,451	\$ 8,656
Budgeted General Rates and Municipal Charges Revenue	\$ 8,423	\$ 8,639
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 8,423	\$ 8,639

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

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

- A general rate of 0.19387% (0.0019387 cents in the dollar of CIV) for all residential properties;
- A general rate of 0.17449% (0.0017449 cents in the dollar of CIV) for all farming properties
- A general rate of 0.17449% (0.0017449 cents in the dollar of CIV) for all Business, Industrial & Commercial properties
- A general rate of 0.09694% (0.0009694 cents in the dollar of CIV) for all recreation and cultural land
- A general rate of 0.38775% (0.0038775 cents in the dollar of CIV) for all urban vacant land.

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

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

#### 4.1.2 Statutory fees and fines

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000	\$'000	%
Infringements and costs	42	30		(12)	-28.57%
Town planning fees	44	72		29	65.52%
Swimming pools registration	8	-		(8)	-100.00%
Animal registrations	60	60		-	0.00%
Building fees	39	34		(5)	-11.69%
<b>Total statutory fees and fines</b>	<b>192</b>	<b>196</b>		<b>5</b>	<b>2.35%</b>

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

#### 4.1.3 User fees

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000	\$'000	%
Garbage/recycling	141	159		19	13.17%
Caravan park/camp ground	730	735		5	0.68%
Private works	478	459		(19)	-3.87%
Health and environmental health fees	36	34		(2)	-5.56%
Local law fees	7	7		-	0.00%
Other commercial fees	68	71		3	4.76%
<b>Total user fees</b>	<b>1,458</b>	<b>1,465</b>		<b>6</b>	<b>0.43%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include fees for movie screenings, caravan park 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	
	2023/24		2024/25		
	\$'000		\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>					
Summary of grants					
Commonwealth funded grants	3,546		8,730	5,184	146%
State funded grants	2,570		481	(2,089)	-81%
<b>Total grants received</b>	<b>6,116</b>		<b>9,210</b>	<b>3,094</b>	<b>51%</b>
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Financial Assistance Grants	238		5,187	4,949	2077%
Infrastructure	16		16	-	0%
Aged Care	102		-	(102)	-100%
<b>Recurrent - State Government</b>					
Aged care	25		-	(25)	-100%
School crossing supervisors	8		8	(0)	-3%
Libraries	124		124	-	0%
Youth	43		43	-	0%
Facilitated playgroup	61		65	4	6%
Premiers reading challenge	6		6	-	0%
Free from violence	-		90	90	100%
Infrastructure	85		85	-	0%
<b>Total recurrent grants</b>	<b>707</b>		<b>5,622</b>	<b>4,915</b>	<b>695%</b>
<b>Non-recurrent - Commonwealth Government</b>					
<b>Non-recurrent - State Government</b>					
State library innovation grant	15		-	(15)	-100%
16 days of activism	2		-	(2)	-100%
Regional multicultural festivals	6		-	(6)	-100%
Covid relief program	60		-	(60)	-100%
Onsite domestic wastewater management	20		-	(20)	-100%
Kerbside reform support	9		-	(9)	-100%
Vic Fisheries grant - school holiday program	4		-	(4)	-100%
Landcare Facilitator	-		62	62	100%
Digital planning grant	54		-	(54)	-100%
<b>Total non-recurrent grants</b>	<b>168</b>		<b>62</b>	<b>(107)</b>	<b>-63%</b>
<b>Total operating grants</b>	<b>876</b>		<b>5,684</b>	<b>4,808</b>	<b>549%</b>
<b>(b) Capital Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Roads to recovery	1,081		1,829	748	69%
<b>Total recurrent grants</b>	<b>1,081</b>		<b>1,829</b>	<b>748</b>	<b>69%</b>
<b>Non-recurrent - Commonwealth Government</b>					
LRCI P2 & 3 grant	1,186		-	(1,186)	-100%
LRCI P4 Road funding	623		-	(623)	-100%
Heavy vehicle safety & productivity**	-		1,698	1,698	100%
Nhill aerodrome runway grant	300		-	(300)	-100%
<b>Non-recurrent - State Government</b>					
Libraries to you grant	6		-	(6)	-100%
Albacutya Bridge grant	1,200		-	(1,200)	-100%
Redevelop Rainbow Rises	168		-	(168)	-100%
Flood recovery	321		-	(321)	-100%
Dimboola floating pontoon grant	38		-	(38)	-100%
Rainbow Rec Reserve change rooms grant	23		-	(23)	-100%
Transfer station upgrade	58		-	(58)	-100%
Park cabins Jeparit, Rainbow, Dimboola	237		-	(237)	-100%
<b>Total non-recurrent grants</b>	<b>4,160</b>		<b>1,698</b>	<b>(2,462)</b>	<b>-59%</b>
<b>Total capital grants</b>	<b>5,241</b>		<b>3,526</b>	<b>(1,714)</b>	<b>-33%</b>
<b>Total Grants</b>	<b>6,116</b>		<b>9,210</b>	<b>3,094</b>	<b>51%</b>

\*\* The Heavy vehicle safety & productivity grant is subject to a successful grant funding application.

#### 4.1.5 Contributions

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000	\$'000	%
Monetary	80	9		(71)	-89%
<b>Total contributions</b>	<b>80</b>	<b>9</b>		<b>(71)</b>	<b>-89%</b>

#### 4.1.6 Other income

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000	\$'000	%
Interest	440	430		(10)	-2%
Sales	20	18		(2)	-11%
Recoupments	200	172		(28)	-14%
Other	13	5		(8)	-60%
<b>Total other income</b>	<b>673</b>	<b>625</b>		<b>(48)</b>	<b>-7%</b>

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

#### 4.1.7 Employee costs

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000	\$'000	%
Wages and salaries	6,635	6,861		227	3.42%
WorkCover	216	270		54	25.06%
Superannuation	857	960		104	12.08%
Training/travel/accommodation	217	230		13	5.99%
other	152	152		-	0.00%
<b>Total employee costs</b>	<b>8,076</b>	<b>8,474</b>		<b>397</b>	<b>4.92%</b>

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

#### 4.1.8 Materials and services

	Forecast Actual		Budget	Change	
	2023/24	2024/25	2024/25		
	\$'000	\$'000	\$'000	\$'000	%
Aerodrome, saleyard and commercial operations	245	187		(59)	-23.96%
Building maintenance	644	584		(60)	-9.25%
Community development, tourism, economic development, childrens' and youth services	602	199		(404)	-67.01%
Home and community care	22	12		(10)	-45.48%
Environmental management	211	173		(38)	-17.98%
Roads, footpaths, & drainage management	1,907	1,257		(650)	-34.08%
Information technology	85	80		(5)	-5.81%
Libraries	46	20		(26)	-56.97%
Office administration	333	414		81	24.29%
Plant and fleet operations	(68)	(85)		(18)	25.85%
Parks, reserves, camp groups and caravan parks	533	461		(71)	-13.40%
Quarry operations	184	(121)		(305)	-165.76%
Rating & valuation	21	14		(7)	-33.33%
Swimming pool maintenance & management	411	316		(95)	-23.08%
Statutory services	208	171		(37)	-17.60%
Waste	1,246	1,290		44	3.53%
<b>Total materials and services</b>	<b>6,629</b>	<b>4,971</b>		<b>(1,659)</b>	<b>-25.02%</b>

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

#### 4.1.9 Depreciation

	Forecast Actual		Budget	Change	
	2023/24	2024/25			
	\$'000	\$'000	\$'000	%	
Property	392	422	30	7.52%	
Plant & equipment	1,228	1,366	138	11.23%	
Infrastructure	3,254	3,319	65	2.01%	
<b>Total depreciation</b>	<b>4,874</b>	<b>5,107</b>	<b>233</b>	<b>4.78%</b>	

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

#### 4.1.10 Other expenses

	Forecast Actual		Budget	Change	
	#REF!	#REF!			
	\$'000	\$'000	\$'000	%	
Councillor allowances	221	231	10	4.37%	
Advertising	68	57	(11)	-16.30%	
Insurance	435	480	45	10.37%	
Audit fees	75	80	5	6.67%	
Utilities & telecommunications	407	400	(7)	-1.71%	
Postage & printing	40	40	-	0.00%	
Council contributions	169	155	(14)	-8.03%	
Bank charges	34	34	-	0.00%	
Fire service levy	27	28	1	4.52%	
Memberships and subscriptions	172	169	(3)	-1.81%	
Legal fees	75	40	(35)	-46.67%	
Software	449	377	(72)	-15.96%	
Other expenses	217	19	(198)	-91.46%	
<b>Total other expenses</b>	<b>2,385</b>	<b>2,107</b>	<b>(278)</b>	<b>-11.67%</b>	

Other expenses includes the fire service levy which is payable to the State Government and Councillor allowances as well as administration charges.

## 4.2 Balance Sheet

### 4.2.1 Assets

Current Assets (\$0.384m decrease) and non-current assets (\$1.227m increase)

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

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles and 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 and the written down value of assets.

### 4.2.2 Liabilities

Current liabilities (\$0.221m decrease) and non-current liabilities (\$0.02m increase).

Trade and other payables are those to whom Council owes money as at 30 June. Provisions include employee costs (current) which are accrued, including long services leave, annual leave and rostered days off owing to employees as well as the future rehabilitation of quarries and landfills.

### 4.2.3 Borrowings

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

## 4.3 Statement of changes in Equity

### 4.3.1 Equity

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

- Asset revaluation reserve which represents the difference between the fair value of the asset and the historic cost.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus of \$1.048m results directly from the operating profit for the year.

## 4.4 Statement of Cash Flows

### 4.4.1 Net cash flows provided by/used in operating activities

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

### 4.4.2 Net cash flows provided by/used in investing activities

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



## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast Actual	Budget	Change		%
	2023/24	2024/25			
	\$'000	\$'000	\$'000		
Property	1,193	475 -	718		-60.18%
Plant and equipment	2,070	1,082 -	988		-47.72%
Infrastructure	7,453	4,778 -	2,675		-35.89%
<b>Total</b>	<b>10,715</b>	<b>6,335 -</b>	<b>4,380</b>		<b>-40.88%</b>

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New	Renewal	Upgrade	Total	Grants	Council cash
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	475	-	475	-	475	-	475
Plant and equipment	1,082	-	1,082	-	1,082	-	1,082
Infrastructure **	4,778	316	4,333	130	4,778	3,629	1,149
<b>Total</b>	<b>6,335</b>	<b>316</b>	<b>5,890</b>	<b>130</b>	<b>6,335</b>	<b>3,629</b>	<b>2,706</b>

\*\* Some projects are subject to successful grant applications

#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Council cash \$'000
<b>PROPERTY</b>							
<b>Buildings</b>							
Essential Building Renewal	75	-	75	-	75	-	75
Swimming Pool Solar Heating	350	-	350	-	350	-	350
Nhill Historical Society	50	-	50	-	50	-	50
<b>TOTAL PROPERTY</b>	<b>475</b>	<b>-</b>	<b>475</b>	<b>-</b>	<b>475</b>	<b>-</b>	<b>475</b>
<b>PLANT AND EQUIPMENT</b>							
<b>Plant, Machinery and Equipment</b>							
Mower	48	-	48	-	48	-	48
Mower	48	-	48	-	48	-	48
Minor Plant	35	-	35	-	35	-	35
Footpath Roller	80	-	80	-	80	-	80
Spreader trailer	75	-	75	-	75	-	75
PTO Driven Stabiliser	50	-	50	-	50	-	50
Emulsion tank	200	-	200	-	200	-	200
Wagon	56	-	56	-	56	-	56
Wagon	56	-	56	-	56	-	56
Utility	62	-	62	-	62	-	62
Utility	46	-	46	-	46	-	46
Utility	46	-	46	-	46	-	46
Utility	50	-	50	-	50	-	50
Wagon	70	-	70	-	70	-	70
<b>Fixtures, Fittings and Furniture</b>							
Office Furniture	5	-	5	-	5	-	5
<b>Computers and Telecommunications</b>							
Servers replacement	30	-	30	-	30	-	30
Workstations & Ipads	40	-	40	-	40	-	40
IT equipment upgrade	45	-	45	-	45	-	45
<b>Library books</b>							
Library Resources	40	-	40	-	40	-	40
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,082</b>	<b>-</b>	<b>1,082</b>	<b>-</b>	<b>1,082</b>	<b>-</b>	<b>1,082</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Council cash \$'000
<b>INFRASTRUCTURE</b>							
<b>Roads</b>							
<b><i>Unsealed Constructions</i></b>							
Boundary Rd	23	-	23	-	23	23	-
Tarranyurk West Rd	150	-	150	-	150	150	-
Tarranyurk East Rd	113	-	113	-	113	113	-
Keams Rd Nhill	41	-	41	-	41	41	-
McKenzie Rd Antwerp	75	-	75	-	75	75	-
<b><i>Shoulder Resheets</i></b>							
Dimboola Minyip Rd	46	-	46	-	46	46	-
<b><i>Sealed Constructions</i></b>							
Dimboola Minyip Rd **	1,052	-	1,052	-	1,052	841	210
Lorquon Netherby Rd **	1,071	-	1,071	-	1,071	856	214
Tarranyurk East Rd	200	-	200	-	200		200
Netherby Baker Rd Netherby	212	-	212	-	212	212	-
Old Minyip Rd	219	-	219	-	219	219	-
Designs and vegetation assessments	40	-	40	-	40	40	-
<b><i>Reseals</i></b>							
River Rd Dimboola	65	-	65	-	65	65	-
Katyil Rd Dimboola	75	-	75	-	75	75	-
Old Minyip Rd Dimboola	60	-	60	-	60	60	-
Montrose St Dimboola	12	-	12	-	12	12	-
Eizabeth St Rainbow	15	-	15	-	15	15	-
Railway St Rainbow	8	-	8	-	8	8	-
Dahlenburg Dr Nhill	7	-	7	-	7	7	-
Kiata North Rd Nhill	35	-	35	-	35	35	-
Diapur-Miram Rd Nhill	33	-	33	-	33	33	-
Nhill Murrayville Rd Nhill	94	-	94	-	94	94	-
Broadway St Jeparit	26	-	26	-	26	26	-
Livingston St Jeparit	18	-	18	-	18	18	-
Scott St Jeparit	16	-	16	-	16	16	-
Tullyvea St Jeparit	10	-	10	-	10	10	-
Reserve Entrance Jeparit	5	-	5	-	5	5	-
Four Mile Beach Rd Jeparit	25	-	25	-	25	25	-



Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Council cash \$'000
<b>Reseals - continued</b>							
Lochiel St Dimboola	25	-	25	-	25	25	-
Swimming Pool/bowls club carpark Dimboola	8	-	8	-	8	8	-
Fraser St Nhill	12	-	12	-	12	12	-
Aerodrome access Rd Nhill	65	-	65	-	65	65	-
Indoor Salaries	128	-	128	-	128	-	128
<b>Bridges</b>							
Bridge repairs following level 3 condition audit	50	-	50	-	50	-	50
<b>Footpaths and Cycleways</b>							
Footpath section replacement	40	-	40	-	40	-	40
Footpath crossings	30	-	-	30	30	-	30
Indoor Salaries	18	-	18	-	18	-	18
<b>Drainage</b>							
Culvert renewals	50	-	50	-	50	-	50
Indoor Salaries	18	-	18	-	18	-	18
<b>Kerb &amp; Channel</b>							
Lloyd St Dimboola	118	-	118	-	118	118	-
Winifred St Rainbow	163	163	-	-	163	163	-
Brougham St Nhill	15	-	15	-	15	15	-
<b>Other Infrastructure</b>							
Dimboola & Nhill Depots	100	-	-	100	100	-	100
Silo Art	102	102	-	-	102	-	102
Tourism Signage	10	-	10	-	10	-	10
Industrial Laundry Appliances	30	-	30	-	30	-	30
Council contribution to grant funded projects	50	50	-	-	50	-	50
<b>TOTAL INFRASTRUCTURE</b>	<b>4,778</b>	<b>316</b>	<b>4,333</b>	<b>130</b>	<b>4,778</b>	<b>3,526</b>	<b>1,251</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>6,335</b>	<b>316</b>	<b>5,890</b>	<b>130</b>	<b>6,335</b>	<b>3,526</b>	<b>2,808</b>

\*\* These projects are subject to successful grant applications

**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2026, 2027 & 2028**

2025/26	Asset Expenditure Types					Funding Sources		
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Council Cash \$'000
<b>Property</b>								
Land	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-
Buildings	100	-	100	-	-	100	-	100
<b>Total Buildings</b>	100	-	100	-	-	100	-	100
<b>Total Property</b>	<b>100</b>	-	<b>100</b>	-	-	<b>100</b>	-	<b>100</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	900	-	900	-	-	900	-	900
Fixtures, fittings and furniture	5	-	5	-	-	5	-	5
Computers and telecommunications	100	-	100	-	-	100	-	100
Library books	40	-	40	-	-	40	-	40
<b>Total Plant and Equipment</b>	<b>1,045</b>	-	<b>1,045</b>	-	-	<b>1,045</b>	-	<b>1,045</b>
<b>Infrastructure</b>								
Roads	3,425	-	3,425	-	-	3,425	1,800	1,625
Bridges	50	-	50	-	-	50	-	50
Footpaths and cycleways	90	-	90	-	-	90	-	90
Drainage	70	-	70	-	-	70	-	70
Other Infrastructure	100	-	100	-	-	100	-	100
<b>Total Infrastructure</b>	<b>3,735</b>	-	<b>3,735</b>	-	-	<b>3,735</b>	<b>1,800</b>	<b>1,935</b>
<b>Total Capital Works Expenditure</b>	<b>4,880</b>	-	<b>4,880</b>	-	-	<b>4,880</b>	<b>1,800</b>	<b>3,080</b>

2026/27	Asset Expenditure Types					Funding Sources		
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Council Cash \$'000
<b>Property</b>								
Land	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-
Buildings	100	-	100	-	-	100	-	100
<b>Total Buildings</b>	100	-	100	-	-	100	-	100
<b>Total Property</b>	<b>100</b>	-	<b>100</b>	-	-	<b>100</b>	-	<b>100</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	900	-	900	-	-	900	-	900
Fixtures, fittings and furniture	5	-	5	-	-	5	-	5
Computers and telecommunications	100	-	100	-	-	100	-	100
Library books	40	-	40	-	-	40	-	40
<b>Total Plant and Equipment</b>	<b>1,045</b>	-	<b>1,045</b>	-	-	<b>1,045</b>	-	<b>1,045</b>
<b>Infrastructure</b>								
Roads	3,513	-	3,513	-	-	3,513	1,800	1,713
Bridges	50	-	50	-	-	50	-	50
Footpaths and cycleways	90	-	90	-	-	90	-	90
Drainage	70	-	70	-	-	70	-	70
Other Infrastructure	100	-	100	-	-	100	-	100
<b>Total Infrastructure</b>	<b>3,823</b>	-	<b>3,823</b>	-	-	<b>3,823</b>	<b>1,800</b>	<b>2,023</b>
<b>Total Capital Works Expenditure</b>	<b>4,968</b>	-	<b>4,968</b>	-	-	<b>4,968</b>	<b>1,800</b>	<b>3,168</b>

2027/28	Asset Expenditure Types					Funding Sources		
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Council Cash \$'000
<b>Property</b>								
Land	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-
Buildings	100	-	100	-	-	100	-	100
<b>Total Buildings</b>	100	-	100	-	-	100	-	100
<b>Total Property</b>	<b>100</b>	-	<b>100</b>	-	-	<b>100</b>	-	<b>100</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	900	-	900	-	-	900	-	900
Fixtures, fittings and furniture	5	-	5	-	-	5	-	5
Computers and telecommunications	100	-	100	-	-	100	-	100
Library books	40	-	40	-	-	40	-	40
<b>Total Plant and Equipment</b>	<b>1,045</b>	-	<b>1,045</b>	-	-	<b>1,045</b>	-	<b>1,045</b>
<b>Infrastructure</b>								
Roads	3,603	-	3,603	-	-	3,603	1,800	1,803
Bridges	50	-	50	-	-	50	-	50
Footpaths and cycleways	90	-	90	-	-	90	-	90
Drainage	70	-	70	-	-	70	-	70
Other Infrastructure	100	-	100	-	-	100	-	100
<b>Total Infrastructure</b>	<b>3,913</b>	-	<b>3,913</b>	-	-	<b>3,913</b>	<b>1,800</b>	<b>2,113</b>
<b>Total Capital Works Expenditure</b>	<b>5,058</b>	-	<b>5,058</b>	-	-	<b>5,058</b>	<b>1,800</b>	<b>3,258</b>



Hindmarsh Shire Council  
**REVENUE AND  
RATING PLAN**



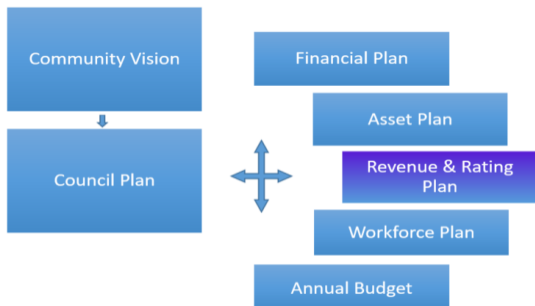
## 5. Revenue and Rating Plan

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

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

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

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



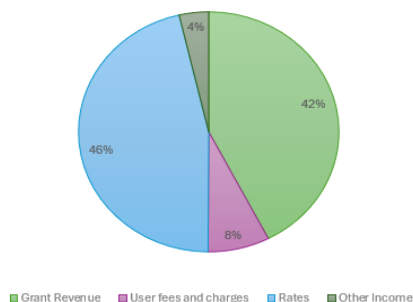
This plan will explain how Council calculates the revenue needed to fund its activities and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

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

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

### 1. REVENUE SOURCES

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



Council’s revenue sources include:

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

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

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

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

## 2. COMMUNITY ENGAGEMENT

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

The Revenue and Rating Plan community engagement process is:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition following adoption at the May 2024 Council meeting calling for public submissions;
- Community engagement through local news outlets, social media and community consultation meetings;
- Receiving of public submissions from Thursday 30 May 2024 to Wednesday 19 June 2024; and
- Draft Revenue and Rating Plan presented to the June Council meeting for adoption.

## 3. LEGISLATIVE FRAMEWORK

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

## 4. ASSESSMENT OF CURRENT RATING LEVELS

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

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

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

The graph below, showing that Council is at the lower end of its peer group in terms of rates as a percentage of overall revenue, is an indication of the focus Council places on raising revenue from sources other than rate payers, such as grant revenue.

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

## 5. RATE CAPPING

The Fair Go Rates System (FGRS) sets out the maximum amount Council's may increase rates in financial year. For 2024/25 the rate cap is set at 2.75% (2023/24 – 3.5%). 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 within four months if the notice was not originally issued to the occupier of the land.

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

## Rates differentials

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

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

The differential rates are currently set as follows:

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

Note: The term 'discount' in relation to farms and businesses means the difference between the rate in the dollar applied to farms and businesses, and the rate in the dollar applied to residential properties. Similarly, the term 'penalty' means the difference between the rate in the dollar applied to urban vacant land and the rate in the dollar applied to residential properties. The rate in the dollar is the figure that is multiplied by a properties capital improved valuation to calculate the rates.

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

## Differential definitions

The definition of each differential rate is set out below:

### General

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

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

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

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

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

This rate is applicable to land within the municipal district. The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2023/24 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 2023/24 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 2023/24 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 1500m<sup>2</sup> 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 2023/24 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**

Council levies a municipal 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 2024/25 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 2024/25 is \$749,200 which is approximately 10% of the total revenue from rates and charges.

## 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 \$465 in 2024/25 (\$453 in 2023/24). The increase in the charge reflects the introduction of glass recycling in 2023/24. Unfortunately, Council's garbage and recycling costs are impacted significantly by the global recycling crisis and the State Government's landfill levies.

## 8. SPECIAL RATES AND CHARGES

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

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

## 9. PAYMENT OF RATES AND CHARGES

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

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

Council offers a range of payment options including:

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

## 10. PENALTY INTEREST

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

## 11. PENSIONER REBATES

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

## 12. FINANCIAL HARDSHIP

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

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

## 13. DEBT RECOVERY

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

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

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

## 14. FIRE SERVICES PROPERTY LEVY

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

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

## **15. OTHER REVENUE ITEMS**

### **Fees and Charges**

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

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

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

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

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

### **Grants**

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

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

### **Contributions**

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

### **Other Revenue**

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

## 6a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	53	55	59	61	63	65	+
<b>Roads</b>									
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98.29%	99.80%	99.80%	99.80%	99.80%	99.80%	o
<b>Statutory planning</b>									
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	54.55%	90%	90%	90%	90%	90%	+
<b>Waste management</b>									
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	34.54%	40%	40%	40%	40%	40%	+

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Liquidity</b>									
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	5	356.63%	98%	116.07%	106.80%	97.70%	88.80%	+
<b>Obligations</b>									
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	6	140.78%	146.75%	248%	115.32%	92.99%	92.13%	o
<b>Stability</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	7	44.41%	51.25%	50.18%	50.38%	50.50%	50.61%	+
<b>Efficiency</b>									
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	8	\$3,785	\$3,927	\$3,989	\$4,099	\$4,212	\$4,328	+

## 6b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	7.99%	-52.81%	-3.26%	-3.66%	-3.91%	-4.15%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	179.45%	52.37%	54.48%	47.12%	39.90%	29.63%	o
<b>Obligations</b>									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	11	0%	%	%	%	%	%	+
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	%	%	%	%	%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		1.68%	1.84%	1.98%	1.98%	1.98%	1.98%	+
<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.35%	0.25%	0.23%	0.23%	0.24%	0.24%	o
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$1,574	\$1,628	\$1,668	\$1,714	\$1,761	\$1,809	+
<b>Sustainability Capacity</b>									
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Expenses per head of population</b> Total expenses/ Population		\$3,494	\$3,923	\$3,690	\$3,791	\$3,895	\$4,002	o
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Infrastructure per head of population</b> Value of infrastructure / Population		\$35,918	\$37,909	\$38,129	\$38,063	\$37,987	\$37,901	o

Indicator	Measure	Notes	Actual 0	Forecast 0	Budget 0	0	Projections 0	0	Trend +/-
<b>Own-source revenue</b> (revenue is generated from a range of sources in order to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population		\$2,204	\$2,177	\$2,201	\$2,262	\$2,324	\$2,388	o
<b>Recurrent grants</b> (revenue is generated from a range of sources in order to fund the delivery of services to the community)	<b>Recurrent grants per head of population</b> Recurrent grants / Population		\$1,539	\$319	\$1,315	\$1,337	\$1,365	\$1,393	o
<b>Workforce turnover</b> (resources are used efficiently in the delivery of services)	<b>Resignations and terminations compared to average staff</b> Number of permanent staff resignations and terminations for the financial year / Average number of permanent staff for the financial year		28.60%	20%	20%	20%	20%	20%	+

**Key to Forecast Trend:**

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



## Notes to indicators

### 6a

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

Satisfaction with community consultation continues to remain steady.

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

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

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

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

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

Kerbside collection of recyclables continued in 2023/2024 and will continue in future years. Council has introduced glass recycling in 2023/2024.

#### 5. Working Capital

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

#### 6. Asset renewal

Asset renewal will decline unless grant income becomes available.

#### 7. Rates concentration

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

#### 8. Expenditure level

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

### 6b

#### 9. Adjusted underlying result

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

#### 10. Unrestricted Cash

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

#### 11. Debt compared to rates

Council continues to remain debt free.

#### 12. Rates effort

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

#### 13. Revenue level

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

# Hindmarsh Shire Council

## FEES AND CHARGES LIST 2024/2025

**STATION**

### HOURS OF OPERATION

MONDAY, FRIDAY 1.30pm - 4.30pm  
 WEDNESDAY 9.30am - 12.30pm  
 SATURDAY 10.00am - 1.00pm  
 SUNDAY 12.30pm - 3.30pm

**DURING THE SUMMER MONTHS AND TOTAL FIRE BAN DAYS THE ABOVE OPERATING HOURS WILL CHANGE TO 9.00am - 12.00noon**

### GREEN WASTE & TIMBER

\$12.50	CAR BOOT	\$6.30
\$33.40	6 x 4 TRAILER / UTE - LEVEL	\$12.50
\$62.70	6 x 4 TRAILER / UTE - HEAPED	\$15.70
\$89.90	TANDEM TRAILER / LIGHT TRUCK - LEVEL	\$23.00
\$170.50	TANDEM TRAILER / LIGHT TRUCK - HEAPED	\$31.40
\$76.40	HEAVY TRUCK	\$59.60

### TYRES

\$185.00	CAR / MOTORCYCLE	\$9.40
\$130.70	LIGHT COMMERCIAL	\$26.10
\$37.60	TRUCK - STANDARD	\$79.40
NOT ACCEPTED	TRACTOR - UNDER 2 METRES HIGH	\$141.10
\$52.30	TRACTOR - OVER 2 METRES HIGH	\$287.50
\$26.10		
\$2.10		
\$10.00		
\$10.50		
\$37.60		
\$104.60		
\$2.00		
\$1.00		
\$0.50		
\$5.20		

### FREE PRODUCTS

**RECYCLABLES ALL SORTED**

NEWSPAPER - BUNDLED & TIED	PLASTIC BOTTLE - SORTED
CARDBOARD - BUNDLED & TIED	STEEL-CAR BODIES, FENCING WIRE, WHITE GOODS
GLASS BOTTLE - SORTED	ALUMINIUM CANS - SORTED

**CHEMICAL DRUM (TRIPLE RINSED) SEE ATTENDANT**

**HELPING TO REDUCE WASTE AT THIS FACILITY**

**Your small acts can make a big impact**

The way you recycle at home has changed for the better. Take a moment to update your recycling knowledge. Please to get your bins and check the rules for collection earlier to find out what you can put in your bins.

<https://www.hindmarsh.sa.gov.au/council-administration-and-organising/Recycling-Subsidiary>

**YOUR FEEDBACK MATTERS**

Help us improve transfer station services in Hindmarsh Shire by providing your feedback. Scan the QR Code below or visit [www.hindmarsh.sa.gov.au/feedback](https://www.hindmarsh.sa.gov.au/feedback)

Hindmarsh Shire Council

**EFTPOS AVAILABLE HERE**

We accept:



## 7. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2024/25.

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

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

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>ANIMAL BUSINESS</b>						
Domestic Animal Business - Licence Fee	Taxable	\$ 320.00	\$ 330.00	\$ 10.00	3%	Non-statutory
<b>ANIMAL CAGES</b>						
Hire of Cat Trap - Bond	Taxable	\$ 52.80	\$ 54.00	\$ 1.20	2%	Non-statutory
Hire of Cat Trap - Bond (Pensioner)	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4%	Non-statutory
<b>ANIMAL FINES (Domestic Animals Act 1994)</b>						
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	\$ 370.00	\$ 370.00	\$ -	0%	Statutory
Identification marker not worn outside of premises	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0%	Statutory
Unregistered dog or cat wearing Council identification marker	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0%	Statutory
Person removing, altering or defacing identification marker	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0%	Statutory
Dog or cat on private property after notice served	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0%	Statutory
Dog at large or not securely confined - during the day	Non-taxable	\$ 277.00	\$ 277.00	\$ -	0%	Statutory
Dog at large or not securely confined - during the night	Non-taxable	\$ 370.00	\$ 370.00	\$ -	0%	Statutory
Cat at large or not securely confined in restrictive district	Non-taxable	\$ 92.00	\$ 92.00	\$ -	0%	Statutory
Dog or cat in prohibited place	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0%	Statutory
Greyhound not muzzled or not controlled by chain, cord or leash	Non-taxable	\$ 277.00	\$ 277.00	\$ -	0%	Statutory
Not complying with notice to abate nuisance	Non-taxable	\$ 277.00	\$ 277.00	\$ -	0%	Statutory
<b>ANIMAL IMPOUND FEES</b>						
Impound Fees - Dog						
Pound release fee	Taxable	\$ 116.00	\$ 119.00	\$ 3.00	3%	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$ 74.00	\$ 76.00	Fee Increase / (Decrease)		Non-statutory
Pound release fee - Repeat offenders	Taxable	\$ 232.00	\$ 239.00	\$ 7.00	3%	Non-statutory
Microchipping Fees (including vet fees, staff travel and staff time)	Taxable	At cost				
Impound Fees - Cat						
Pound release fee	Taxable	\$ 116.00	\$ 119.00	\$ 3.00	3%	Non-statutory
Daily pound keeping fee (Monday to Friday)	Taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Daily pound keeping fee (Saturday and Sunday)	Taxable	\$ 74.00	\$ 76.00	\$ 2.00	3%	Non-statutory
Pound release fee - Repeat offenders	Taxable	\$ 232.00	\$ 239.00	\$ 7.00	3%	Non-statutory
Livestock Impounding, Agistment and Release Fees						
Medium animal agistment fee (per day)	Taxable	N/A	\$ 50.00	\$ 50.00		Non-statutory
Large animal agistment fee (per day)	Taxable	N/A	\$ 75.00	\$ 75.00		Non-statutory
Livestock release fee	Taxable	N/A	\$ 130.00	\$ 130.00		Non-statutory
Sustenance fees	Taxable	N/A	At cost	At cost		Non-statutory
Veterinary Fees	Taxable	N/A	At cost	At cost		Non-statutory
Identification Tags	Taxable	N/A	At cost	At cost		Non-statutory
Transport Contractor Fees	Taxable	N/A	At cost	At cost		Non-statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease) %	Basis of Fee
		\$	\$	\$	%	
<b>ANIMAL REGISTRATIONS</b>						
<b>Note: Prices are for one cat or dog and include the government levy</b>						
<b>Dog</b>						
Standard Registration	Non-taxable	\$ 155.00	\$ 160.00	\$ 5.00	3%	Non-statutory
Desexed and microchipped	Non-taxable	\$ 48.00	\$ 49.00	\$ 1.00	2%	Non-statutory
Desexed registration	Non-taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Working Dogs	Non-taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Animals over 10 years old	Non-taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Animals registered with VCA or FCC	Non-taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Breeding animal on registered premises	Non-taxable	\$ 53.00	\$ 55.00	\$ 2.00	4%	Non-statutory
Animal microchipped	Non-taxable	\$ 137.00	\$ 141.00	\$ 4.00	3%	Non-statutory
Dangerous/Restricted breed	Non-taxable	\$ 742.00	\$ 764.00			
<b>Cat</b>						
Desexed and microchipped	Non-taxable	\$ 39.00	\$ 40.00	\$ 1.00	3%	Non-statutory
Desexed registration	Non-taxable	\$ 42.00	\$ 43.00	\$ 1.00	2%	Non-statutory
Animals over 10 years old	Non-taxable	\$ 42.00	\$ 43.00	\$ 1.00	2%	Non-statutory
Animals registered with VCA or FCC	Non-taxable	\$ 42.00	\$ 43.00	\$ 1.00	2%	Non-statutory
Breeding animal on registered premises	Non-taxable	\$ 42.00	\$ 43.00	\$ 1.00	2%	
Animal microchipped (not desexed)	Non-taxable	\$ 111.00	\$ 114.00			
<b>Other</b>						
Late payment penalty fee (after 10 April)	Non-taxable	\$ 21.00	\$ 22.00			Non-statutory
Pensioner reduction rate	Non-taxable	50% of relevant fee	50% of relevant fee			Non-statutory
Animal tag replacement	Non-taxable	\$ 11.00	\$ 11.00	\$ -	0%	Non-statutory
View Animal Register	Non-taxable	\$ 21.00	\$ 22.00	\$ 1.00	5%	
<b>BUILDING DEPARTMENT</b>						
<b>Note: Prices do not include the statutory government levy applicable to all building works over \$10,000</b>						
<b>New Dwelling / Dwelling - Extension/Alteration</b>						
Up to \$5,000	Taxable	\$ -	\$ -			Non-statutory
\$5,001 to \$10,000	Taxable	\$ 819.50	\$ 844.00	\$ 24.50	3%	Non-statutory
\$10,001 to \$20,000	Taxable	\$ 1,072.50	\$ 1,105.00	\$ 32.50	3%	Non-statutory
\$20,001 to \$50,000	Taxable	\$ 1,540.00	\$ 1,586.00	\$ 46.00	3%	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 2,051.50	\$ 2,113.00	\$ 61.50	3%	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 2,376.00	\$ 2,447.00	\$ 71.00	3%	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 2,794.00	\$ 2,878.00	\$ 84.00	3%	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 3,135.00	\$ 3,229.00	\$ 94.00	3%	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 3,520.00	\$ 3,626.00	\$ 106.00	3%	Non-statutory
\$300,001 to \$350,000	Taxable	\$ 3,993.00	\$ 4,113.00	\$ 120.00	3%	Non-statutory
\$350,000 and above	Taxable	\$ 4,224.00	\$ 4,351.00	\$ 127.00	3%	Non-statutory
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						
<b>New Dwellings, Re-erection/Re-siting</b>						
Value of works \$1 to \$200,000	Taxable	\$ 3,135.00	\$ 3,229.00	\$ 94.00	3%	Non-statutory
Value of works \$200,001 to \$250,000	Taxable	\$ 3,619.00	\$ 3,728.00	\$ 109.00	3%	Non-statutory
Value of works \$250,001 to \$350,000	Taxable	\$ 3,916.00	\$ 4,033.00	\$ 117.00	3%	Non-statutory
Value of works \$350,001 and above	Taxable	\$ 3,998.50	\$ 4,118.00	\$ 119.50	3%	Non-statutory
Notes:						
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						

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Miscellaneous - Building Permits</b>						
Garage/Carport/Shed/Patio/Verandah/Pergola	Taxable	\$ 951.50	\$ 980.00	\$ 28.50	3%	Non-statutory
Swimming Pool (Fence Alterations Only)	Taxable	\$ 398.20	\$ 410.00	\$ 11.80	3%	Non-statutory
Swimming Pool Fence (New Fence Only)	Taxable	\$ 704.00	\$ 725.00	\$ 21.00	3%	Non-statutory
Swimming Pool and all Fences	Taxable	\$ 902.00	\$ 929.00	\$ 27.00	3%	Non-statutory
Restumping (works must be performed by a Registered Builder)	Taxable	\$ 968.00	\$ 997.00	\$ 29.00	3%	Non-statutory
Demolish / Remove Building - Domestic (shed / house)	Taxable	\$ 869.00	\$ 895.00	\$ 26.00	3%	Non-statutory
Demolish / Remove Building - Commercial	Taxable	\$ 913.00	\$ 940.00	\$ 27.00	3%	Non-statutory
Note: Includes three (3) mandatory inspections - additional inspections \$190 each						
<b>Commercial Works</b>						
Up to \$10,000	Taxable	\$ 1,028.50	\$ 1,059.00	\$ 30.50	3%	Non-statutory
\$10,001 to \$50,000	Taxable	\$ 1,485.00	\$ 1,530.00	\$ 45.00	3%	Non-statutory
\$50,001 to \$100,000	Taxable	\$ 2,200.00	\$ 2,266.00	\$ 66.00	3%	Non-statutory
\$100,001 to \$150,000	Taxable	\$ 2,722.50	\$ 2,804.00	\$ 81.50	3%	Non-statutory
\$150,001 to \$200,000	Taxable	\$ 3,080.00	\$ 3,172.00	\$ 92.00	3%	Non-statutory
\$200,001 to \$250,000	Taxable	\$ 3,630.00	\$ 3,739.00	\$ 109.00	3%	Non-statutory
\$250,001 to \$300,000	Taxable	\$ 4,202.00	\$ 4,328.00	\$ 126.00	3%	Non-statutory
\$300,001 to \$500,000	Taxable	\$ 4,785.00	\$ 4,929.00	\$ 144.00	3%	Non-statutory
Value of Works above \$500,000 (or negotiated with Council)	Taxable	(Value of works ÷ 50)	(Value of works ÷ 50)			Non-statutory
Notes:						
Includes partial compliance						
Protection works additional \$820						
Performance solutions additional \$1,025 (up to 2, more than 2 to be negotiated)						
Includes four (4) mandatory inspections - additional inspections \$195 each						
<b>Community Group (Not for Profit) Building works - Building Permits</b>						
(Discount on Permit fees only - State Government Levy still applies)		Fee may be negotiated	Fee may be negotiated			Non-statutory
<b>Levies / Bonds</b>						
Building Administration Fund Levy (State levy)		Value of work x 0.00128 (The lesser the cost of the building work or \$5,000)	Value of work x 0.00128 (The lesser the cost of the building work or \$5,000)			Non-statutory
Bond/Guarantee for Re-erection of buildings						Non-statutory
Council Infrastructure (Asset) Protection Deposit		\$ 770.00	\$ 793.00	\$ 23.00	3%	Non-statutory
<b>Inspections</b>						
Additional Mandatory Inspections - per hour		\$ 209.00	\$ 215.00	\$ 6.00	3%	Non-statutory
<b>Inspections of Swimming Pool and Spa Barriers (compliance inspections)</b>						
First Inspection		\$ 330.00	\$ 340.00	\$ 10.00	3%	Non-statutory
Re-inspection		\$ 203.50	\$ 210.00	\$ 6.50	3%	Non-statutory
Note:						
Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)						
Excludes prescribed lodgement fees						

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Swimming Pools and Spa's (Lodgement fees)</b>						
Swimming Pool / Spa registration fee		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Swimming Pool / Spa records search determination fee		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Lodging a certificate of pool and spa barrier non-compliance		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Lodging a certificate of pool and spa barrier compliance		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Pool/Spa Failure to Register - Construction before 1 November 2020		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Pool/Spa Failure to Register - Construction on or after 1 November 2020		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Relocatable Pool/Spa Failure to Register		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Pool/Spa Failure to register after notice given		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Pool/Spa Failure to pay at lodgement of Cert of Compliance		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Pool/Spa Failure to lodge Cert of Compliance after alteration		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Pool/Spa Failure to lodge Cert of Compliance		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Pool/Spa Failure to pay lodgment fee		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
<b>Report and Consent</b>						
Application for report and consent - Siting		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report and consent - Projections		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report and consent - Protection of public		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report and consent - Building above or below certain public facilities		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report and consent - Septic systems		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report and consent - To build over an easement vested in Council		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report of Council - Location of point of stormwater discharge (LPOD)		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report and consent - Flood prone		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Application for report and consent - Demolition of building		As per adopted regulatory fee	As per adopted regulatory fee			Statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Request for Information</b>						
Property Information Requests		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
(Regulation 326(1), 326(2) and 326(3))						
Request for Professional Advice/Consultation - per hour	Taxable	\$ 175.00	\$ 180.00	\$ 5.00	3%	Non-statutory
<b>File Retrieval / Search</b>						
File Retrieval - Minor Document (eg building / Occupancy Permit / Plans) each		\$ 49.50	\$ 51.00	\$ 1.50	3%	Non-statutory
File Retrieval/Search (eg Permit History) Each		\$ 132.00	\$ 136.00	\$ 4.00	3%	Non-statutory
<b>Amended Building Permit</b>						
Amended Building Permit - minor alterations	Taxable	\$ 187.00	\$ 193.00	\$ 6.00	3%	Non-statutory
Amended Building Permit - major alterations	Taxable	\$ 308.00	\$ 317.00	\$ 9.00	3%	Non-statutory
Time Extension - Building Permit - first request	Taxable	\$ 319.00	\$ 329.00	\$ 10.00	3%	Non-statutory
Time Extension - Building Permit - second request	Taxable	\$ 363.00	\$ 374.00	\$ 11.00	3%	Non-statutory
Time Extension - Building Permit - third request	Taxable	\$ 407.00	\$ 419.00	\$ 12.00	3%	Non-statutory
Inspection fee for permits issued by private building surveyors	Taxable	\$295 + \$1.86 per km outside of Nhill	\$303 + \$1.90 per km outside of Nhill			Non-statutory
<b>Refunds</b>						
Withdrawn Application – Permit Lodged Not Yet Assessed	Taxable	\$ 396.00	\$ 408.00	\$ 12.00	3%	Non-statutory
Withdrawn Application – Permit Assessed Not Yet Issued	Taxable	40% of fees (Minimum \$480.00)	40% of fees (Minimum \$492.00)			Non-statutory
Permit Cancellation – After Permit Issued (Refund only for inspections not carried out, based on inspection fee at time of cancellation)	Taxable	Permit fees retained	Permit fees retained			Non-statutory
Permit Cancellation - After Permit Expited	Taxable	No refund	No refund			Non-statutory
<b>Lodgement Fee</b>						
Lodgement fee for Private Building Surveyors		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
(Submission of Section 80, 30 and 73) (lodged via hard copy/email/facsimile)						Statutory
Lodgement fee for Private Building Surveyors		As per adopted regulatory fee	As per adopted regulatory fee			Statutory
(Submission of Section 80, 30 and 73) (lodged wholly online via Greenlight only)						
<b>Events</b>						
Place of Public Entertainment (POPE) Occupany Permit	Taxable	\$ 440.00	\$ 453.00	\$ 13.00	3%	Non-statutory
Temporary Siting Approval or Temporary Structure Inspection	Taxable	\$ 286.00	\$ 295.00	\$ 9.00	3%	Non-statutory
Entertainment / Event Consideration, Notification and Approval - No Permit Required	Taxable	\$ 22.00	\$ 23.00	\$ 1.00	5%	Non-statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>CAMPING FEES</b>						
Note: Some items may not be available at all times						
<b>Peak Times</b>						
Four Mile Beach - Powered Site Daily	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory
Four Mile Beach - Powered Site Weekly	Taxable	\$ 94.00	\$ 97.00	\$ 3.00	3%	Non-statutory
Four Mile Beach - Unpowered Site Daily	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
Four Mile Beach - Unpowered Site Weekly	Taxable	\$ 63.00	\$ 65.00	\$ 2.00	3%	Non-statutory
<b>Caravan Park Fees - Jeparit and Rainbow</b>						
Daily Rates						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 52.00	\$ 52.00	\$ -	0%	Non-statutory
Powered site (2 persons)	Taxable	\$ 25.00	\$ 27.50	\$ 2.50	10%	Non-statutory
Unpowered site	Taxable	\$ 20.00	\$ 22.50	\$ 2.50	13%	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
Jeparit - Studio Cabin	Taxable	\$ 105.00	\$ 110.00	\$ 5.00	5%	Non-statutory
Jeparit - 2 bedroom cabin luxury	Taxable	\$ 150.00	\$ 160.00	\$ 10.00	7%	Non-statutory
Rainbow - 2 bedroom cabin luxury	Taxable	\$ 150.00	\$ 160.00	\$ 10.00	7%	Non-statutory
<b>Weekly Rates (less than 40 days)</b>						
Powered site (2 persons)	Taxable	\$ 157.00	\$ 160.00	\$ 3.00	2%	Non-statutory
Unpowered site	Taxable	\$ 94.00	\$ 95.00	\$ 1.00	1%	Non-statutory
Extra person > 16 years old	Taxable	\$ 47.00	\$ 47.00	\$ -	0%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 32.00	\$ 32.00	\$ -	0%	Non-statutory
Jeparit - Cabin	Taxable	\$ 627.00	\$ 640.00	\$ 13.00	2%	Non-statutory
Jeparit - Studio Cabin - Trades/Contractors	Taxable	\$ 523.00	\$ 530.00	\$ 7.00	1%	Non-statutory
Jeparit - 2 bedroom cabin luxury	Taxable	\$ 750.00	\$ 770.00	\$ 20.00	3%	Non-statutory
Rainbow - 2 bedroom cabin luxury	Taxable	\$ 750.00	\$ 770.00	\$ 20.00	3%	Non-statutory
<b>Caravan Park Fees - Dimboola</b>						
Daily Rates						
Peak Times						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4%	Non-statutory
Powered site (2 persons)	Taxable	\$ 40.00	\$ 42.00	\$ 2.00	5%	Non-statutory
Unpowered site	Taxable	\$ 25.00	\$ 27.50	\$ 2.50	10%	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	\$ 60.00	\$ 65.00	\$ 5.00	8%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 110.00	\$ 115.00	\$ 5.00	5%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 175.00	\$ 180.00	\$ 5.00	3%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 185.00	\$ 190.00	\$ 5.00	3%	Non-statutory
Cabin (Studio) - No's 10 & 11	Taxable		\$ 130.00	\$ 130.00	New	Non-statutory
Cabin (3 Bedroom) - No 9	Taxable		\$ 210.00	\$ 210.00	New	Non-statutory
<b>Off Peak Times</b>						
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	\$ 52.00	\$ 52.00	\$ -	0%	Non-statutory
Powered site (2 persons)	Taxable	\$ 37.00	\$ 39.00	\$ 2.00	5%	Non-statutory
Unpowered site	Taxable	\$ 21.00	\$ 22.50	\$ 1.50	7%	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	\$ 56.00	\$ 58.00	\$ 2.00	4%	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	\$ 155.00	\$ 160.00	\$ 5.00	3%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 160.00	\$ 165.00	\$ 5.00	3%	Non-statutory
Cabin (Studio) - No's 10 & 11	Taxable		\$ 125.00	\$ 125.00	New	Non-statutory
Cabin (3 Bedroom) - No 9			\$ 195.00	\$ 195.00	New	Non-statutory



Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Weekly Rates (less than 40 days)</b>						
<b>Peak Times</b>						
Powered site (2 persons)	Taxable	\$ 251.00	\$ 253.00	\$ 2.00	1%	Non-statutory
Unpowered site	Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	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	\$ 305.00	\$ 310.00	\$ 5.00	2%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 680.00	\$ 690.00	\$ 10.00	1%	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	\$ 565.00	\$ 575.00	\$ 10.00	2%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 1,050.00	\$ 1,075.00	\$ 25.00	2%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 1,110.00	\$ 1,120.00	\$ 10.00	1%	Non-statutory
Cabin (Studio) - No's 10 & 11	Taxable		\$ 755.00	\$ 755.00	New	Non-statutory
Cabin (3 Bedroom) - No 9	Taxable		\$ 1,240.00	\$ 1,240.00	New	Non-statutory
<b>Off Peak Times</b>						
Powered site (2 persons)	Taxable	\$ 219.00	\$ 224.00	\$ 5.00	2%	Non-statutory
Unpowered site	Taxable	\$ 125.00	\$ 128.00	\$ 3.00	2%	Non-statutory
Extra person > 16 years old	Taxable	\$ 63.00	\$ 65.00	\$ 2.00	3%	Non-statutory
Extra person 6 - 15 years old	Taxable	\$ 47.00	\$ 48.00	\$ 1.00	2%	Non-statutory
Ensuite site	Taxable	\$ 282.00	\$ 289.00	\$ 7.00	2%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	\$ 627.00	\$ 643.00	\$ 16.00	3%	Non-statutory
Cabin (Number 53 & 54) - Trades/Contractor	Taxable	\$ 523.00	\$ 536.00	\$ 13.00	2%	Non-statutory
Cabin (2 bedroom) - 2 adults, 2 children	Taxable	\$ 875.00	\$ 875.00	\$ -	0%	Non-statutory
Cabin (2 bedroom) - luxury	Taxable	\$ 900.00	\$ 900.00	\$ -	0%	Non-statutory
Cabin (Studio) - No's 10 & 11	Taxable		\$ 700.00	\$ 700.00	New	Non-statutory
Cabin (3 Bedroom) - No 9	Taxable		\$ 1,100.00	\$ 1,100.00	New	Non-statutory
*Peak Times: November to March, Public Holidays, Special Events Dimboola weekends.						
<b>Other items</b>						
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
<b>Caravan Park Fees - Nhill (subject to Council undertaking management)</b>						
Powered site (2 persons)	Taxable	NA	\$ 42.00			Non-statutory
Unpowered site	Taxable	NA	\$ 27.50			Non-statutory
Extra person > 6 years old	Taxable	NA	\$ 10.00			Non-statutory
Ensuite site	Taxable	NA	\$ 65.00			Non-statutory
Cabin (Number 1, 2 & 4) - 2 adults	Taxable	NA	\$ 80.00			Non-statutory
Cabin (Number 5)	Taxable	NA	\$ 105.00			Non-statutory
Cabin (Number 7 & 8)	Taxable	NA	\$ 115.00			Non-statutory
Cabin (Number 3 & 6)	Taxable	NA	\$ 125.00			Non-statutory
Cabin (Number 9 & 10)	Taxable	NA	\$ 180.00			Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	NA	\$ 10.00			Non-statutory
<b>Weekly Rates (less than 40 days)</b>						
Powered site (2 persons)	Taxable	NA	\$ 253.00			Non-statutory
Unpowered site	Taxable	NA	\$ 155.00			Non-statutory
Extra person > 6 years old	Taxable	NA	\$ 60.00			Non-statutory
Ensuite site	Taxable	NA	\$ 310.00			Non-statutory
Cabin (Number 1, 2 & 4) - 2 adults	Taxable	NA	\$ 480.00			Non-statutory
Cabin (Number 5)	Taxable	NA	\$ 630.00			Non-statutory
Cabin (Number 7 & 8)	Taxable	NA	\$ 700.00			Non-statutory
Cabin (Number 3 & 6)	Taxable	NA	\$ 800.00			Non-statutory
Cabin (Number 9 & 10)	Taxable	NA	\$ 1,075.00			Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	NA	\$ 52.00			Non-statutory
<b>COMMUNITY BUS</b>						
Community Group Hire Fees - per kilometre	Taxable	\$ 0.40	\$ 0.45	\$ 0.05	13%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						
Other Hirer Fees - per kilometre	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease) %	Basis of Fee
		\$	\$	\$		
<b>DISABLED PARKING LABELS</b>						
Disabled parking labels	Taxable	\$ 9.40	\$ 9.70	\$ 0.30	3%	Non-statutory
<b>ELECTIONS</b>						
Candidate deposits	Non-taxable	\$ 250.00	\$ 250.00	\$ -	0%	Statutory
Failure to vote fines (Local Government Act 2020)	Non-taxable	\$ 91.00	\$ 91.00	\$ -	0%	Statutory
<b>EQUIPMENT HIRE</b>						
Equipment hire bonds and fees do not apply to Committees of Council						
<b>Bond</b>						
Large Equipment	Non-taxable	N/A	\$ 200.00	\$ 200.00	New	Non-statutory
Small Equipment	Non-taxable	N/A	\$ 100.00	\$ 100.00	New	Non-statutory
<b>Hire Charges</b>						
Small Equipment - Community Group (per day)	Taxable	N/A	\$ 20.00	\$ 20.00	New	Non-statutory
Small Equipment - Private Hire (per day)	Taxable	N/A	\$ 40.00	\$ 40.00	New	Non-statutory
Large Equipment - Community Group (per day)	Taxable	N/A	\$ 40.00	\$ 40.00	New	Non-statutory
Large Equipment - Private Hire (per day)	Taxable	N/A	\$ 80.00	\$ 80.00	New	Non-statutory
<b>EVENTS</b>						
Hire of Variable Message Sign (per week) (including set up of message)	Taxable	\$ 211.20	\$ 218.00	\$ 218.00	New	Non-statutory
Completion of Traffic Management Plan (per hour)	Taxable	\$ 63.30	\$ 65.00	\$ 65.00	New	Non-statutory
Execution of Road Closure for events including all signage (per hour)	Taxable	\$ 186.10	\$ 192.00	\$ 192.00	New	Non-statutory
Newspaper advertising of Road Closures	Taxable	At Cost	At Cost			Non-statutory
<b>FIRE PREVENTION NOTICES</b>						
Fire Hazard Removal	Taxable	\$205.00 plus removal costs	\$205.00 plus removal costs			Non-statutory
Failure to comply with Fire Prevention Notice (Country Fire Authority Act 1958)	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee			Statutory
				\$ -		
				\$ -		
<b>FREEDOM OF INFORMATION REQUESTS</b>						
Freedom of Information - Application fee	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee			Statutory
Freedom of Information - Search fee (per hour)	Non-taxable	\$ 23.85	\$ 23.85	\$ -	0%	Statutory
Freedom of Information - Supervision charge (per 15 minutes)	Non-taxable	\$ 6.00	\$ 6.00	\$ -	0%	Statutory
Freedom of Information - Photocopy charge (black and white)	Non-taxable	\$ 0.20	\$ 0.20	\$ -	0%	Statutory
<b>GARBAGE BIN SALES</b>						
120 litre bin	Taxable	\$ 79.00	\$ 81.00	\$ 2.00	3%	Non-statutory
240 litre bin	Taxable	\$ 99.00	\$ 102.00	\$ 3.00	3%	Non-statutory
Replacement bin lid - 120 litre	Taxable	\$ 27.00	\$ 28.00	\$ 1.00	4%	Non-statutory
Replacement bin lid - 240 litre	Taxable	\$ 27.00	\$ 28.00	\$ 1.00	4%	Non-statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>HALL HIRE</b>						
<b>Bonds</b>						
Meetings - Community Group	Non-taxable	N/A	\$ 50.00	\$ 50.00	New	Non-statutory
Meetings - Private/Commercial	Non-taxable	N/A	\$ 100.00	\$ 100.00	New	Non-statutory
Functions - Community Group	Non-taxable	N/A	\$ 250.00	\$ 250.00	New	Non-statutory
Functions - Private/Commercial	Non-taxable	N/A	\$ 250.00	\$ 250.00	New	Non-statutory
Functions with Alcohol	Non-taxable	N/A	\$ 400.00	\$ 400.00	New	Non-statutory
<b>Jeparit Hall</b>						
Hall Hire - Functions and Meetings (over three hours)	Taxable	\$ 398.00	\$ 250.00	\$ (148.00)	-37%	Non-statutory
Hall Hire - Meetings (Up to 3 hours)	Taxable	\$ 89.00	\$ 75.00	\$ (14.00)	-16%	Non-statutory
Hall Hire - Functions (after 1am per hour)	Taxable		\$ 57.00	\$ 57.00	New	Non-statutory
Kitchen Use	Taxable	\$ 22.00	\$ 23.00	\$ 1.00	5%	Non-statutory
Cool Room	Taxable	\$ 22.00	\$ 23.00	\$ 1.00	5%	Non-statutory
Small meeting room (hourly)	Taxable	\$ 15.00	\$ 5.00	\$ (10.00)	-67%	Non-statutory
Community Groups			50% of applicable fee			
<b>Nhill Memorial Community Centre</b>						
Functions with Alcohol	Non-taxable	\$ 400.00	\$ 400.00	\$ -	0%	Non-statutory
Hall Hire - Meetings and Functions (over 3 hours)	Taxable	\$ 425.00	\$ 250.00	\$ (175.00)	-41%	Non-statutory
Hall Hire - Meetings and Functions (up to 3 hours)	Taxable	\$ 205.00	\$ 100.00	\$ (105.00)	-51%	Non-statutory
Hall Hire - Functions (after 1am per hour)	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	4%	Non-statutory
Hall Hire - Set up / Pack up (daily)	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	4%	Non-statutory
Kitchen / Bar / Cool room Hire	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4%	Non-statutory
Baby Grand Piano	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	4%	Non-statutory
Table Cloths (round or oblong) - each	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory
Cleaning	Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3%	Non-statutory
Community Groups			50% of applicable fee			Non-statutory
<b>Old Shire Hall (Dimboola Civic Hub &amp; Meeting Room)</b>						
Meeting Room - Community Group Hire - per hour*	Taxable	\$ 15.00	\$ -	\$ (15.00)	-100%	Non-statutory
Meeting Room - Private Function Hire - per hour*	Taxable	\$ 25.00	\$ 5.00	\$ (20.00)	-80%	Non-statutory
Hall Hire - Functions and Meetings (Over 3 hours)	Taxable		\$ 250.00			Non-statutory
Hall Hire - Functions and Meetings (Up to 3 hours)	Taxable		\$ 100.00			Non-statutory
Hall Hire - Functions and Meetings (after 1am per hour)	Taxable		\$ 57.00			Non-statutory
Exhibitions & Displays - (per day)	Taxable		\$ 20.00			Non-statutory
Community Groups			50% of applicable fee			Non-statutory
<b>Movie Tickets</b>						
Adult	Taxable	\$ 12.00	\$ 13.00	\$ 1.00	8%	Non-statutory
Concession	Taxable	\$ 7.00	\$ 8.00	\$ 1.00	14%	Non-statutory
Family (2 Adults & 3 Children/Concession)	Taxable	\$ 30.00	\$ 32.00	\$ 2.00	7%	Non-statutory
Bulk Buy - Adult (6)	Taxable	\$ 60.00	\$ 65.00	\$ 5.00	8%	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
Classic Movies			Gold Coin Donation			Non-statutory
<b>Special Movie Event Tickets</b>						
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	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>HEALTH REGISTRATIONS</b>						
Initial Registration of Premises	Non-taxable	Relevant renewal fee + 50%	Relevant renewal fee + 50%			Non-statutory
Transfer of registration fee (PH&W only)	Non-taxable	50% of relevant renewal fee	50% of relevant renewal fee			Non-statutory
Transfer of Registration - Accommodation	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Transfer of food premises	Non-taxable	50% of annual fee	N/A			Non-statutory
Additional inspection due to continued non-compliance	Non-taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Additional sampling due to continued non-compliance	Non-taxable	At cost + 50%	At cost + 50%			Non-statutory
Inspection by request	Non-taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Food Act - Fixed Premises						
Food premises class 1 (hospital / aged care / child care)	Non-taxable	\$ 450.00	\$ 464.00	\$ 14.00	3%	Non-statutory
Food premises class 2 standard (including community groups)	Non-taxable	\$ 350.00	\$ 361.00	\$ 11.00	3%	Non-statutory
Food premises class 3 (including community groups)	Non-taxable	\$ 175.00	\$ 180.00	\$ 5.00	3%	Non-statutory
Food premises class 4	Non-taxable	\$ -	\$ -			Non-statutory
Food Act Streatrader						
Class 2 - Mobile yearly fee business	Non-taxable	\$ 350.00	\$ 361.00	\$ 11.00	3%	Non-statutory
Class 2 - Community Group	Non-taxable	\$ 50.00	\$ 52.00	\$ 2.00	4%	Non-statutory
Class 3 - Mobile yearly fee business	Non-taxable	\$ 175.00	\$ 180.00	\$ 5.00	3%	Non-statutory
Class 3 with class 2 fixed premises registration	Non-taxable	\$ 50.00	\$ 52.00	\$ 2.00	4%	Non-statutory
Class 3 - Community Group	Non-taxable	\$ 50.00	\$ 52.00	\$ 2.00	4%	Non-statutory
<b>Public Health and Wellbeing</b>						
Prescribed accommodation - Hotels, motels, B&B able to sleep 5 or more people etc <10 beds	Non-taxable	\$ 200.00	\$ 206.00	\$ 6.00	3%	Non-statutory
Prescribed accommodation - Hotels, motels, B&B able to sleep 5 or more people etc 10-20 beds	Non-taxable	\$ 250.00	\$ 258.00	\$ 8.00	3%	Non-statutory
Prescribed accommodation - Hotels, motels, B&B able to sleep 5 or more people etc >20 beds	Non-taxable	\$ 300.00	\$ 309.00	\$ 9.00	3%	Non-statutory
Beauty (including Hairdressing) – waxing, nails and ear piercing etc annual renewal	Non-taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Hairdressers/make up – one off registrations (inspect 3 years) hairdressing & make up only – no other activity	Non-taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Transfer of Registration - Hairdressers	Non-taxable	\$ 90.00	\$ 93.00	\$ 3.00	3%	Non-statutory
Skin Pen - tattooing, ear piercing etc	Non-taxable	\$ 200.00	\$ 206.00	\$ 6.00	3%	Non-statutory
*Premises should be registered to the highest risk activity						
<b>Aquatic Facilities</b>						
Pools public / private accommodation / spas	Non-taxable	\$ 200.00	\$ 206.00			Non-statutory
Caravan Parks - Total number of sites (other than camp sites)						
Not exceeding 25	Non-taxable	\$ 270.30	\$ 270.30	\$ -	0%	Statutory
Exceeding 25 but not 50	Non-taxable	\$ 540.60	\$ 540.60	\$ -	0%	Statutory
Exceeding 50 but not 100	Non-taxable	\$ 1,081.20	\$ 1,081.20	\$ -	0%	Statutory
Exceeding 100 but not 150	Non-taxable	\$ 1,637.70	\$ 1,637.70	\$ -	0%	Statutory
Transfer of Registration - Caravan Park	Non-taxable	\$ 90.00	\$ 93.00	\$ 3.00	3%	Non-statutory
Late payment penalty for all registrations	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory
Environmental Protection Act						
Application to install a septic system	Non-taxable	\$ 350.00	\$ 361.00	\$ 11.00	3%	Non-statutory
Application to amend/alter an existing system	Non-taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non-statutory
Application to extend a septic application	Non-taxable	\$ 175.00	\$ 180.00	\$ 5.00	3%	Non-statutory
Additional inspection due to non-compliance	Non-taxable	\$ 110.00	\$ 113.00	\$ 3.00	3%	Non-statutory
<b>INSURANCE</b>						
Stall holder - one off event	Taxable	\$ 38.60	\$ 40.00	\$ 1.40	4%	Non-statutory
Stall holder - regular event (per event)	Taxable	\$ 21.40	\$ 22.00	\$ 0.60	3%	Non-statutory
Hirer of Public Hall	Taxable	\$ 16.70	\$ 17.00	\$ 0.30	2%	Non-statutory
Performers / Buskers / Artists	Taxable	\$ 39.30	\$ 40.00	\$ 0.70	2%	Non-statutory
Tutors - Non sporting (music teachers, craft teachers etc.) - Annual coverage	Taxable	\$ 207.10	\$ 213.00	\$ 5.90	3%	Non-statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>LIBRARIES</b>						
Lost or damaged items		N/A	Cost of replacement plus processing fee			Non-statutory
Processing Fee	Taxable	N/A	\$ 5.00			Non-statutory
<b>LITTERING FINES (Environment Protection Act 2017)</b>						
Littering fines - deposit small item of litter	Non-taxable	\$ 370.00	\$ 370.00	\$ -	0%	Statutory
Littering fines - deposit litter	Non-taxable	\$ 370.00	\$ 370.00	\$ -	0%	Statutory
Littering fines - deposit burning litter	Non-taxable	\$ 740.00	\$ 740.00	\$ -	0%	Statutory
Unsecured load fines	Non-taxable	\$ 740.00	\$ 740.00	\$ -	0%	Statutory
<b>LOCAL LAWS PERMIT FEES</b>						
Document processing fee (Admin fee)	Non-taxable	\$ 20.00	\$ 21.00	\$ 1.00	5%	Non-statutory
Light a Fire in the Open Air in Residential Areas	Non-taxable	\$ 40.30	\$ 42.00	\$ 1.70	4%	Non-statutory
Waste containers	Non-taxable	\$ 63.30	\$ 65.00	\$ 1.70	3%	Non-statutory
Recreational Vehicles	Non-taxable	\$ 31.70	\$ 33.00	\$ 1.30	4%	Non-statutory
Street Traders and Collectors Permits	Non-taxable	\$ 47.60	\$ 49.00	\$ 1.40	3%	Non-statutory
Signs on pavement, street furniture and/or merchandise - 3 years (pro rata in accordance with renewal cycle)	Non-taxable	\$ 221.60	\$ 228.00	\$ 6.40	3%	Non-statutory
Streets and Roads - Temporary Vehicle Crossing	Non-taxable	\$ -	\$ -			Non-statutory
Streets and Roads - Heavy or Long Vehicles	Non-taxable	\$ 95.10	\$ 98.00	\$ 2.90	3%	Non-statutory
Streets and Roads - Removal of Firewood	Non-taxable	\$ 31.70	\$ 33.00	\$ 1.30	4%	Non-statutory
Streets and Roads - Cut and Burn on Road Reserves	Non-taxable	\$ 40.30	\$ 42.00	\$ 1.70	4%	Non-statutory
<b>Keeping of Animals</b>						
Dogs - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
Cats - permit to exceed prescribed number of animals (where no planning permit required) - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
Horses and Cattle - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
Domestic Birds and Poultry - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
Pigeons - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
Rodents and Reptiles - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
Other Animals - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
Different Types of Animals - 3 years	Non-taxable	\$ 221.60	\$ 228.20	\$ 6.60	3%	Non-statutory
<b>Protection of Council Assets</b>						
*Note: These fees are set by VicRoads on 01 July each year.						
Road Opening Permit - L1	Taxable	\$ 674.30	\$ 694.50	\$ 20.20	3%	Non-statutory
Road Opening Permit - L2	Taxable	\$ 367.00	\$ 378.00	\$ 11.00	3%	Non-statutory
Road Opening Permit - L3	Taxable	\$ 145.30	\$ 149.70	\$ 4.40	3%	Non-statutory
Road Opening Permit - L4	Taxable	\$ 94.10	\$ 96.90	\$ 2.80	3%	Non-statutory
Building Regulations 2018 (Reg 133(2)) (Section 36(4))						
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
<b>Other</b>						
Abandoned motor vehicle	Non-taxable	\$355.00 plus towing expenses at cost	\$355.00 plus towing expenses at cost			Non-statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>MUSEUM FEES</b>						
<b>Wimmera Mallee Pioneer Museum</b>						
Adult	Taxable	\$ 10.00	\$ 12.00	\$ 2.00	20%	Non-statutory
Pensioner	Taxable	\$ 6.00	\$ 8.00	\$ 2.00	33%	Non-statutory
Adult over 90	Taxable	\$ -	\$ -			Non-statutory
Children under 5	Taxable	\$ -	\$ -			Non-statutory
Children over 5 but under 12	Taxable	\$ 3.00	\$ 5.00	\$ 2.00	67%	Non-statutory
Family	Taxable	\$ 20.00	\$ 25.00	\$ 5.00	25%	Non-statutory
Groups of 10 or more	Taxable	\$ 5.00	\$ 8.00	\$ 3.00	60%	Non-statutory
School groups (per student - teachers no charge)	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory
<b>Yurunga Homestead</b>						
Adult	Taxable	\$ 7.50	\$ 7.50	\$ -	0%	Non-statutory
Secondary School Student		\$ 5.00	\$ 5.00	\$ -	0%	Non-statutory
Children under 12	Taxable	Free	Free			
<b>Groups</b>						
Lunch	Taxable	\$ 17.50	\$ 17.50	\$ -	0%	Non-statutory
Lunch plus tour	Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non-statutory
Morning or afternoon tea	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non-statutory
Morning/Afternoon plus tour		\$ 22.50	\$ 22.50	\$ -	0%	Non-statutory
<b>PARKING FINES (Road Safety Road Rules 2017)</b>						
Heavy vehicles parked in a built up area longer than 1 hour	Non-taxable	\$ 111.00	\$ 111.00	\$ -	0%	Statutory
Parked in a disabled area	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0%	Statutory
Stopped in a no-stopping area	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0%	Statutory
Stopped in a children's crossing	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0%	Statutory
Stopped in a loading zone	Non-taxable	\$ 185.00	\$ 185.00	\$ -	0%	Statutory
<b>PHOTOCOPIES &amp; SCANNING</b>						
A4 - Black and White	Taxable	\$ 0.60	\$ 0.20	\$ (0.40)	-67%	Non-statutory
A4 - Colour	Taxable	\$ 1.10	\$ 0.50	\$ (0.60)	-55%	Non-statutory
A3 - Black and White	Taxable	\$ 1.10	\$ 0.50	\$ (0.60)	-55%	Non-statutory
A3 - Colour	Taxable	\$ 2.50	\$ 0.80	\$ (1.70)	-68%	Non-statutory
Engineering plans	Taxable	\$ 7.90	\$ 7.90	\$ -	0%	Non-statutory
A2 - Black and White	Taxable	\$ 17.60	\$ 17.60	\$ -	0%	Non-statutory
A2 - Colour	Taxable	\$ 23.60	\$ 23.60	\$ -	0%	Non-statutory
A1 - Black and White	Taxable	\$ 29.80	\$ 29.80	\$ -	0%	Non-statutory
A1 - Colour	Taxable	\$ 34.00	\$ 34.00	\$ -	0%	Non-statutory
A0 - Black and White	Taxable	\$ 33.40	\$ 33.40	\$ -	0%	Non-statutory
A0 - Colour	Taxable	\$ 40.30	\$ 40.30	\$ -	0%	Non-statutory
B Size Surcharge	Taxable	\$ 3.60	\$ 3.60	\$ -	0%	Non-statutory
Scanning up to 10 pages	Taxable	\$ 2.70	\$ -	\$ (2.70)	-100%	Non-statutory
Scanning 10 - 50 pages	Taxable	\$ 5.20	\$ -	\$ (5.20)	-100%	Non-statutory
Scanning over 50 pages	Taxable	\$ 7.90	\$ -	\$ (7.90)	-100%	Non-statutory
Laminating A4	Taxable	\$ 1.20	\$ 1.20	\$ -	0%	Non-statutory
Laminating A3	Taxable	\$ 1.50	\$ 1.50	\$ -	0%	Non-statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>PLANNING</b>						
Planning Certificate Fee - Non electronic	Non-taxable	\$ 21.70	\$ 21.70	\$ -	0%	Statutory
Planning Certificate Fee electronic	New					Statutory
Certificate of Compliance	Non-taxable	\$ 317.90	\$ 317.90	\$ -	0%	Statutory
<b>Applications for Permits (Regulation 9)</b>						
Class 1 - Use Only	Non-taxable	\$ 1,286.10	\$ 1,415.10	\$ 129.00	10%	Statutory
Class 2 - To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:						
<\$10,000	Non-taxable	\$ 195.10	\$ 214.65	\$ 19.55	10%	Statutory
>\$10,001 - \$100,000	Non-taxable	\$ 614.10	\$ 675.75	\$ 61.65	10%	Statutory
>\$100,001 - \$500,000	Non-taxable	\$ 1,257.20	\$ 1,383.30	\$ 126.10	10%	Statutory
>\$500,001 - \$1,000,000	Non-taxable	\$ 1,358.30	\$ 1,494.60	\$ 136.30	10%	Statutory
>\$1,000,001 - \$2,000,000	Non-taxable	\$ 1,459.90	\$ 1,605.90	\$ 146.00	10%	Statutory
<b>VicSmart</b>						
VicSmart application if the estimated cost of development is:						
Class 7: VicSmart application if the estimated cost of development is \$10,000 or less	Non-taxable	\$ 195.00	\$ 214.65	\$ 19.65	10%	Statutory
Class 8: VicSmart application if the estimated cost of development is more than \$10,000	Non-taxable	\$ 419.10	\$ 461.10	\$ 42.00	10%	Statutory
Class 9: VicSmart application to subdivide or consolidate land	Non-taxable	\$ 214.70	\$ 214.65	\$ (0.05)	0%	Statutory
Class 10: VicSmart application (other than a class 7, 8 or 9 permit)	Non-taxable	\$ 214.70	\$ 214.65	\$ (0.05)	0%	Statutory
<b>Permits - Other if the cost of development is:</b>						
Class 11: \$100,000 or less	Non-taxable	\$ 1,232.30	\$ 1,232.25	\$ (0.05)	0%	Statutory
Class 12: More than \$100,000 but not more than \$1,000,000	Non-taxable	\$ 1,661.60	\$ 1,661.55	\$ (0.05)	0%	Statutory
Class 13: More than \$1,000,000 but not more than \$5,000,000	Non-taxable	\$ 3,665.00	\$ 3,664.95	\$ (0.05)	0%	Statutory
Class 14: More than \$5,000,000 but not more than \$15,000,000	Non-taxable	\$ 9,341.30	\$ 9,341.25	\$ (0.05)	0%	Statutory
Class 15: More than \$15,000,000 but not more than \$50,000,000	Non-taxable	\$ 27,546.80	\$ 27,546.75	\$ (0.05)	0%	Statutory
Class 16: More than \$50,000,000	Non-taxable	\$ 61,914.60	\$ 61,914.60	\$ -	0%	Statutory
<b>Permits - Subdivision</b>						
Class 17: To subdivide an existing building (other than a class 9 permit)	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
Class 18: To subdivide land into 2 lots (other than a class 9 or class 17 permit)	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
Class 19: To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Non-taxable	\$ 1,415.10	1415.10 per 100 lots created			Statutory
Class 20: Subdivide land (other than a class 9, class 17, class 18, or class 19 permit)	Non-taxable	\$1,415.10 per 100 lots created	1415.10 per 100 lots created			Statutory
Class 21:						
To:						
a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or						
b) create or remove a right of way; or	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
c) create, vary or remove an easement other than a right of way: or						
d) vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant.						
Class 22: A permit not otherwise provided for in the regulation	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Amendments to Permits</b>						
Class 1: Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
Class 2: Amendment to a permit 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	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
Amendment to a class 2 permit	Non-taxable	\$ 195.10		\$ (195.10)	-100%	Statutory
Amendment to a class 3 permit	Non-taxable	\$ 614.10		\$ (614.10)	-100%	Statutory
Amendment to a class 4 permit	Non-taxable	\$ 1,257.20		\$ (1,257.20)	-100%	Statutory
Amendment to a class 5 or class 6 permit	Non-taxable	\$ 1,358.30		\$ (1,358.30)	-100%	Statutory
Amendment to a class 7 permit	Non-taxable	\$ 195.10		\$ (195.10)	-100%	Statutory
Amendment to a class 8 permit	Non-taxable	\$ 419.10		\$ (419.10)	-100%	Statutory
Amendment to a class 9 permit	Non-taxable	\$ 195.10		\$ (195.10)	-100%	Statutory
Amendment to a class 10 permit	Non-taxable	\$ 1,119.90		\$ (1,119.90)	-100%	Statutory
Amendment to a class 11 permit	Non-taxable	\$ 1,510.00		\$ (1,510.00)	-100%	Statutory
Amendment to a class 12, 13, 14, or 15 permit	Non-taxable	\$ 3,330.70		\$ (3,330.70)	-100%	Statutory
Amendment to a class 16 permit	Non-taxable	\$ 1,286.10		\$ (1,286.10)	-100%	Statutory
Amendment to a class 17 permit	Non-taxable	\$ 1,286.10		\$ (1,286.10)	-100%	Statutory
Amendment to a class 18 permit	Non-taxable	\$ 1,286.10		\$ (1,286.10)	-100%	Statutory
Amendment to a class 19 permit	Non-taxable	\$1286.10 per 100 lots created				Statutory
Amendment to a class 20 permit	Non-taxable	\$ 1,286.10		\$ (1,286.10)	-100%	Statutory
Amendment to a class 21 permit	Non-taxable	\$ 1,286.10		\$ (1,286.10)	-100%	Statutory
<b>Amending - Single dwelling use or development if the cost of the additional development is:</b>						
Class 3: \$10,000 or less	Non-taxable	\$ 1,415.10	\$ 214.65	\$ (1,200.45)	-85%	Statutory
Class 4: More than \$10,000 but not more than \$100,000	Non-taxable	\$ 1,415.10	\$ 675.75	\$ (739.35)	-52%	Statutory
Class 5: More than \$100,000 but not more than \$500,000	Non-taxable	\$ 1,415.10	\$ 1,383.30	\$ (31.80)	-2%	Statutory
Class 6: More than \$500,000	Non-taxable	\$ 1,415.10	\$ 1,494.60	\$ 79.50	6%	Statutory
<b>Amending - VicSmart</b>						
Class 7: Amendment to a class 7 permit - if the cost of any additional development is \$10,000 or less	Non-taxable	\$ 214.70	\$ 214.65	\$ (0.05)	0%	Statutory
Class 8: Amendment to a class 8 permit - if the cost of any additional development is more than \$10,000	Non-taxable	\$ 461.10	\$ 461.10	\$ -	0%	Statutory
Class 9: Amendment to a class 9 permit - subdivide or consolidate land	Non-taxable	\$ 214.70	\$ 214.65	\$ (0.05)	0%	Statutory
Class 10: Amendment to a class 10 permit (a VicSmart application other than a class 7, 8 or 9 permit)	Non-taxable	\$ 214.70	\$ 214.65	\$ (0.05)	0%	Statutory
<b>Amending - Other development if the cost of the additional development is:</b>						
Class 11: \$100,000 or less	Non-taxable	\$ 1,232.30	\$ 1,232.25	\$ (0.05)	0%	Statutory
Class 12: More than \$100,000 but not more than \$1,000,000	Non-taxable	\$ 1,661.60	\$ 1,661.55	\$ (0.05)	0%	Statutory
Class 13: More than \$1,000,000	Non-taxable	\$ 3,665.00	\$ 3,664.95	\$ (0.05)	0%	Statutory
<b>Amending - Subdivision</b>						
Class 14: Amendment to a permit - to subdivide an existing building (other than a class 9 permit)	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
Class 15: Amendment to a permit - to subdivide land into two lots (other than a class 9 or 17 permit)	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
Class 16: Amendment to a permit - to effect a realignment of a common boundary between lots or to consolidate two or more lots (other than a class 9 permit)	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
Class 17: Amendment to a permit - to subdivide land (other than a class 9, 17, 18 or 19 permit)	Non-taxable	\$1,415.10 per 100 lots created	\$1,415.10 per 100 lots created			Statutory



Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease) %	Basis of Fee
		\$	\$	\$	%	
<b>Class 18:</b>						
Amendment to a permit to:						
s) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or						
b) create or remove a right of way; or	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
c) create, vary or remove an easement other than a right of way; or						
d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.						
Class 19: Amendment to a permit not otherwise provided for in the regulation	Non-taxable	\$ 1,415.10	\$ 1,415.10	\$ -	0%	Statutory
						Statutory
						Statutory
<b>Other Fees</b>						
Regulation 7: For requesting the Minister to prepare an amendment to a planning scheme exempted from the requirements referred to in section 20(4) of the Act.	Non-taxable	\$ 4,293.00	\$ 4,293.00	\$ -	0%	Statutory
Regulation 8: For requesting the Minister to prepare an amendment to a planning scheme exempted from certain requirements prescribed under section 20A of the Act.	Non-taxable	\$ 1,033.50	\$ 1,033.50	\$ -	0%	Statutory
Regulation 10: For combined permit applications: Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.	Non-taxable	N/A	N/A			Statutory
Regulation 12: Amend an application for a permit or an application to amend a permit. b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below						
a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9	Non-taxable	N/A	N/A			Statutory
c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee						
Regulation 13: For a combined application to amend permit: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	Non-taxable	N/A	N/A			Statutory
Regulation 14: For a combined permit and planning scheme amendment Under section 96A(4)(a) of the Act: The sum of the fee(s) for the amendment to the planning scheme (regulation 6) and whichever of the following applies:						
-50% of the fee which would have applied if the permit application had been made separately; or	Non-taxable	N/A	N/A			Statutory
- if the permit application is for more than one class of permit (regulation 9), the highest of the fees which would have applied if the permit applications had been made separately.						
Regulation 15: For a Certificate of Compliance	Non-taxable	\$ 349.80	\$ 349.80	\$ -	0%	Statutory
Regulation 16: For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Non-taxable	\$ 707.60	\$ 707.55	\$ (0.05)	0%	Statutory
Regulation 17: For a planning certificate	Non-taxable	a) \$23.90 for an application not made electronically	a) \$23.90 for an application not made electronically			Statutory
Regulation 18: Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority, or municipal council	Non-taxable	\$ 349.80	\$ 349.80	\$ -	0%	Statutory

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>Planning Additional Fees - Advertising (conducted on applicants behalf)</b>						
Newspaper advertisement - At cost	Taxable	At cost	At cost			Non-statutory
Placing of notice onsite	Taxable	\$ 116.00	\$ 119.50	\$ 3.50	3%	Non-statutory
Notice of planning permit by mail (if more than 10 letters, per letter)	Taxable	\$ 7.30	\$ 7.50	\$ 0.20	3%	Non-statutory
<b>Planning - Additional Fees</b>						
Secondary Consent Application	Taxable	\$ 211.20	\$ 217.50	\$ 6.30	3%	Non-statutory
Extension of Time to planning permit	Taxable	\$ 264.00	\$ 271.90	\$ 7.90	3%	Non-statutory
Section 173 Agreements	Taxable	\$ 213.30	\$ 219.70	\$ 6.40	3%	Non-statutory
Written Advice on Planning Controls	Taxable	\$ 158.40	\$ 163.20	\$ 4.80	3%	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	Taxable	\$ 147.80	\$ 152.20	\$ 4.40	3%	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	Taxable	\$ 144.80	\$ 149.10	\$ 4.30	3%	Non-statutory
<b>Planning - Withdrawal of Application</b>						
After lodgement (no work undertaken)	Taxable	75% of app fee refundable	75% of app fee refundable			Non-statutory
After request for further information but prior to commencement of advertising	Taxable	50% of the application fee refunded	50% of the application fee refunded			Non-statutory
After advertising	Taxable	Refund discretionary	Refund discretionary			Non-statutory
Secondary Consent	Taxable	Refund discretionary	Refund discretionary			Non-statutory
Extension of Time	Taxable	No refund	No refund			Non-statutory
<b>PUBLIC SPACES</b>						
Minor use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 34.50	\$ 35.50	\$ 1.00	3%	Non-statutory
Major use of facilities –Parks, Soundshells, Rotundas etc.	Taxable	\$ 173.50	\$ 178.70	\$ 5.20	3%	Non-statutory
High Risk Activity Bond*	Non-taxable	N/A	\$ 400.00	\$ 400.00	New	Non-statutory
*High risk activity includes activities involving alcohol, crowds >200, events involving machinery, livestock and/or motor vehicles.						
<b>RATES</b>						
Rates - debt recovery fees	Non-taxable	Cost recovery	Cost recovery			Non-statutory
Land information certificate	Non-taxable	As per adopted regulatory fee	As per adopted regulatory fee			Statutory
<b>RECYCLING TRAILER</b>						
Recycling Trailer Hire (per event)	Taxable	\$ 20.90	\$ 21.50	\$ 0.60	3%	Non-statutory
Recycling Trailer Hire - Bond (per event)	Non-taxable	\$ 313.70	\$ 323.10	\$ 9.40	3%	Non-statutory
<b>SALEYARD FEES</b>						
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	\$ 1,411.40	\$ 1,453.70	\$ 42.30	3%	Non-statutory
<b>SEPTIC TANK FEES</b>						
Application to install a septic system	Non-taxable	\$ 350.00	\$ 360.50	\$ 10.50	3%	Non-statutory
Application to amend/alter an existing system	Non-taxable	\$ 150.00	\$ 154.50	\$ 4.50	3%	Non-statutory
Application to extend a septic application	Non-taxable	\$ 175.00	\$ 180.30	\$ 5.30	3%	Non-statutory
Additional inspection due to non-compliance	Non-taxable	\$ 110.00	\$ 113.30	\$ 3.30	3%	Non-statutory
<b>SWIMMING POOLS</b>						
Note: Swimming Pool fees are set by the contractor						

Description of Fees and Charges	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST (Proposed)	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		\$	\$	\$	%	
<b>WASTE DEPOT FEES</b>						
Unsorted recyclables, general waste and hard plastic						
Car boot	Taxable	\$ 12.50	\$ 14.00	\$ 1.50	12%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$ 33.40	\$ 35.00	\$ 1.60	5%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$ 62.70	\$ 65.00	\$ 2.30	4%	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$ 89.90	\$ 92.00	\$ 2.10	2%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$ 170.50	\$ 175.00	\$ 4.50	3%	Non-statutory
Builders waste clean sorted – Per cubic metre	Taxable	\$ 76.40	\$ 80.00	\$ 3.60	5%	Non-statutory
Builders waste dirty non-sorted – Per cubic metre	Taxable	\$ 185.00	\$ 190.00	\$ 5.00	3%	Non-statutory
Concrete Non-sorted – Per tonne	Taxable	\$ 130.70	\$ 135.00	\$ 4.30	3%	Non-statutory
Concrete Clean, sorted – Per tonne	Taxable	\$ 37.60	\$ 40.00	\$ 2.40	6%	Non-statutory
Heavy truck loads	Taxable	Not accepted	Not accepted			
Mattresses (All sizes)	Taxable	\$ 52.30	\$ 50.00	\$ (2.30)	-4%	Non-statutory
Asbestos (per kilogram)	Taxable	\$ 2.10	\$ 3.00	\$ 0.90	43%	Non-statutory
Clean Fill Dirt (per ton)	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non-statutory
<b>Sorted recyclables</b>						
Newspapers, Cardboard, Bottles, Cans etc.	Taxable	\$ -	\$ -	\$ -	#DIV/0!	Non-statutory
<b>Tyres</b>						
Car and Motorcycle	Taxable	\$ 9.40	\$ 12.00	\$ 2.60	28%	Non-statutory
Light Commercial	Taxable	\$ 26.10	\$ 30.00	\$ 3.90	15%	Non-statutory
Truck –Standard	Taxable	\$ 79.40	\$ 90.00	\$ 10.60	13%	Non-statutory
Tractor - under 2 metres high	Taxable	\$ 141.10	\$ 150.00	\$ 8.90	6%	Non-statutory
Tractor - over 2 metres high	Taxable	\$ 287.50	\$ 300.00	\$ 12.50	4%	Non-statutory
<b>Car bodies</b>						
Car bodies / scrap steel	Taxable	\$ -	\$ -	\$ -	0%	Non-statutory
<b>Green Waste &amp; Timber</b>						
Car boot	Taxable	\$ 6.30	\$ 8.00	\$ 1.70	27%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	\$ 12.50	\$ 15.00	\$ 2.50	20%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	\$ 15.70	\$ 20.00	\$ 4.30	27%	Non-statutory
Tandem trailer / Light truck – Level	Taxable	\$ 23.00	\$ 25.00	\$ 2.00	9%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	\$ 31.40	\$ 33.00	\$ 1.60	5%	Non-statutory
Heavy truck	Taxable	\$ 59.60	\$ 63.00	\$ 3.40	6%	Non-statutory
<b>E-waste</b>						
Flourescents	Taxable	\$ 2.50	\$ 3.00	\$ 0.50	20%	Non-statutory
High bay lights	Taxable	\$ 10.00	\$ 11.00	\$ 1.00	10%	Non-statutory
E-Waste – non-compliant	Taxable	\$ 2.00 per kg	\$ 2.00 per kg			Non-statutory
E-Waste - compliant	Taxable	\$ 1.00 per kg	\$ 1.00 per kg			Non-statutory
<b>Furniture</b>						
Small Item – e.g. Chair (per unit)	Taxable	\$ 10.50	\$ 12.00	\$ 1.50	14%	Non-statutory
Medium Item – e.g. bed, dressing table etc. (per unit)	Taxable	\$ 37.60	\$ 40.00	\$ 2.40	6%	Non-statutory
Large Item – e.g. Couch, wardrobe etc. (per unit)	Taxable	\$ 104.60	\$ 110.00	\$ 5.40	5%	Non-statutory
<b>Oil</b>						
Oil (per litre)	Taxable	\$ 0.50	\$ 0.50	\$ -	0%	Non-statutory
Oil Drum disposal (per drum)	Taxable	\$ 5.20	\$ 6.00	\$ 0.80	15%	Non-statutory
<b>WOOD PERMITS</b>						
Council controlled land – Full rate	Taxable	\$ 31.70	\$ 32.70	\$ 1.00	3%	Non-statutory
Council controlled land – Pensioner rate	Taxable	\$ 21.10	\$ 21.70	\$ 0.60	3%	Non-statutory

Hindmarsh Shire Council

# **LONG TERM FINANCIAL PLAN 2024/2025 - 2033/2034**



**Hindmarsh  
Shire Council**

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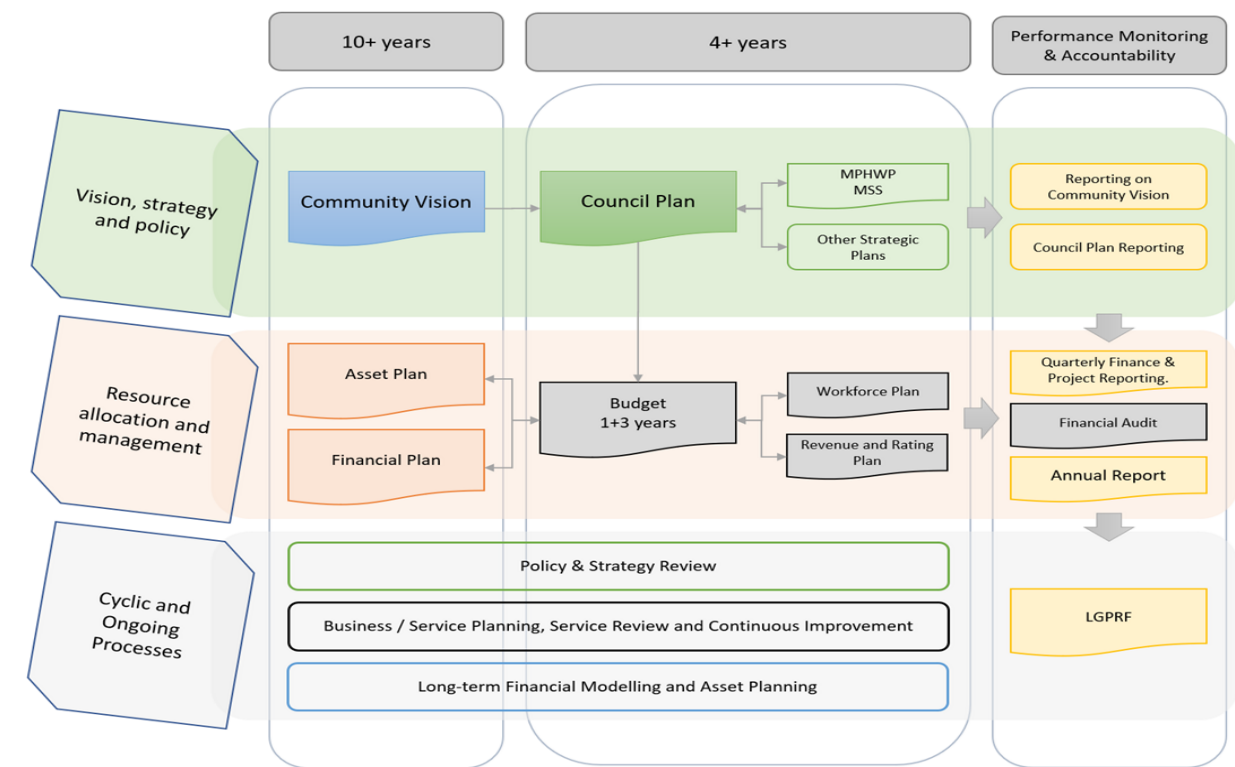
# 1. Legislative Requirements

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) Financial Plan prepared by management in conjunction with Council;
- b) Financial Plan prepared in conjunction with the Annual Budget placed on public exhibition following 29 May 2024 Council meeting for the period 30 May to 19 June 2024 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 26 June 2024 Council meeting;
- e) Financial Plan, including any revisions, presented to 26 June 2024 Council meeting for adoption.

## 1.4 Service Performance Principles

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

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

## 1.5 Asset Plan Integration

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

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

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

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

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

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

## 2.1 Overview

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

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

## 2.2 Our Challenges

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

- a) The Victorian State Government introduced a cap on rates from 2016/2017. The cap for 2024/2025 has been set at 2.75%.
- 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 2024/25 to 2033/34. The assumptions are based on the best available information at the time of preparation and will be updated each year as necessary.



## Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Rate Cap Increase	1	1.75%	3.50%	3%	2.75%	2.75%	2.75%	
Population Growth	2	0%	0%	0%	0%	0%	0%	
Investment Interest Rate	3	%	2.5%	2.75%	2.75%	2.75%	2.75%	
CPI	4	6%	3.6%	3.6%	3.6%	3.6%	3.6%	
User Fees	5	%	2.78%	2.75%	2.75%	2.75%	2.75%	
Grants - Recurrent	6	1.00%	-2077%	2.75%	2.75%	2.75%	2.75%	
Grants - Non-Recurrent		-204%	-0.65%	-96%	-200%	0%	0%	
Contributions		-11%	1%	-89%	0%	0%	0%	
Proceeds from sale of assets		\$34	\$150	\$160	\$164	\$169	\$174	
Finance Costs		\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue		220%	1.07%	-7%	2.75%	2.75%	2.75%	
Employee Costs	7	1.07%	-0.02%	4.92%	2.75%	2.75%	2.75%	
Contactors, consultants and materials		-9%	1.31%	-25.02%	2.75%	2.75%	2.75%	
Depreciation		\$4,946	\$4,874	\$5,107	\$5,248	\$5,292	\$5,540	
Other expenses		1.01%	17.30%	-11.67%	2.75%	2.75%	2.75%	

### Notes to Assumptions

#### 1. Rate Cap

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

#### 2. Population Growth

Population growth in Hindmarsh remains unchanged.

#### 3. Investment Interest Rate

Interest rates are based on available cash.

#### 4. CPI

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

#### 5. User Fees

Council increases User Fees each year, generally in line with the rate cap set by the minister but in some instances where services are outsourced User Fees reflect direct service provision costs.

#### 6. Grants - Recurrent

Council conservatively estimates Grant - recurrent increases generally in line with the rate cap set by the Minister.

Grants - recurrent changed in 23/24 due to Council no longer providing Aged Care Services. The Financial Assistance Grants for 2023/2024 were received prior to the start of the financial year. It is budgeted for the 2024/2025 Financial assistance grants to be received in 2024/2025.

#### 7. Employee Costs

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

### 3. Financial Statements

This section presents information in regard to the Budget for the 4 years from 2024/25 to 2027/28 and Financial Plan Statements for the 10 years from 2024/25 to 2033/34.

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

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

### 3.1 Comprehensive Income Statement

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>											
Rates and charges	9,850	10,043	10,319	10,603	10,894	11,194	11,502	11,818	12,143	12,477	12,820
Statutory fees and fines	192	196	201	207	213	218	224	231	237	244	250
User fees	1,458	1,465	1,505	1,546	1,589	1,632	1,677	1,723	1,771	1,819	1,870
Grants - Operating	876	5,684	5,840	6,001	6,166	6,335	6,510	6,689	6,872	7,061	7,256
Grants - Capital	5,241	3,526	1,800	1,800	1,800	1,801	1,802	1,803	1,804	1,805	1,806
Contributions - monetary	80	9	9	9	9	9	10	10	10	11	11
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	150	160	164	169	174	178	183	188	193	199	204
Share of net profits/(losses) of associates and joint ventures	17	-	-	-	-	-	-	-	-	-	-
Other income	673	625	642	660	678	696	715	735	755	776	797
<b>Total income / revenue</b>	<b>18,535</b>	<b>21,707</b>	<b>20,480</b>	<b>20,994</b>	<b>21,522</b>	<b>22,065</b>	<b>22,623</b>	<b>23,197</b>	<b>23,786</b>	<b>24,392</b>	<b>25,014</b>
<b>Expenses</b>											
Employee costs	8,076	8,474	8,707	8,946	9,192	9,445	9,705	9,971	10,246	10,527	10,817
Materials and services	6,629	4,971	5,107	5,248	5,392	5,541	5,693	5,849	6,010	6,176	6,345
Depreciation	4,874	5,107	5,248	5,392	5,540	5,693	5,849	6,010	6,175	6,345	6,520
Other expenses	2,385	2,107	2,165	2,224	2,285	2,348	2,413	2,479	2,547	2,618	2,689
<b>Total expenses</b>	<b>21,965</b>	<b>20,659</b>	<b>21,227</b>	<b>21,810</b>	<b>22,410</b>	<b>23,027</b>	<b>23,660</b>	<b>24,310</b>	<b>24,979</b>	<b>25,666</b>	<b>26,372</b>
<b>Surplus/(deficit) for the year</b>	<b>(3,431)</b>	<b>1,048</b>	<b>(747)</b>	<b>(817)</b>	<b>(889)</b>	<b>(962)</b>	<b>(1,037)</b>	<b>(1,114)</b>	<b>(1,193)</b>	<b>(1,274)</b>	<b>(1,358)</b>
<b>Total comprehensive result</b>	<b>(3,431)</b>	<b>1,048</b>	<b>(747)</b>	<b>(817)</b>	<b>(889)</b>	<b>(962)</b>	<b>(1,037)</b>	<b>(1,114)</b>	<b>(1,193)</b>	<b>(1,274)</b>	<b>(1,358)</b>

### 3.2 Balance Sheet

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	2,298	2270	2,017	1,753	1,479	1,238	1,030	856	718	615	550
Trade and other receivables	1,972	1647	1,609	1,609	1,634	1,695	1,741	1,776	1,794	1,812	1,830
Inventories	727	729	751	751	766	793	815	831	840	848	856
Other assets	220	190	195	195	199	206	212	218	220	222	224
<b>Total current assets</b>	<b>5,217</b>	<b>4,836</b>	<b>4,572</b>	<b>4,309</b>	<b>4,079</b>	<b>3,932</b>	<b>3,798</b>	<b>3,681</b>	<b>3,571</b>	<b>3,497</b>	<b>3,461</b>
<b>Non-current assets</b>											
Investments in associates, joint arrangements and subsidiaries	233	233	239	246	253	260	267	274	276	279	280
Property, infrastructure, plant & equipment	212,255	213,483	213,115	212,691	212,209	211,498	210,725	209,883	208,971	207,991	206,930
<b>Total non-current assets</b>	<b>212,488</b>	<b>213,716</b>	<b>213,355</b>	<b>212,937</b>	<b>212,461</b>	<b>211,757</b>	<b>210,992</b>	<b>210,157</b>	<b>209,247</b>	<b>208,270</b>	<b>207,210</b>
<b>Total assets</b>	<b>217,706</b>	<b>218,553</b>	<b>217,927</b>	<b>217,246</b>	<b>216,541</b>	<b>215,689</b>	<b>214,790</b>	<b>213,838</b>	<b>212,818</b>	<b>211,768</b>	<b>210,671</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	1,995	1,745	1,793	1,849	1,923	1,961	2,015	2,086	2,164	2,255	2,356
Trust funds and deposits	100	80	82	85	87	89	92	95	97	100	103
Provisions	2,293	2,342	2,406	2,476	2,575	2,639	2,711	2,793	2,877	2,997	3,140
<b>Total current liabilities</b>	<b>4,388</b>	<b>4,167</b>	<b>4,281</b>	<b>4,409</b>	<b>4,585</b>	<b>4,690</b>	<b>4,818</b>	<b>4,973</b>	<b>5,138</b>	<b>5,352</b>	<b>5,600</b>
<b>Non-current liabilities</b>											
Provisions	227	247	254	261	268	275	283	290	298	307	321
<b>Total non-current liabilities</b>	<b>227</b>	<b>247</b>	<b>254</b>	<b>261</b>	<b>268</b>	<b>275</b>	<b>283</b>	<b>290</b>	<b>298</b>	<b>307</b>	<b>321</b>
<b>Total liabilities</b>	<b>4,615</b>	<b>4,413</b>	<b>4,535</b>	<b>4,670</b>	<b>4,853</b>	<b>4,965</b>	<b>5,101</b>	<b>5,263</b>	<b>5,436</b>	<b>5,659</b>	<b>5,921</b>
<b>Net assets</b>	<b>213,091</b>	<b>214,139</b>	<b>213,392</b>	<b>212,576</b>	<b>211,687</b>	<b>210,725</b>	<b>209,689</b>	<b>208,575</b>	<b>207,382</b>	<b>206,108</b>	<b>204,750</b>
<b>Equity</b>											
Accumulated surplus	80,531	81,579	80,832	80,016	79,127	78,165	77,129	76,015	74,822	73,548	72,190
Reserves	132,560	132,560	132,560	132,560	132,560	132,560	132,560	132,560	132,560	132,560	132,560
<b>Total equity</b>	<b>213,091</b>	<b>214,139</b>	<b>213,392</b>	<b>212,576</b>	<b>211,687</b>	<b>210,725</b>	<b>209,689</b>	<b>208,575</b>	<b>207,382</b>	<b>206,108</b>	<b>204,750</b>

### 3.3 Statement of Changes in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000
<b>2024 Forecast Actual</b>			
Balance at beginning of the financial year	216,522	83,961	132,561
Surplus/(deficit) for the year	(3,431)	(3,431)	-
<b>Balance at end of the financial year</b>	<b>213,091</b>	<b>80,530</b>	<b>132,561</b>
<b>2025 Budget</b>			
Balance at beginning of the financial year	213,091	80,530	132,561
Surplus/(deficit) for the year	1,048	1,048	-
<b>Balance at end of the financial year</b>	<b>214,139</b>	<b>81,578</b>	<b>132,561</b>
<b>2026</b>			
Balance at beginning of the financial year	214,139	81,578	132,561
Surplus/(deficit) for the year	(747)	(747)	-
<b>Balance at end of the financial year</b>	<b>213,392</b>	<b>80,831</b>	<b>132,561</b>
<b>2027</b>			
Balance at beginning of the financial year	213,392	80,831	132,561
Surplus/(deficit) for the year	(817)	(817)	-
<b>Balance at end of the financial year</b>	<b>212,576</b>	<b>80,015</b>	<b>132,561</b>
<b>2028</b>			
Balance at beginning of the financial year	212,576	80,015	132,561
Surplus/(deficit) for the year	(889)	(889)	-
<b>Balance at end of the financial year</b>	<b>211,687</b>	<b>79,126</b>	<b>132,561</b>
<b>2029</b>			
Balance at beginning of the financial year	211,687	79,126	132,561
Surplus/(deficit) for the year	(962)	(962)	-
<b>Balance at end of the financial year</b>	<b>210,725</b>	<b>78,164</b>	<b>132,561</b>
<b>2030</b>			
Balance at beginning of the financial year	210,725	78,164	132,561
Surplus/(deficit) for the year	(1,037)	(1,037)	-
<b>Balance at end of the financial year</b>	<b>209,689</b>	<b>77,128</b>	<b>132,561</b>
<b>2031</b>			
Balance at beginning of the financial year	209,689	77,128	132,561
Surplus/(deficit) for the year	(1,114)	(1,114)	-
<b>Balance at end of the financial year</b>	<b>208,575</b>	<b>76,014</b>	<b>132,561</b>
<b>2032</b>			
Balance at beginning of the financial year	208,575	76,014	132,561
Surplus/(deficit) for the year	(1,193)	(1,193)	-
<b>Balance at end of the financial year</b>	<b>207,382</b>	<b>74,822</b>	<b>132,561</b>
<b>2033</b>			
Balance at beginning of the financial year	207,382	74,822	132,561
Surplus/(deficit) for the year	(1,274)	(1,274)	-
<b>Balance at end of the financial year</b>	<b>206,108</b>	<b>73,547</b>	<b>132,561</b>
<b>2034</b>			
Balance at beginning of the financial year	206,108	73,547	132,561
Surplus/(deficit) for the year	(1,358)	(1,358)	-
<b>Balance at end of the financial year</b>	<b>204,750</b>	<b>72,190</b>	<b>132,561</b>

### 3.4 Statement of Cash Flows

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	9,830	10,023	10,298	10,581	10,872	11,171	11,479	11,794	12,119	12,452	12,794
Statutory fees and fines	27	17	18	18	19	19	20	20	21	21	22
User fees	1,733	2,008	2,063	2,120	2,179	2,238	2,300	2,363	2,428	2,495	2,564
Grants - operating	876	5,684	5,840	6,001	6,166	6,335	6,510	6,689	6,872	7,061	7,256
Grants - capital	4,791	3,576	1,800	1,800	1,800	1,850	1,900	1,953	2,006	2,061	2,118
Contributions - monetary	80	9	9	9	9	9	10	10	10	11	11
Interest received	440	430	442	454	466	479	492	506	520	534	549
Other receipts	1,038	195	200	206	211	217	223	229	235	242	249
Employee costs	(8,030)	(8,428)	(8,659)	(8,897)	(9,142)	(9,394)	(9,652)	(9,917)	(10,190)	(10,470)	(10,758)
Materials and services	(9,912)	(7,347)	(7,549)	(7,756)	(7,970)	(8,189)	(8,414)	(8,645)	(8,883)	(9,127)	(9,378)
Trust funds and deposits repaid	-	(20)	-	-	-	-	-	-	-	-	-
<b>Net cash provided by/(used in) operating activities</b>	<b>871</b>	<b>6,147</b>	<b>4,462</b>	<b>4,535</b>	<b>4,611</b>	<b>4,737</b>	<b>4,868</b>	<b>5,002</b>	<b>5,139</b>	<b>5,280</b>	<b>5,426</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(13,311)	(6,335)	(4,880)	(4,968)	(5,058)	(5,157)	(5,259)	(5,363)	(5,471)	(5,581)	(5,695)
Proceeds from sale of property, infrastructure, plant and	150	160	164	169	174	178	183	188	193	199	204
<b>Net cash provided by/ (used in) investing activities</b>	<b>(13,161)</b>	<b>(6,175)</b>	<b>(4,716)</b>	<b>(4,799)</b>	<b>(4,884)</b>	<b>(4,979)</b>	<b>(5,076)</b>	<b>(5,175)</b>	<b>(5,278)</b>	<b>(5,383)</b>	<b>(5,491)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(12,290)</b>	<b>(28)</b>	<b>(253)</b>	<b>(264)</b>	<b>(274)</b>	<b>(241)</b>	<b>(208)</b>	<b>(174)</b>	<b>(138)</b>	<b>(102)</b>	<b>(65)</b>
Cash and cash equivalents at the beginning of the	14,589	2,298	2,270	2,017	1,753	1,479	1,238	1,030	856	718	615
<b>Cash and cash equivalents at the end of the financial</b>	<b>2,298</b>	<b>2,270</b>	<b>2,017</b>	<b>1,753</b>	<b>1,479</b>	<b>1,238</b>	<b>1,030</b>	<b>856</b>	<b>718</b>	<b>615</b>	<b>550</b>

### 3.5 Statement of Capital Works

	Forecast / Actual										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-	-
Buildings	2,443	425	100	100	100	100	100	100	100	100	100
Heritage buildings	12	50	-	-	-	-	-	-	-	-	-
<b>Total buildings</b>	2,455	475	100	100	100	100	100	100	100	100	100
<b>Total property</b>	2,455	475	100	100	100	100	100	100	100	100	100
<b>Plant and equipment</b>											
Plant, machinery and equipment	1,542	922	900	900	900	900	900	900	900	900	900
Fixtures, fittings and furniture	66	5	5	5	5	5	5	5	5	5	5
Computers and telecommunications	103	115	100	100	100	100	100	100	100	100	100
Library books	50	40	40	40	40	40	40	40	40	40	40
<b>Total plant and equipment</b>	1,761	1,082	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045	1,045
<b>Infrastructure</b>											
Roads	2,969	4,279	3,425	3,513	3,603	3,702	3,804	3,908	4,016	4,126	4,240
Bridges	-	50	50	50	50	50	50	50	50	50	50
Footpaths and cycleways	912	88	90	90	90	90	90	90	90	90	90
Drainage	201	68	70	70	70	70	70	70	70	70	70
Waste management	217	-	-	-	-	-	-	-	-	-	-
Aerodromes	330	-	-	-	-	-	-	-	-	-	-
Other infrastructure	4,570	292	100	100	100	100	100	100	100	100	100
<b>Total infrastructure</b>	9,198	4,778	3,735	3,823	3,913	4,012	4,114	4,218	4,326	4,436	4,550
<b>Total capital works expenditure</b>	13,413	6,335	4,880	4,968	5,058	5,157	5,259	5,363	5,471	5,581	5,695
<b>Represented by:</b>											
New asset expenditure	3,825	316	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	6,730	5,890	4,880	4,968	5,058	5,157	5,259	5,363	5,471	5,581	5,695
Asset upgrade expenditure	2,858	130	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	13,413	6,335	4,880	4,968	5,058	5,157	5,259	5,363	5,471	5,581	5,695
<b>Funding sources represented by:</b>											
Grants	10,398	3,526	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Council cash	3,016	2,808	3,080	3,168	3,258	3,357	3,459	3,563	3,671	3,781	3,895
<b>Total capital works expenditure</b>	13,413	6,335	4,880	4,968	5,058	5,157	5,259	5,363	5,471	5,581	5,695

### 3.6 Statement of Human Resources

Staff expenditure	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>											
Employee costs - operating	8,076	8,474	8,707	8,946	9,193	9,445	9,705	9,972	10,246	10,528	10,817
Employee costs - capital	852	1,205	1,238	1,272	1,307	1,343	1,380	1,417	1,456	1,497	1,538
<b>Total staff expenditure</b>	<b>8,928</b>	<b>9,679</b>	<b>9,945</b>	<b>10,218</b>	<b>10,499</b>	<b>10,788</b>	<b>11,085</b>	<b>11,389</b>	<b>11,703</b>	<b>12,024</b>	<b>12,355</b>

Staff numbers	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>											
Employees	94.5	97.6	97.6	97.1	96.1	96.1	96.1	96.1	96.1	96.1	96.1
<b>Total staff numbers</b>	<b>94.5</b>	<b>97.6</b>	<b>97.6</b>	<b>97.1</b>	<b>96.1</b>	<b>96.1</b>	<b>96.1</b>	<b>96.1</b>	<b>96.1</b>	<b>96.1</b>	<b>96.1</b>

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

Department	Budget	Comprises			
	2024/25 \$'000	Permanent			
		Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Civic Governance	1,023	1,023	-	-	-
Corporate and Community Services	4,028	3,068	923	38	-
Infrastructure	3,031	1,934	803	294	-
Total permanent staff expenditure	8,082	6,024	1,726	332	-
Other employee related expenditure	392				
Capitalised labour costs	1,205				
<b>Total expenditure</b>	<b>9,678</b>				

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

Department	Budget	Comprises			
	2024/25	Permanent			
		Full Time	Part Time	Casual	Temporary
Civic Governance	3.0	3.0	-	-	-
Corporate and Community Services	26.8	19.0	7.6	0.2	-
Infrastructure	67.8	58.0	6.8	3.0	-
<b>Total staff</b>	<b>97.6</b>	<b>80.0</b>	<b>14.4</b>	<b>3.2</b>	<b>-</b>





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