

Baseline Information - BASE YEAR SERVICES

Hindmarsh (S)

Service	Internal, external or mixed	Brief description of service	Staff no's to support the service (FTE)
1 Council Operations	Mixed	Mayor, Councillors, Senior Management Team etc	4.0
2 Public Order & Safety	Mixed	Local laws, animal control, health inspections, etc	3.9
3 Financial & Fiscal Affairs	Mixed	Rating, accounting, payroll, audit, insurance, etc	6.8
4 General Administration	Mixed	Human resources management, records management, customer services, public relations, etc	4.8
5 Families & Children	External	Family day Care	0.2
6 Community Health	External	Maternal & Child Health Centres, immunisation, etc	0.0
7 Community Welfare Services	External	Youth services, community bus, etc	0.6
8 Education	External	Kinderqartens	0.1
9 Family & Community services Administration	External		0.0
10 Community Care Services	External	Provision of services to the aged and disabled to assist them to live at home longer	7.0
11 Facilities	External	Senior Citizens Centres	0.0
12 Sports Grounds & Facilities	External	Outdoor sporting complexes, swimming pools , etc	2.0
13 Parks & Reserves	External	Parks, gardens, reserves, land for public open space, etc	2.4
14 Waterways, Lakes & Beaches	External	Waterways, lakes & beaches, etc	0.1
15 Museums and Cultural Heritage	External	Museums and Cultural heritage buildings	
16 Libraries	External	Libraries	0.1
17 Public Centres & Halls	External	Public Halls & Community Centres	1.0
18 Programs	External	Festivals and cultural events	0.0
19 Recreation & Culture Administration	External	Administration of Sports Ground, Parks & Reserves, Waterways. Libraries. Public Halls. Festivals	0.9
20 Residential - General Waste	External	General Waste - kerbside collection, transfer stations, etc	0.1
21 Residential - Recycled Waste	External	Recycled Waste - kerbside collection, transfer stations, etc	0.0
22 Commercial Waste Disposal	External	Commercial Waste - collection and disposal	0.2
23 Waste Administration	External	Administration of General Waste, General Recycling, Commercial Waste Disposal and transfer station operations	2.2
24 Footpaths	External	Footpaths	0.5
25 Traffic Control	External	Guide posts, road signs, street name signs, road lane markings, speed humps, etc	0.6
26 Street Enhancements	External	Streetscapes, street beautification, street furniture, bus shelters, etc	0.1
27 Street Lighting	External	Street Lighting	0.0
28 Street Cleaning	External	Street Sweeping	1.2
29 Traffic & Street Management Administration	External	Administration of Traffic & Street Management	0.8
30 Protection of Biodiversity & Habitat	External	Flood mitigation, native vegetation, roadside vegetation. climate change. etc	1.0
31 Fire Protection	External	Fire access tracks, fire plugs, eradication of fire hazards, etc	0.3
32 Drainage	External	Stormwater drainage, underground drains and pits, bore maintenance, etc	2.0
33 Agricultural Services	External	Chemical drum collection	0.4
34 Environment Administration	External	Administration of Fire Protection, Drainage & Agricultural Services	1.2
35 Community Development & Planning	External	Town planning, urban renewal, rural renewal, subdivisions, etc	1.1
36 Building Control	External	Building Control	0.1
37 Tourism & Area Promotion	External	Tourist information centres, tourist officers, caravan parks. etc	2.8
38 Community Amenities	External	Public conveniences & rest centres	0.6
39 Air Transport	External	Aerodromes	0.4
40 Markets & Saleyards	External	Saleyards	0.2
41 Economic Affairs	External	Economic Development	0.5
42 Business & Economic Services Administration	Mixed	Administration of Business & Economic Services	2.8
43 Local Roads & Bridges works	External	Local Roads & Bridges maintenance	30.0
44 Asset Management	Mixed	Management of Councils Assets	0.9
140			

83.8

Baseline Information - Revenue - BASE YEAR

Hindmarsh (S)

		2016-17														
Service	Internal, external or mixed	Statutory Fees & Fines	User fees	Grants				Contributions			Other Income	Net gain on disposal of assets	Fair value adjustments for investments	Share of net profits on associates and joint ventures	Rates and charges	Total Revenue
				Operating (recurrent)	Operating (non-recurrent)	Capital (recurrent)	Capital (non-recurrent)	Cash - Operating	Cash - Capital	Non-monetary assets						
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1 Council Operations	Mixed															-
2 Public Order & Safety	Mixed		2,500													87,500
3 Financial & Fiscal Affairs	Mixed	85,000	38,000													8,249,310
4 General Administration	Mixed															85,000
5 Families & Children	External			500												500
6 Community Health	External		22,272						5,197							27,469
7 Community Welfare Services	External		374,500	24,500	34,600											433,600
8 Education	External						800,000									800,000
9 Family & Community services Administration	External															
10 Community Care Services	External			543,286												543,286
11 Facilities	External															
12 Sports Grounds & Facilities	External				6,000		348,909	2,727		1,000						358,636
13 Parks & Reserves	External						16,500									16,500
14 Waterways, Lakes & Beaches	External															-
15 Museums and Cultural Heritage	External															-
16 Libraries	External			102,332												102,332
17 Public Centres & Halls	External		40,114													40,114
18 Programs	External				6,055											6,055
19 Recreation & Culture Administration	External															-
20 Residential - General Waste	External		45,000	1,040						3,000						49,040
21 Residential - Recycled Waste	External															-
22 Commercial Waste Disposal	External		34,000													34,000
23 Waste Administration	External															-
24 Footpaths	External															-
25 Traffic Control	External															-
26 Street Enhancements	External		12,000													12,000
27 Street Lighting	External															-
28 Street Cleaning	External															-
29 Traffic & Street Management Administration	External			4,707												4,707
30 Protection of Biodiversity & Habitat	External															-
31 Fire Protection	External	10,000	3,000													13,000
32 Drainage	External															-
33 Agricultural Services	External			73,970												73,970
34 Environment Administration	External															-
35 Community Development & Planning	External	11,760														11,760
36 Building Control	External	29,000								830						29,830
37 Tourism & Area Promotion	External		128,500				350,000	3,256								481,756
38 Community Amenities	External															-
39 Air Transport	External		12,000													12,000
40 Markets & Saleyards	External		3,203													3,203
41 Economic Affairs	External									655,868						655,868
42 Business & Economic Services Administration	Mixed		68,200	3,825,082	49,182											3,942,464
43 Local Roads & Bridges works	External			2,333,283	25,000	1,753,308	381,900			699,795						5,193,286
44 Asset Management	Mixed		150													110,150
Other																-
Total		135,760	783,439	6,908,700	120,837	1,753,308	1,897,309	11,180	-	-	1,640,584	110,000	-	-	8,016,219	21,377,336

Baseline Information - Expenses - BASE YEAR

Hindmarsh (S)

		2016-17										
Service	Internal, external or mixed	Employee costs	Materials, services	Bad and doubtful debts	Depreciation	Amortisation	Borrowing costs	Other expenses	Net loss on disposal of assets	Fair value adjustments for investments	Share of net profits on associates and joint ventures	Total Expenses
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1 Council Operations	Mixed	379,654	164,050		30,120			294,497				868,321
2 Public Order & Safety	Mixed	125,701	13,550		5,113			2,410				146,774
3 Financial & Fiscal Affairs	Mixed	780,356	17,982					443,521				1,241,859
4 General Administration	Mixed	446,369	49,806		175,352			119,802				791,329
5 Families & Children	External	41,475	500									41,975
6 Community Health	External	15,172	15,306		3,990			69,334				103,802
7 Community Welfare Services	External	56,605	68,100					1,000				125,705
8 Education	External	10,764	149,848		19,302			56,335				236,249
9 Family & Community services Administration	External	855,913										855,913
10 Community Care Services	External	9,145	86,494		10,641			20,500				126,780
11 Facilities	External		38,600					1,103				39,703
12 Sports Grounds & Facilities	External	147,305	454,969		281,736			46,349				930,359
13 Parks & Reserves	External	149,750	36,225					39,042				225,017
14 Waterways, Lakes & Beaches	External	34,804	34,795		32,869			7,114				109,582
15 Museums and Cultural Heritage	External											-
16 Libraries	External	10,800	20,600					259,349				290,749
17 Public Centres & Halls	External	106,168	113,483		144,526			22,346				386,523
18 Programs	External		65,183					30,000				95,183
19 Recreation & Culture Administration	External	145,393			72,485			6,450				224,328
20 Residential - General Waste	External	17,098	328,774		32,629			198,500				577,001
21 Residential - Recycled Waste	External		159,650					32,710				192,360
22 Commercial Waste Disposal	External	28,000	14,600					200				42,800
23 Waste Administration	External	117,879	8,783									126,662
24 Footpaths	External	70,334	6,000		154,650							230,984
25 Traffic Control	External	52,500										52,500
26 Street Enhancements	External	4,000	3,249									7,249
27 Street Lighting	External							39,056				39,056
28 Street Cleaning	External		8,000									8,000
29 Traffic & Street Management Administration	External	136,826	29,000									165,826
30 Protection of Biodiversity & Habitat	External	70,910	2,900					15,480				89,290
31 Fire Protection	External	44,605	16,300									60,905
32 Drainage	External	164,660	31,700		206,917							403,277
33 Agricultural Services	External	60,715	86,296					15,000				162,011
34 Environment Administration	External	141,202	38,500		9,701			24,183				213,586
35 Community Development & Planning	External	58,314	93,525					500				152,339
36 Building Control	External	7,153	145,530									152,683
37 Tourism & Area Promotion	External	280,677	196,709		41,504			64,925				583,815
38 Community Amenities	External	80,700	51,153									131,853
39 Air Transport	External	39,948	14,879		19,430			3,458				77,715
40 Markets & Saleyards	External	1,200	4,300					4,514				10,014
41 Economic Affairs	External	69,458	430,000		11,714							511,172
42 Business & Economic Services Administration	Mixed	258,269	213,049		45,976			84,483				601,777
43 Local Roads & Bridges works	External	1,416,889	1,627,154		4,088,971			16,950				7,149,964
44 Asset Management	Mixed	104,377	158,056					3,500				265,933
Other												-
Total		6,541,088	4,997,598	-	5,387,626	-	-	1,922,611	-	-	-	18,848,923

Baseline Information - Assets - BASE YEAR

Hindmarsh (S)

			2016-17									
Brief description of capital works			Services likely to benefit (indicative only)			Capital works reporting category - Breakdown by expenditure					Financing Source	Value
			Property	Plant and equipment	Infrastructure	New	Renewal	Expansion	Upgrade	Total		\$
			%	%	%	\$	\$	\$	\$	\$		
1	Nhill Integrated Early Years Hub	Construction of a new building to house child care, kindergarten and maternal child health programs at the one site.	100%			2,150,716				2,150,716	Grant	1,300,000
											Rate Revenue	850,716
											Total	2,150,716
2	Albacutya Bridge	Construction of a new bridge to replace the existing bridge which has become unpassable by any vehicle exceeding 4.5 Tonnes. Works to commence in 2017/18			100%		500,000			500,000	Rate Revenue	500,000
											Total	500,000
3	Riverside Holiday Park Cabins	Construction and installation of five new cabins at Riverside Holiday Park Dimboola	100%			466,410				466,410	Grant	320,000
											Rate Revenue	146,410
											Total	466,410
4	Motor Vehicle Purchases	Replacement of traded-in vehicles including works utilities		100%			400,577			400,577	Rate Revenue	400,577
											Total	400,577
5	Plant Replacement	Replacement of traded-in plant		100%			391,589			391,589	Rate Revenue	391,589
											Total	391,589
6	Rainbow Recreation Reserve Community Pavillion	Refurbishment of existing deteriorated building	100%				362,131			362,131	Grant	205,000
											Rate Revenue	157,131
											Total	362,131
7	Lorquon East Road	Sealed Road construction			100%		344,125			344,125	Grant	340,000
											Rate Revenue	4,125
											Total	344,125
8	Drainage Dimboola Overflow Path	Drainage works for flood mitigation			100%				294,263	294,263	Rate Revenue	294,263
											Total	294,263
9	Lorquon Station Road	Sealed Road construction			100%		225,923			225,923	Grant	120,000
											Rate Revenue	105,923
											Total	225,923
10	Skate Park Facilities	Construction of Skate Park in Dimboola	100%			200,000				200,000	Rate Revenue	200,000
											Total	200,000
											55%	

	Total assets	
	Total value of infrastructure	Percentage of assets past intervention level
	\$	%
Property		
Land	2,420,000	na
Land improvements		
Buildings	24,517,626	na
Heritage buildings	310,548	na
Building improvements		
Leasethold improvements		
Plant and equipment		
Heritage plant and equipment		
Plant, machinery and equipment	5,639,632	10%
Fixtures, fittings and furniture	313,728	na
Computers and telecommunications		
Library books		
Infrastructure		
Roads	60,310,022	2%
Bridges	6,175,064	10%
Footpaths and cycleways	3,354,519	1%
Drainage	4,841,585	2%
Recreational, leisure and community facilities		
Waste management		
Parks, open space and streetscapes		
Aerodromes		
Off street car parks		
Other infrastructure	8,431,304	na
Total	116,314,028	

Capital works					Total	Depreciation	Renewal ratio
New	Renewal	Expansion	Upgrade	Total			
\$	\$	\$	\$	\$	\$	%	
50,000				50,000			
2,619,626	445,662		137,465	3,202,753	412,568	108%	
	96,048			96,048	4,228	2272%	
				-			
				-			
48,190	792,166			792,166	754,113	105%	
	79,555			127,745	109,567	73%	
				-			
				-			
	2,410,313		1,243,051	3,653,364	3,420,843	70%	
	502,430			502,430	61,837	813%	
			226,528	226,528	154,650	0%	
			330,682	330,682	81,604	0%	
				-			
				-			
				-			
				-			
437,358	64,721	70,860	179,863	752,802	388,216	17%	
3,155,174	4,390,895	70,860	2,117,589	9,734,518	5,387,626		

Baseline Information - Services - No Higher Cap

Hindmarsh (S)

2017-18			
Service	Internal, external or mixed	Brief description of service	Staff no's to support the service (FTE)
1 Council Operations	Mixed	Mayor, Councillors, Senior Management Team etc	4.0
2 Public Order & Safety	Mixed	Local laws, animal control, health inspections, etc	3.9
3 Financial & Fiscal Affairs	Mixed	Rating, accounting, payroll, audit, insurance, etc	6.8
4 General Administration	Mixed	Human resources management, records management, customer services, public relations, etc	4.8
5 Families & Children	External	Family day Care	0.2
6 Community Health	External	Maternal & Child Health Centres, immunisation, etc	0.0
7 Community Welfare Services	External	Youth services, community bus, etc	0.6
8 Education	External	Kindergartens	0.1
9 Family & Community services Administration	External		0.0
10 Community Care Services	External	Provision of services to the aged and disabled to assist them to live at home longer	7.0
11 Facilities	External	Senior Citizens Centres	0.0
12 Sports Grounds & Facilities	External	Outdoor sporting complexes, swimming pools, etc	2.0
13 Parks & Reserves	External	Parks, gardens, reserves, land for public open space, etc	2.4
14 Waterways, Lakes & Beaches	External	Waterways, lakes & beaches, etc	0.1
15 Museums and Cultural Heritage	External	Museums and Cultural heritage buildings	
16 Libraries	External	Libraries	0.1
17 Public Centres & Halls	External	Public Halls & Community Centres	1.0
18 Programs	External	Festivals and cultural events	0.0
19 Recreation & Culture Administration	External	Administration of Sports Ground, Parks & Reserves, Waterways, Libraries, Public Halls, Festivals	0.9
20 Residential - General Waste	External	General Waste - kerbside collection, transfer stations, etc	0.1
21 Residential - Recycled Waste	External	Recycled Waste - kerbside collection, transfer stations, etc	0.0
22 Commercial Waste Disposal	External	Commercial Waste - collection and disposal	0.2
23 Waste Administration	External	Administration of General Waste, General Recycling, Commercial Waste Disposal and transfer station operations	2.2
24 Footpaths	External	Footpaths	0.5
25 Traffic Control	External	Guide posts, road signs, street name signs, road lane markings, speed humps, etc	0.6
26 Street Enhancements	External	Streetscapes, street beautification, street furniture, bus shelters, etc	0.1
27 Street Lighting	External	Street Lighting	0.0
28 Street Cleaning	External	Street Sweeping	1.2
29 Traffic & Street Management Administration	External	Administration of Traffic & Street Management	0.8
30 Protection of Biodiversity & Habitat	External	Flood mitigation, native vegetation, roadside vegetation, climate change, etc	1.0
31 Fire Protection	External	Fire access tracks, fire plugs, eradication of fire hazards, etc	0.3
32 Drainage	External	Stormwater drainage, underground drains and pits, bore maintenance, etc	2.0
33 Agricultural Services	External	Chemical drum collection	0.4
34 Environment Administration	External	Administration of Fire Protection, Drainage & Agricultural Services	1.2
35 Community Development & Planning	External	Town planning, urban renewal, rural renewal, subdivisions, etc	1.1
36 Building Control	External	Building Control	0.1
37 Tourism & Area Promotion	External	Tourist information centres, tourist officers, caravan parks, etc	2.8
38 Community Amenities	External	Public conveniences & rest centres	0.6
39 Air Transport	External	Aerodromes	0.4
40 Markets & Saleyards	External	Saleyards	0.2
41 Economic Affairs	External	Economic Development	0.5
42 Business & Economic Services Administration	Mixed	Administration of Business & Economic Services	2.8
43 Local Roads & Bridges works	External	Local Roads & Bridges maintenance	30.0
44 Asset Management	Mixed	Management of Councils Assets	0.9

83.80

Baseline Information - Revenue - No Higher Cap

Hindmarsh (S)

		2017-18														
Service	Internal, external or mixed	Statutory Fees & Fines (\$)	User fees (\$)	Grants				Contributions			Other Income (\$)	Net gain on disposal of assets (\$)	Fair value adjustments for investments (\$)	Share of net profits on associates and joint ventures (\$)	Rates and charges (\$)	Total Revenue (\$)
				Operating (recurrent) (\$)	Operating (non-recurrent) (\$)	Capital (recurrent) (\$)	Capital (non-recurrent) (\$)	Cash - Operating (\$)	Cash - Capital (\$)	Non-monetary assets (\$)						
1 Council Operations	Mixed															
2 Public Order & Safety	Mixed															
3 Financial & Fiscal Affairs	Mixed	85,000	3,000													
4 General Administration	Mixed		38,000													
5 Families & Children	External															
6 Community Health	External															
7 Community Welfare Services	External		23,000													
8 Education	External															
9 Family & Community services Administration	External															
10 Community Care Services	External															
11 Facilities	External															
12 Sports Grounds & Facilities	External															
13 Parks & Reserves	External															
14 Waterways, Lakes & Beaches	External															
15 Museums and Cultural Heritage	External															
16 Libraries	External															
17 Public Centres & Halls	External															
18 Programs	External															
19 Recreation & Culture Administration	External															
20 Residential - General Waste	External															
21 Residential - Recycled Waste	External															
22 Commercial Waste Disposal	External															
23 Waste Administration	External															
24 Footpaths	External															
25 Traffic Control	External															
26 Street Enhancements	External															
27 Street Lighting	External															
28 Street Cleaning	External															
29 Traffic & Street Management Administration	External															
30 Protection of Biodiversity & Habitat	External															
31 Fire Protection	External															
32 Drainage	External															
33 Agricultural Services	External															
34 Environment Administration	External															
35 Community Development & Planning	External															
36 Building Control	External															
37 Tourism & Area Promotion	External															
38 Community Amenities	External															
39 Air Transport	External															
40 Markets & Saleyards	External															
41 Economic Affairs	External															
42 Business & Economic Services Administration	Mixed															
43 Local Roads & Bridges works	External															
44 Asset Management	Mixed															
Other																
Total		138,500	816,595	2,884,341	88,600	1,518,849	1,600,000	5,775	-	-	1,915,314	128,500	-	-	8,178,557	17,275,031

Schedule 1 - Other revenue composition	
Revenue not allocated to service	value (\$)
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
[Enter item]	
Total	-
Total 'Other revenue'	-
Difference	-
CHECK	OK

Baseline Information - Expenses - No Higher Cap

Hindmarsh (\$)

		2017-18										
Service	Internal, external or mixed	Employee costs	Materials, services	Bad and doubtful debts	Depreciation	Amortisation	Borrowing costs	Other expenses	Net loss on disposal of assets	Fair value adjustments for investments	Share of net profits on associates and joint ventures	Total Expenses
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1 Council Operations	Mixed	377,652	86,850		25,286			309,780				799,568
2 Public Order & Safety	Mixed	131,188	10,700		5,113			2,560				149,561
3 Financial & Fiscal Affairs	Mixed	798,451	283,450					438,761				1,520,662
4 General Administration	Mixed	482,339	176,423		175,352			110,802				944,916
5 Families & Children	External	36,488	500									36,988
6 Community Health	External	16,243	10,280		3,990			71,197				101,710
7 Community Welfare Services	External	56,988	48,600					1,000				106,588
8 Education	External	17,128	36,096		63,000			70,117				186,341
9 Family & Community services Administration	External	8,455	76,210									84,665
10 Community Care Services	External	732,292			10,641			20,500				763,433
11 Facilities	External	11,098	11,600					690				23,388
12 Sports Grounds & Facilities	External	156,318	343,030		301,736			46,449				847,533
13 Parks & Reserves	External	156,258	43,180					49,238				248,676
14 Waterways, Lakes & Beaches	External	15,262	5,960		32,869			7,114				61,205
15 Museums and Cultural Heritage	External											-
16 Libraries	External	12,688	2,680					263,697				279,065
17 Public Centres & Halls	External	115,459	72,320		144,526			21,330				353,635
18 Programs	External		29,000					30,000				59,000
19 Recreation & Culture Administration	External	61,057			76,485			6,450				143,992
20 Residential - General Waste	External	12,200	364,000		32,629			183,000				591,829
21 Residential - Recycled Waste	External		166,000					30,600				196,600
22 Commercial Waste Disposal	External	28,720	14,522									43,242
23 Waste Administration	External	109,986	20,000					200				130,186
24 Footpaths	External	75,848	8,120		158,599							242,567
25 Traffic Control	External	53,550	29,580									83,130
26 Street Enhancements	External	4,080	4,020									8,100
27 Street Lighting	External							39,056				39,056
28 Street Cleaning	External	82,490	8,816									91,306
29 Traffic & Street Management Administration	External	52,809										52,809
30 Protection of Biodiversity & Habitat	External	74,282	2,908					15,980				93,170
31 Fire Protection	External	46,733	16,566									63,299
32 Drainage	External	172,314	38,644		321,631							532,589
33 Agricultural Services	External	52,063	38,560					15,000				105,623
34 Environment Administration	External	146,773	39,270		9,701			28,683				224,427
35 Community Development & Planning	External	60,714	100,600					500				161,814
36 Building Control	External	7,801	148,650					500				156,951
37 Tourism & Area Promotion	External	359,574	94,860		41,504			65,452				561,390
38 Community Amenities	External	73,040	38,651									111,691
39 Air Transport	External	36,993	20,655		19,430			3,608				80,686
40 Markets & Saleyards	External	1,700	3,650					3,764				9,114
41 Economic Affairs	External	64,145	359,640		11,714							435,499
42 Business & Economic Services Administration	Mixed	301,384	153,500		45,976			60,656				561,516
43 Local Roads & Bridges works	External	1,529,091	1,231,269		3,624,268			17,270				6,401,898
44 Asset Management	Mixed	112,495	92,000					23,500				227,995
Other												-
Total		6,644,149	4,231,360	-	5,104,450	-	-	1,937,454	-	-	-	17,917,413

Baseline Information - Assets - No Higher Cap
Hindmarsh (S)

	Brief description of capital works	Services likely to benefit (indicative only)
1	Dimboola Civic Precinct	Design and Construction of New Dimboola Civic Precinct which will incorporate the library, Council Customer Service Centre, Visitor Information Centre, meeting rooms and general internal and external community space.
2	Lorquon East Road	Sealed Road Renewal
3	Plant Replacement	Replacement of traded-in plant
4	Albacutya Bridge	Construction of a new bridge to replace the existing bridge which has become unpassable by any vehicle exceeding 4.5 Tonnes. Works to commence in 2017/18
5	Motor Vehicle Purchases	Replacement of traded-in vehicles including works utilities
6	Skate Park Facilities	Construction of Skate Park in Rainbow
7	Ellerman Street Dimboola	Kerb & Channel
8	Netherby Baker Road	Sealed Road Construction
9	Yanac South Road	Unsealed Road Resheet
10	Victoria Street Dimboola	Replace Kerb & Channel

2017-18									
Capital works reporting category - Breakdown by expenditure			Capital works					Financing Source	Value
Property	Plant and equipment	Infrastructure	New	Renewal	Expansion	Upgrade	Total		
%	%	%	\$	\$	\$	\$	\$	\$	
100%			1,600,000					1,600,000	Grant 1,400,000 Rate Revenue 200,000
		100%		727,397				727,397	Total 1,600,000 Grant 660,000 Rate Revenue 67,397
	100%			430,000				430,000	Total 727,397 Rate Revenue 430,000
		100%		325,000				325,000	Total 430,000 Rate Revenue 325,000
	100%			305,500				305,500	Total 325,000 Rate Revenue 305,500
100%			200,000					200,000	Total 305,500 Grant 200,000
		100%				196,747		196,747	Total 200,000 Grant 170,000 Rate Revenue 26,747
		100%		175,765				175,765	Total 196,747 Grant 100,000 Rate Revenue 75,765
		100%		157,831				157,831	Total 175,765 Grant 130,000 Rate Revenue 27,831
		100%		141,713				141,713	Total 157,831 Rate Revenue 141,713
								66%	Total 141,713

	Total assets	
	Total value of infrastructure	Percentage of assets past intervention level
	\$	%
Property		
Land	2,420,000	na
Land improvements		
Buildings	25,671,132	na
Heritage buildings	310,548	
Building improvements		
Leasethold improvements		
Plant and equipment		
Heritage plant and equipment		
Plant, machinery and equipment	5,616,733	10%
Fixtures, fittings and furniture	263,831	na
Computers and telecommunications		
Library books		
Infrastructure		
Roads	60,325,918	2%
Bridges	6,438,227	10%
Footpaths and cycleways	3,350,643	1%
Drainage	4,907,247	2%
Recreational, leisure and community facilities		
Waste management		
Parks, open space and streetscapes		
Aerodromes		
Off street car parks		
Other infrastructure	8,387,338	na
Total	117,691,617	

Capital works						
New	Renewal	Expansion	Upgrade	Total	Depreciation	Renewal ratio
\$	\$	\$	\$	\$	\$	%
			1,615,000	1,615,000	455,988	0%
					5,506	0%
8,500	776,550			785,050	758,399	102%
					99,447	0%
	2,503,435		583,315	3,086,750	3,070,854	82%
			325,000	325,000	61,837	0%
	132,399		22,324	154,723	158,599	83%
	52,139		95,127	147,266	81,604	64%
368,250				368,250	412,216	0%
376,750	3,464,523	-	2,640,766	6,482,039	5,104,450	

Baseline Information - Services - With Higher Cap

Hindmarsh (S)

2017-18			
Service	Internal, external or mixed	Brief description of service	Staff no's to support the service (FTE)
1 Council Operations	Mixed	Mayor, Councillors, Senior Management Team etc	4.0
2 Public Order & Safety	Mixed	Local laws, animal control, health inspections, etc	3.9
3 Financial & Fiscal Affairs	Mixed	Rating, accounting, payroll, audit, insurance, etc	6.8
4 General Administration	Mixed	Human resources management, records management, customer services, public relations, etc	4.8
5 Families & Children	External	Family day Care	0.2
6 Community Health	External	Maternal & Child Health Centres, immunisation, etc	0.0
7 Community Welfare Services	External	Youth services, community bus, etc	0.6
8 Education	External	Kindergartens	0.1
9 Family & Community services Administration	External		0.0
10 Community Care Services	External	Provision of services to the aged and disabled to assist them to live at home longer	7.0
11 Facilities	External	Senior Citizens Centres	0.0
12 Sports Grounds & Facilities	External	Outdoor sporting complexes, swimming pools, etc	2.0
13 Parks & Reserves	External	Parks, gardens, reserves, land for public open space, etc	2.4
14 Waterways, Lakes & Beaches	External	Waterways, lakes & beaches, etc	0.1
15 Museums and Cultural Heritage	External	Museums and Cultural heritage buildings	
16 Libraries	External	Libraries	0.1
17 Public Centres & Halls	External	Public Halls & Community Centres	1.0
18 Programs	External	Festivals and cultural events	0.0
19 Recreation & Culture Administration	External	Administration of Sports Ground, Parks & Reserves, Waterways, Libraries, Public Halls, Festivals	0.9
20 Residential - General Waste	External	General Waste - kerbside collection, transfer stations, etc	0.1
21 Residential - Recycled Waste	External	Recycled Waste - kerbside collection, transfer stations, etc	0.0
22 Commercial Waste Disposal	External	Commercial Waste - collection and disposal	0.2
23 Waste Administration	External	Administration of General Waste, General Recycling, Commercial Waste Disposal and transfer station operations	2.2
24 Footpaths	External	Footpaths	0.5
25 Traffic Control	External	Guide posts, road signs, street name signs, road lane markings, speed humps, etc	0.6
26 Street Enhancements	External	Streetscapes, street beautification, street furniture, bus shelters, etc	0.1
27 Street Lighting	External	Street Lighting	0.0
28 Street Cleaning	External	Street Sweeping	1.2
29 Traffic & Street Management Administration	External	Administration of Traffic & Street Management	0.8
30 Protection of Biodiversity & Habitat	External	Flood mitigation, native vegetation, roadside vegetation, climate change, etc	1.0
31 Fire Protection	External	Fire access tracks, fire plugs, eradication of fire hazards, etc	0.3
32 Drainage	External	Stormwater drainage, underground drains and pits, bore maintenance, etc	2.0
33 Agricultural Services	External	Chemical drum collection	0.4
34 Environment Administration	External	Administration of Fire Protection, Drainage & Agricultural Services	1.2
35 Community Development & Planning	External	Town planning, urban renewal, rural renewal, subdivisions, etc	1.1
36 Building Control	External	Building Control	0.1
37 Tourism & Area Promotion	External	Tourist information centres, tourist officers, caravan parks, etc	2.8
38 Community Amenities	External	Public conveniences & rest centres	0.6
39 Air Transport	External	Aerodromes	0.4
40 Markets & Saleyards	External	Saleyards	0.2
41 Economic Affairs	External	Economic Development	0.5
42 Business & Economic Services Administration	Mixed	Administration of Business & Economic Services	2.8
43 Local Roads & Bridges works	External	Local Roads & Bridges maintenance	30.0
44 Asset Management	Mixed	Management of Councils Assets	0.9

83.8

Baseline Information - Revenue - With Higher Cap
Hindmarsh (S)

		2017-18															
Service	Internal, external or mixed	Statutory Fees & Fines	User fees	Grants				Contributions			Other Income	Net gain on disposal of assets	Fair value adjustments for investments	Share of net profits on associates and joint ventures	Rates and charges	Total Revenue	
				Operating (recurrent)	Operating (non-recurrent)	Capital (recurrent)	Capital (non-recurrent)	Cash - Operating	Cash - Capital	Non-monetary assets							
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1 Council Operations	Mixed	85,000	3,000													8,322,574	8,322,574
2 Public Order & Safety	Mixed		38,000														88,000
3 Financial & Fiscal Affairs	Mixed																240,069
4 General Administration	Mixed																85,000
5 Families & Children	External			500													500
6 Community Health	External		23,000					5,775									28,775
7 Community Welfare Services	External			24,500	8,600												33,100
8 Education	External																-
9 Family & Community services Administration	External																-
10 Community Care Services	External		314,995	589,006													904,001
11 Facilities	External																-
12 Sports Grounds & Facilities	External						200,000				4,000						204,000
13 Parks & Reserves	External																-
14 Waterways, Lakes & Beaches	External																-
15 Museums and Cultural Heritage	External																-
16 Libraries	External			102,809			1,400,000										1,502,809
17 Public Centres & Halls	External		50,000														50,000
18 Programs	External																-
19 Recreation & Culture Administration	External																-
20 Residential - General Waste	External		45,000	1,000							3,000						49,000
21 Residential - Recycled Waste	External																-
22 Commercial Waste Disposal	External		43,000														43,000
23 Waste Administration	External																-
24 Footpaths	External																-
25 Traffic Control	External																-
26 Street Enhancements	External		12,000														12,000
27 Street Lighting	External																-
28 Street Cleaning	External																-
29 Traffic & Street Management Administration	External			4,848													4,848
30 Protection of Biodiversity & Habitat	External																-
31 Fire Protection	External	10,000	3,000														13,000
32 Drainage	External			50,000													-
33 Agricultural Services	External																50,000
34 Environment Administration	External																-
35 Community Development & Planning	External	12,000	1,600														13,600
36 Building Control	External	31,500															31,500
37 Tourism & Area Promotion	External		196,500														196,500
38 Community Amenities	External																-
39 Air Transport	External		12,000														12,000
40 Markets & Saleyards	External		4,500														4,500
41 Economic Affairs	External										655,868						655,868
42 Business & Economic Services Administration	Mixed		70,000	1,321,435	60,000	1,518,849											1,451,435
43 Local Roads & Bridges works	External			790,243	20,000						965,377						3,294,469
44 Asset Management	Mixed																128,500
Other																	-
Total		138,500	816,595	2,884,341	88,600	1,518,849	1,600,000	5,775	-	-	1,915,314	128,500	-	-	8,322,574	17,419,048	

Baseline Information - Expenses - With Higher Cap
Hindmarsh (S)

		2017-18										
Service	Internal, external or mixed	Employee costs	Materials, services	Bad and doubtful debts	Depreciation	Amortisation	Borrowing costs	Other expenses	Net loss on disposal of assets	Fair value adjustments for investments	Share of net profits on associates and joint ventures	Total Expenses
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1 Council Operations	Mixed	377,652	86,850		25,286			309,780				799,568
2 Public Order & Safety	Mixed	131,188	10,700		5,113			2,560				149,561
3 Financial & Fiscal Affairs	Mixed	798,451	283,450					438,761				1,520,662
4 General Administration	Mixed	482,339	176,423		175,352			110,802				944,916
5 Families & Children	External	36,488	500									36,988
6 Community Health	External	16,243	10,280		3,990			71,197				101,710
7 Community Welfare Services	External	56,988	48,600					1,000				106,588
8 Education	External	17,128	36,096		63,000			70,117				186,341
9 Family & Community services Administration	External	8,455	76,210									84,665
10 Community Care Services	External	732,292			10,641			20,500				763,433
11 Facilities	External	11,098	11,600					690				23,388
12 Sports Grounds & Facilities	External	156,318	343,030		301,736			46,449				847,533
13 Parks & Reserves	External	156,258	43,180					49,238				248,676
14 Waterways, Lakes & Beaches	External	15,262	5,960		32,869			7,114				61,205
15 Museums and Cultural Heritage	External											
16 Libraries	External	12,688	2,680					263,697				279,065
17 Public Centres & Halls	External	115,459	72,320		144,526			21,330				353,635
18 Programs	External		29,000					30,000				59,000
19 Recreation & Culture Administration	External	61,057			76,485			6,450				143,992
20 Residential - General Waste	External	12,200	364,000		32,629			183,000				591,829
21 Residential - Recycled Waste	External		166,000					30,600				196,600
22 Commercial Waste Disposal	External	28,720	14,522									43,242
23 Waste Administration	External	109,986	20,000					200				130,186
24 Footpaths	External	75,848	8,120		158,599							242,567
25 Traffic Control	External	53,550	29,580									83,130
26 Street Enhancements	External	4,080	4,020									8,100
27 Street Lighting	External							39,056				39,056
28 Street Cleaning	External	82,490	8,816									91,306
29 Traffic & Street Management Administration	External	52,809										52,809
30 Protection of Biodiversity & Habitat	External	74,282	2,908					15,980				93,170
31 Fire Protection	External	46,733	16,566									63,299
32 Drainage	External	172,314	38,644		321,631							532,589
33 Agricultural Services	External	52,063	38,560					15,000				105,623
34 Environment Administration	External	146,773	39,270		9,701			28,683				224,427
35 Community Development & Planning	External	60,714	100,600					500				161,814
36 Building Control	External	7,801	148,650					500				156,951
37 Tourism & Area Promotion	External	359,574	94,860		41,504			65,452				561,390
38 Community Amenities	External	73,040	38,651									111,691
39 Air Transport	External	36,993	20,655		19,430			3,608				80,686
40 Markets & Saleyards	External	1,700	3,650					3,764				9,114
41 Economic Affairs	External	64,145	359,640		11,714							435,499
42 Business & Economic Services Administration	Mixed	301,384	153,500		45,976			60,656				561,516
43 Local Roads & Bridges works	External	1,529,091	1,231,269		3,624,268			17,270				6,401,898
44 Asset Management	Mixed	112,495	92,000					23,500				227,995
Other												
Total		6,644,149	4,231,360	-	5,104,450	-	-	1,937,454	-	-	-	17,917,413

Baseline Information - Assets - With Higher Cap

Hindmarsh (S)

			2017-18									
Brief description of capital works			Services likely to benefit (indicative only)			Breakdown of expenditure					Financing Source	Value
						Property		Capital works				
			%	%	%	New	Renewal	Expansion	Upgrade	Total		\$
						\$	\$	\$	\$	\$		\$
1	Dimboola Civic Precinct	Design and Construction of New Dimboola Civic Precinct which will incorporate the library, Council Customer Service Centre, Visitor Information Centre, meeting rooms and general internal and external community space.				1,600,000				1,600,000	Grant	1,400,000
			100%								Rate Revenue	200,000
											Total	1,600,000
2	Lorquon East Road	Sealed Road Renewal			100%		727,397			727,397	Grant	660,000
											Rate Revenue	67,397
											Total	727,397
3	Plant Replacement	Replacement of traded-in plant								430,000	Rate Revenue	430,000
				100%							Total	430,000
4	Albacutya Bridge	Construction of a new bridge to replace the existing bridge which has become unpassable by any vehicle exceeding 4.5 Tonnes. Works to commence in 2017/18			100%		325,000			325,000	Rate Revenue	325,000
											Total	325,000
5	Motor Vehicle Purchases	Replacement of traded-in vehicles including works utilities								305,500	Rate Revenue	305,500
					100%						Total	305,500
6	Skate Park Facilities	Construction of Skate Park in Rainbow				200,000				200,000	Grant	200,000
			100%								Total	200,000
7	Ellerman Street Dimboola	Kerb & Channel								196,747	Grant	170,000
					100%						Rate Revenue	26,747
											Total	196,747
8	Netherby Baker Road	Sealed Road Construction					175,765			175,765	Grant	100,000
					100%						Rate Revenue	75,765
											Total	175,765
9	Yanac South Road	Unsealed Road Resheet					157,831			157,831	Grant	130,000
					100%						Rate Revenue	27,831
											Total	157,831
10	Hazeldene Road	Gravel road construction								150,061	Rate Revenue	150,061
					100%						Total	150,061
										64%		

	Total assets	
	Total value of infrastructure	Percentage of assets past intervention level
	\$	%
Property		
Land	2,420,000	na
Land improvements		
Buildings	25,671,132	na
Heritage buildings	310,548	
Building improvements		
Leasethold improvements		
Plant and equipment		
Heritage plant and equipment		
Plant, machinery and equipment	5,616,733	10%
Fixtures, fittings and furniture	263,831	na
Computers and telecommunications		
Library books		
Infrastructure		
Roads	60,475,979	2%
Bridges	6,438,227	10%
Footpaths and cycleways	3,350,643	1%
Drainage	4,907,247	2%
Recreational, leisure and community		
Waste management		
Parks, open space and streetscapes		
Aerodromes		
Off street car parks		
Other infrastructure	8,387,338	na
Total	117,841,678	

Capital works					Total	Depreciation	Renewal ratio
New	Renewal	Expansion	Upgrade	Total			
\$	\$	\$	\$	\$	\$	%	
				-			
				-			
			1,615,000	1,615,000	455,988	0%	
				-	5,506	0%	
				-			
				-			
8,500	776,550			785,050	758,399	102%	
				-	99,447	0%	
				-			
				-			
	2,503,435		733,376	3,236,811	3,070,854	82%	
			325,000	325,000	61,837	0%	
	132,399		22,324	154,723	158,599	83%	
	52,139		95,127	147,266	81,604	64%	
				-			
				-			
				-			
				-			
368,250				368,250	412,216	0%	
376,750	3,464,523	-	2,790,827	6,632,100	5,104,450		

Strategic resource Plan (SRP) and Longterm Financial Plan (LTFP)

Hindmarsh (S)

	Forecast 2016-17	Actual 2017-18	Budget 2017-18	SRP 2018-19	SRP 2019-20	SRP 2020-21	LTFP 2021-22	LTFP 2022-23	LTFP 2023-24	LTFP 2024-25	LTFP 2025-26	LTFP 2026-27
Interest-bearing loans and borrowings												
Total current liabilities	2,497,903	2,457,444	2,457,444	2,518,870	2,550,940	2,646,330	2,613,850	2,639,510	2,675,950	2,719,840	2,758,370	2,777,680
Non-current liabilities												
Trade and other payables												
Provisions	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314
Interest-bearing loans and borrowings												
Total non-current liabilities	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314	157,314
Total liabilities	2,655,217	2,614,758	2,614,758	2,676,184	2,708,254	2,803,644	2,771,164	2,796,824	2,833,264	2,877,154	2,915,684	2,934,994
Net assets	119,866,659	119,369,094	119,369,094	118,760,827	117,815,037	115,992,757	114,330,017	112,328,077	109,896,447	106,987,007	103,656,387	100,016,707
Equity												
Accumulated surplus	61,317,530	60,819,165	60,819,165	60,210,898	59,265,108	57,442,828	55,780,088	53,778,148	51,346,518	48,437,078	45,106,458	41,466,778
Reserves	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929
- asset revaluation reserve	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929	58,549,929
- statutory reserves												
- other reserves												
Total Equity	119,867,459	119,369,094	119,369,094	118,760,827	117,815,037	115,992,757	114,330,017	112,328,077	109,896,447	106,987,007	103,656,387	100,016,707
Capital expenditure												
Renewal expenditure	4,390,895	3,464,523	3,464,523	4,326,700	4,978,800	4,460,200	5,745,500	5,357,000	5,258,000	5,934,000	5,508,000	6,111,500
New expenditure	3,155,174	376,750	376,750	200,000	230,000	317,000	363,000	247,000	121,000	80,000	82,000	-
Upgrade expenditure	2,117,589	2,790,827	2,790,827	585,600	465,000	509,000	391,000	510,000	445,000	313,000	357,000	406,000
Expansion expenditure	70,860	-	-	-	-	-	-	113,000	-	-	-	107,000
Total capital expenditure	9,734,518	6,632,100	6,632,100	5,112,300	5,673,800	5,286,200	6,499,500	6,227,000	5,824,000	6,327,000	5,947,000	6,624,500

WITHOUT HIGHER CAP

Rates and charges

General rates	6,452,920	6,583,951
Municipal charges	708,700	719,890
(Total General rates and municipal charges)	7,161,620	7,303,841
Waste management charges	854,599	874,716
Service rates and charges	-	-
Special rates and charges	-	-
Supplementary rates and rate adjustments	-	-
Cultural and recreational	-	-
Revenue in lieu of rates	-	-
Total rates and charges	8,016,219	8,178,557

Income

Rates and charges	8,016,219	8,178,557
Statutory fees and fines	135,760	138,500
User fees	783,439	816,595
Grants - operating	7,029,537	2,972,941
- recurrent	6,908,700	2,884,341
- non-recurrent	120,837	88,600
Grants - capital	3,650,617	3,118,849
- recurrent	1,753,308	1,518,849
- non-recurrent	1,897,309	1,600,000
Contributions - cash	11,180	5,775
- operating	11,180	5,775
- capital	-	-
Contributions - non monetary	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	110,000	128,500
Fair value adjustments for investment property	-	-
Share of net profits/(losses) of associates and joint ventures	-	-
Other income	1,640,584	1,915,314
Total Income	21,377,336	17,275,031

Expenses

Employee costs	6,541,088	6,644,149
Materials and services	4,997,598	4,231,360
Bad and doubtful debts	-	-
Depreciation and amortisation	5,387,626	5,104,450
- depreciation	5,387,626	5,104,450
- amortisation	-	-
Borrowing costs	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	-
Fair value adjustments for investment property	-	-
Share of net profits/(losses) of associates and joint ventures	-	-
Other expenses	1,922,611	1,937,454
Total expenses	18,848,923	17,917,413

Assets

Strategic resource Plan (SRP) and Longterm Financial Plan (LTFFP)

Hindmarsh (S)

	Forecast	Actual	Budget	SRP	SRP	SRP	LTFFP	LTFFP	LTFFP	LTFFP	LTFFP	LTFFP
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Current assets												
Cash and cash equivalents	4,517,039	2,457,409										
- trust funds and deposits	-											
- statutory reserves	-											
- carried forward capital works	-											
- conditional grant unspent	-											
- unrestricted cash	4,517,039	2,457,409										
Trade and other receivables	1,013,918	1,013,918										
Inventories	214,224	214,224										
Non-current assets classified as held for sale	-											
Other assets	30,227	30,227										
Total current assets	5,775,408	3,715,778										
Non-current assets												
Trade and other receivables	-											
Investments in associates and joint ventures	432,440	432,440										
Property, infrastructure, plant and equipment	116,314,028	117,691,617										
Investment property	-											
Intangible assets	-											
Total non-current assets	116,746,468	118,124,057										
Total assets	122,521,876	121,839,835										
Liabilities												
Current liabilities												
Trade and other payables	759,744	759,744										
Trust funds and deposits	17,647	17,647										
Provisions	1,720,512	1,680,053										
Interest-bearing loans and borrowings	-											
Total current liabilities	2,497,903	2,457,444										
Non-current liabilities												
Trade and other payables	-											
Provisions	157,314	157,314										
Interest-bearing loans and borrowings	-											
Total non-current liabilities	157,314	157,314										
Total liabilities	2,655,217	2,614,758										
Net assets	119,866,659	119,225,077										
Equity												
Accumulated surplus	61,317,530	60,675,148										
Reserves	58,549,929	58,549,929										
- asset revaluation reserve	58,549,929	58,549,929										
- statutory reserves	-											
- other reserves	-											
Total Equity	119,867,459	119,225,077										
Capital expenditure												
Renewal expenditure	4,390,895	3,464,523										
New expenditure	3,155,174	376,750										
Upgrade expenditure	2,117,589	2,640,766										
Expansion expenditure	70,860											
Total capital expenditure	9,734,518	6,482,039										

DIFFERENCE

Rates and charges		
General rates	-	129,097
Municipal charges	-	14,920
(Total General rates and municipal charges)	-	144,017
Waste management charges	-	-
Service rates and charges	-	-
Special rates and charges	-	-
Supplementary rates and rate adjustments	-	-
Cultural and recreational	-	-
Revenue in lieu of rates	-	-
Total rates and charges	-	144,017

Income		
Rates and charges	-	144,017
Statutory fees and fines	-	-
User fees	-	405
Grants - operating	-	-
- recurrent	-	-
- non-recurrent	-	-
Grants - capital	-	-

Strategic resource Plan (SRP) and Longterm Financial Plan (LTFF)

Hindmarsh (S)

	Forecast	Actual	Budget	SRP	SRP	SRP	LTFF	LTFF	LTFF	LTFF	LTFF	LTFF
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Expansion expenditure	-	-	-									
Total capital expenditure	-	150,061										

SUMMARY OF LONG TERM OUTLOOK

	2017-18 with higher cap	2017-18 without higher cap	Total over SRP (4 years)	Total over LTFF (10 years)
Total Revenue	17,419,453	17,275,031	72,489,943	191,640,733
Total Expenditure	17,917,413	17,917,413	76,364,205	211,489,535
Surplus/deficit	- 497,960	- 642,382	- 3,874,262	- 19,848,802
Total Capital expenditure	6,632,100	6,482,039	22,704,400	60,153,400

ASSUMPTIONS USED TO POPULATE THE SRP AND LTFF WITH HIGHER CAP

Assumptions	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Assumed population growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Increase in employee costs assumed for progression	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Assumed rate of forecast CPI	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Increase in employee costs due to EBA growth	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Assumed rate of growth in grants - Operating Recurrent only	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
User Charges	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Statutory Fees & Fines	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Other Income	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Materials & Other Operating Expenses	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
[enter other assumptions used to populate the SRP and LTFF]												
[enter other assumptions used to populate the SRP and LTFF]												
[enter other assumptions used to populate the SRP and LTFF]												
[enter other assumptions used to populate the SRP and LTFF]												
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[enter other assumptions used to populate the SRP and LTFF]												

LGPRF INDICATORS

Liquidity	Forecast	Actual	Budget	SRP	SRP	SRP	LTFF	LTFF	LTFF	LTFF	LTFF	LTFF
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Working capital												
<i>with higher cap</i>	231.21%	150.96%		139.77%	103.87%	59.96%	-14.18%	-77.77%	-130.39%	-206.17%	-272.18%	-363.45%
<i>no higher cap</i>	231.21%	151.20%										
<i>difference</i>	0.00%	-0.25%										
Unrestricted cash												
<i>with higher cap</i>	180.83%	99.75%		88.57%	52.58%	9.68%	-65.85%	-129.70%	-182.27%	-258.08%	-324.16%	-415.83%
<i>no higher cap</i>	180.83%	100.00%										
<i>difference</i>	0.00%	-0.25%										
Obligations												
Asset renewal												
<i>with higher cap</i>	81.50%	67.87%		79.11%	87.09%	74.97%	92.11%	82.13%	77.53%	83.88%	75.05%	79.80%

Higher cap information

RATE CAP INFORMATION

COUNCILS 2016-17 ADOPTED BUDGET

How many years of higher caps is council applying for?

	Forecast Actual 2016-17	Budget 2017-18	SRP 2018-19	SRP 2019-20	SRP 2020-21
Rates and charges					
General rates	6,452,920	6,713,048	6,820,457	6,929,584	7,040,457
Municipal charges	708,700	734,810	746,713	758,656	770,793
Total general rates and municipal charges	7,161,620	7,447,858	7,567,170	7,688,240	7,811,250
Waste management charges	854,599	874,716	892,500	910,350	928,560
Service rates and charges	-	-	-	-	-
Special rates and charges	-	-	-	-	-
Supplementary rates and rate adjustments	-	-	-	-	-
Cultural and recreational	-	-	-	-	-
Revenue in lieu of rates	-	-	-	-	-
Total rates and charges	8,016,219	8,322,574	8,459,670	8,598,590	8,739,810

Note the rates and charges data from 2017-18 to 2020-21 has been copied over from the SRP and LTFP sheet

ANNUALISED SUPPLEMENTARY REVENUE AND RATEABLE ASSESSMENT FORECASTS

	Actual 2014-15	Actual 2015-16	Forecast Actual 2016-17	Budget 2017-18	SRP 2018-19	SRP 2019-20	SRP 2020-21
Total annualised supplementary rates and municipal charges							
[Discuss the assumptions council used to forecast future annualised supplementary rates revenue]							
Number of assessments as at start of FY (1 July)			5,141	5,147	5,152	5,157	5,162
Number of assessments as at end of FY (30 June)	5,121	5,141	5,147	5,152	5,157	5,162	5,167
[Discuss the assumptions council used to forecast future rateable properties]							
Growth in annualised supplementary rates and municipal charges			0.0%	0.0%	0.0%	0.0%	0.0%
Growth in rateable assessments		0.4%	0.1%	0.1%	0.1%	0.1%	0.1%

HIGHER RATES COUNCIL IS APPLYING FOR

	2016-17	2017-18	2018-19	2019-20	2020-21	Total accumulated higher cap(s) rate increase
Higher rate cap or caps applied for		4.00%				4.00%
Accumulative rate increase applied for		4.00%				Additional higher cap(s) rates
Increase in higher rates applied for		\$286,238				\$286,238
Accumulative increase in higher rates applied for		\$286,238				
Forecast base average rates	\$1,391.42	\$1,445.62				
Forecast capped average rates		\$1,447.03				
Total increase in rates (higher rate cap + annualised supps growth)		3.9968%				Total accumulated rate increase
Accumulative total increase in rates (higher rate cap + annualised supps growth)		3.9968%				4.00%
Total rates increase (higher rate cap + annualised supps growth)		\$286,238				Total additional rates
Accumulative total rates increase (higher rate cap + annualised supps growth)		\$286,238				\$286,238

Linearising multi-year higher caps tool

	2016-17	2017-18	2018-19	2019-20	2020-21	Total accumulated higher cap(s) rate increase
If higher caps were linearised, this is the rates council could apply for, given: The total accumulated rate increase applied for (based off original figures) is <input type="text" value="4.00%"/> Council is applying for the following years of higher rates <input type="text" value="1 years"/>						4.00%
Higher rate cap(s) applied for		4.00%				Additional higher cap(s) rates
Accumulative rate increase applied for		4.00%				\$286,516
Increase in higher rates applied for		\$286,516				\$286,516
Accumulative increase in higher rates applied for		\$286,516				
Forecast base average rates	\$1,391.42	\$1,445.62				
Forecast capped average rates		\$1,447.03				
Total linearised general rates and municipal charges		\$7,447,858				
Difference between 'linearised rates' and originally input general rates and municipal charges		\$0.00				

CERTIFICATION STATEMENT

HINDMARSH SHIRE COUNCIL

I certify that I have reviewed this completed Budget Baseline Information template, and understand that it will be used by the Essential Services Commission for the Fair Go Rates System.

I confirm that this data represents fairly the forecast financial transactions and position of our council for the period specified and that the forecasts are made on reasonable grounds.

I confirm that this is public data, and that I have no objection to the Essential Services Commission using and publishing this data for the purposes of the Fair Go Rates System.

Signed:



GREGORY WOOD

15/05/2017



HINDMARSH SHIRE COUNCIL

Annual Report

For the year ended 30 June 2016

Welcome to Hindmarsh Shire Council's Annual Report for 2015-16

Each year Hindmarsh Shire Council prepares an Annual Report which provides information on the services we have provided, our finances and our performance to our community.

Under the Local Government Act, the Annual Report must contain:

- a **Report of Operations** of the Council Page 3
- an audited **Performance Statement** Page 70
- audited **Financial Statements** Page 84
- a copy of the auditor's report on the financial statements Page 125
- a copy of the auditor's report on the performance statement Page 127
- any other matter required by the regulations.

To make it easier to find your way around this report, we have colour coded the different parts.

Report of Operations

01

This section provides a snapshot of the municipality and its people, along with a summary of Council's activities during 2015-16. It also includes messages from Hindmarsh Shire Council's Mayor and Chief Executive Officer.



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Introduction

Welcome to the Report of Operations 2015/16

Hindmarsh Shire Council is committed to transparent reporting and accountability to the community and the Report of Operations 2015–16 is the primary means of advising our community about Council’s operations and performance during the financial year. This introduction provides a brief overview of Council’s operation and performance for the year. Further detail can be found in the later parts of this report.

Snapshot of Council

Profile of our Shire:

We are

- Located in the Wimmera region in western Victoria, covering an area of 7,527 km².
- Bound by two National Parks, the Little Desert in the South and Wyperfeld in the North.
- Rich in natural beauty like the Wimmera River and Lakes Hindmarsh and Albacutya.
- Based in or around the Shire’s four main towns of Dimboola, Jeparit, Nhill and Rainbow.
- A closely linked community of 5,800 people, with a median age of 47 years.
- Mainly born in Australia (89% of people), with English the only language spoken in 93.2% of our homes. Our most significant group of migrants are Karen refugees from Burma (Myanmar), with approximately 180 Karen people calling Nhill home.
- Employed in farming, health care, retail, manufacturing, education and transport. Volunteers.
- Community minded with our rate of volunteering 20% higher than the national average.

Our purpose:

Vision A caring, active community enhanced by its liveability, environment and economy.

- Mission**
- To provide accessible services to enable the community to be healthy, active and engaged.
 - To provide infrastructure essential to support the community.
 - To protect and enhance our natural environment.
 - To foster a thriving and diversified local economy where economic growth is encouraged and supported.
 - To realise the excellence in our people, processes and systems.

- Values**
1. Leadership and direction;
 2. Transparency and accountability;
 3. Honesty and integrity;
 4. Trust and respect;
 5. Diversity and equality;
 6. Justice and fairness;
 7. Sustainability; and
 8. Aspiration.

FAST FACTS

23 groups assisted by Community Action Grants

6200 Meals on Wheels delivered

349 motions made at Council meetings

11,291 hours of ageing and disability care support
provided to 338 residents

118 food premises registered or notified in accordance
with the Food Act 1984

3kms of sealed local roads reconstructed

Approximately 33kms of sealed roads resealed

18,985 calls answered by Customer Service

23,749 thousand library items borrowed

34 planning applications received

5,112 rateable properties



The year in review

Mayor's & CEO's Message

We are pleased to report that Hindmarsh Shire Council has performed strongly during the 2015/16 financial year, delivering significant progress in the areas of community communication, new or upgraded community infrastructure and strategic planning. Our successes have been made possible through productive partnerships with our community, businesses and other stakeholders, in particular the State and Federal Governments. We extend our gratitude to all our project partners and acknowledge the difference they have made to the liveability of our Shire.

It is with great pleasure and pride in the Hindmarsh Shire that we offer this report on the achievements of Council for the financial year ending 30 June 2016.

Community Planning:

The 2015 – 2020 Hindmarsh Economic Development Strategy was adopted by Council in July 2015. The Economic Development Strategy will inform private and public sector investment in our Shire over the next decade and focus on six key strategic opportunities; enhancing food and beverage capacity, strengthening health and community services, fostering business and community prosperity, supporting the development of tourism and events, building sustainable local administration and economic infrastructure and assets.

Throughout the past year extensive community consultation was undertaken to ensure the future needs of our community were acknowledged. The Hindmarsh Shire Council Sport and Recreation Strategy was developed to understand the current and future recreational needs of our communities, and assist Council in ensuring changing trends in recreational activity are accounted for when either planning maintenance of existing or development of new, recreational assets. The Nhill and Dimboola Community Precinct Plans are also nearing completion with the documents soon to be released for community feedback before formal adoption. In addition to the development of these important documents, Council has made considerable progress with the new Rainbow and Jeparit Community Plans which will soon be available to the Community. Council looks forward to working with all stakeholders on the delivery of the broad objectives identified in each of these plans.

Grant Funding:

A key role of Council is to advocate and work with other levels of government to bring funding into our Shire which will enable the delivery of community goals. In 2015/16 Council received \$320,000 to install new cabins at the Riverside Holiday Park Dimboola. These cabins will provide all-ability-access and family accommodation at the Park.

Funding of \$100,000 received through the Victorian Government's Recreational Fishing Grants saw the installation of fishing pontoons along the Wimmera River in Jeparit and Dimboola.

The Nhill Integrated Early Years Hub project received \$500,000 from the Commonwealth Government, \$800,000 from the Victorian Government and \$95,000 from the Foundation of Rural and Regional Renewal. Construction of the Hub commenced in April 2016 and is on track to be completed by early 2017.

Council also received funding for smaller projects, a lesser financial contribution but nevertheless effective in terms of improving the liveability and visitor amenity of our



towns. This included funding for the Light Up Dimboola and Safer Streets and Places To Meet lighting projects. These projects focused on increasing public amenity in Dimboola and Rainbow.

Council continued its commitment to the engagement of youth throughout our Shire with ongoing support for the Hindmarsh Shire Youth Council. Our very first Youth Councillors provided a fresh perspective to our “regular” Councillors on all matters relating to youth and with the support of Council’s Youth and Early Years Officer delivered a vibrant, youth focused update for Council’s Youth Strategy, along with the development of other youth related projects. In March 2016, 13 young people from our local communities were appointed to our Shire’s second Youth Council and have already commenced development of several youth focussed initiatives. We look forward to all of the initiatives they will deliver during the remainder of their term.

The Community Action Grants program has enabled 31 community groups from across the shire to undertake projects that have enhanced community engagement and upgraded their facilities with minor works and small equipment. Among the initiatives supported, this program has allowed Dimboola Bowling Club to update its Catering Equipment, Rainbow Cricket Club to resurface its cricket pitch, Jeparit Rainbow Football Netball Club to purchase a chest freezer and West Wimmera Health Service to host the annual Loop the Lodge event. The program will continue to support community groups in the next financial year to undertake projects to support and enhance the aspirations of our communities.

Through advocacy initiatives, Council received \$60,000 funding from the Federal Government’s Department of Employment for the engagement of a part time Migrant Employment Coordinator. This position collaborates with Job Active Network Providers and job seekers within Nhill and metropolitan communities to fill employment opportunities in Hindmarsh Shire.

Events:

The Karen New Year celebration continues to be a highly anticipated event in the Shire. This event has grown to be a significant date on the Shire’s calendar, with in excess of 500 people attending this year’s celebration and enjoying a cultural display of dancing, music, theatre and food. The 2016 celebrations included a sports carnival with Soccer matches and the traditional Karen game Cane Ball. The Karen New Year is an opportunity for everyone in the Shire to experience cultural diversity at its best.

Many community groups have worked very hard during the year to deliver events that are not only important to our social fabric, but support our economy as well. This includes the Nhill Air Show held on Saturday 10 October 2015, a fantastic success attracting around 4,000 people to Nhill Aerodrome to witness flying displays from vintage planes and the RAAF Roulettes. We thank all the people who made these events possible.

Other events in the Shire include the Nhill Lake February Fiestas, Dimboola Rowing Regatta, the Agricultural and Pastoral Society Shows, markets, fun runs and horse races.

Volunteers:

Council would like to thank the many volunteers that support our operations around the Shire. Council has 18 Section 86 Committees, set up as an extension of Council under the Local Government Act. These groups vary from Town Committees, who undertake an extraordinary amount of work within our towns and perform a valuable role as Council’s conduit to our community, through to hall and other facility managers. The contribution



that these committees make to our Shire is significant and Council is very grateful for their support.

Community Satisfaction:

Our scores in the Community Satisfaction Survey have continued to improve in community consultation and customer service, with performance on all five core measures, overall performance, community consultation, customer service, advocacy and overall council direction, significantly higher than the Small Rural Shires averages.

Performance Measures	Hindmarsh 2013	Hindmarsh 2014	Hindmarsh 2015	Hindmarsh 2016	Small Rural Shires 2016
Overall Performance	59	63	64	62	57
Community Consultation (community consultation & engagement)	54	62	59	60	55
Advocacy (lobbying on behalf of the community)	55	60	59	59	54
Making community decisions (Decisions made in the interest of the community)	n/a	59	60	57	53
Sealed Local Roads (Condition of sealed local roads)	n/a	47	47	45	52
Customer Service	69	73	71	73	69
Overall Council Direction	53	62	61	57	50

The trend over the last four years has been pleasing; however, Council is committed to continuing to improve across all community survey measures.

Advocacy:

Council continued to work hard during the year ended 30 June 2016 to lobby on behalf of the Shire's community for the services and funding required to make Hindmarsh an even better place to live, improve community well-being and to build our economy.

Many of the successful grant applications discussed above are the direct result of lobbying. The funding received from the Federal Government Department of Employment is a direct result of Council's advocacy work. Council has been very successful in developing partnerships with organisations with which we have common goals.

Capital Works:

Council completed another challenging Capital Works schedule during 2015/16.

- 3 shoulder resheets totalling \$178,000
- 19 road sealing projects totalling \$582,000
- 3 footpath projects totalling \$43,000
- 9 sealed road construction projects totalling \$890,000
- 11 unsealed road construction projects totalling \$1,105,000
- 1 Drainage improvement project \$239,000

These works are in addition to the significant amount of maintenance work Council undertakes on its road network and town amenity projects such as work to maintain and improve playgrounds, parks and sporting facilities.

Maintaining our 3,200kms of roads is a significant challenge for Council and we continue to lobby the State and Federal Governments for more appropriate funding recognition of the size of this challenge and the importance of our road network to our economy.



Community Enquiries

Council receives approximately 18,985 telephone calls a year from residents with various enquiries. Council is looking to provide our community with other options to lodge enquiries or transact with Council. The development of a new website is well under way, which will include the ability for the community to lodge enquiries and make payments, such as rates and animal registrations online.

Future

Council looks to the future of our community with excitement and anticipation of the many great initiatives we, community and Council, will deliver together over the next five years.

Council is in a continued dialogue with the State Government about our priority projects that we are looking to be funded through the Regional Jobs and Infrastructure Fund and the Tourism Pipeline. These will include projects that will focus on building our economy through delivery of initiatives detailed in our Economic Development Strategy, a number of which will be tourism related, including the development of the Wimmera River Discovery Trail.

We will continue to work closely with our regional partners to promote the growth and development of the overall region. The Wimmera municipalities have a long and strong history as collaborators on regional issues such as transportation, sustainability, economic development and so on and we look forward to building on this strength with new projects and activities.

2016/17 will be a busy year as we deliver the significant number of projects that were funded through grants during the 2015/16 year. This includes several construction projects with the most significant being the Integrated Early Years Hub in Nhill. This project in particular will help to look after young families and improve the liveability of our towns.

We have achieved an extraordinary amount over the last 12 months, making considerable operational reforms to our business which has significantly reduced costs. This work will continue in 2016/17 so that we ensure we are driving great value and return to our community for the rates they pay. We will also continue laying a strong strategic footprint that will deliver exciting outcomes over the next 5 to 10 years.

Council has a dynamic team that is absolutely committed to its community. We look forward to continuing to improve our administrative and operational practises while maintaining our efforts to work with our community to make the Shire of Hindmarsh the best community for all of us.



Cr Debra Nelson
Mayor



Greg Wood
Chief Executive Officer

Financial Summary

Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the Financial Statements and Performance Statement sections of this Report.

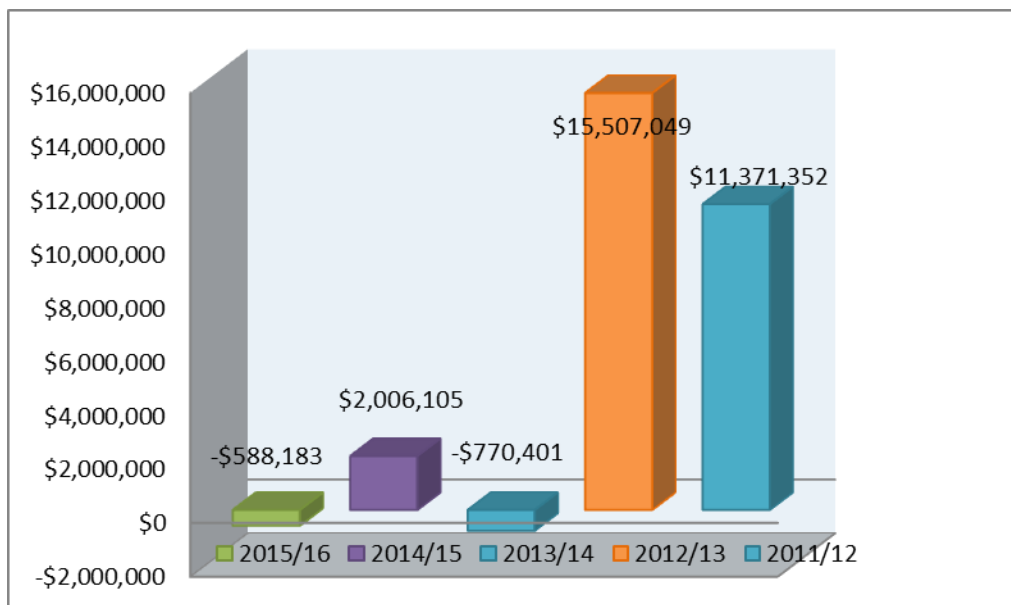
Operating Position

Council reported a deficit of \$588,183 in 2015/16. As per the Comprehensive Income Statement in the Financial Report, the unfavourable variance is due mainly to the early payment of \$2.036 million from the Victoria Grants Commission received in June 2015, and therefore accounted for in the 2014/15 financial year.

Council received additional grants that were not budgeted for. These included grants for Community Safety, Upper Regions Cemetery, Drought Response, FReeZa funding, Walk to School, and additional Roads to Recovery funding.

Employee costs were lower than budgeted due to a number of positions being vacant during 2015/16, materials and services show a favourable variance, while other expenses show an unfavourable variance due to a large number of carry forwards from 2014/15.

Council's adjusted underlying result, that is, the result after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of \$1.503 million.

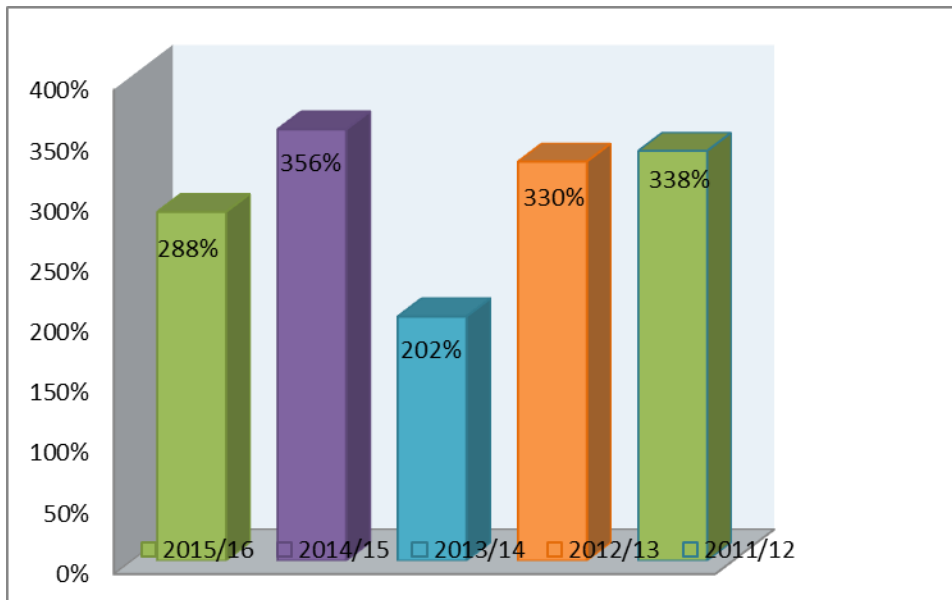


Surplus/(deficit) for the year

Liquidity

Cash decreased by \$1.090 million from the previous year mainly due to the early Victoria Grants Commission payment received on 30 June 2015 and a number of 2014/15 capital works projects being carried forward into the 2015/16 year. The working capital ratio which assesses Council's ability to meet its current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's result of 288% is an indicator of its strong financial position and well within the band of 150% or more for the Victorian Auditor-General's Office's (VAGO) assessment as "low risk".

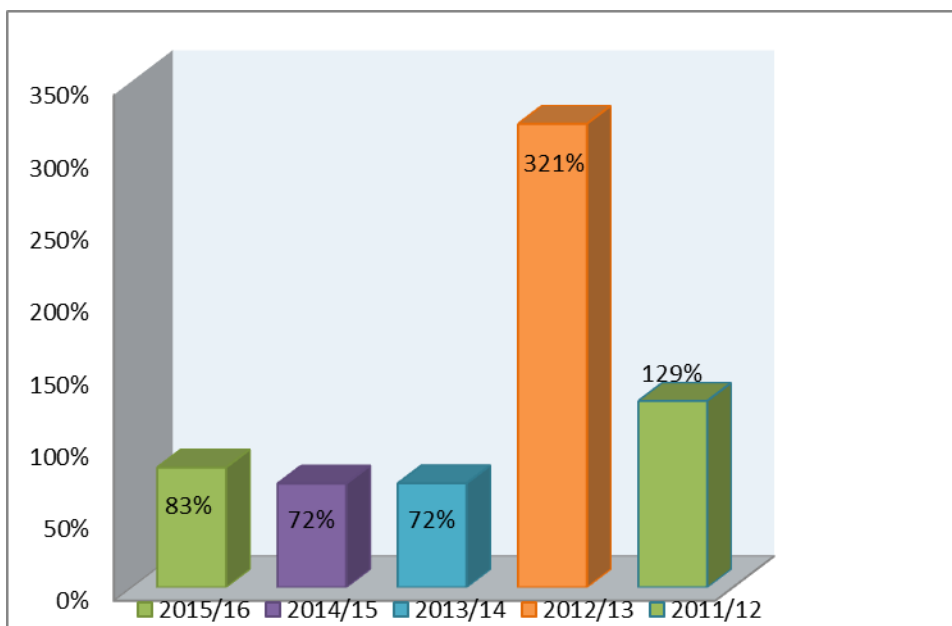




Working capital ratio %

Obligations

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by its community. With more than \$100 million worth of land, building and infrastructure assets to maintain with an income of just \$16.395 million, that is a fair challenge. Assets deteriorating faster than their maintenance and renewal can be funded create an “infrastructure renewal gap”. To bridge this gap, Council invested \$3.284 million in infrastructure renewal works during the 2015/16 year. Council’s asset renewal ratio which is measured by comparing asset renewal expenditure to depreciation (the reduction in the value of our assets over time, due in particular to wear and tear) was 83%. While this percentage sits within VAGO’s range of medium risk rather than the low risk spectrum, the impact of the lower renewal expenditure remains manageable for the short term due to the substantial (flood related) renewal expenditure in 2012/13 and 2011/12.



Asset renewal ratio %



Description of Operations

Hindmarsh Shire Council is responsible for more than 120 services, ranging from services for children to those for older adults, from open space to community buildings, waste management and infrastructure to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget. This broad range of community services and infrastructure support the wellbeing and prosperity of our community. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan 2013-2017 and the associated Budget 2015-2016 and reported upon in this document. More information about Council services is contained in the section on Our Performance.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under the Victorian and Australian legislations.

Economic or other factors

Due to our relatively remote location, we continued to encounter difficulties in attracting suitable applicants to a number of positions advertised in 2015/16. Having to undertake extended or repeated recruitment processes for a number of critical positions increased recruitment costs and added further pressure to Council's already stretched staff resources.

The uncertainty around Federal and State Government roads funding led to difficulties in the preparation of forecasts and the Budget for the coming year. The discontinuation of the State Government's Roads and Bridges funding continued to impact on Council's ability to undertake road related projects in 2015/16, mitigated to some extent for 2015/16, and going forward into 2016/17, by an increase in the Federal Government's Roads to Recovery program.

Council has managed its financial position prudently and remains debt free with a capacity to meet short term unforeseen economic challenges.

Major Capital Works

During 2015/16 the major capital works included the following:

Riverside Holiday Park, Dimboola

With the assistance of several State Government funding programs, extensive works have been undertaken at the Riverside Holiday Park, Dimboola. As part of Council's continued effort to attract visitors to the region significant upgrades were made to the Holiday Park. These improvements included a new camp kitchen, new roadways, improved watering systems, new power connections, water and sewer connections to all powered sites and extended lawn areas. The Park's electrical system was renewed and fire services installed to improve safety. The new electrical system was upgraded from the old to allow for the installation of new cabins in 2016/17 and improved services at the adjacent recreation reserve.

Nhill Integrated Early Years Hub

This new, state of the art facility, which will host three and four year old kindergarten programs, childcare facilities, maternal and child health services, playgroup, supported playgroup, toy library and other visiting specialist services is due to be completed in early 2017.

Construction of the Nhill Integrated Early Years Hub commenced in April 2016 and is



progressing well with the concrete slab completed by June 2016. Approximately 30% of construction work has now been completed.



Rainbow Bowls Club

Installation of a new synthetic green at the Rainbow Bowls Club was completed in November 2015. The new green is available for use throughout the year and enables the Bowls Club to host tournaments and facilitate the inclusion of bowls in the local school's physical education curriculum. The project is a fantastic example of a community, local government and state government working together to not only improve an important community asset but expand its use. Rainbow Bowls Club raised an impressive \$60,000 towards the project, while Council contributed \$40,000 and the State Government \$80,000. Community members also undertook \$16,000 worth of volunteer hours to complete the project.

Menzies Square

The development of Menzies Square is almost complete with only a handful of installations to be completed at the site. This project honouring Jeparit's most famous son includes interpretative signage detailing the life and achievements of Australia's longest serving Prime Minister and will be a valuable tourism asset for the Shire of Hindmarsh.

Dimboola and Jeparit fishing pontoons

Improved access to recreational fishing at Dimboola and Jeparit is the result of a project to install all abilities accessible fishing pontoons on the Wimmera River at both locations. The low maintenance aluminium structures include seating, scaling and measurement tables, as well as fishing rod holders and are sure to prove popular with local and visiting anglers alike.

Dimboola and Rainbow lighting

Safer streets are the outcome of a capital project to improve security lighting in both Dimboola and Rainbow. Lighting was installed in Dimboola along High Street, Lloyd Street and Pickering Gardens. In Rainbow, lights were installed at the King Street Rotunda and at the play/gym equipment at the Rainbow Recreation Reserve.

Hindmarsh Open Spaces Program

The Hindmarsh Open Spaces project was a joint initiative of Council and its Town Committees. It incorporated streetscape and public space improvements in each of our four major towns.

In Jeparit, an all abilities access pathway to the Jeparit Community Shed, which incorporates the Jeparit Community Gym, Jeparit Men's Shed and storage facility for the Jeparit Town Committee, was constructed and an all abilities toilet installed. Ongoing works include new fencing and a shade sail over the Broadway playground as well as

landscaping improvements.

The Rainbow Federal Street Garden Revitalisation has seen the redevelopment of the final section of the four gardens in Rainbow's iconic Federal Street. Works included the removal and replacement of several trees, installation of instant turf, new picnic tables, revitalisation of existing picnic tables, watering system upgrade and installation of a heritage style picnic shelter.

The Nhill Entry Streetscapes & Amenity Improvement project significantly improved the aesthetics and amenities of the Nhill CBD. Initiatives included the redevelopment of Bongiorno's car park, power upgrade and installation of power outlets in Goldsworthy Park, installation of new uniform street furniture and lighting.

Up lighting of the War Memorial in Goldsworthy Park and improvements to the Commercial carpark are set for completion in the 2016/17 financial year.

The Dimboola Public Space Linkages project has reinforced existing and established new connecting links between the town's business district, Nine Creeks Reserve, the Riverside Holiday Park and the Dimboola Recreation Reserve. The construction of new walking paths and installation of lights along a section of the Nine Creeks Walking Track has improved the level of access and security at night.

Works continued throughout 2015/16 with a new shelter over existing BBQ's in the Recreation Reserve, along with a pathway connecting Pickering Gardens and the Recreation Reserve. Additional seating will be installed along various walking tracks in the coming months.

Infrastructure

Council's capital works program included a substantial number of road reconstructions, reseals, final seals and shoulder resheets:

- 3 shoulder resheets totalling \$178,000
- 19 road sealing projects totalling \$582,000
- 3 footpath projects totalling \$43,000
- 9 sealed road construction projects totalling \$890,000
- 11 unsealed road construction projects totalling \$1,105,000
- 1 drainage improvement project \$239,000

Council maintained its ongoing commitment to improve the east-west freight corridor through the reconstruction of another section of the Lorquon East Road. Other reconstruction projects completed during the 2015/2016 year included the Netherby-Baker Road, Propodollah Road and Gerang Glenlee Road.

Council invested a further \$239,000 in 2015/16 to implement recommendations from its Drainage Study undertaken following the 2011 floods. Council believes these works are critical to protecting private and community assets in future significant rain events.

19 roads were resealed as part of Council's Annual Resealing program and commitment to maintaining our road assets.

Three footpath projects were completed - Broadway and Charles Street in Jeparit and Wimmera Street in Dimboola, which enhanced the amenity of our local communities.

The redevelopment of Lochiel Street, Dimboola continued with Council undertaking Stage 2 of the redevelopment project which included further kerb & channel and drainage works.



Nhill-Murrayville Road

The fires of January 2014 in the Big Desert and the Wyperfeld National Park resulted in high vehicle traffic and loadings on the unsealed section of the Nhill-Murrayville Road. Constructed of a clay layer over sand, the road was damaged significantly as a result.

Council sought funding through the federal Natural Disaster Recovery Fund and repaired an approximately 12km long section of the road, starting at the end of the seal and ending at the Big Desert. Used as a through road to Murrayville, this section can now once again provide access to private land, and tourist and emergency services access to the Big Desert.

Major Changes

In January 2016, Council requested the Minister for Planning (Department of Environment, Land, Water and Planning) to prepare, adopt and approve an amendment to the Hindmarsh Planning Scheme to transfer the responsibility for issuing planning certificates to the Minister for Planning. Council considered the transfer of this responsibility to result in reduced costs to applicants and bring a reduction in time to process planning certificates.

In May 2016, Tony Doyle resigned as Council's Chief Executive Officer. Council appointed Greg Wood as its Chief Executive Officer on 25 August 2016.

Major Achievements

Hindmarsh Economic Development Strategy

The development of this strategy was led by an Advisory Committee comprising community members and business representatives supported by consultancy firm SED Consulting. A hundred community members and representatives of organisations and businesses across the Shire worked with Council on the development of our Economic Development Strategy, which will inform private and public sector investment in our Shire over the next decade. The Strategy was adopted in July 2015 and provides clear direction on the major economic development projects.

Sport and Recreation Strategy

Council adopted the Hindmarsh Shire Sport and Recreation Strategy in June 2016. The Strategy will see an increased focus on the development of a range of initiatives including informal recreational facilities throughout the Shire, to suit activities such as walking and cycling. The strategy also identified the need for Council to continue to work with local clubs and sporting associations to deliver sport and recreation activities that reflect local community priorities, participation preferences and cultural relevance.

The Sport and Recreation Strategy will assist Council in meeting current recreational needs while identifying future recreational opportunities and demands.

Hindmarsh Shire Council Youth Strategy 2016-2020

The Hindmarsh Shire Youth Council developed a new Youth Strategy to provide a better understanding of the most important issues for young people and to promote programs addressing these issues. Informed by extensive consultation with the Shire's youth, the Strategy was adopted by Council in February 2016.

The Youth Strategy focuses on four key priority areas that build on previously identified needs of young people Hindmarsh:

1. Education and Employment
2. Wellbeing, Health and Safety
3. Engagement, Recreation and Community Events



4. Opportunity, Leadership and Connectedness

The strategy is presented in a format designed to appeal to its target audience and is a direct result of the tremendous efforts of our Youth Councillors, supported by Council's Youth and Early Years Officer.

Wimmera River Discovery Trail

In July 2015, Council appointed TRC Tourism (TRC) to develop a feasibility study and master plan for a proposed walking trail. "Hindmarsh Trail" was the project name for a to-be-named multi use recreational track linking the Little Desert National Park with Wyperfeld National Park, generally following the course of the Wimmera River. The Trail seeks to connect the natural, cultural and built heritage of the region. The Hindmarsh Trail is a cornerstone project in the development of a thriving tourism industry within the Hindmarsh Shire. It is envisaged that the trail will become a nationally significant tourism product, providing unmatched cultural heritage, built environment and nature experiences.

Hindmarsh Shire Council formally endorsed the Hindmarsh Trail Feasibility Study and Master Plan: Section 2 reports prepared by TRC Tourism during 2015/16 and adopted the name of "Wimmera River Discovery Trail" at its July 2016 meeting.

The project was jointly funded by Hindmarsh Shire Council and Department of Economic Development, Jobs, Transport and Resources. It was guided by a steering committee with representatives from major stakeholders; HSC, DEDJTR, DELPWP, Parks Victoria, Wimmera Catchment Management Authority, and Barengi Gadjin.

Advocacy

One of Council's key roles is to advocate on behalf of our community. Council's advocacy efforts in 2015/16 continued to be successful, leading to significant grant approvals, such as the Riverside Holiday Park cabin project, funded through the Victorian Government's Regional Infrastructure Fund. Our advocacy work included such diverse matters as the Wimmera River Discovery Trail, improved TV reception in Rainbow and better mobile phone coverage. Council's annual visit to Canberra provides a substantial amount of leverage when advocating for projects throughout the Shire.

Hindmarsh Shire Council Road Hierarchy

In 2015, a concerted effort of community consultation, in particular with the farming community, was undertaken to review Hindmarsh Shire Council's Road Hierarchy, a document dating back to 2009.

Ten Farmer Consultation Meetings were convened from July to September 2015 in locations across the Shire. Over 200 farmers were involved and provided valuable feedback across a number of road related areas. Farmers were asked to identify strategic roads in the farm gate access road network that were more significant to the local farming community and required a higher standard of maintenance into the future. The Road Hierarchy was revised accordingly and additional works budgeted in Council's 2016/17 Budget to address priorities identified in the consultation.

Pathway and Mobility Strategy 2015

In July 2015, Council adopted its first Pathway and Mobility Strategy. The strategy sets Levels of Service for pathways, creates a guideline for the development and expansion of Council's pathway network, informs the Road Management Plan by setting the Pathway Hierarchy and will assist in the creation of the Footpath Asset Management Plan



This is Council's first Pathway and Mobility Strategy and will be reviewed in conjunction with the Road Management Plan as per the Road Management Act 2004.

Efficiencies

Council staff continue to focus on streamlining operations to achieve organisational efficiencies and reduce operating costs. Initiatives continue with ongoing review to our road making methodology, employing just-in-time principles and new technology and materials that are allowing reuse of road base materials.

In Council's Aged and Disability Services Team, HACC PAC Mobile, a smart phone rostering system, replaced the outdated electronic rostering system, increasing safety of clients and home support workers while at the same time achieving substantial efficiencies in the rostering of services and payroll processes.

Challenges

Asbestos, both in Council assets and in private properties, continues to be a major concern in our Shire. Hindmarsh Shire Council's Building Department noted the presence of asbestos fragments whilst inspecting the Coach House at Yurunga in December 2015. Prior to Christmas 2015, Council was forced to close Yurunga to the public until the site could be cleaned. Clean-up costs, which were not budgeted, for exceeded \$80,000.

Concerns with private property arises where a property falls into disrepair or is destroyed by fire and property owners are either unable to or refuse to undertake the clean-up.

In 2015/16, Council had to undertake the demolition of two private buildings due to the existence of asbestos and the inability to achieve clean-up through the property owners.

Albacutya Bridge, a single lane, 55m long, reinforced concrete T-beam bridge at the terminal of Outlet Creek, built in 1919/1920, created another challenge during the 2015/16 financial year and for years ahead. The bridge was designed for Class A heavy vehicles or 15 to 20 tonnes. Today's B-Double trucks can weigh up to 68 tonnes. Council has progressively introduced weight limits on the bridge to ensure it remains serviceable until a replacement bridge can be funded. In April 2016, Council resolved to commence the design process for a new dual lane bridge that will cross outlet creek at Albacutya. The cost of this development is expected to be approximately \$3.3 million, a major challenge to fund with Council's limited revenue.

Our Council

Shire Profile

Hindmarsh Shire is located in the Wimmera region in western Victoria and covers an area of 7,527 km². Situated on the Western Highway, 375km west of Melbourne and 350km east of Adelaide, Hindmarsh Shire is alive with business opportunities as it lies on the second-busiest freight corridor in Australia.

Our Shire is bound by two National Parks, the Little Desert in the South and Wyperfeld in the North. Other distinct natural features include the Big Desert Wilderness Area to the West, as well as the Wimmera River and Lakes Hindmarsh and Albacutya. The central part of the Shire is utilised primarily for broad acre cropping and grazing.

Hindmarsh Shire's four main towns are Nhill, Dimboola, Jeparit and Rainbow. Each community has its own spirit and identity, but all town's offer spacious rural living, inclusive small communities and wonderful natural amenities.

The first Australians in the Hindmarsh area were the Wotjobaluk people. Communities were located near the Nhill Swamp, the Wimmera River at Dimboola, Lake Hindmarsh near Jeparit and Lake Albacutya near Rainbow, while the majority made their home along the Red Gum lined banks of the Wimmera River and Nine Creeks area in Dimboola.

Today, 5,497 people live in Hindmarsh Shire (2016 estimated resident population), with a median age of 47 years. 89% of people in Hindmarsh Shire were born in Australia, with English the only language spoken in 93.2% of homes. Our most significant group of migrants are Karen refugees from Burma (Myanmar), with approximately 180 Karen people calling Nhill home.

The median weekly household income is \$789, and most people own their homes outright. Most people are employed in farming, with employment in health care coming a close second, followed by retail, manufacturing, education and transport. Hindmarsh has a very high rate of volunteering, 20% higher than the national average.



Council Offices

Nhill Office

92 Nelson Street
NHILL VIC 3418
Phone: 03 5391 4444
Fax: 03 5391 1376

Dimboola Office

101 Lloyd Street
DIMBOOLA VIC 3414
Phone: 03 5361 4452
Fax: 03 5389 1734

Jeparit Office

10 Roy Street
JEPARIT VIC 3423
Phone: 03 5391 445
Fax: 03 5397 2263

Rainbow Office

15 Federal Street
RAINBOW VIC 3424
Phone: 03 5391 4451
Fax: 03 5395 1436

Postal address:

PO Box 250
NHILL VIC 3418
Email: info@hindmarsh.vic.gov.au

Website: www.hindmarsh.vic.gov.au

Facebook:
<http://www.facebook.com/hindmarshshirecouncil>

Councillors

On 27 October 2012, the Hindmarsh Shire community elected this Council for a four year term to provide leadership for the good governance of the municipal district and the local community. Due to the resignation of one Councillor, a by-election was held on 23 November 2013. The municipality is divided into three wards, represented by two Councillors in each ward. The Councillors are the elected representatives of residents and ratepayers and have the responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance across the organisation. The councillors are listed below.

Cr Tony Schneider



East Ward
Date elected: 27 October 2012
E: tschneider@hindmarsh.vic.gov.au
M: 0459 035 917

Cr Debra Nelson Mayor



East Ward
Date elected: 27 October 2012
E: dnelson@hindmarsh.vic.gov.au
M: 0459 021 802

Cr Ron Lowe



North Ward
Date elected: 27 October 2012
E: rlope@hindmarsh.vic.gov.au
M: 0427 318 067

Cr Ron Ismay



North Ward
Date elected: 23 November 2013
E: rismay@hindmarsh.vic.gov.au
M: 0459 021 745

Cr Rob Gersch



West Ward
Date elected: 27 October 2012
E: rgersch@hindmarsh.vic.gov.au
M: 0427 600 122

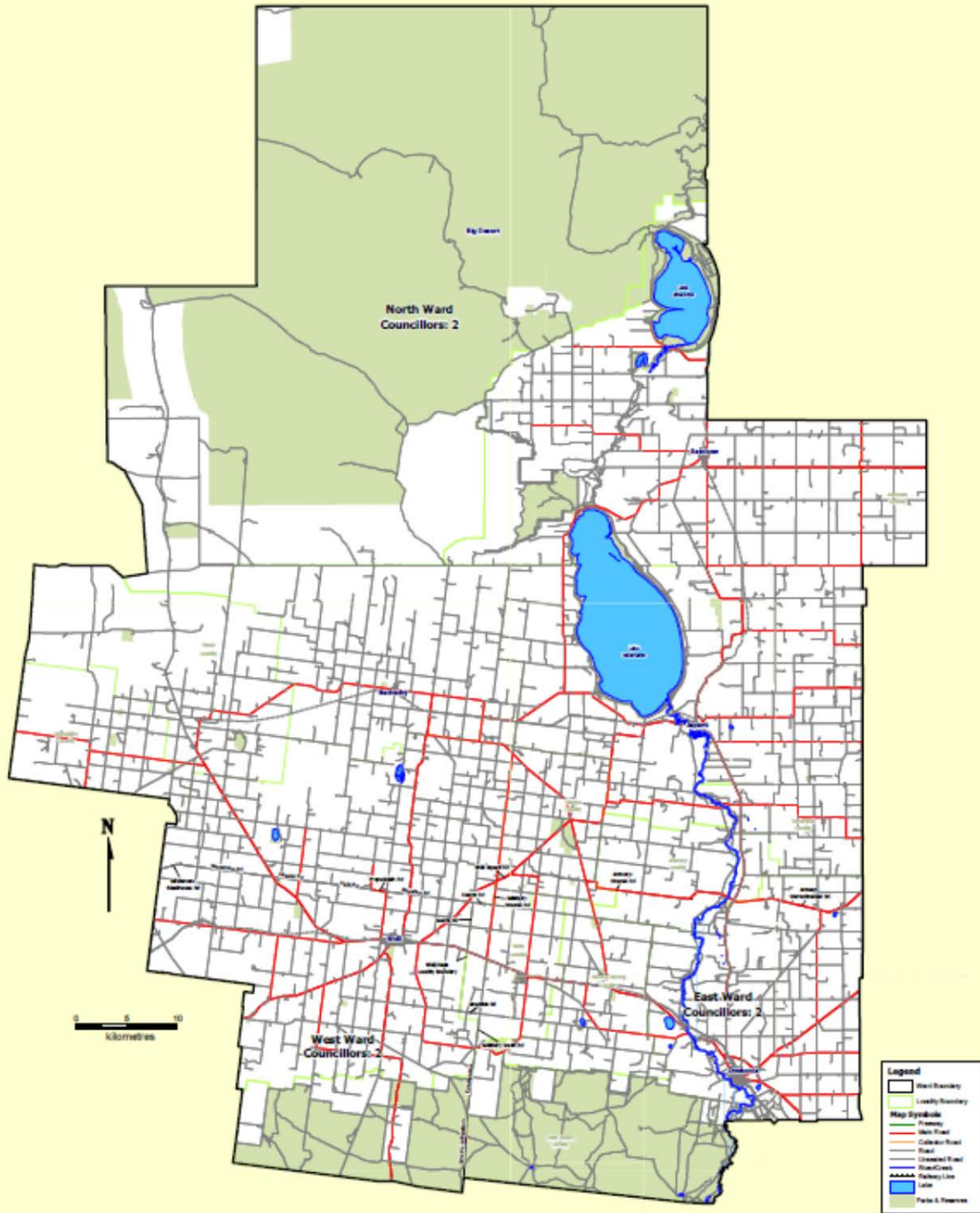
Cr Wendy Robins Deputy Mayor



West Ward
Date elected: 27 October 2012
E: wrobins@hindmarsh.vic.gov.au
M: 0459 034 233

**Local Government Act 1989
ELECTORAL STRUCTURE OF HINDMARSH SHIRE COUNCIL**

NOTE: By Order in Council made under Section 220Q (k), (l), (m) and (n) of the Local Government Act 1989, the boundaries of the wards, the names of the wards and the number of councillors assigned to each ward of the Hindmarsh Shire Council are fixed as described in this plan.



This plan is the property of Hindmarsh Shire Council. It is prepared by the Council's Electoral Commission. It is subject to the approval of the Council. It is subject to the approval of the Council. It is subject to the approval of the Council.

I hereby certify that the electoral boundaries shown on this map are as presented in the Electoral Representation Order that I signed for Hindmarsh Shire Council, submitted to the Minister for Local Government on 22 February 2006.

Sharon Tully, Electoral Commissioner

Electoral Structure of
Hindmarsh Shire Council
LEGL./04-191



Our people

Organisational Structure

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day to day management of operations in accordance with the strategic directions of the Council Plan. Two Directors and the CEO form the Senior Management Team (SMT) and lead the organisation. Details of the CEO and senior officers reporting directly to the CEO are set out below.



Greg Wood
Chief Executive Officer

Areas of responsibility:
Overall responsibility for Council's operations.

Senior Officers reporting directly to the Chief Executive Officer:



Anne Champness
Director Corporate & Community Services

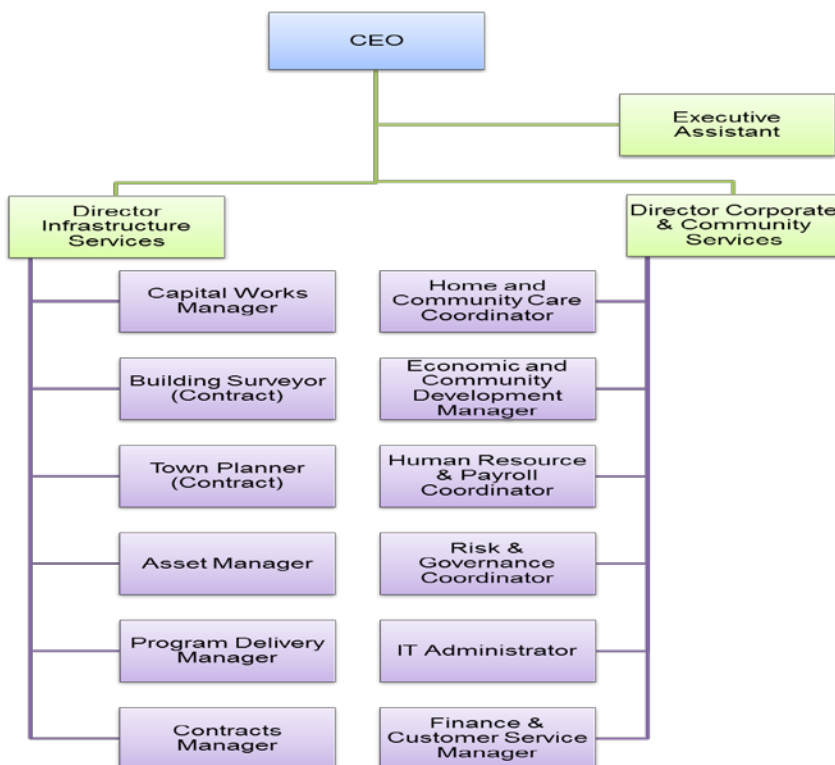
- Areas of responsibility:
- Business development
 - Finance
 - Information technology
 - Planning and development
 - Family, youth and leisure
 - Aged and disability
 - Governance
 - Economic development
 - Local laws



Adrian Gasperoni
Director Infrastructure Services

- Areas of responsibility:
- Asset planning
 - Engineering and traffic
 - Environment and sustainability
 - Infrastructure
 - Parks and gardens
 - Building

A chart setting out the organisational structure of the Council is shown below:

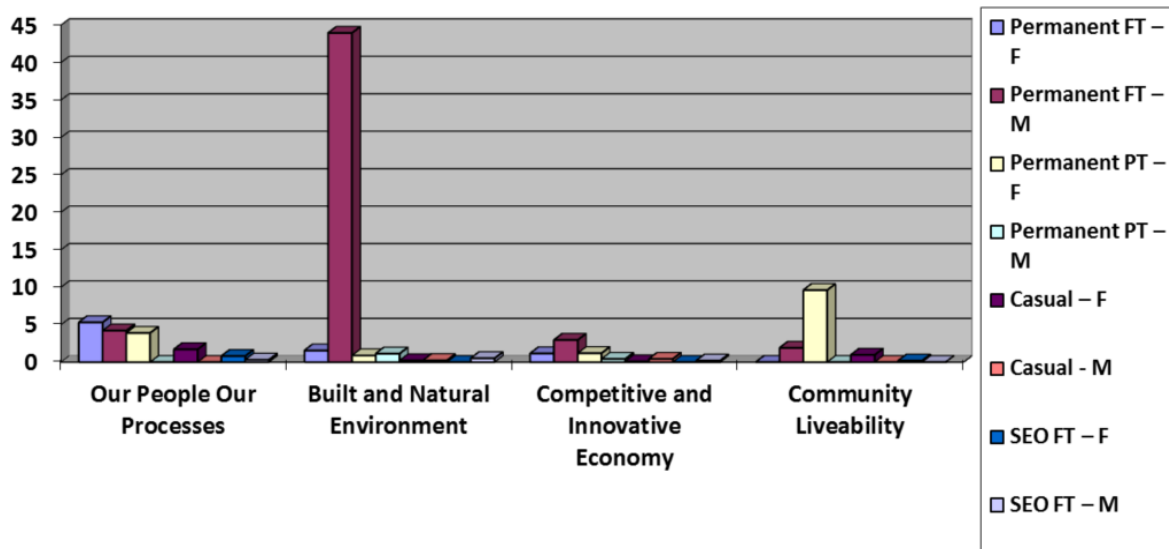


Council Staff

A summary of the number of full time equivalent (FTE) council staff by organisational structure, employment type and gender is set out below.

Employee type/gender	Our People Our Processes	Built and Natural Environment	Competitive and Innovative Economy	Community Liveability	Total FTE
Permanent FT –F	5.30	1.55	1.15	0.00	8
Permanent FT –M	4.20	43.95	2.95	1.90	53
Permanent PT –F	3.89	0.88	1.18	9.61	15
Permanent PT –M	0.00	1.13	0.41	0.00	1
Casual – F	1.69	0.21	0.10	0.96	3
Casual - M	0.00	0.24	0.42	0.00	1
SEO FT – F	0.80	0.00	0.00	0.20	1
SEO FT – M	0.30	0.50	0.20	0.00	1

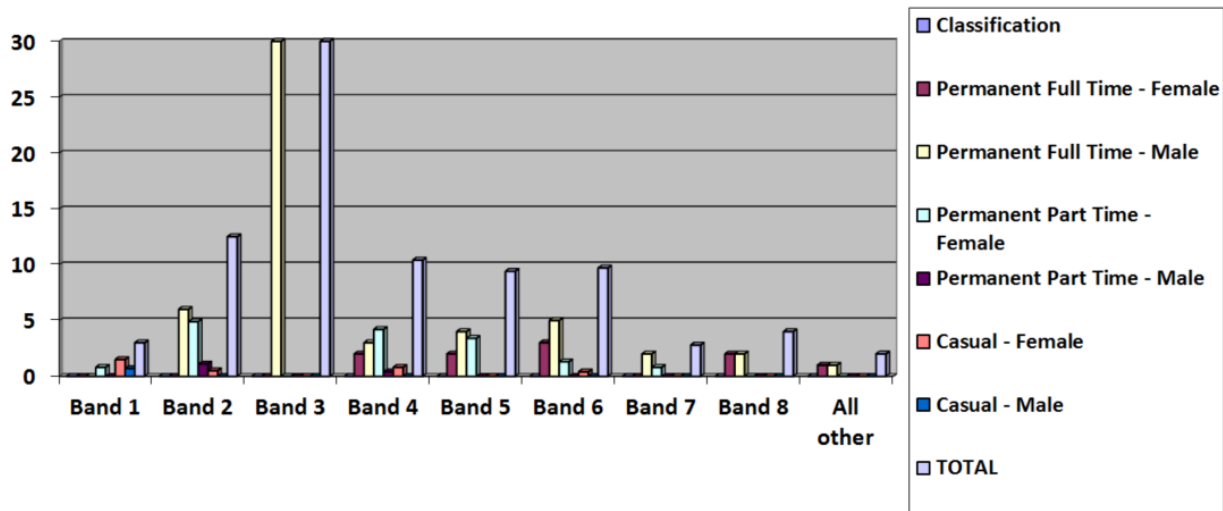
FT-Full time PT-Part time F-Female M-Male SEO-Senior Executive Officer



A summary of the number of full time equivalent (FTE) staff categorised by employment classification and gender is set out below.

Structure	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	All other	Total
Classification	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Permanent Full Time - Female	0.0	0.0	0.0	2.0	2.0	3.0	0.0	2.0	1.0	10.0
Permanent Full Time - Male	0.0	6.0	30.0	3.0	4.0	5.0	2.0	2.0	1.0	53.0
Permanent Part Time - Female	0.8	4.9	0.0	4.2	3.4	1.3	0.8	0.0	0.0	15.4
Permanent Part Time - Male	0.0	1.1	0.0	0.4	0.0	0.0	0.0	0.0	0.0	1.5
Casual - Female	1.5	0.5	0.0	0.8	0.0	0.4	0.0	0.0	0.0	3.2
Casual - Male	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7
TOTAL	3.0	12.5	30.0	10.4	9.4	9.7	2.8	4.0	2.0	83.8





Equal Employment Opportunity Program

Council is committed to the principles of Equal Opportunity. In all policies and practices of the Council, there shall be no discrimination relating to sex, marital status, parenthood, race, colour, national origin, physical or mental impairment, or religious or political affiliation. Selection of individuals for employment, promotion or advancement, training and staff development will be on the basis of personal merit in fair and open competition according to the skills, qualifications, knowledge and efficiency relevant to the position involved. Council’s policy on Equal Opportunity reflects our desire to enjoy a workplace free of discrimination where each person has the opportunity to progress to the extent of their ability.



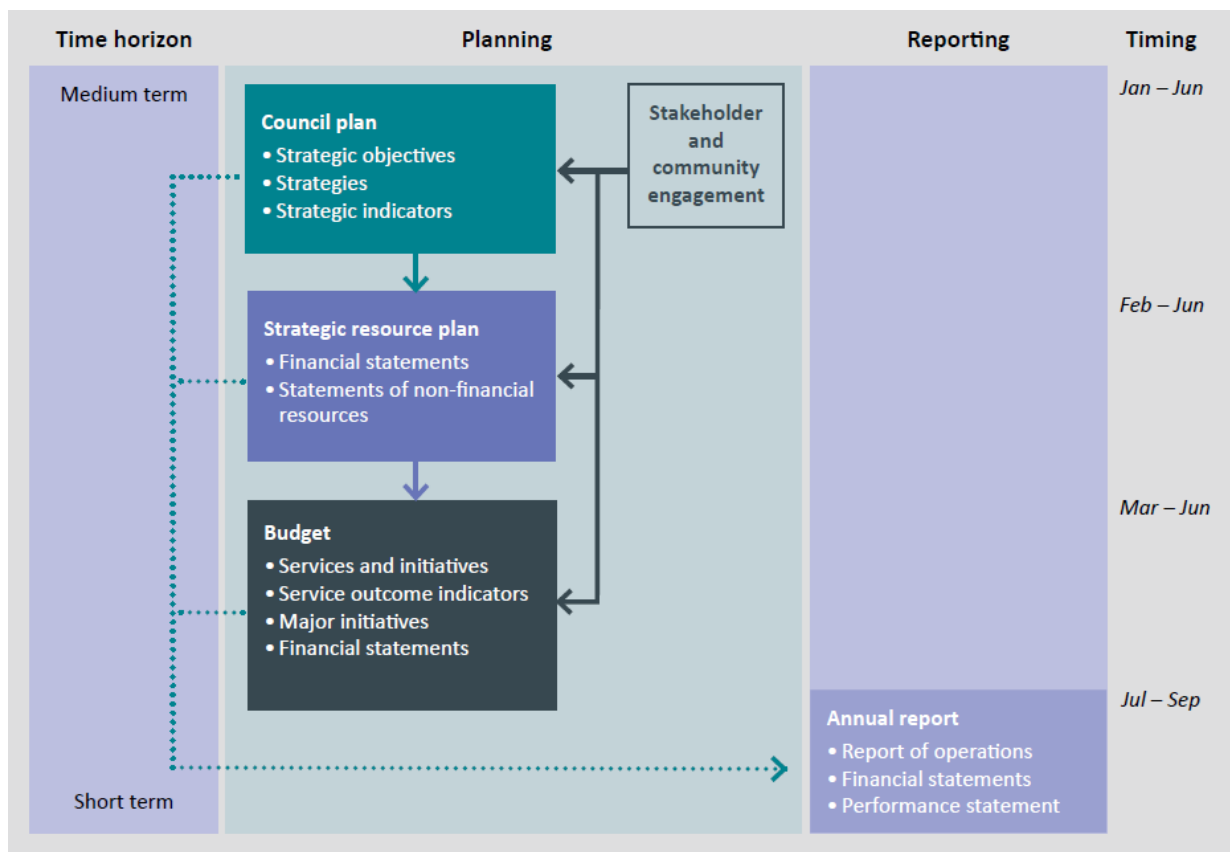
Our Performance

Planning and Accountability Framework

The Planning and Accountability Framework is found in part 6 of the Local Government Act. The Act requires councils to prepare the following planning and reporting documents:

- A council plan within the six months after each general election or by 30 June, whichever is later;
- A strategic resource plan for a period of at least four years and include this in the council plan;
- A budget for each financial year;
- An annual report in respect of each financial year.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.



Council Plan

The Council Plan 2013-17 includes strategic objectives, strategies for achieving these for the four year period, strategic indicators for monitoring achievement of the strategic objectives and a strategic resource plan. The following are the four strategic objectives as detailed in the Council Plan.

1. Community Liveability 	1.1 An actively engaged community. 1.2 A range of effective and accessible services to support the health and wellbeing of our community. 1.3 A community that is physically active with access to a wide range of leisure, sporting and recreation facilities.
2. Built and Natural Environment 	2.1 Well-maintained physical assets and infrastructure to meet community and organisational needs. 2.2 A community that reduces its reliance on water and manages this resource wisely. 2.3 A healthy natural environment. 2.4 A community living more sustainably.
3. Competitive and Innovative Economy 	3.1 A strong rural economy and thriving towns. 3.2 A thriving tourism industry. 3.3 Modern and affordable information and communication technology throughout the municipality. 3.4 Transport solutions that support the needs of our communities and businesses.
4. Our people our processes 	4.1 Long-term financial sustainability. 4.2 Quality customer services. 4.3 An engaged, skilled Council and workforce capable of meeting community needs. 4.4 Efficient and effective information communications technology. 4.5 Support for the community in the areas of emergency preparedness, response and recovery. 4.6 An organisation that takes its risk management responsibilities seriously and embeds a culture of risk management throughout the organisation.

Performance

Council's performance for the 2015/16 year has been reported against each strategic objective to demonstrate how we are performing in achieving the 2013-2017 Council Plan.

Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Council Plan;
- Progress in relation to the major initiatives identified in the Budget;
- Services funded in the Budget and the persons or sections of the community who are provided those services;
- Results against the prescribed service performance indicators and measures.

Strategic Objective 1: Community Liveability



The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/measure	Result	Comments
1.1.1 Strong community and Council ties between City of Port Phillip and Hindmarsh Shire Council.	One event held.	Formal friendship agreement concluded at 30 June 2015, while informal arrangements of mutual support continue. Informal partnership between Hindmarsh and Port Phillips continues with the promotion of activities beneficial to our communities and ongoing support to community members when such opportunities arise.
1.1.2 Establish stronger links with the indigenous community through the Barengi Gadjin Land Council and Wurega Aboriginal Corporation.	One cultural activity.	Council supported the annual NAIDOC week student competition. Hindmarsh Trail partnership developed. Involvement in a range of infrastructure projects, including installation of fishing pontoons at Dimboola and Jeparit.
1.1.3 Review Community Action Plans for Dimboola, Jeparit, Nhill and Rainbow. Follow up on Community Action Plans and their working group projects.	Review and projects underway.	Community Action Plans have been reviewed as part of the Precinct Plan and Recreation Strategy consultations in October 2015. Following further consultation in June 2016, Community Plans were finalised in August 2016.
1.1.4 Develop a Community Engagement Strategy.	Strategy adopted.	The Community Engagement Strategy was adopted by Council on 18 March 2015. No further action required.
1.1.5 Support integration of migrants into the community.	Cultural event and information sessions held.	<p>Council's Settlement Officer continues to assist the settlement of our newest residents. Further Karen information sessions have been held. Council's Migration and Employment Coordinator, a position funded by the Federal Government, commenced in May 2016, to provide further assistance linking business and (prospective) new residents.</p> <p>A funding application under the Office of Multicultural Affairs and Citizenship's Capacity Building and Participation Program was submitted. Partners include Nhill Learning Centre, Ballarat Community Health, Wimmera Development Association, West Wimmera Health Service, the Centre for Multicultural Youth and Luv-a-duck.</p>
1.1.6 Support and encourage volunteering and work collaboratively with Volunteering Western Victoria.	Volunteer Week events, youth volunteering workshop, Volunteer awards.	<p>The efforts of our volunteers were recognised during Volunteer Week (May). A handbook for Council's S86 committees was prepared and training undertaken in February and March 2016. Council continues to collaborate with Volunteering Western Victoria on the Memory Lane Café's, HACC Wimmera project group and the Wimmera community transport model.</p> <p>Actively looking for ways to support Council's tourism volunteers, Town Committees, and HACC volunteers. Continue to support local community groups (Rainbow Small Towns Transformation project, Yurunga Homestead, Wimmera Mallee Pioneer Museum etc.).</p>



Strategic Indicator/measure	Result	Comments
1.2.1 Implement initiatives to improve Youth engagement in the Shire.	2016 Hindmarsh Shire Youth Council established.	<p>Activities include the continuation of FReeZA Programs and the facilitation of the Hindmarsh Shire Youth Council. We have run school holiday programs as well as a variety of FReeZA events. Council has increased its reach and engagement of young people substantially over the last 12 months and exceeded its funding targets. Council was successful in gaining renewed FReeZA funding for the next three years.</p> <p>The Hindmarsh Shire Youth Council was established in April 2015. Youth Councillors have supported youth events, attended Community Planning/Precinct Plan/Recreation Strategy consultations, prepared and promoted a youth survey to inform the Hindmarsh Youth Strategy and been closely involved in the Strategy's development.</p> <p>The 2016 Youth Council was officially launched on 6 April 2016. The "new" Youth Councillors have attended a leadership retreat with Y Lead as well as held a couple of Youth Council meetings.</p>
1.2.2 Implement actions in Council's Positive Ageing and Inclusion Plan.	Hindmarsh Seniors Festival hosted.	<p>Aged & 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. In 2016, the team's focus has been on the transition of Home and Community Care services from the State to the Federal Government.</p> <p>In 2015, Council ran another very successful Seniors Concert and Seniors Luncheons in the four towns. The first component of the community arts project, large scale posters depicting the faces of Hindmarsh, was also completed in late 2015.</p>
1.2.3 Review the level of financial support provided to community groups.	Review conducted.	<p>We continue to work proactively with our community groups and Town Committees to use our financial contributions as leverage for the attraction of support from other sources. The "Open Spaces" program, which is a partnership program with each Town Committee, has commenced implementation. Three rounds of the Community Action Grants program have been completed in 2015/16. Individual Town Committee projects have also been funded including work in Federal St, Rainbow and Broadway Park, Jeparit.</p>
1.2.4 Review and implement Municipal Public Health and Community Wellbeing Plan.	Not achieved.	<p>After a desktop review of the MPHWP, a major review will be undertaken as part of the statutory requirements to establish a new MPHWP following Council elections in October 2016. Staff and Council workshops were held in September 2016.</p>
1.2.5 Adopt and implement Domestic Animal Management Plan.	Domestic Animal Management Plan adopted.	<p>We have undertaken our annual review of the Domestic Animal Management Plan to ensure it remains relevant and in line with regulations.</p>



Strategic Indicator/measure	Result	Comments
1.2.6 Review and implement Municipal Early Years Plan.	Municipal Early Years Plan (MEYP) reviewed and implemented.	<p>State Government funding of \$800,000 and Federal Government funding for \$500,000 towards the Nhill Integrated Early Years Hub (NiEYH) approved. NiEYH Fundraising Committee established as a S86 committee at Council's December 2014 meeting, and members appointed in August 2015. Tender awarded for the architectural design and project administration in August 2015. The plans for the early years centre have been revised and early years professionals, community members and parents consulted. Final plans were adopted at Council's November 2015 meeting. The construction tender was awarded in March 2016. Construction commenced in April 2016 and is now well progressed with the substructure and some framework in place.</p> <p>A review of early years services in the Shire, in particular the transition of Nhill child care from a budget based service to a child care subsidy registered service commenced in May 2016.</p>
1.2.7 Review public safety in the CBDs of our towns.	Safety work (lighting) completed.	Applications for funding to improve lighting in Rainbow and Dimboola were successful and implementation completed. We continue to work with communities and Police to identify opportunities to improve public safety.
1.2.8 Establish a training program for S86 committees.	Instrument of Delegation reviewed.	Review of status of S86 Committees continues. One instrument of delegation was rescinded in favour of informal advisory arrangements (Hindmarsh Visitor Information Centre). A handbook for Council's S86 committees has been prepared and training was undertaken in February and March 2016.
1.3.1 Review Council's Recreation Strategy (including a Skate Park Strategy).	Recreation Strategy adopted by Council.	Consultations for the Recreation Strategy have occurred in conjunction with precinct planning consultations. The Hindmarsh Shire Sport and Recreation Strategy was adopted at Council's May 2016 meeting.
1.3.2 Encourage establishment of community gardens.	Community garden.	Council's Community Grants Program provided \$1000 towards the establishment of Jeparit's Community Garden. Initial conversations held with Dimboola community, but currently lacking site and community champions.
1.3.3 Create a trail along the Wimmera River and Lake Hindmarsh, subject to a feasibility study and funding.	Draft Feasibility study developed.	Grant funding was obtained to undertake initial feasibility study. A Hindmarsh Trail Steering Committee was formed and has supported the development of the draft feasibility study and master plan which were presented to the July 2016 Council meeting.
1.3.4 Prepare a Precinct Plan for Dimboola.	Draft Precinct Plan developed.	<p>Contract awarded to SED Consulting to complete Precinct Plans for Dimboola and Nhill. Consultations for Precinct Plans have taken place in conjunction with Recreation Strategy consultations. Consultations commenced with surveys in June 2015, community workshops were held in August and October 2015, May and July 2016.</p> <p>The Plans were formally adopted in September 2016.</p>



Strategic Indicator/measure	Result	Comments
1.3.5 Prepare a Precinct Plan for Jeparit.	Precinct Plan adopted and implementation commenced.	Due to government funding priorities, funding for the Jeparit Precinct Plan is yet to be obtained.
1.3.6 Prepare a Precinct Plan for Nhill.	Draft Precinct Plan developed.	Contract awarded to SED Consulting to complete Precinct Plans for Dimboola and Nhill. Consultations for Precinct Plans have taken place in conjunction with Recreation Strategy consultations. Consultations commenced with surveys in June 2015, community workshops were held in August and October 2015, May and July 2016. The Plans were formally adopted in September 2016.
1.3.7 Review recreation reserve Masterplan for Rainbow.	Masterplan adopted. Community pavilion completed.	The Masterplan was adopted by the Rainbow Recreation Reserve committee of management. Funding has been received for the redevelopment of the Rainbow Community Pavilion. Works are now well underway and expected to be completed in October 2016.
1.3.8 Digital projection equipment for NMCC.	Installation complete.	Digital equipment installed November 2014. First movie screened 12 December 2014. Two screenings per week from January 2015.

The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget for the year.

Major Initiatives	Progress
Commence construction of the new Nhill Integrated Early Years Centre	Construction commenced in 2015/16, due for completion by December 2016
Support locally-significant community - driven events and festivals that stimulate tourism growth in the region	Events held on a continuing basis, e.g. drought response recovery events, Karen New Year, Nhill Friday Fiesta.



The following statement provides information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$
Community Development	Work with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active and engaged.	50,021 <u>141,611</u> 91,590
Maternal Child Health Centres	Maintain the maternal and child health centres in Dimboola and Nhill and provide support to child service providers through the Municipal Early Years Plan. (Council does not provide maternal and child health services. This service is provided by West Wimmera Health Service.)	12,634 <u>18,394</u> 5,760
Kindergarten Services	Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Wimmera Uniting Care. (Council does not directly deliver Kindergarten Services)	40,407 <u>398,424</u> 358,017
Youth Services	Improve the wellbeing and opportunities for youth within the Shire.	69,746 <u>52,388</u> (17,358)
Aged and Disability Services	Home and Community Care Services aim to support people in their own homes and communities by providing services that promote and maintain independence. Deliver the full range of services provided by Council's Home and Community Care Department including: <ul style="list-style-type: none"> • Assessments • Delivered Meals and Centre Based Meals • Personal Care • Respite Care services • Home care / Domestic Assistance services • Property Maintenance and minor modifications. 	(157,353) <u>(14,714)</u> 142,639
Health Promotions	To protect and enhance the health of the community.	57,106 <u>57,972</u> 866
Libraries	Provision of permanent library services in Dimboola and Nhill and mobile library services in Jeparit and Rainbow.	179,851 <u>171,827</u> (8,024)
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	92,684 <u>101,655</u> 8,791
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	10,779 <u>10,777</u> (2)
Public Order and Safety	Educate the community about public order and safety and enforce compliance with the local laws when required. Maintain and operate school crossings for Dimboola, Jeparit, Nhill and Rainbow. The school crossing on the Western Highway in Nhill is the only staffed crossing in the Shire. Other crossings on local roads are manned by volunteers or school teachers.	80,595 <u>81,361</u> 766
Early Years	Lead a joint effort that will give Hindmarsh children the best start in life, working collaboratively with community and early years providers.	24,619 <u>25,687</u> 1,068



The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/Indicator/measure	Result 2016	Result 2015	Material Variations
Maternal and Child Health (MCH)			
Satisfaction <i>Participation in first MCH home visit</i> [Number of first MCH home visits / Number of birth notifications received] x100	n/a	n/a	Not applicable. Council has no operational control over MCH services.
Service standard <i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	n/a	n/a	Not applicable. Council has no operational control over MCH services.
Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	n/a	n/a	Not applicable. Council has no operational control over MCH services.
<i>Participation in the MCH service by Aboriginal children</i> [Number of aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	n/a	n/a	Not applicable. Council has no operational control over MCH services.
Home and Community Care			
Timeliness <i>Time taken to commence the HACC services</i> [Number of days between the referral of a new client and the commencement of HACC service/Number of new clients who have received a HACC service]	6.64	n/a	This measure was not reported in 2014/15. HACC services are commenced within 7 business days.
Service standard <i>Compliance with Community Care Common Standards</i> [Number of Community Care Common Standards expected outcomes met / Number of expected outcomes under the Community Care Common Standards] x100	100.00%	100.00%	No material variations. Council was last audited in 2013/2014.
Service cost <i>Cost of domestic care service</i> [Cost of the domestic care services/Hours of domestic care service provided]	\$46.40	n/a	Figures shown reflect only the direct service delivery costs, such as home support worker salaries, they are not a true reflection of Council's total costs to deliver these services.
Service cost <i>Cost of personal care service</i> [Cost of the personal care services/Hours of personal care service provided]	\$42.77	n/a	Figures shown reflect only the direct service delivery costs, such as home support worker salaries, they are not a true reflection of Council's total costs to deliver these services.
Service cost <i>Cost of respite care service</i> [Cost of the respite care services / Hours of respite care service provided]	\$45.47	n/a	Figures shown reflect only the direct service delivery costs, such as home support worker salaries, they are not a true reflection of Council's total costs to deliver these services.

Service/Indicator/measure	Result 2016	Result 2015	Material Variations
Participation			
<i>Participation in HACC service</i> [Number of people that received a HACC service / Municipal target population for HACC services] x100	60.85%	30.09%	Council's approach to client wellness and reablement and clients' increased participation in social support programs, have resulted in short term increases in client services to assist clients remain in their homes longer.
<i>Participation in HACC service by CALD people</i> [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	60.53%	30.77%	Council's approach to client wellness and reablement and clients' increased participation in social support programs, have resulted in short term increases in client services to assist clients remain in their homes longer.
Food Safety			
Timeliness			
<i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.40	0.67	Council shares Environmental Health Services with a neighbouring council. Time taken to action requests is dependent on the days the Environmental Health Officer is present at our Council.
Service standard			
<i>Food safety assessments</i> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	75.64%	50.85%	Council spent considerable time ensuring food assessments for class 1 and class 2 premises were completed during 2015/16.
Service cost			
<i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$740.23	\$701.85	No material variations.
Health and safety			
<i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about food premises] x100	100.00%	100.00%	No material variations.
Libraries			
<i>Utilisation</i> <i>Library collection usage</i> [Number of library collection item loans / Number of library collection items]	1.39	1.28	No material variations.

Service/Indicator/measure	Result 2016	Result 2015	Material Variations
Libraries			
Resource standard <i>Standard of library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	41.75%	41.95%	The overall size of the collection has decreased slightly from 2014/15 to 2015/16.
Service cost <i>Cost of library service</i> [Direct cost of the library service / Number of visits]	\$5.47	\$5.14	No material variations.
Participation <i>Active library members</i> [Number of active library members / Municipal population] x100	10.64%	14.30%	Because our rural location means our membership base is small, even a small reduction in membership will show as a material variation.
Animal Management			
Timeliness <i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.00	1.00	Animal Management requests are responded to within 1 business day.
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected]	41.99%	52.08%	In 2015/2016, Council dealt with a large amount of feral cats, this was the result of a campaign encouraging rate payers to notify Council of feral cat populations.
Service cost <i>Cost of animal management service</i> [Direct cost of the animal management service / Number of registered animals]	\$74.42	\$50.00	At 30 June 2016, the number of animals registered was lower than in the previous year. The decrease in animals along with a slight increase in service costs results in a higher cost of service.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0.00	0.00	No animal matters required prosecution during 2015/16.

Strategic Objective 2: Build and Natural Environment



The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/measure	Result	Comments
2.1.1 Re-develop and maintain attractive streetscapes, open spaces and public places.	Variety of streetscape projects completed.	Completed the redevelopment of Lochiel St, Dimboola. Open spaces projects completed which included high profile streetscape improvements for Dimboola, Nhill, Jeparit and Rainbow. Funding for the development of Menzies Square, Jeparit, was approved in October 2014 and designs were prepared in partnership with Federation University and the Menzies Foundation in June 2015. Following a tender process works on site are now essentially complete.
2.1.2 That Council encourage and support residents and ratepayers to maintain the cleanliness and good order of the properties for which they are responsible.	One free green waste collection months held.	Green waste month successfully completed in October 2015.
2.1.3 Redevelop and beautify the Lochiel/Lloyd Streets corner in Dimboola.	Redevelopment complete.	Stage 2 of this redevelopment has been completed (further kerb and channel work).
2.1.4 Develop and prioritise detailed plans relating to infrastructure upgrade and renewal (including roads, bridges, drains, footpaths and buildings) for each town.	Capital Improvement Plan developed.	Planning has been completed, forming the basis for Council's 2015/16 Budget. The three year Capital Works Program has been reviewed and an updated plan prepared for the 2016/17 Budget.
2.1.5 Review roads and bridges hierarchy.	Roads and Bridges Hierarchy adopted.	Council approved the revised Road Hierarchy at its April 2016 meeting and will now proceed towards the incorporation of the hierarchy into an updated Road Management Plan.
2.1.6 Implement recommendations from drainage studies.	One drainage project completed.	Major works detailed in the plan (such as Wimmera Street, Dimboola and Ramsay Street, Nhill). Drainage works undertaken in Nhill and Dimboola, most notably the completion of Denham Street drainage project.
2.1.7 Prepare a footpath strategy.	Footpath Strategy adopted.	Council's Pathway and Mobility Strategy 2015 was adopted on 15 July 2015.
2.1.8 Complete Shire Office redevelopment in Nhill.	New building operational.	The office redevelopment achieved practical completion in October 2013. The building was officially opened by the Victorian Governor on 28 March 2014.
2.1.9 Undertake Heritage Study subject to funding.	Heritage Study adopted.	No further action has been taken as no funding opportunities presented themselves for this venture and current State Government priorities make it unlikely this would occur.



Strategic Indicator/measure	Result	Comments
2.1.10 Support the community in determining options for the use of the former Rainbow Primary School.	Options for the former Rainbow Primary School identified.	Council has attended meetings with the Rainbow community in relation to potential uses and lobbied the Minister of Education for the community's use of the site. On 28 January 2016, the Education Department issued a Surplus Government Land First Right of Refusal (FROR) Notification (Local Government). Following its March 2016 meeting, Council formally expressed its interest in acquiring the site. The Rainbow community's funding application to the Small Towns Transformation Program which includes the school site has been successful and a subcommittee of the Rainbow Progress Association is preparing a proposal for the site's acquisition to the August Council meeting.
2.1.11 Advocate for the co-location of emergency services in Dimboola	Discussions held with emergency services.	Council has met with the community and stakeholders and progressed discussions about an appropriate site for co-located services. Council wrote to the State Emergency Services Minister in late 2014, advocating for the expedition of the Dimboola development. Meeting between CEO, Ward Councillors and Senior CFA personnel held to discuss options. The CFA has now finalised a site for a CFA only development.
2.2.1 Implement recommendations from the Climate Change Adaptation Strategy, subject to funding.	Two projects implemented.	We have undertaken pool leakage repairs (Dimboola, Jeparit and Rainbow pools) and are participating in the Lighting the Regions project.
2.2.2 Implement the Integrated Water Management Plan.	One project implemented.	Council has exchanged potable water use in road construction to bore water utilising the Davis Park Bore. Further work has been done on testing and repairing various pools in the Council's jurisdiction.
2.3.1 Continue to support local Landcare groups.	Memorandum of Understanding with Hindmarsh Landcare Network.	A Memorandum of Understanding between Council and the Hindmarsh Landcare Network was signed in early 2014. The MOU is currently under review for renewal.
2.3.2 Review the Minyip Road Revegetation Pilot Project.	Review of the Minyip Road Revegetation Pilot Project completed.	No further action on revegetation project due to lack of funding and reintroduction of roadside cropping.
2.3.3 Review and implement Hindmarsh Environmental Strategy, subject to funding.	Hindmarsh Environmental Strategy adopted.	We have implemented actions from the Roadside Pest Plant and Animals Plan including rabbit control in line with funding received from the State Government.
2.3.4 Develop a Planning Program to improve tree coverage and shade cover in high traffic urban areas.	Audit completed.	A local contractor was engaged to undertake this work. A report was presented to the June 2016 Council briefing.
2.4.1 Advocate for distributed energy generation for Shire towns using solar, waste and biomass, wind and geothermal sources, subject to funding.	Renewable energy development underway	Renewable energy trial program dependent on provider interest and proposal of an appropriate project. Private operator currently pursuing wind farm development.



Strategic Indicator/measure	Result	Comments
2.4.2 Establishment of Pyrolysis Plan	Deleted.	Not achieved – the limitation of funding for these types of developments has meant the commencement of this project is now likely to be outside the timeframe of the Council Plan. It was deleted in the Council Plan’s June 2014 revision.
2.4.3 Continue to support Wimmera Mallee Sustainability Alliance.	Wimmera Mallee Sustainability Alliance membership and support continued.	We continue our membership of the Alliance.



The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget for the year.

Major Initiatives	Progress
2 large reconstruction projects: sections along the Lorquon East Road and the Netherby-Baker Road.	The reconstruction projects were completed in time and on budget.
Develop and prioritise detailed plans relating to infrastructure upgrade and renewal (including roads, bridges, drains, footpaths and buildings) for each town.	Ongoing – three year forward capital works program adopted by Council as part of its Annual Budget process.
Implement recommendations from drainage studies.	We have continued the overland path from Denham Street to Upper Regions Street, with further works to be completed in 2016/17.
Upgrade the Rainbow Recreation Reserve Community Pavilion to provide a fit for purpose community facility.	The Rainbow Recreation Reserve Community Pavilion received funding from Sport and Recreation Victoria in October 2014. Works have commenced and expected to be finalised late in 2016.
Undertake stage 2 of the redevelopment of Lochiel Street, Dimboola.	Stage 2 of this redevelopment has been completed (further kerb and channel work).
Complete the upgrade of the Rainbow Recreation Reserve Community Pavilion to provide a fit for purpose community facility.	Works commenced in May 2016 and are due for completion October 2016.
Install synthetic bowling green at Rainbow Bowls Club.	A new synthetic bowling green was installed and officially opened in March 2016.
Commence the instigation of outcomes and projects identified and prioritised following the development of the Hindmarsh Recreation Strategy.	Initiatives have been identified and funding applications submitted for Skate Parks in Dimboola and Rainbow. Further improvement of facilities will be undertaken in 2016/17.

The following statement provides information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$
Local Roads and Bridges	The aim of Council's road and bridges program is to provide safe, all weather access to residences and allow for efficient transport of goods to and from the Shire.	5,912,996 <u>5,881,877</u> (31,119)
Drainage Management	The aim of this program is to have well maintained, fit for purpose drainage systems within townships.	750,730 <u>786,481</u> 35,751
Paths and Trails	The aim of Council's paths and trails program is to provide well maintained pedestrian, including disabled, access to critical and popular destinations around our townships.	257,100 <u>238,199</u> (18,901)
Tree Management	The aim of Council's Tree Management program is to conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens and recreation reserves.	239,346 <u>231,124</u> 8,222
Town Beautification	The aim of Council's Town Beautification program is to maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.	859,747 <u>614,066</u> 245,681
Community Centres and Public Halls	Maintenance, renewal and upgrade of Council-owned and controlled community centres and halls, and supporting communities that undertake these activities on behalf of Council.	277,159 <u>393,193</u> 116,034
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.	1,008,036 <u>620,458</u> 387,578
Waste Management	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	(53,005) <u>(20,276)</u> 12,453
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	110,845 <u>88,633</u> (22,212)
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	51,204 <u>68,758</u> 17,554
Environment Management	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	(2,386) <u>127,987</u> 130,373
Fire Protection	To identify potential fire hazards and to prevent loss to life and property caused by fire.	65,627 <u>63,850</u> (1,777)

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/Indicator/measure	Result 2016	Result 2015	Material Variations
Roads			
Satisfaction of use			
<i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	27.72	4.91	The increase in requests for sealed local roads is a result of the extensive consultations undertaken with farmers during 2015/16.
Condition			
<i>Sealed local roads below the intervention level</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	97.72%	97.72%	No material variations.
Service cost			
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$29.36	\$18.74	During 2015/16, Council used crushed limestone on road reconstructions rather than sandstone which was used in 2014/15. Using limestone results in a far superior road but comes at a higher cost.
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$4.32	\$5.61	During 2015/16, Council undertook larger sections of road resealing resulting in lower overhead costs by the contractor. Together with a decrease in the prices of bitumen this has led to a reduction in overall reseal costs compared to 2014/15.
Satisfaction			
<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	45	47	No material variations.
Aquatic Facilities			
Service standard			
<i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	0.00	1.75	Due to staff changeover, no inspections of aquatic facilities were completed during the opening period.
Health and Safety			
<i>Reportable safety incidents at aquatic facilities</i> [Number of Worksafe reportable aquatic facility safety incidents]	0.00	0.00	No material variations.
Service cost			
<i>Cost of indoor aquatic facilities</i> [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$0.00	\$0.00	Council does not operate indoor aquatic facilities.
<i>Cost of outdoor aquatic facilities</i> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$18.14	\$17.48	Increase in costs reflects an increase in running costs for the four swimming pools across the Shire.

Service/Indicator/measure	Result 2016	Result 2015	Material Variations
Aquatic Facilities			
Utilisation			
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	3.31	3.01	There was a larger utilisation of aquatic facilities in January and March than in the previous year due to warmer weather conditions.
Waste Collection			
Satisfaction			
<i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1,000	10.17	5.96	Due to Council's small rate base, even a small increase or decrease of requests will result in a material variation. Council received 15 requests in 2014/15 compared to 24 requests in 2015/16..
Service standard			
<i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	2.11	3.25	Council received fewer notifications of missed bins during 2015/16.
Service cost			
<i>Cost of kerbside garbage collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$164.20	\$171.06	Council contracts out Waste and Recycling collection. The service costs reflect costs invoiced to Council by the contractor.
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$78.05	\$70.61	Council contracts out Waste and Recycling collection. The increase in kerbside recycling collection reflects an increase in contractor fees.
Waste Diversion			
<i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	21.88%	23.85%	No material variations.

Strategic Objective 3: Competitive and Innovative Economy



The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/measure	Result	Comments
3.1.1 Run "Open for Business" project in Nhill.	"Open for Business" held.	<i>Nhill Alive with Business Opportunity</i> was held in October 2013.
3.1.2 Market the Shire's liveability.	Development of marketing materials and continued promotion of Council and tourism websites.	Achieved – Council attended the Regional Living Expo in April 2014. Vacant shop and home audits were undertaken in the first half of 2015. While the audit found long term vacant homes to often correlate with the rates arrears data base, the vacant shop audit has proven a useful tool in linking new enterprises to available premises. Council officers are working closely with local real estate agents to keep this data up to date.
3.1.3 Support Wimmera Development Association's Cadet Program.	Intern employed.	We continue our partnership with the Wimmera Development Association's internship program and during January and February 2016 have employed an engineering cadet.
3.1.4 Develop and implement an economic development strategy with a strong tourism focus.	Economic Development Strategy adopted.	Council adopted the Economic Development Strategy after extensive community consultation on 15 July 2015. Two initiatives from the Strategy, the Town Branding Strategy and the Business Prospectus, will be completed in July 2016. The Economic Development Strategy Steering Committee will reconvene to consider further initiatives.
3.1.5 Pilot Emerging Entrepreneurs Program	Not yet commenced.	Professional development activities have not yet commenced.
3.1.6 Active involvement in Rural Councils Victoria (RCV) and Wimmera Development Association (WDA).	Continued membership of Rural Councils Victoria and Wimmera Development Association.	Membership with both organisations continues.
3.1.7 Work regionally/ collaboratively with other organisations.	Continued support/membership of Western Highway Action Group, Wimmera Regional Transport Group and business associations.	Membership with WHAG and WRTG continues.
3.1.8 Review Hindmarsh Planning Scheme, including Municipal Strategic Statement, with a focus on industrial and residential development.	Revised Municipal Strategic Statement (MSS) adopted.	A revised MSS was presented to Council in May 2015 and is currently proceeding to the planning scheme amendment process.



Strategic Indicator/measure	Result	Comments
3.1.9 Advocate for increased supply of appropriate housing within the Shire.	Advocacy undertaken.	Council inspected WWHS housing solution. Onsite visit to Pyrenees Shire residential subdivision at its February 2015 retreat. Several meetings undertaken to lobby for a continuation of NRAS funding.
3.2.1 Develop a Strategic Plan for the Wimmera Mallee Pioneer Museum..	Not achieved.	Council's funding application to the State Government for the development of the Strategic Plan has been declined. An allowance was made in Council's 2016/17 Budget to complete the Strategic Plan with own source funds, work that is currently underway.
3.2.2 Appealing tourism facilities that promote visitation and meet visitor needs.	Tourism facility improvements completed.	Stage 1 works at the Riverside Holiday Park Dimboola were completed and the Park reopened in December 2015. The installation of camp kitchens at Four Mile Beach and Riverside Holiday Park has been completed. State Government funding was received for the installation of cabins at the Holiday Park, Dimboola. Tenders were called for manufacture and installation of cabins. Initial tender received no suitable submission. Project retendered in 2016/17. The Menzies Square redevelopment has been completed, creating a vibrant visitor and community park in central Jeparit.
3.2.3 Support locally significant community driven events and festivals that stimulate tourism growth in the region.	Community events supported.	Events supported include the Dimboola Rowing Regatta, Wimmera Mallee Bushfire Recovery Concert, Nhill Air Show and a broad range of events funded under the State Government's drought support initiatives.
3.2.4 Review and upgrade current caravan and camping accommodation in the Shire.	Caravan/ camping facility improvements completed.	Major redevelopment works at the Riverside Holiday Park were completed in December 2015.
3.2.5 Construct the Nhill Aviation Heritage Centre.	Stage 1 completed.	The Nhill Aviation Heritage Centre was officially opened on 23 May 2014.
3.2.6 Promote and support local historic assets and heritage groups.	Local historic assets and heritage groups supported.	We acknowledge the incredible importance our heritage assets have to the wellbeing of our communities and in the attraction of visitors to our towns. We have worked with a number of our heritage groups to improve these assets, most notably the Wimmera Mallee Pioneer Museum and Yurunga Homestead. Work has begun on the Visit Hindmarsh tourism website, Facebook page and Instagram which were launched in early 2016/17 with a strong focus on heritage tourism promotion.
3.2.7 Consider provision of RV facilities for an 'RV friendly' town.	Dimboola, Jeparit, Nhill and Rainbow to be 'RV friendly'.	Dimboola, Jeparit and Rainbow have achieved RV friendly status with RV friendly parking and RV dump points installed. The development of an RV dump point in Nhill has been investigated, its installation will occur in the first half of 2016/17.



Strategic Indicator/measure	Result	Comments
3.3.1 Advocate for appropriate NBN coverage.	Supported the Wimmera Development Association and Wimmera Mallee councils in advocacy efforts.	Multiple meetings held by CEO and Mayor with external stakeholders and a Heads of Agreement entered into with NBN Co. Case studies on six Hindmarsh based businesses have been presented to the Parliamentary Secretary for Communications. Broadband towers covering Jeparit, Rainbow and part of Dimboola. FTTN confirmed for Nhill and Dimboola in 2017.
3.3.2 Promote the availability and encourage take-up of the NBN.	In progress.	Delayed due to Federal Government policy and implementation changes.
3.3.3 Advocate for appropriate mobile phone coverage.	In progress.	Advocacy to Federal and State Governments has been extensive. Mobile coverage was discussed during Canberra deputations. In response to advocacy efforts, additional infrastructure will be installed at Netherby.
3.4.1 Advocate for flexible and responsive public and freight transport.	Active involvement in Western Highway Action Committee and Wimmera Regional Transport Group.	Council's membership with WHAC and WRTG continues. Road transport and bulk grain handling featured heavily in the Economic Development Strategy discussions. Participating in a freight logistics study as part of State Government project.

The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget for the year.

Major Initiatives	Progress
Installation of RV Dump Point in Nhill.	Stakeholder consultation and design work have been completed, with the installation due for completion in late 2016.
Identification and construction of infrastructure to improve visitor amenities throughout the Shire.	Stage 1 works at the Riverside Holiday Park Dimboola were completed and the Park reopened in December 2015. The installation of camp kitchens at Four Mile Beach and the Riverside Holiday Park has been completed. State Government funding was received for the installation of cabins at the Holiday Park, Dimboola. Tenders were called for manufacture and installation of cabins. Initial tender received no suitable submission. Project retendered in 2016/17.
Continue the upgrades of infrastructure services at Dimboola Caravan Park.	As above – completed.
Complete the redevelopment of Menzies Square, Jeparit.	The Menzies Square redevelopment has been completed, creating a vibrant visitor and community park facility in central Jeparit.
Review land use planning in Nhill, in particular availability of vacant residential and industrial land.	A review of land use, in particular industrial and future residential development, was part of the development of the Nhill Community Precinct Plan.

The following statements provide information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$
Economic Development	To encourage Economic Development throughout the municipality.	179,745 <u>479,691</u> 299,946
Tourism	To develop a thriving Wimmera Mallee Tourism industry predominantly based on, but not limited to, the Shire's heritage and environmental assets.	357,873 <u>271,272</u> (86,601)
Private Works	Provision of private civil works services. <ul style="list-style-type: none"> • Provide quotations for private works undertaken by the Council 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 to third party assets. 	(11,543) <u>(12,374)</u> 831
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	731,652 <u>33,180</u> (698,472)
Land Use Planning	To ensure that any development that occurs in Hindmarsh Shire is carried out in accordance with relevant planning policies, principles and controls. <ul style="list-style-type: none"> • 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. 	130,975 <u>135,871</u> 4,896
Building Control	To provide statutory and private building services to the community. <ul style="list-style-type: none"> • 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. 	129,268 <u>120,394</u> (8,874)
Aerodrome	Manage and maintain the Nhill Aerodrome.	60,160 <u>59,069</u> 1,091

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/Indicator/measure	Result 2016	Result 2015	Material Variations
Statutory Planning			
Timeliness			
<i>Time taken to decide planning applications</i>			
[The median number of days between receipt of a planning application and a decision on the application]	31	35	Council received fewer permits in 2015/16 that required referral onto external authorities, meaning permits were able to be dealt with in a shorter period of time.
Service standard			
<i>Planning applications decided within 60 days</i>			
[Number of planning application decisions made within 60 days / Number of planning application decisions made] x100	97.22%	94.29%	No material variations.
Service cost			
<i>Cost of statutory planning service</i>			
[Direct cost of statutory planning service / Number of planning applications received]	\$4,366.62	\$4,092.29	The increase in costs during 2015/16 is due to Council receiving 34 planning applications compared to 38 applications received in 2014/15.
Decision making			
<i>Council planning decisions upheld at VCAT</i>			
[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	100.00%	0.00%	One planning matter was taken to VCAT during 2015/16. VCAT upheld Council's decision



Strategic Objective 4: Our people, our processes

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/measure	Result	Comments
4.1.1 An equitable, efficient and transparent rating strategy.	Adoption of Stage 2 of Council's Rating Strategy.	We reviewed the rating strategy for Council's 2016/17 Budget.
4.1.2 Further develop 10 year financial plan.	Ten Year Plan updated annually.	We have developed a Long Term Financial Plan, which has been reviewed by our internal auditors and is updated annually as part of the Budget process.
4.1.3 Advocate to State and Federal Governments regarding Victoria Grants Commission funding.	Advocacy on various levels.	Deputations to Canberra were undertaken in March 2016. We will continue to advocate for VGC allocations with Federal and State members.
4.1.4 Advocate for the continuation of Local Roads and Bridges and Local Government Infrastructure Program funding.	Advocacy on various levels.	We will continue to advocate for the restoration of equivalent funding through MAV advocacy efforts and meetings with various State Government Ministers as opportunities arise.
4.2.1 Develop and implement a communications strategy.	Communication Strategy adopted.	The Communications Strategy was adopted at Council's September 2014 meeting.
4.3.1 Implement a project management system, including software and training for key staff.	Risk Management tool developed.	A Risk Management tool has been developed to improve Council's project management processes.
4.3.2 Develop and implement organisation development plan	Not achieved.	Still to be completed.
4.3.3 Provide professional development opportunities for staff and Councillors.	Employees and Councillors participated in professional development opportunities.	A number of staff and Councillors have participated in professional development activities including Induction to Local Government, public speaking, working with media training, Responsible Service of Alcohol, Freedom of Information request and InfoXpert training.
4.3.4 Facilitate a program that encourages women to assume leadership roles in the community.	Community forum/workshop held.	A Community and Candidate Information Session regarding the 2016 General Elections was held in May 2016. A session encouraging women to stand for local government was held in Nhill in June 2016.
4.4.1 Develop and implement an IT strategy.	IT Strategy completed, implementation underway.	The IT strategy was completed by Fourier in June 2014. New servers have been purchased and the migration of data and programs has been completed. We have updated desktops and computer peripherals. We also introduced HACC PAC mobile to improve rostering, increase safety of staff and achieve payroll efficiencies.



Strategic Indicator/measure	Result	Comments
4.5.1 Implement recommendations from Community Flood Response study.	Recommendations implemented.	In progress. Work to implement actions from the Flood Response Study is continuing, including greater communication and involvement with the Catchment Management Authority and affected communities.
4.5.2 Review and update the Hindmarsh Municipal Emergency Management Plan.	Hindmarsh Emergency Management Plan (MEMP) updated.	Council's MEMP was reviewed and adopted in July 2013. In September 2014, an external audit assessed the plan as complying with the guidelines. It was updated in November 2015. A further review is expected in 2016/2017.
4.5.3 Maintain and improve the Jeparit levee bank.	Jeparit levee bank improved.	A Jeparit Flood Levee Management Plan was developed in March 2014.
4.6.1 Include risk management as a standing item of the Leadership Group and Audit Committee agendas.	All Leadership Group and Audit Committee meetings have considered risk management items.	Risk management is included as a standing item on Leadership Group and Audit committee agendas.
4.6.2 Implement improvements to governance framework within Council.	JMAPP audit score and LMI audit score increased.	The LMI audit has been retired, the JMAPP audit is conducted on a biennial basis, last 2014/15.

The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget for the year.

Major Initiatives	Progress
Investigation of potential for shared services between Wimmera Mallee Councils.	Investigations are underway for a range of potentially shared services.
Explore opportunity to share GIS services across the Wimmera Mallee region.	A GIS 'Community Map' was jointly developed by the five Wimmera Councils in 2015/16 and officially launched in August 2016.
Replacement of Council's outdated phone system.	Investigation underway to identify the best system, including an update of Council's internet access.
Provision of a two post hoist for the Nhill Workshop.	Complete.

The following statement provides information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$
Civic Leadership and Governance	To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice. <ul style="list-style-type: none"> • 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 Corporation • Community Satisfaction Feedback Survey 	838,135 <u>831,116</u> (7,019)
Customer Service Centres	Operation and maintenance of customer service centres to provide facilities from which Council can efficiently deliver services to the community. <ul style="list-style-type: none"> • Management of professionally-focused Customer Service Centres in each township. • Seek improvement in the community satisfaction survey conducted annually. • Adherence to Council's Customer Services Charter. • Provide licensing and registration services on behalf of VicRoads. • Provision of information to ratepayers and the general public on a broad range of services provided by Council and other government agencies. 	529,619 <u>477,045</u> (52,574)
Council Elections	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council. <ul style="list-style-type: none"> • Ongoing maintenance of the voters' rolls. 	29,016 <u>43,351</u> 14,335
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. <ul style="list-style-type: none"> • Preparation of the annual budget, including the capital works budget • Preparation of Council's Annual Report • Preparation of management reports to Council and Senior Managers. • Investment of surplus funds in accordance with Council's investment policy having regard to legislation and financial risk. • Support of the internal and external audit functions • Management of Council's taxation obligations • Continued lobbying of governments for additional funding and resources 	(1,810,257) <u>(3,885,551)</u> (2,075,294)
Rating and Valuations	Management of Council's rating system, including valuation of properties and the levying of rates and charges. <ul style="list-style-type: none"> • 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. 	(6,862,886) <u>(6,764,400)</u> 98,486



Service	Description	Net Cost Actual Budget Variance \$
Records Management	Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria. <ul style="list-style-type: none"> • Compliance with Privacy and Freedom of Information Legislation. • Ensure that Council records, stores and disposes of its records in accordance with statutory obligations. 	56,627 <u>57,996</u> 1,369
Information Technology	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	229,387 <u>279,049</u> 49,662
Risk Management	Monitor and manage Council's risks in relation to operations, employment and infrastructure. <ul style="list-style-type: none"> • 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. • Quarterly meetings of the Risk Management Committee. • Quarterly meetings of the Audit Committee. • 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. 	316,274 <u>380,928</u> 64,654
Contract Management	Preparation of contract specifications, administration of tender processes and management of Council's contracted services. <ul style="list-style-type: none"> • Tender preparation and specification development. • Supervision and management of contracted Council services. • Ensure that Council's tendering process (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. 	74,982 <u>79,331</u> 4,349
Payroll and Human Resources Services	Provision of payroll services to Council employees and the provision of human resources services to management.	178,945 <u>184,161</u> 5,216
Emergency Management	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	100,777 <u>89,440</u> (11,337)
Depots and Workshops	Operation of Council's depots and workshops including the provision of heavy plant and equipment. <ul style="list-style-type: none"> • 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 	391,365 <u>755,592</u> 364,227
Asset Management	Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets. <ul style="list-style-type: none"> • Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future. • Ensure that Council's asset renewal expenditure targets the most critical assets. • Provide Council's asset valuations. 	103,536 <u>136,257</u> 32,721

Service	Description	Net Cost Actual Budget Variance \$
Fleet Management	Ensure that Council's vehicle fleet is managed, maintained and replaced in the most efficient and effective way possible. <ul style="list-style-type: none"> • Timely maintenance of fleet vehicles. • Purchase and replacement of fleet vehicles in accordance with Council policy. 	272,881 <u>249,663</u> (23,218)
Accounts Payable	Payment of invoices in an efficient and timely manner. <ul style="list-style-type: none"> • 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. 	61,278 <u>58,732</u> (2,546)
Accounts Receivable	Receival of payments from debtors in an efficient and timely manner. <ul style="list-style-type: none"> • Monthly invoicing of accounts. • Ensure Council's Outstanding Debtor Policy is adhered to. • Regular reports to management on outstanding debtors. 	25,649 <u>25,171</u> (478)

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/Indicator/measure	Result 2016	Result 2015	Material Variations
Governance			
Transparency			
<i>Council resolutions at meetings closed to the public</i> [Number of council resolutions made at ordinary or special meetings of council, or at meetings of a special committee consisting only of councillors, closed to the public / Number of council resolutions made at ordinary or special meetings of council or at meetings of a special committee consisting only of councillors] x100	12.58%	16.73%	The majority of Council meetings closed to the public are closed for the consideration of contractual matters, that is, tenders to be awarded. In 2015/16, fewer tenders were awarded than in 2014/15.
Consultation and engagement			
<i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how council has performed on community consultation and engagement]	59	59	No material variations.
Attendance			
<i>Council attendance at Council meetings</i> [The sum of the number of councillors who attended each ordinary and special council meeting / (Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election)] x100	97.62%	97.10%	No material variations.
Service cost			
<i>Cost of governance</i> [Direct cost of the governance service / Number of councillors elected at the last council general election]	\$42,121.33	\$40,431.83	No material variations.
Satisfaction			
<i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	57.00	60.00	No material variations.

Governance, management and other information

Governance

The Hindmarsh Shire Council is constituted under the *Local Government Act 1989* to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes, including community consultation, public forums such as ward meetings and the ability to make submissions to Special Committees of Council.

Council's formal decision-making processes are conducted through Council meetings and Special Committees of Council. Council delegates the majority of its decision-making to Council staff. These delegations are exercised in accordance with adopted Council policies.

Meetings of Council

Council conducts open public meetings on the first and third Wednesday of each month. Members of the community are welcome to attend these meetings and observe from the gallery. Council meetings also provide the opportunity for community members to submit a question to the Council, make a submission or speak to an item. For the 2015/16 year, Council held the following meetings:

- 12 ordinary Council meetings
- 16 special Council meetings.

The following table provides a summary of Councillor attendance at Council meetings and Special Council meetings for the 2015/16 financial year.

Councillors	Council Meeting	Special Council Meeting	Total
Cr Debra Nelson (Mayor)	11	16	27
Cr Wendy Robins (Deputy Mayor)	11	16	27
Cr Rob Gersch	12	15	27
Cr Ron Ismay	12	15	27
Cr Ron Lowe	12	16	28
Cr Tony Schneider	12	16	28
Total meetings held	12	16	28

Special Committees

The *Local Government Act 1989* allows councils to establish one or more special committees consisting of:

- Councillors
- Council staff
- Other persons
- Any combination of the above.

The following table contains a list of all special committees established by Council and the purpose for which each committee was established.

Special Committee	Councillors	Officers	Other	Purpose
Planning Special Committee ¹	6	3	0	To make planning application decisions
Nhill Town Committee	1	1	8	To represent the diverse members of the Nhill community, identify community needs and interests, and advocate on behalf of the community.
Dimboola Town Committee	1	1	14	To represent the diverse members of the Dimboola community, identify community needs and interests, and advocate on behalf of the community.
Jeparit Town Committee	1	1	9	To represent the diverse members of the Jeparit community, identify community needs and interests, and advocate on behalf of the community.
Rainbow Town Committee	1	1	15	To represent the diverse members of the Rainbow community, identify community needs and interests, and advocate on behalf of the community.
Antwerp Hall Committee	No delegate	No delegate	8	To provide a public hall facility for the use and benefit of the citizens of Antwerp and district.
Diapur Hall Committee	No delegate	No delegate	12	To provide a public hall facility for the use and benefit of the citizens of Diapur and district.
Gerang Hall Committee	No delegate	No delegate	9	To provide a public hall facility for the use and benefit of the citizens of Gerang and district.
Jeparit Memorial Hall Committee	No delegate	No delegate	10	To provide a public hall facility for the use and benefit of the citizens of Jeparit and district, and to manage/sub lease the Returned Service League Clubrooms and Senior Citizens Clubrooms.
Lorquon Memorial Hall Committee	No delegate	No delegate	8	To provide a public hall facility for the use and benefit of the citizens of Lorquon and district.
Rainbow Civic Centre Committee	1	No delegate	8	To promote, develop and maintain the premises for the benefit of the community and to satisfy the financial return to the Council in order that the Civic Centre move to becoming self-supporting.

Special	Councillors	Officers	Other	Purpose
Yanac Hall & Recreation Reserve Committee	1	No delegate	11	To provide a public hall and recreation reserve for the use and benefit of the citizens of Yanac and district.
Dimboola Sports Stadium Committee	No delegate	No delegate	7	To provide a multi-use sports stadium for the use and benefit of the citizens of Dimboola and district.
Rainbow Recreation Reserve Committee	1	No delegate	7	To provide a public hall and recreation reserve facilities for the use and benefit of the citizens of Rainbow and district.
Hindmarsh Visitor Information Centre Committee	1	1	6	To provide an information service for visitors to the Shire, to promote the Shire and adjacent areas, to ensure that the centre is open at all listed times and manage the visitor information centre facility. Instrument of Delegation revoked 16 March 2016.
Nhill Sun Moth Reserve Committee of Management	No delegate	No delegate	9	To coordinate, manage, develop, maintain and promote the area known as the Nhill Sun Moth Reserve, area for the conservation of rare, threatened and endangered species of flora and fauna found there and in particular, the nationally endangered Golden and Pale Sun Moths.
Wimmera Mallee Pioneer Museum Committee	1	1	18	To manage the Wimmera Mallee Pioneer Museum.
Yurunga Homestead Committee	1	1	8	To manage the Yurunga Homestead.

¹ Has delegated functions, duties or powers

Code of Conduct

The Local Government Act 1989 requires councils to develop and approve a Councillor Code of Conduct within 12 months after each general election. On 16 October 2013, Council adopted a revised Councillor Code of Conduct which is designed to:

- Assist Councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they may encounter;
- Attract the highest level of confidence from Council's stakeholders;
- Assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.

In addition to setting out the Councillor Conduct Principles, the Code also outlines:

- Other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality and conflict of interest;
- Roles and relationships;
- Dispute resolution procedures.

In accordance with changes to the *Local Government Act 1989*, on 4 July 2016, Council adopted a further revised Councillor Code of Conduct.

Conflict of Interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest.



When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it. Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interests. During 2015/16, six conflicts of interest were declared at Council and Special Committee meetings.

Councillor Allowances

In accordance with Section 74 of the Local Government Act 1989, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor is also entitled to receive a higher allowance.

The State Government sets the upper and lower limits for all allowances paid to Councillors and Mayors. Councils are divided into three categories based on the income and population of each Council. In this instance, Hindmarsh Shire Council is recognised as a category one council.

For the period 1 July 2015 to 30 November 2015, the councillor annual allowance for a category 1 council (as defined by the *Local Government Act 1989*) was fixed at \$18,878 per annum and the allowance for the Mayor was \$56,402 per annum. The Minister for Local Government approved an annual adjustment of 2.5 per cent to take effect on 1 December 2015. The annual allowances were adjusted for the period 1 December 2015 to 30 June 2016 to \$19,350 per annum for the councillor allowance and \$57,812 per annum for the Mayoral allowance. The following table contains a summary of the allowances paid to each councillor during the year.

Councillors	Allowance \$
Cr Debra Nelson (Mayor)	\$44,716.54
Cr Wendy Robins (Deputy Mayor)	\$20,971.90
Cr Rob Gersch	\$20,971.90
Cr Ron Ismay	\$20,971.90
Cr Tony Schneider	\$20,971.90
Cr Ron Lowe	\$31,661.35

Councillor Expenses

In accordance with Section 75 of the *Local Government Act 1989*, Council is required to reimburse a Councillor for expenses incurred whilst performing his or her duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the reimbursement of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and member of a Council Committee paid by the Council.



The details of the expenses for the 2015/16 year are set out in the following table.

Councillors	TR \$	CM \$	CC \$	IC \$	CE \$	CT \$
Cr Debra Nelson (Mayor)					1192.32	
Cr Wendy Robins (Deputy Mayor)					912.03	
Cr Rob Gersch					623.58	
Cr Ron Ismay	320	1027.27			436.18	
Cr Tony Schneider					455.26	
Cr Ron Lowe	80	3970			940.62	

Legend: TR-Travel CM-Car Mileage CC-Child Care IC-Information and CE-Communication expenses CT-Conferences and Training expenses.

Note: No expenses were paid by Council including reimbursements to members of Council committees during the year.

Management

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having a strong governance and management framework leads to better decision making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this assessment in its report of operations. Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

Audit Committee

The Audit Committee's role is to review, evaluate and recommend improvements to the system of procedures and internal controls established by the Council. As part of the audit planning process, the Internal Auditor assists Council in identifying and assessing the operational and financial risks to which it is exposed. The internal audit function monitors compliance to ensure that internal controls over financial and operational areas are effective. The Audit Committee consists of three independent members, Mr Darren Welsh (Chair), Mr Venkata Peteti, Mr Alex Graham (until 6 July 2016), and two Councillors. The desired Audit Committee membership comprises two Councillors and up to four independent members and their term of membership coincides with the term of the Councillors of the Hindmarsh Shire Council. The members of the Audit Committee elect a Chairman to fill that role until the Committee resolves that a new Chairman should be elected.

The Audit Committee meets at least three times in each financial year. The Internal Auditor, Chief Executive Officer and Director Corporate & Community Services attend all Audit Committee meetings. Other management representatives attend as required to present reports. The external auditors generally attend the May and September Audit Committee meetings to present the annual audit plan and Independent Audit Report.

Recommendations from each Audit Committee meeting are subsequently reported to, and considered by Council.

Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. A risk based audit plan is prepared annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the



impact of any change on operations, systems or the business environment; prior audit coverage and outcomes and management input.

The Internal Auditor attends each Audit Committee meeting to report on the status of the audit plan, comment on the implementation of audit recommendations and to present findings of completed reviews.

Under the 2015/16 audit plan the following reviews were conducted:

- Goods and Services Tax and Fringe Benefits Tax Liability;
- Plant Management;
- Financial Sustainability.

External Audit

Council is externally audited by the Victorian Auditor-General. For 2015/16, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative, Mr Martin Thompson of Crowe Horwath.

Crowe Horwath, VAGO's representative since the 2014/15 financial year, attended part of the September Audit Committee meeting via telephone to present the independent audit report for the 2014/15 financial year, and also attended part of the March and May 2016 meetings via telephone. The external audit management letter and responses are also provided to the Audit Committee.

Risk Management

In July 2013, Council adopted its Risk Management Policy, addressing items such as:

- Risk management processes and procedures;
- Communication and training;
- Responsibilities of internal and external stakeholders;
- Risk registers.



Governance and Management Checklist

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist.

Governance and Management Items	Assessment
1. Community engagement policy (policy outlining council's commitment to engaging with the community on matters of public interest)	Community Engagement Framework was adopted by Council on 18 March 2015. It combines policy document and guidelines. <input checked="" type="checkbox"/>
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Community Engagement Framework was adopted by Council on 18 March 2015. It combines policy document and guidelines. <input checked="" type="checkbox"/>
3. Strategic Resource Plan (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years)	Adopted in accordance with section 126 of the Act. Date of adoption: 15 June 2016. <input checked="" type="checkbox"/>
4. Annual budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 130 of the Act. Date of adoption: 15 June 2016. <input checked="" type="checkbox"/>
5. Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Council adopted a new Asset Management Strategy on 17 June 2015. The Strategy guides the development and review of asset management plans that encompass fit-for-purpose services and facilities which are secure, reliable, technologically efficient, innovative, safe and meet customers' needs. Draft versions of Asset Management Plans will be finalised: Roads, Footpath December 2015, Drains, Buildings June 2016, Recreation & Open Space June 2017. <input checked="" type="checkbox"/>
6. Rating strategy (strategy setting out the rating structure of Council to levy rates and charges)	Date of operation of current strategy: 15 June 2016. <input checked="" type="checkbox"/>
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Date of operation of current policy: 1 June 2013 <input checked="" type="checkbox"/>
8. Fraud policy (policy outlining council's commitment and approach to minimising the risk of fraud)	Date of operation of current policy: Theft and Fraud Policy 22 August 2008, Protected Disclosure 21 August 2013 <input checked="" type="checkbox"/>
9. Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> Date of preparation: 18 November 2015 <input checked="" type="checkbox"/>
10. Procurement policy (policy under section 186A of the <i>Local Government Act 1989</i> outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	Prepared and approved in accordance with section 186A of the <i>Local Government Act 1989</i> Date of approval: 18 December 2013, reviewed 18 May 2016. <input checked="" type="checkbox"/>
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Council has in place a business continuity plan, updated 1 July 2014. <input checked="" type="checkbox"/>



Governance and Management Items	Assessment
12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Council has in place a disaster recovery plan, updated 1 July 2014.
13. Risk management framework (framework outlining council's approach to managing risks to the Council's operations)	Date of operation of current Risk Management Strategy, 1 July 2013
14. Audit Committee (advisory committee of council under section 139 of the Act whose role is to oversee the integrity of a council's financial reporting, processes to manage risks to the council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	Established in accordance with section 139 of the Act Date of establishment: 22 January 2003 Reviewed: 16 July 2014
15. Internal audit (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	Date of engagement of current provider: 22 December 2006
16. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)	Date of operation of current framework: 1 July 2014
17. Council Plan reporting (report reviewing the performance of the council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Quarterly reports on the performance against the Council Plan are presented to Council. Date reports presented: 19 August 2015, 18 November 2015, 17 February 2016, 20 June 2016.
18. Financial reporting (quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	Statements presented to Council in accordance with section 138(1) of the Act Date statements presented: 19 August 2015, 19 October 2015, 20 January 2016, 20 April 2016.
19. Risk reporting (six-monthly reports of strategic risks to council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Date of reports: 16 December 2015, 3 February 2016. Reports were presented to the Audit Committee meeting on 29 October 2015, 24 March 2016 and 26 May 2016.
20. Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act)	Date of reports: 16 September 2015 and 20 April 2016.
21. Annual report (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and performance statements)	Considered at a meeting of Council in accordance with section 134 of the Act Annual report considered: 19 October 2015
22. Councillor Code of Conduct (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)	Reviewed in accordance with section 76C of the Act Date reviewed: 16 October 2013

Governance and Management Items	Assessment	<input checked="" type="checkbox"/>
23. Delegations (a document setting out the powers, duties and functions of council and the Chief Executive Officer that have been delegated to members of staff)	Reviewed in accordance with section 98(6) of the Act Date of review: 16 October 2013	<input checked="" type="checkbox"/>
24. Meeting procedures (a local law governing the conduct of meetings of council and special committees)	Meeting procedures local law made in accordance with section 91(1) of the Act Date local law made: 23 June 2014	<input checked="" type="checkbox"/>

I certify that this information presents fairly the status of Council's governance and management arrangements.



Cr Debra Nelson
Mayor
Date: 19 September 2016



Greg Wood
Chief Executive Officer
Date: 19 September 2016

Statutory information

The following information is provided in accordance with legislative and other requirements applying to Council.

Documents Available for Public Inspection

In accordance with Part 5 of the Local Government (General) Regulations 2004, the following is a list of the prescribed documents that are available for inspection or copies of the documents can be obtained for the purposes of section 222 of the *Local Government Act 1989* at 92 Nelson Street, Nhill:

- details of current allowances fixed for the Mayor and Councillors;
- details of senior officers' total salary packages for the current financial year and the previous year;
- details of overseas or interstate travel (with the exception of interstate travel by land for less than three days) undertaken in an official capacity by Councillors or any member of Council staff in the previous 12 months;
- names of Council officers who were required to submit a return of interest during the financial year and the dates the returns were submitted;
- names of Councillors who submitted returns of interest during the financial year and the dates the returns were submitted;
- agendas for and minutes of ordinary and special meetings held in the previous 12 months, except if the minutes relate to parts of meetings which have been closed to members of the public;
- a list of all special committees established by Council and the purpose for which each committee was established;
- a list of all special committees established by the Council which were abolished or ceased to function during the financial year;
- minutes of meetings of special committees held in the previous 12 months except if the minutes relate to parts of meetings which have been closed to members of the public;
- a register of delegations;
- submissions received in accordance with Section 223 of the Act during the previous 12 months;
- agreements to establish regional libraries;
- details of all property, finance and operating leases involving land, buildings, plant, computer equipment or vehicles entered into by the Council as lessor or lessee, including the name of the other party to the lease and the terms and the value of the lease;
- a register of authorised officers;
- a list of donations and grants made by the Council during the financial year;
- a list of the names of the organisations of which the Council was a member during the financial year and details of all membership fees and other amounts and services provided during that year to each organisation by the Council;
- a list of contracts valued at \$150,000 or more which the Council entered into during the financial year without first engaging in a competitive process.

Best Value

In accordance with section 208B(f) of the *Local Government Act 1989*, at least once every year a Council must report to its community on what it has done to ensure that it has given effect to the Best Value Principles. Council incorporates Best Value Principles through regular business planning and performance monitoring processes and through a commitment to continuous improvement and innovation. To further reflect Council's commitment to Best Value, Council has commenced the design and planning of a Service Planning Program which will be rolled out in stages across the whole organisation. This

program will provide additional review and improvement mechanisms to ensure that Council's services achieve best practice standards in regards to service performance.

The following Best Value initiatives were undertaken during 2015–16:

- Budget process – review of guidelines and processes for the preparation of the annual budget;
- Accounting policies – development and adoption of accounting policies and procedures;
- Long term financial planning – further evaluation and improvement of underlying assumptions.

Carers Recognition

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under Section 11 of that Act. Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of that Act to people in care relationships who receive Council services, to people in care relationships, and to the wider community by:

- Distributing printed material through relevant Council services;
- Providing information at Council's customer service centres.

Council has taken all practicable measures to ensure staff, Council agents and volunteers working for Council are informed about the principles and obligations of the Act by including information on the care relationship in:

- Council induction and training programs for staff working in Aged and Disability Services;
- Council induction and training programs for staff working in front-line positions with the general community;
- Induction and training programs for volunteers working directly with the community.

Council has taken all practicable measures to review and modify policies, procedures and supports to include recognition of the carer relationship and has provided the following additional activities and resources to recognise the care relationship:

- Provision of respite services for carers;
- Providing regular carer support in the form of Memory Lane Cafés.

Contracts

During the 2015/16 financial year Council did not enter into any contracts valued at \$150,000 or more without first engaging in a competitive process.

Disability Action Plan

In accordance with section 38 of the *Disability Act 2006*, Council has prepared a Disability Action Plan - *Positive Ageing and Inclusion in Hindmarsh Shire 2013 – 2018*. Council must report on the implementation of the Disability Action Plan in its annual report.

Council has prepared a Disability Action Plan and implemented the following actions:

- The creation of the Hindmarsh Shire Event Management Guide, through public safety and security indicates that events are All Access to ensure that events cater for all abilities;
- Council continues to advocate for those with a disability by recognising training needs for staff to assist in giving those with a disability choice and control when it comes to accessing services through council. (attendance at NDIS forums);
- Continued participation in Wimmera Disability Access Forum;

- Continued partnerships with Wimmera service providers that provide Disability Advocacy;
- Council continues to explore funding opportunities and partnerships to enhance integrated and specific programs for people with disabilities (swimming program with a stroke victim etc.).

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

Council adopted its Domestic Animal Management Plan 2013-17 in September 2013. The plan was developed through consultation with Council's Local Laws Team and consideration of input from other Council departments. An operational review of the plan was undertaken in 2015/16.

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during the financial year.

Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982*, Council is required to publish certain statements in its annual report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately, however provides the following summary of the application and operation of the *Freedom of Information Act 1982*.

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the *Freedom of Information Act 1982* and in summary as follows:

- Requests should be in writing;
- Requests should identify as clearly as possible what documents are being requested;
- Requests should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged by email.

Access charges may apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Further information regarding Freedom of Information can be found at www.foi.vic.gov.au and on our website.

Protected Disclosure Procedures

In accordance with section 69 of the *Protected Disclosure Act 2012*, a Council must include in its annual report information about how to access the procedures established by the Council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website.

During the 2015/16 year no disclosures were notified to Council officers appointed to receive disclosures, or to the Independent Broad Based Anti-corruption Commission (IBAC).

Road Management Act Ministerial direction

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial direction in its annual report. No such Ministerial Directions were received by Council during the financial year.

Victorian Local Government Indicators

The Victorian Government requires all Victorian councils to measure and annually report against 11 Victorian Local Government Indicators (VLGIs). These indicators provide information regarding expenditure, cost of services and infrastructure provision, customer satisfaction and governance. The following table presents the results for the 2015/16 year.

	Indicator	Calculation	2016	2015	2014	2013
	Affordability/ Cost of Governance		\$	\$	\$	\$
1	Average Rates and Charges per Assessment	Total rates and charges receivable at beginning of year / Number of assessments in the adopted budget	1,526	1,435	1,359	1,287
2	Average Rates and Charges per Residential Assessment	Rates and charges declared for residential assessments receivable at beginning of year / Number of residential assessments in the adopted budget	1,135	1,059	990	880
	Sustainability					
3	Average Liabilities Per Assessment	Total liabilities / Number of assessments in the adopted budget	587	500	764	928
4	Operating Result Per Assessment	Net surplus / Number of assessments in the adopted budget	(116)	395	(147)	3,069
	Services					
5	Average Operating Expenditure per Assessment	Operating expenditure / Number of assessments in adopted budget	3,351	3,302	3,263	4,010
6	Community Satisfaction Rating for Overall Performance Generally of the Council*	Result from the Annual Local Government Community Satisfaction Survey	62	64	63	59

	Indicator	Calculation	2016	2015	2014	2013
	Infrastructure		\$	\$	\$	\$
7	Average Capital Expenditure Per Assessment	Capital expenditure / Number of assessments in the adopted budget	1,117	1,136	2,383	3,980
8	Renewal Gap	Capital renewal / Average annual asset consumption	83%	72%	72%	321%
Ratio of current spending on renewal to the long term Average Annual Asset Consumption (AAAC)						
9	Renewal and Maintenance Gap	Capital renewal and maintenance / Average annual asset consumption plus planned maintenance	116%	103%	103%	129%
Ratio of current spending on renewal plus Maintenance to the (AAAC)						
	Governance					
10	Community Satisfaction Rating for Council's Advocacy and Community Representation on Key Local Issues	Result from the Annual Local Government Community Satisfaction Survey	59	59	60	55
11	Community Satisfaction Rating for Council's Engagement in Decision Making on Key Local Issues	Result from the Annual Local Government Community Satisfaction Survey	59	59	62	54



HINDMARSH SHIRE COUNCIL

Performance Statement

For the year ended 30 June 2016

Our municipality

Hindmarsh Shire is located in the Wimmera region in western Victoria and covers an area of 7,527km². Situated on the Western Highway, 375km west of Melbourne and 350km east of Adelaide, Hindmarsh Shire is alive with business opportunities as it lies on the second-busiest freight corridor in Australia.

Our Shire is bound by two National Parks, the Little Desert in the South and Wyperfeld in the North. Other distinct natural features include the Big Desert Wilderness Area to the West, as well as the Wimmera River and Lakes Hindmarsh and Albacutya. The central part of the Shire is utilised primarily for broad acre cropping and grazing.

Hindmarsh Shire's four main towns are Nhill, Dimboola, Jeparit and Rainbow. Each community has its own spirit and identity, but all towns offer spacious rural living, inclusive small communities, and wonderful natural amenities.

The first Australians in the Hindmarsh area were the Wotjobaluk people. Communities were located near the Nhill Swamp, the Wimmera River at Dimboola, Lake Hindmarsh near Jeparit and Lake Albacutya near Rainbow, while the majority made their home along the Red Gum lined banks of the Wimmera River and Nine Creeks area in Dimboola.

Today, 5497 people live in Hindmarsh Shire, with a median age of 47 years. 89% of people in Hindmarsh Shire were born in Australia, with English the only language spoken in 93.2% of homes. Our most significant group of migrants are Karen refugees from Burma (Myanmar), with approximately 180 calling Nhill home.

The median weekly household income is \$789, and most people own their homes outright. Most people are employed in farming, with employment in health care



coming a close second, followed by retail, manufacturing, education and transport. Hindmarsh has a very high rate of volunteering, 20% higher than the national average.

Sustainable Capacity Indicators

For the year ended 30 June 2016

<i>Indicator/measure</i>	Results 2015	Results 2016	Material Variations
Own-source revenue			
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,661	\$1,811	The variation is due to the 15/16 Victorian Grants Commission payment being made on 30 June 2015.
Recurrent grants			
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,330	\$916	The variation is due to the 15/16 Victorian Grants Commission payment being made on 30 June 2015.
Population			
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,890	\$3,089	No material variations
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$18,805	\$19,938	Increased capital expenditure during 2015/16 has meant an increase in the infrastructure value.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	1.83	1.73	No material variations.
Disadvantage			
<i>Relative socio-economic disadvantage</i> [Index of Relative Socio-economic Disadvantage by decile]	3	3	No material variations.

Definitions

"adjusted underlying revenue" means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"infrastructure" means non-current property, plant and equipment excluding land

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"population" means the resident population estimated by council

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Service Performance Indicators

For the year ended 30 June 2016

<i>Service/indicator/measure</i>	Results 2015	Results 2016	Material Variations
Governance Satisfaction <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	60	57	No material variations.
Statutory Planning Decision making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	n/a	100%	1 planning matter was taken to VCAT during 2015/16. VCAT upheld Councils decision.
Roads Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	47	45	No material variations.
Libraries Participation <i>Active library members</i> [Number of active library members / Municipal population] x100	14%	11%	No material variations.
Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	24%	22%	No material variations.
Aquatic facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	3	3	Aquatic facilities for the period November to March.

Service/indicator/measure	Results 2015	Results 2016	Material Variations
<p>Animal management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]</p>	n/a	n/a	No animal prosecutions during 2015/16.
<p>Food safety Health and safety <i>Critical and major non-compliance notifications</i> [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</p>	100%	100%	No material variations.
<p>Home and community care Participation <i>Participation in HACC service</i> [Number of people that received a HACC service / Municipal target population for HACC services] x100</p> <p>Participation <i>Participation in HACC service by CALD people</i> [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100</p>	30%	61%	Participation in social support programs, and Council's approach to wellness and reablement has shown short term increase in client services to assist clients remain in their homes longer.
<p>Maternal and child health Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p> <p>Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</p>	n/a	n/a	
<p>Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</p>	n/a	n/a	Not applicable. Council has no operational control over MCH services.

Definitions

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

"active library member" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"HACC program" means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth

"HACC service" means home help, personal care or community respite provided under the HACC program

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by council

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.

Financial Performance Indicators

For the year ended 30 June 2016

Dimension/ <i>indicator/measure</i>	Results	Results	Forecasts				Material Variations
	2015	2016	2017	2018	2019	2020	
Operating position							
Adjusted underlying result							
<i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	5.91%	-10.4%	-2.6%	-5.3%	-11.3%	-14.1%	The result for this measure is expected to decrease over the 4 years to 2020. The decreasing trend is mainly due to the introduction of rates capping.
Liquidity							
Working capital							
<i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	356.1%	287.9%	135.9%	90.4%	64.7%	62.8%	At 30 June 2016 Council held slightly lower cash at bank. Councils trade and other payables at 30 June 2016 was higher than 30 June 2015.
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	204.2%	94.36%	96.0%	30.9%	5.9%	5.0%	
Obligations							
Loans and borrowings							
<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	n/a	n/a	0.0%	0.0%	0.0%	0.0%	Council do not hold any loans or borrowings.

Dimension/indicator/measure	Results	Results	Forecasts				Material Variations
	2015	2016	2017	2018	2019	2020	
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	n/a	n/a	0.0%	0.0%	0.0%	0.0%	Council do not hold any loans or borrowings.
<i>Indebtedness</i> <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	1.2%	2.3%	1.1%	1.0%	1.0%	1.0%	No material variations.
<i>Asset renewal</i> <i>Asset renewal compared to depreciation</i> [Asset renewal expenses / Asset depreciation] x100	50.82%	66.0%	67.5%	82.6%	63.6%	50.8%	Expenditure on Asset renewal was higher during 2015/16 due to the additional Roads to Recovery money received.
<i>Stability</i> <i>Rates concentration</i> <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	40.9%	50.5%	45.1%	46.0%	48.1%	48.3%	The variation is due to the Victorian Grants Commission payment for 2015/16 being paid during 2014/15.
<i>Rates effort</i> <i>Rates compared to property values</i>	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	No material variations.

Dimension/ <i>indicator/measure</i>	Results	Results	Forecasts				Material Variations
	2015	2016	2017	2018	2019	2020	
[Rate revenue / Capital improved value of rateable properties in the municipality] x100							
Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,286	\$3,076	\$3,030	\$3,126	\$3,235	\$3,393	No material variations.
Revenue level <i>Average residential rate per residential property assessment</i> [Residential rate revenue / Number of residential property assessments]	\$1,059	\$1,107	\$933	\$937	\$1,033	\$1,088	No material variations.
Workforce turnover <i>Resignations and terminations compared to average staff</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	16%	13%	5.0%	5.0%	5.0%	5.0%	Due to Council's small FTE staff, any small decrease in resignations will result in a material variation, in this instance the reduction is the equivalent of three staff.

Definitions

"adjusted underlying revenue" means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants

"population "means the resident population estimated by council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant "means a grant other than a non-recurrent grant

"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Other Information

For the year ended 30 June 2016

1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and Local Government (Planning and Reporting) Regulations 2014.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by Council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement, which have been provided where applicable as appropriate in this first year of reporting under the new Local Government Performance Reporting Framework.

The forecast figures included in the performance statement are those adopted by Council in its strategic resource plan on 17 June 2016 which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council at its municipal offices at 92 Nelson Street Nhill, by email to info@hindmarsh.vic.gov.au or phone 03 5391 4444.

Certification of the performance statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.



Mrs Anne Champness
Director Corporate & Community Services
Dated: 19 September 2016

In our opinion, the accompanying performance statement of the (*council name*) for the year ended 30 June 2016 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

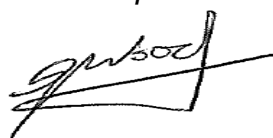
We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify this performance statement in its final form.



Mr Ronald Lowe
Councillor
Dated: 19 September 2016



Mr Robert Gersch
Councillor
Dated: 19 September 2016



Mr Greg Wood
Chief Executive Officer
Dated: 19 September 2016

Hindmarsh Shire Council ANNUAL FINANCIAL REPORT For the Year Ended 30 June 2016



**Hindmarsh Shire Council
Financial Report
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Comprehensive Income Statement For the Year Ended 30 June 2016

	Note	2016 \$	2015 \$
Income			
Rates and charges	3	7,770,802	7,283,754
Statutory fees and fines	4	138,832	172,263
User fees	5	769,245	847,326
Grants - operating	6	3,107,597	7,288,257
Grants - capital	6	3,167,843	1,729,512
Contributions - monetary	7	164,081	118,755
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	8	(34,654)	(7,267)
Share of net profits (or loss) of associates and joint ventures	14	1,082	23,696
Other income	9	1,310,943	1,312,804
Total income		<u>16,395,771</u>	<u>18,769,100</u>
Expenses			
Employee costs	10	(5,880,343)	(5,608,315)
Materials and services	11	(4,706,266)	(4,644,800)
Depreciation and amortisation	12	(4,975,432)	(5,109,102)
Other expenses	13	(1,421,913)	(1,400,778)
Total expenses		<u>(16,983,954)</u>	<u>(16,762,995)</u>
Surplus/(deficit) for the year		<u>(588,183)</u>	<u>2,006,105</u>
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	23	-	6,505,076
Total comprehensive result		<u>(588,183)</u>	<u>8,511,181</u>

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet
As at 30 June 2016

	Note	2016 \$	2015 \$
Assets			
Current assets			
Cash and cash equivalents	15	6,594,579	7,684,557
Trade and other receivables	16	1,018,336	815,551
Inventories	17	206,224	119,889
Other assets	18	96,020	-
Total current assets		7,915,159	8,619,997
Non-current assets			
Trade and other receivables	16	2,784	3,009
Investments in associates and joint ventures	14	432,440	440,092
Property, infrastructure, plant and equipment	19	111,967,135	111,403,933
Total non-current assets		112,402,359	111,847,034
Total assets		120,317,518	120,467,031
Liabilities			
Current liabilities			
Trade and other payables	20	1,113,998	760,377
Trust funds and deposits	21	17,647	12,447
Provisions	22	1,617,688	1,648,475
Total current liabilities		2,749,333	2,421,299
Non-current liabilities			
Provisions	22	229,138	118,502
Total non-current liabilities		229,138	118,502
Total liabilities		2,978,471	2,539,801
Net assets		117,339,047	117,927,230
Equity			
Accumulated surplus		58,789,119	59,377,302
Reserves	23	58,549,928	58,549,928
Total Equity		117,339,047	117,927,230

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity For the Year Ended 30 June 2016

2016	Note	Total \$	Accumulated Surplus \$	Revaluation Reserve \$
Balance at beginning of the financial year		117,927,230	59,377,302	58,549,928
Surplus/(deficit) for the year		(588,183)	(588,183)	-
Net asset revaluation increment/(decrement)	23(a)	-	-	-
Balance at end of the financial year		117,339,047	58,789,119	58,549,928

2015		Total \$	Accumulated Surplus \$	Revaluation Reserve \$
Balance at beginning of the financial year		109,416,049	57,371,197	52,044,852
Surplus/(deficit) for the year		2,006,105	2,006,105	-
Net asset revaluation increment/(decrement)	23(a)	6,505,076	-	6,505,076
Balance at end of the financial year		117,927,230	59,377,302	58,549,928

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**Statement of Cash Flows
For the Year Ended 30 June 2016**

	Note	2016 Inflows/ (Outflows) \$	2015 Inflows/ (Outflows) \$
Cash flows from operating activities			
Rates and charges		7,706,228	7,309,396
Statutory fees and fines		132,669	13,439
User fees		610,480	1,112,046
Grants - operating		3,107,597	7,429,854
Grants - capital		3,167,843	2,829,512
Contributions - monetary		164,081	118,755
Interest received		228,827	176,665
Trust funds and deposits taken		(2,651)	(27,082)
Other receipts		1,090,850	1,111,890
Net GST refund/payment		(93,796)	163,809
Employee costs		(5,687,350)	(5,319,619)
Materials and services		(4,158,007)	(4,527,351)
Other payments		(1,792,196)	(1,683,761)
Net cash provided by/(used in) operating activities	24	<u>4,474,575</u>	<u>8,707,553</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	19	(5,662,620)	(6,323,905)
Proceeds from sale of property, infrastructure, plant and equipment		89,333	223,537
Contribution in an associate		8,734	(12,646)
Net cash provided by/(used in) investing activities		<u>(5,564,553)</u>	<u>(6,113,014)</u>
Cash flows from financing activities			
Finance costs		-	-
Net cash provided by/(used in) financing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents		(1,089,978)	2,594,539
Cash and cash equivalents at the beginning of the financial year		7,684,557	5,090,018
Cash and cash equivalents at the end of the financial year	15	<u>6,594,579</u>	<u>7,684,557</u>
Financing arrangements	25		
Restrictions on cash assets	15		

The above statement of cash flow should be read in conjunction with the accompanying notes.

**Statement of Capital Works
For the Year Ended 30 June 2016**

	Note	2016 \$	2015 \$
Property			
Land		-	-
Land improvements		-	-
Total land		<u>-</u>	<u>-</u>
Buildings		603,598	48,963
Heritage Buildings		12,984	3,382
Building improvements		1,861	-
Total buildings		<u>618,443</u>	<u>52,345</u>
Total property		<u>618,443</u>	<u>52,345</u>
Plant and equipment			
Plant, machinery and equipment		474,417	608,306
Fixtures, fittings and furniture		-	60,659
Computers and telecommunications		92,699	-
Total plant and equipment		<u>567,116</u>	<u>668,965</u>
Infrastructure			
Roads		2,867,340	1,941,806
Bridges		-	52,475
Footpaths and cycleways		50,052	251,039
Drainage		251,741	609,347
Kerb and channel		67,803	206,610
Other infrastructure		1,240,124	1,063,625
Total infrastructure		<u>4,477,061</u>	<u>4,124,902</u>
Total capital works expenditure		<u>5,662,620</u>	<u>4,846,212</u>
Represented by:			
New asset expenditure		703,650	208,508
Asset renewal expenditure		3,284,004	2,595,361
Asset expansion expenditure		198,362	3,867
Asset upgrade expenditure		1,476,604	2,038,476
Total capital works expenditure		<u>5,662,620</u>	<u>4,846,212</u>

The above statement of capital works should be read in conjunction with the accompanying notes.

Introduction

The Hindmarsh Shire Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate.

The Council's main office is located at 92 Nelson Street, Nhill, Victoria.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Planning and Reporting) Regulations 2014.

Note 1 Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 1 (i))
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 1 (j))
- the determination of employee provisions (refer to Note 1 (p))

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

(b) Changes in accounting policies

There have been no changes in accounting policies from the previous period.

(c) Accounting for investments in associates and joint arrangements

Associates

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

(d) Revenue recognition

Income is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably.

Rates and Charges

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

Statutory fees and fines

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

User fees

User fees are recognised as revenue when the service has been provided or the payment is received, whichever first occurs.

Note 1 Significant accounting policies (cont.)

Grants

Grant income is recognised when Council obtains control of the contribution. This is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 6. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

Contributions

Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

Sale of property, infrastructure, plant and equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Interest

Interest is recognised as it is earned.

Other Income

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

(e) Fair value measurement

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(f) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

(g) Trade and other receivables

Receivables are carried at amortised cost using the effective interest rate method. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.

(h) Inventories

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. Inventories are measured at the lower of cost and net realisable value.

All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

Note 1 Significant accounting policies (cont.)

(i) Recognition and measurement of property, plant and equipment, infrastructure, intangibles

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits detailed in Note 1n have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at Note 19 Property, infrastructure, plant and equipment.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Land under roads

Council recognises land under roads it controls at fair value.

(j) Depreciation and amortisation of property, infrastructure, plant and equipment and intangibles

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed below and are consistent with the prior year unless otherwise stated.

Note 1 Significant accounting policies (cont.)

(k) Depreciation and amortisation of property, infrastructure plant and equipment and intangibles (cont'd)

Asset recognition thresholds and depreciation periods

The threshold limits for Property, Plant & Equipment and Infrastructure is \$1,000.

	Depreciation Period
Buildings	
buildings	30 to 100 years
Plant and Equipment	
plant, machinery and equipment	2 to 20 years
fixtures, fittings and furniture	2 to 50 years
Infrastructure	
road - unsealed pavement	12 to 35 years
road - sealed surface	15 to 35 years
road - sealed road pavement	60 to 80 years
road - substructure	100 years
road kerb, channel and minor culverts	60 to 100 years
bridges	70 to 120 years
footpaths and cycleways	15 to 80 years
drainage	80 to 120 years
other infrastructure	5 to 100 years

(l) Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

(m) Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

(n) Trust funds and deposits

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited (refer to Note 21).

(o) Borrowings

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Except where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised.

Borrowing costs include interest on bank overdrafts, interest on borrowings, and finance lease charges.

Note 1 Significant accounting policies (cont.)

(p) Employee costs and benefits

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Current liability - unconditional LSL is disclosed as a current liability even when the council does not expect to settle the liability within 12 months because it will not have the unconditional right to defer settlement of the entitlement should an employee take leave within 12 months.

The components of this current liability are measured at :

- present value - component that is not expected to be wholly settled within 12 months.
- nominal value - component that is expected to be wholly settled within 12 months.

Classification of employee costs

Non-current liability - conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability. There is an unconditional right to defer settlement of the entitlement until the employee has completed the requisite years of service.

This non-current LSL liability is measured at present value.

(q) Landfill and Quarry rehabilitation provision

Council is obligated to restore a number of landfill and quarry sites to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill and quarry restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

(r) Leases

Operating leases

Lease payments for operating leases are required by the accounting standard to be recognised on a straight line basis, rather than expensed in the years in which they are incurred.

(s) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(t) Contingent assets and contingent liabilities and commitments

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of a Note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value by way of Note and presented inclusive of the GST payable.

(u) Pending accounting standards

Certain new AAS's have been issued that are not mandatory for the 30 June 2016 reporting period. Council has assessed these pending standards and has identified that no material impact will flow from the application of these standards in future reporting periods.

(v) Rounding

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statement may not equate due to rounding.

Note 2 Budget comparison

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$10,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 17 June 2015. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

(a) Income and Expenditure

	Budget 2016 \$	Actual 2016 \$	Variance 2016 \$	Ref
Income				
Rates and charges	7,738,440	7,770,802	32,362	1
Statutory fees and fines	169,500	138,832	(30,668)	2
User fees	943,400	769,245	(174,155)	3
Grants - operating	4,887,443	3,107,597	(1,779,846)	4
Grants - capital	3,094,599	3,167,843	73,244	5
Interest received	115,000	225,526	110,526	6
Contributions - monetary	-	164,081	164,081	7
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	164,000	(34,654)	(198,654)	8
Share of net profits/(losses) of associates and joint ventures	-	1,082	1,082	9
Other income	1,299,471	1,085,417	(214,054)	10
Total income	18,411,853	16,395,771	(2,016,082)	
Expenses				
Employee costs	6,258,987	5,880,343	378,644	11
Materials and services	4,171,945	4,706,266	(534,321)	12
Depreciation	4,592,016	4,975,432	(383,416)	13
Other expenses	1,916,876	1,421,913	494,963	14
Total expenses	16,939,824	16,983,954	(44,130)	
Surplus/(deficit) for the year	1,472,029	(588,183)	(2,060,212)	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Rates and charges	Rates & Charges are slightly higher than budget due to supplementary valuations being included. A large number of building works in 2014/15 has resulted in higher than budgeted rates.
2	Statutory fees and fines	Statutory fees and fines are under budget due to a reduction in the number of infringements issued during 2015/16.
3	User fees	User Fees & Reimbursements are under budget due to reduced income from Meals on Wheels, HACC Property Maintenance, Animal Registration Fees, Nhill Memorial Community Centre Fees, Transfer Station Fees, Caravan Park Fees & Private Works Fees.
4	Grants - operating	Council received an advance payment for the Victorian Grants Commission in 2014/15, this has resulted in lower than budgeted recurrent grants as at 30 June 2016.
5	Grants - capital	Council received additional Roads to Recovery Grant funds in 2015/16.
6	Interest received	Higher than budgeted interest for the period has been received due to a higher than anticipated bank balance as at 30 June 2015.
7	Contributions - monetary	Council received contributions towards the Nhill Early Years Centre Fundraising Committee, Menzies Square Redevelopment and a local road project during 2015/16.
8	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Plant and Machinery as at 30 June 2016 were sold at a loss.
9	Share of net profits/(losses) of associates and joint ventures	Council holds equity in the Wimmera Regional Library Corporation and the Wimmera Development Association. Council do not budget for the share of profits / (losses) in these associates.
10	Other income	Other is below budget due to reduced income from Plant Operations.
11	Employee costs	Employee costs were under budget for 2015/16 due to staff vacancies, along with the outdoor staff working on capital expenditure projects.
12	Materials and services	Expenditure in Fuels and Lubricants, along with small under expenditures in the use of labour hire staff, Telephone expenses, Vehicle registration and insurance were all under budget for 2015/16.
13	Depreciation	Depreciation on Footpaths, Roads, Fixtures and Fittings, and Other Infrastructure were all higher than budgeted due to a large number of projects completed during 2015/16.
14	Other expenses	Other expenditure was under budget for 2015/16 due to savings in Landfill charges, Insurance and Legal fees.

Note 2 Budget comparison (cont)

(b) Capital Works

	Budget 2016 \$	Actual 2016 \$	Variance 2016 \$	Ref
Property				
Land	-	-	-	
Land improvements	-	-	-	
Total Land	-	-	-	
Buildings	1,500,000	603,598	(896,402)	1
Heritage buildings	23,000	12,984	(10,016)	2
Building improvements	3,000	1,861	(1,139)	
Total Buildings	1,526,000	618,443	(907,557)	
Total Property	1,526,000	618,443	(907,557)	
Plant and Equipment				
Plant, machinery and equipment	854,000	474,417	(379,583)	3
Fixtures, fittings and furniture	9,300	-	(9,300)	4
Computers and telecommunications	90,200	92,699	2,499	
Total Plant and Equipment	953,500	567,116	(386,384)	
Infrastructure				
Roads	2,406,362	2,867,340	460,978	5
Bridges	62,000	-	(62,000)	6
Footpaths and cycleways	86,624	50,052	(36,572)	7
Drainage	310,834	251,741	(59,093)	8
Kerb and channel	94,642	67,803	(26,839)	9
Parks, open space and streetscapes	17,410	4,734	(12,676)	10
Other infrastructure	200,000	1,235,390	1,035,390	11
Total Infrastructure	3,177,872	4,477,061	1,299,189	
Total Capital Works Expenditure	5,657,372	5,662,620	5,248	
Represented by:				
New asset expenditure	1,736,700	703,650	(1,033,050)	
Asset renewal expenditure	2,938,871	3,284,004	345,133	
Asset expansion expenditure	-	198,362	198,362	
Asset upgrade expenditure	981,801	1,476,604	494,803	
Total Capital Works Expenditure	5,657,372	5,662,620	5,248	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	Building works on the Nhill Integrated Early Years Centre were not completed at 30 June 2016.
2	Heritage Buildings	Works on Yurunga Homestead were not completed during 2015/16 due to a large project removing asbestos from the grounds surrounding the Homestead.
3	Plant, machinery and equipment	A number of budgeted Plant and Fleet items were not purchased during the 2015/16 financial year.
4	Fixtures, fittings and furniture	Expenditure on the Nhill Memorial Community Centre Box Office Fit out were below the capitalisation threshold, therefore were transferred to recurrent expenditure. Purchase of the premium seating did not proceed in 2015/16.
5	Roads	Capital expenditure on roads during 2015/16 was higher than budgeted due to the additional Roads to Recovery funding received.
6	Bridges	Works on Outlet Creek and Albacutya Bridge budgeted as capital expenditure for 2015/16 were reallocated to recurrent expenditure for bridge maintenance works.
7	Footpaths and cycleways	Footpath works were completed under budget during 2015/16, these projects included Broadway Street, Jeparit; Wimmera Street Bridge, Dimboola; and Charles Street, Jeparit.
8	Drainage	Work on the Dimboola Overflow path project will continue into 2016/17.
9	Kerb and channel	Works on Taverner Street, Rainbow Kerb and Channel were completed under budget.
10	Parks, open space and streetscapes	Work on the RV Dump Point for Nhill was not completed during 2015/16. These works will be completed during 2016/17.
11	Other infrastructure	Other infrastructure was over budget due to work on the Dimboola Caravan Park upgrades, Hindmarsh Open Spaces, Dimboola Light Towers, Improvements to Swimming Pool Surrounds, Rainbow Recreation Community Pavilion, and Menzies Square. These projects were carried forward from 2014/15.

	2016 \$	2015 \$
Note 3 Rates and charges		
Council uses capital improved value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and all of its improvements.		
The valuation base used to calculate general rates for 2015/16 was \$1.113 million (2014/15 \$1.112 million). The 2015/16 general rate in the dollar was 0.0060401 cents, business / industrial / commercial rate was 0.0054361 cents, farm rate was 0.0054361 cents, cultural / recreation rate 0.0030200 cents, and urban vacant land was 0.0120803 cents. (2014/15 general rate 0.0056982 cents, business / industrial / commercial was 0.0051284 cents, farm rate was 0.0051284 cents, cultural / recreation was 0.0028491 cents, and urban vacant was 0.013965 cents.)		
General Rates	6,263,010	5,887,247
Municipal charge	695,619	659,325
Waste management charge	812,173	737,182
Total rates and charges	7,770,802	7,283,754
The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2016, and the valuation will be first applied in the rating year commencing 1 July 2016.		
Note 4 Statutory fees and fines		
Building fees	36,177	50,767
Infringements and costs	13,023	26,549
Town planning fees	17,490	20,774
Animal registration fees	72,142	74,173
Total statutory fees and fines	138,832	172,263
Note 5 User fees		
Aged services	371,107	311,043
Health fees	24,815	23,486
Private works	69,462	155,559
Aerodrome fees	11,790	15,076
Lease income	32,938	36,883
Caravan parks and camping fees	93,827	152,384
Rural summit fees	-	236
Transfer station fees	49,367	40,411
Commercial garbage collection fees	40,630	35,873
Saleyards fees	4,710	4,736
Film screenings & hall hire	40,831	42,046
Other fees and charges	29,768	29,593
Total user fees	769,245	847,326
Note 6 Grants		
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	4,246,657	6,958,752
State funded grants	2,028,783	2,059,017
Total grants received	6,275,440	9,017,769

	2016 \$	2015 \$
Note 6 Grants (cont'd)		
Operating Grants		
Recurrent - Commonwealth Government		
Victoria Grants Commission - General purpose	1,236,198	3,795,632
Victoria Grants Commission - Local roads	758,215	2,329,595
Recurrent - State Government		
Delivered meals	34,446	33,923
Home care services	437,827	428,750
Home maintenance	42,642	42,012
Senior citizens	43,044	38,861
School crossing supervisors	4,592	4,480
Libraries	98,083	103,224
Volunteer week	13,685	27,044
Youth participation project	36,850	62,282
State emergency services	25,706	25,706
Other	35,181	46,216
Total recurrent operating grants	<u>2,766,469</u>	<u>6,937,725</u>
Non-recurrent - Commonwealth Government		
Karen Settlement program	-	40,050
Other	-	2,000
Non-recurrent - State Government		
Karen community capacity building & migration project	51,500	27,000
Regional Victoria living expo	-	10,000
Roadside weeds and pest management	123,970	50,000
Community precinct plans	-	54,000
Hindmarsh trail	-	50,000
Economic development strategy	-	90,000
Bushfire recovery event	-	15,000
Drought response program	43,636	-
Rainbow synthetic bowls green	72,000	-
Community safety fund	17,182	-
Walk to school	8,600	-
Other	24,240	12,482
Total non-recurrent operating grants	<u>341,128</u>	<u>350,532</u>
Total operating grants	<u><u>3,107,597</u></u>	<u><u>7,288,257</u></u>
Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	2,152,244	776,428
Total recurrent capital grants	<u>2,152,244</u>	<u>776,428</u>
Non-recurrent - Commonwealth Government		
Transport investing in regions	100,000	-
Non-recurrent - State Government		
Lochiel street redevelopment	-	132,000
Nhill memorial community centre digital equipment	-	7,500
Nhill early years centre	495,000	100,000
Hindmarsh open spaces	15,750	141,750
Rainbow recreation reserve change rooms	-	120,000
Dimboola caravan park infrastructure upgrade	22,000	240,000
Dimboola football club netball facilities	86,729	-
Menzies square redevelopment	148,500	-
Recreational fishing	81,394	-
Nhill aerodrome runway	-	161,139
Shade structure Dimboola recreation reserve	31,780	-
Recreation strategic plan	-	27,000
Other	34,447	23,695
Total non-recurrent capital grants	<u>915,599</u>	<u>953,084</u>
Total capital grants	<u><u>3,167,843</u></u>	<u><u>1,729,512</u></u>

Notes to the Financial Report
For the Year Ended 30 June 2016

	2016 \$	2015 \$
Unspent grants received on condition that they be spent in a specific manner		
Balance at start of year	561,201	751,651
Received during the financial year and remained unspent at balance date	591,588	430,050
Received in prior years and spent during the financial year	526,857	620,500
Balance at year end	<u>625,932</u>	<u>561,201</u>
Note 7 Contributions		
Monetary	164,081	118,755
Total contributions	<u>164,081</u>	<u>118,755</u>
Note 8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	89,333	223,537
Written down value of assets disposed	(123,987)	(230,804)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	<u>(34,654)</u>	<u>(7,267)</u>
Note 9 Other income		
Fire services levy administration	38,653	37,545
Interest received	228,827	176,665
Plant operations	598,415	691,612
Quarry operations	318,533	251,664
Recoupments	71,760	64,988
Scrap metal and transfer station sales	22,142	15,913
Vicroads agency administration	2,787	6,201
Other	29,827	68,216
Total other income	<u>1,310,943</u>	<u>1,312,804</u>
Note 10 (a) Employee costs		
Wages and salaries	4,344,214	4,019,975
WorkCover	111,794	130,566
Annual leave, sick leave and long service leave	675,061	713,043
Superannuation	514,124	477,973
Fringe benefits tax	74,648	116,131
Training	128,590	133,279
Other	31,912	17,348
Total employee costs	<u>5,880,343</u>	<u>5,608,315</u>
Note 10 (b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	138,343	128,712
	<u>138,343</u>	<u>128,712</u>
Employer contributions payable at reporting date.	\$nil	\$nil
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	163,721	158,589
Employer contributions - other funds	212,060	190,672
	<u>375,781</u>	<u>349,261</u>
Employer contributions payable at reporting date.	44,267	\$nil
Refer to note 28 for further information relating to Council's superannuation obligations.		

	2016	2015
	\$	\$
Note 11 Materials and services		
Materials & contract payments	283,456	245,411
Building & caravan parks maintenance	266,192	152,848
Bushfire, Drought & flood recovery expenditure	12,556	787,335
Climate change adaptation initiatives	646	85,000
Depots & workshops	32,951	24,904
Electoral services	25,444	-
Emergency assistance & fire prevention	38,541	68,489
Health Promotion	80,378	78,603
Home & community care	87,429	93,913
Community development, tourism & youth activities	179,831	162,730
Garbage & recycling collection and waste disposal	429,364	432,926
Utilities	239,972	295,629
Office administration	28,027	51,347
Information technology	244,943	78,851
Parks, reserves & aerodromes	267,994	55,262
Plant & fleet operations	813,516	805,848
Printing, stationery & advertising	41,994	30,653
Quarry Operations	387,753	173,184
Rating & Valuation	87,401	82,527
Roads, footpaths, bridges & drainage management	566,122	268,487
Swimming pool maintenance & management	272,819	254,929
Town Beautification	20,331	50,232
Consultants & Labour hire	199,051	296,251
Other	99,556	69,441
Total materials and services	4,706,266	4,644,800
Note 12 Depreciation		
Property	439,864	541,458
Plant and equipment	614,400	769,247
Infrastructure	3,921,168	3,798,397
Total depreciation	4,975,432	5,109,102
<i>Refer to note 19 for a more detailed breakdown of depreciation charges</i>		
Note 13 Other expenses		
Advertising	39,335	27,023
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	41,470	37,200
Auditors' remuneration - Internal	28,603	12,381
Bank Charges	28,078	24,851
Community action grants	28,533	17,859
Council contributions - other	17,327	35,747
Councillors' allowances	167,208	160,189
Fire services levy	22,093	19,040
Hindmarsh landcare network contribution	10,000	20,000
Insurance	221,925	224,408
Kindergartens	54,469	35,235
Landfill charges	224,466	235,158
Legal costs	9,101	15,891
Postage	18,446	18,233
Regional library contribution	252,119	252,355
State emergency service contribution	37,706	37,706
Subscriptions	114,983	103,340
Telecommunications	49,877	69,653
Town committees	29,795	29,705
Other	26,379	24,804
Total other expenses	1,421,913	1,400,778

Note 14 Investments in associates, joint ventures and subsidiaries	2016 \$	2015 \$
(a) Investments in associates		
Investments in associates accounted for by the equity method are:		
- Wimmera Regional Library Corporation	385,110	393,662
- Wimmera Development Association	47,330	46,430
	432,440	440,092
Wimmera Regional Library Corporation		
<i>Background</i>		
Hindmarsh Shire Council, in conjunction with Horsham Rural City Council, Buloke Shire Council, Northern Grampians Shire Council, West Wimmera Shire Council and Yarriambiack Shire Council, have an interest in the Wimmera Regional Library Corporation		
Hindmarsh Shire has a 12.32% equity in interest (12.60% in 2014/15)		
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	170,924	168,962
Reported surplus/(deficit) for year	182	16,492
Transfers (to) from reserves	1,489	(14,530)
Distributions for the year	-	-
Council's share of accumulated surplus/(deficit) at end of year	172,595	170,924
Council's share of reserves		
Council's share of reserves at start of year	210,092	195,562
Transfers (to) from reserves	(1,489)	14,530
Council's share of reserves at end of year	208,603	210,092
Movement in carrying value of specific investment		
Carrying value of investment at start of year	393,662	364,524
Share of surplus/(deficit) for year	182	16,492
Share of asset revaluation	-	-
Variation - Increase in equity	(8,734)	12,646
Carrying value of investment at end of year	385,110	393,662
Wimmera Development Association		
<i>Background</i>		
Hindmarsh Shire Council, in conjunction with Horsham Rural City Council, Northern Grampians Shire Council, West Wimmera Shire Council and Yarriambiack Shire Council, have an interest in the Wimmera Development Association		
Hindmarsh Shire has a 10.34% equity in interest (10.34% in 2014/15)		
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	32,690	26,027
Reported surplus/(deficit) for year	900	7,204
Transfers (to) from reserves	-	(541)
Distributions for the year	-	-
Council's share of accumulated surplus/(deficit) at end of year	33,590	32,690
Council's share of reserves		
Council's share of reserves at start of year	13,740	13,199
Transfers (to) from reserves	-	541
Council's share of reserves at end of year	13,740	13,740
Movement in carrying value of specific investment		
Carrying value of investment at start of year	46,430	39,226
Share of surplus/(deficit) for year	900	7,204
Share of asset revaluation	-	-
Carrying value of investment at end of year	47,330	46,430

	2016	2015
	\$	\$
Note 15 Cash and cash equivalents		
Cash at bank	2,594,579	3,684,557
Term deposits	4,000,000	4,000,000
	<u>6,594,579</u>	<u>7,684,557</u>
Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
- Trust funds and deposits (Note 21)	17,647	12,447
Total restricted funds	<u>17,647</u>	<u>12,447</u>
Total unrestricted cash and cash equivalents	<u>6,576,932</u>	<u>7,672,110</u>
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
- Cash held to fund carried forward capital works	2,628,666	2,311,000
- grants unspent	591,588	430,050
Total funds subject to intended allocations	<u>3,220,254</u>	<u>2,741,050</u>
Note 16 Trade and other receivables		
Current		
Rates debtors	607,660	543,086
Building permit debtors	2,220	2,200
Infringement debtors	50,111	42,014
GST receivable	196,059	102,263
Sundry debtors	70,578	74,743
Street scheme debtors	7,081	7,081
Other debtors	101,276	60,813
Provision for doubtful debts - other debtors	(16,649)	(16,649)
Total current trade and other receivables	<u>1,018,336</u>	<u>815,551</u>
Non-current		
Street scheme debtors	2,784	3,009
Total non-current trade and other receivables	<u>2,784</u>	<u>3,009</u>
Total trade and other receivables	<u>1,021,120</u>	<u>818,560</u>
(a) Ageing of Receivables		
At balance date other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's trade & other receivables (excluding statutory receivables) was:		
Current (not yet due)	77,746	56,421
Past due by up to 30 days	4,762	15,840
Past due between 31 and 180 days	27,302	17,607
Past due between 181 and 365 days	5,130	-
Past due by more than 1 year	47,346	36,120
Total trade & other receivables	<u>162,286</u>	<u>125,988</u>
(b) Movement in provisions for doubtful debts		
Balance at the beginning of the year	16,649	45,227
New Provisions recognised during the year	-	-
Amounts already provided for and written off as uncollectible	-	(28,578)
Amounts provided for but recovered during the year	-	-
Balance at end of year	<u>16,649</u>	<u>16,649</u>
(c) Ageing of individually impaired Receivables		
At balance date, other debtors representing financial assets with a nominal value of \$16,649 (2015: \$16,649) were impaired. The amount of the provision raised against these debtors remains unchanged from 2014/15.		
The ageing of receivables that have been individually determined as impaired at reporting date was:		
Past due by more than 1 year	16,649	16,649
Total trade & other receivables	<u>16,649</u>	<u>16,649</u>

	2016	2015
	\$	\$
Note 17 Inventories		
Inventories held for distribution	206,224	119,889
Total inventories	<u>206,224</u>	<u>119,889</u>
Note 18 Other assets		
Prepayments	30,227	-
Accrued income	65,793	-
Total other assets	<u>96,020</u>	<u>-</u>

Note 19 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2016	Accumulated Depreciation	WDV 30 June 2016	At Fair Value 30 June 2015	Accumulated Depreciation	WDV 30 June 2015
Land	2,370,000	-	2,370,000	2,370,000	-	2,370,000
Buildings	24,121,786	2,845,182	21,276,604	24,121,785	2,462,285	21,659,500
Plant and Equipment	10,168,379	4,271,250	5,897,129	9,941,856	3,821,464	6,120,392
Infrastructure	158,132,631	77,374,255	80,758,376	153,761,223	73,448,112	80,313,111
Work in progress	1,665,026	-	1,665,026	940,930	-	940,930
	<u>196,457,822</u>	<u>84,490,687</u>	<u>111,967,135</u>	<u>191,135,794</u>	<u>79,731,861</u>	<u>111,403,933</u>

Summary of Work in Progress

	Opening WIP	Additions	Transfers	Write Offs	Closing WIP
Buildings	51,122	618,443	-	-	669,565
Plant and Equipment	-	-	-	-	-
Infrastructure	889,808	710,080	604,427	-	995,461
Total	<u>940,930</u>	<u>1,328,523</u>	<u>604,427</u>	<u>-</u>	<u>1,665,026</u>

Note 19 Property, infrastructure, plant and equipment (cont'd)

Land and Buildings	Note	Land - specialised	Total Land	Heritage buildings	Buildings - specialised	Total Buildings	Work In Progress	Total Property
At fair value 1 July 2015		2,370,000	2,370,000	214,500	23,907,285	24,121,785	51,122	26,542,907
Accumulated depreciation at 1 July 2015		-	-	(21,107)	(2,441,178)	(2,462,285)	-	(2,462,285)
		2,370,000	2,370,000	193,393	21,466,107	21,659,500	51,122	24,080,622
Movements in fair value								
Acquisition of assets at fair value		-	-	-	-	-	618,443	618,443
Revaluation increments/decrements		-	-	-	-	-	-	-
Fair value of assets disposed		-	-	-	-	-	-	-
Impairment losses recognised in operating result		-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-
		-	-	-	-	-	618,443	618,443
Movements in accumulated depreciation								
Depreciation and amortisation		-	-	(4,228)	(378,668)	(382,896)	-	(382,896)
Accumulated depreciation of disposals		-	-	-	-	-	-	-
Impairment losses recognised in operating result		-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-
		-	-	(4,228)	(378,668)	(382,896)	-	(382,896)
At fair value 30 June 2016		2,370,000	2,370,000	214,500	23,907,285	24,121,785	618,443	27,110,228
Accumulated depreciation at 30 June 2016		-	-	(25,335)	(2,819,846)	(2,845,181)	-	(2,845,181)
		2,370,000	2,370,000	189,165	21,087,439	21,276,604	669,565	24,316,169

Note 19 Property, infrastructure, plant and equipment (cont'd)

Plant and Equipment	Note	Plant machinery and equipment	Fixtures fittings and furniture	Total plant and equipment
At fair value 1 July 2015		9,083,630	858,227	9,941,857
Accumulated depreciation at 1 July 2015		(3,223,056)	(598,409)	(3,821,465)
		<u>5,860,574</u>	<u>259,818</u>	<u>6,120,392</u>
Movements in fair value				
Acquisition of assets at fair value		474,417	92,699	567,116
Revaluation increments/decrements		-	-	-
Fair value of assets disposed		(340,593)	-	(340,593)
Impairment losses recognised in operating result		-	-	-
Transfers		-	-	-
		<u>133,824</u>	<u>92,699</u>	<u>226,523</u>
Movements in accumulated depreciation				
Depreciation and amortisation		(609,424)	(56,968)	(666,392)
Accumulated depreciation of disposals		216,606	-	216,606
Impairment losses recognised in operating result		-	-	-
Transfers		-	-	-
		<u>(392,818)</u>	<u>(56,968)</u>	<u>(449,786)</u>
At fair value 30 June 2016		9,217,454	950,926	10,168,380
Accumulated depreciation at 30 June 2016		(3,615,874)	(655,377)	(4,271,251)
		<u>5,601,580</u>	<u>295,549</u>	<u>5,897,129</u>

Notes to the Financial Report
For the Year Ended 30 June 2016

Note 19 Property, infrastructure, plant and equipment (cont'd)

	Infrastructure	Note	Roads	Bridges	Footpaths and cycleways	Drainage	Kerb & Channel	Other Infrastructure	Total Infrastructure	Work In Progress	Total Infrastructure (Including WIP)
At fair value 1 July 2015			118,742,943	6,545,752	6,244,006	6,212,908	7,783,609	8,232,005	153,761,223	889,808	154,651,031
Accumulated depreciation at 1 July 2015			(62,430,676)	(749,717)	(2,856,936)	(1,841,286)	(3,842,954)	(1,726,543)	(73,448,112)	-	(73,448,112)
			<u>56,312,267</u>	<u>5,796,035</u>	<u>3,387,070</u>	<u>4,371,622</u>	<u>3,940,655</u>	<u>6,505,462</u>	80,313,111	<u>889,808</u>	81,202,919
Movements in fair value											
Acquisition of assets at fair value			2,817,761	-	50,052	-	67,803	831,365	3,766,981	710,080	4,477,061
Revaluation increments/decrements			-	-	-	-	-	-	-	-	-
Fair value of assets disposed			-	-	-	-	-	-	-	-	-
Impairment losses recognised in operating result			-	-	-	-	-	-	-	-	-
Transfers			239,981	-	-	-	-	364,446	604,427	(604,427)	-
			<u>3,057,742</u>	<u>-</u>	<u>50,052</u>	<u>-</u>	<u>67,803</u>	<u>1,195,811</u>	604,427	<u>105,653</u>	4,477,061
Movements in accumulated depreciation											
Depreciation and amortisation			(3,226,593)	(61,564)	(154,482)	(77,661)	(123,954)	(281,889)	(3,926,143)	-	(3,926,143)
Accumulated depreciation of disposals			-	-	-	-	-	-	-	-	-
Impairment losses recognised in operating result			-	-	-	-	-	-	-	-	-
Transfers			-	-	-	-	-	-	-	-	-
			<u>(3,226,593)</u>	<u>(61,564)</u>	<u>(154,482)</u>	<u>(77,661)</u>	<u>(123,954)</u>	<u>(281,889)</u>	-	<u>-</u>	(3,926,143)
At fair value 30 June 2016			121,800,685	6,545,752	6,294,058	6,212,908	7,851,412	9,427,816	158,132,631	995,461	159,128,092
Accumulated depreciation at 30 June 2016			(65,657,269)	(811,281)	(3,011,418)	(1,918,947)	(3,966,908)	(2,008,432)	(77,374,255)	-	(77,374,255)
			<u>56,143,416</u>	<u>5,734,471</u>	<u>3,282,640</u>	<u>4,293,961</u>	<u>3,884,504</u>	<u>7,419,384</u>	80,758,376	<u>995,461</u>	81,753,837

Note 19 Property, infrastructure, plant and equipment cont'd

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Ben Sawyer certified practicing valuer AAPI Registration 63163 from Preston Rowe Patterson Horsham & Wimmera Pty Ltd. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2016 are as follows:

	Level 1	Level 2	Level 3
Land	-	2,370,000	-
Heritage buildings	-	-	189,165
Buildings	-	-	21,087,439
Building improvements	-	-	-
Total	-	2,370,000	21,276,604

Valuation of infrastructure

Valuation of infrastructure assets has been determined by Mr Adrian Gasperoni, Director Infrastructure Services. The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation. Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2016 are as follows:

	Level 1	Level 2	Level 3
Roads	-	-	56,143,416
Bridges	-	-	5,734,471
Footpaths and cycleways	-	-	3,282,640
Drainage	-	-	4,293,961
Kerb and channel	-	-	3,884,504
Other infrastructure	-	-	7,419,384
Total	-	-	80,758,376

Note 19 Property, infrastructure, plant and equipment cont'd	2016	2015
	\$	\$
<i>Description of significant unobservable inputs into level 3 valuations</i>		
<p>Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$300 to \$2,600 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 5 years to 75 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.</p>	21,276,604	21,659,000
<p>Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 10 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.</p>	80,758,376	80,313,112

	2016	2015
	\$	\$
Note 20 Trade and other payables		
Trade payables	743,755	480,127
Accrued expenses	370,243	280,250
Total trade and other payables	1,113,998	760,377

Note 21 Trust funds and deposits		
Refundable deposits	11,406	12,447
Fire services levy	6,241	-
Total trust funds and deposits	17,647	12,447

Purpose and nature of items

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Note 22 Provisions	Employee	Long Service Leave	Landfill restoration	Quarry restoration	Total
	\$	\$	\$	\$	\$
2016					
Balance at beginning of the financial year	616,731	1,033,482	21,360	95,404	1,766,977
Additional provisions	394,062	129,453	-	38,614	562,129
Amounts used	(403,185)	(79,095)	-	-	(482,280)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	-	-	-	-
Balance at the end of the financial year	607,608	1,083,840	21,360	134,018	1,846,826
2015					
Balance at beginning of the financial year	581,264	805,090	19,260	83,459	1,489,073
Additional provisions	369,717	272,381	2,100	11,945	656,143
Amounts used	(334,250)	(43,989)	-	-	(378,239)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	-	-	-	-
Balance at the end of the financial year	616,731	1,033,482	21,360	95,404	1,766,977

	2016	2015
	\$	\$
(a) Employee provisions		
Current provisions expected to be wholly settled		
Annual leave & Rostered day off	512,354	520,763
Long service leave	61,980	68,300
	574,334	589,063
Current provisions expected to be wholly settled after		
Annual leave	95,254	95,968
Long service leave	869,546	846,680
	964,800	942,648
Total current employee provisions	1,539,134	1,531,711
Non-current		
Long service leave	152,314	118,502
Total non-current employee provisions	152,314	118,502
Aggregate carrying amount of employee provisions:		
Current	1,539,134	1,531,711
Non-current	152,314	118,502
Total aggregate carrying amount of employee provisions	1,691,448	1,650,213

	2016	2015
	\$	\$
Note 22 Provisions (cont'd)		
(b) Land fill restoration		
Current	21,360	21,360
	<u>21,360</u>	<u>21,360</u>
(c) Quarry restoration		
Current	57,194	95,404
Non-current	76,824	-
	<u>134,018</u>	<u>95,404</u>
Aggregate carrying amount of Landfill & Quarry		
Current	78,554	116,764
Non-current	76,824	-
Total aggregate carrying amount of employee provisions	<u>155,378</u>	<u>116,764</u>

Note 23 Reserves

	Balance at beginning of reporting period	Increment (decrement)	Share of increment (decrement) on revaluation of associate	Balance at end of reporting period
(a) Asset revaluation reserves	\$'000	\$'000	\$'000	\$'000
2016				
Property				
Land	1,639,099	-	-	1,639,099
Buildings	9,826,700	-	-	9,826,700
	11,465,799	-	-	11,465,799
Infrastructure				
Roads	41,580,141	-	-	41,580,141
Bridges	978,437	-	-	978,437
Footpaths and cycleways	1,479,166	-	-	1,479,166
Drainage	2,415,701	-	-	2,415,701
Other infrastructure	602,438	-	-	602,438
Share of asset revaluation in associates	28,246	-	-	28,246
	47,084,129	-	-	47,084,129
Total asset revaluation reserves	58,549,928	-	-	58,549,928
2015				
Property				
Land	1,662,210	(23,111)	-	1,639,099
Buildings	3,298,513	6,528,187	-	9,826,700
	4,960,723	6,505,076	-	11,465,799
Infrastructure				
Roads	41,580,141	-	-	41,580,141
Bridges	978,437	-	-	978,437
Footpaths and cycleways	1,479,166	-	-	1,479,166
Drainage	2,415,701	-	-	2,415,701
Other infrastructure	602,438	-	-	602,438
Share of asset revaluation of associates	28,246	-	-	28,246
	47,084,129	-	-	47,084,129
Total asset revaluation reserves	52,044,852	6,505,076	-	58,549,928

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

	2016	2015
	\$	\$
Note 24 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	(588,183)	2,006,105
Depreciation/amortisation	4,975,432	5,109,102
Profit/(loss) on disposal of property, infrastructure, plant and equipment	34,654	7,267
Other	(1,082)	(36,342)
Change in assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(257,505)	1,476,788
(Increase)/Decrease in prepayments	(30,227)	-
(Increase)/Decrease in accrued income	(65,793)	-
Increase/(Decrease) in trade and other payables	264,658	(132,004)
(Increase)/Decrease in inventories	(86,335)	(18,826)
Increase/(Decrease) in provisions	79,849	277,904
(Increase)/Decrease in other assets	-	47,280
(Increase)/Decrease in trust funds and deposits	(2,651)	(29,721)
Increase/(Decrease) in accrued expenses	151,758	-
Net cash provided by/(used in) operating activities	<u>4,474,575</u>	<u>8,707,553</u>
Note 25 Financing arrangements		
Credit card facilities	30,000	30,000
Total facilities	<u>30,000</u>	<u>30,000</u>
Used facilities	15,000	25,000
Unused facilities	<u>15,000</u>	<u>5,000</u>

Note 26 Commitments

The Council has entered into the following commitments

2016	Not later than 1	Later than 1 year	Later than 2 years	Later than 5	Total
	year	and not later than 2 years	and not later than 5 years	years	
	\$	\$	\$	\$	\$
Operating					
Building Services	144,080	24,614	-	-	168,694
Electorial Commission	100,000	-	-	-	-
Kerbside Recycling Collection	158,000	161,950	331,998	-	651,948
Kerbside Waste Collection	257,000	263,425	540,021	-	1,060,446
Transport Waste & Recycling to Dooen	54,000	55,350	113,468	-	222,818
Swimming Pool Management - Dimboola	56,454	57,865	-	-	114,319
Swimming Pool Management - Rainbow	68,477	70,189	-	-	138,666
Meals on Wheels - Wimmera Health Care Group	14,350	4,903	-	-	19,253
Meals on Wheels - West Wimmera Health Service	58,228	19,895	-	-	78,123
Total	910,589	658,191	985,487	-	2,454,267
Capital					
Buildings	1,896,390	-	-	-	1,896,390
Other Infrastructure	38,335	-	-	-	38,335
Total	1,934,725	-	-	-	1,934,725

2015	Not later than 1	Later than 1 year	Later than 2 years	Later than 5	Total
	year	and not later than 2 years	and not later than 5 years	years	
	\$	\$	\$	\$	\$
Operating					
Kerbside Recycling Collection	150,000	158,000	164,000	-	472,000
Kerbside Waste Collection	247,000	257,000	267,000	-	771,000
Transport Waste & Recycling to Dooen	52,000	54,000	56,000	-	162,000
Swimming Pool Management - Dimboola	55,600	56,990	-	-	112,590
Swimming Pool Management - Jeparit	58,085	59,537	-	-	117,622
Swimming Pool Management - Nhill	55,630	57,021	-	-	112,651
Swimming Pool Management - Rainbow	67,367	69,051	-	-	136,418
Meals on Wheels - Wimmera Health Care Group	14,000	14,350	-	-	28,350
Meals on Wheels - West Wimmera Health Service	55,487	58,228	-	-	113,715
Total	755,169	784,177	487,000	-	2,026,346

	2016	2015
	\$	\$
Note 27 Operating leases		
Operating lease receivables		
The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.		
Future minimum rentals receivable under non-cancellable operating leases are as follows:		
Not later than one year	26,112	31,459
Later than one year and not later than five years	86,969	73,937
Later than five years	84,175	24,055
	<u>197,256</u>	<u>129,451</u>

Note 28 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2016, this was 9.5% as required under Superannuation Guarantee legislation).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

As at 30 June 2015, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 105.8%. To determine the VBI, the fund Actuary used the following long-term assumptions:

Net investment returns 7.0% pa
Salary information 4.25% pa
Price inflation (CPI) 2.5% pa.

Note 28 Superannuation (cont'd)

Vision Super has advised that the estimated VBI at 30 June was 102.0%. The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 2016 interim actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2015 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2016, this rate was 9.5% of members' salaries (9.5% in 2014/2015). This rate will increase in line with any increase to the contribution rate. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

2015 Interim actuarial investigation surplus amounts

The Fund's interim actuarial investigation as at 30 June 2015 identified the following in the defined benefit category of which Council is a contributing employer:

- A VBI surplus of \$130.8 million; and
- A total service liability surplus of \$239 million.

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2015. The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses. Council was notified of the 30 June 2015 VBI during August 2015.

Future superannuation contributions

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2017 is \$134,000.

Note 29 Contingent liabilities and contingent assets

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 28. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

Financial Guarantees to other entities

Council holds financial guarantees totalling \$131,000 held with the National Australia Bank on behalf of the Minister for Energy and Resources for the purposes of ensuring quarry sites are restored to an environmentally satisfactory condition. If Council fail to meet the conditions of these guarantees they may become future liabilities to Council.

No new guarantees were issued in 2015/16. \$19,000 remains available on this facility for future guarantees. The amount disclosed for financial guarantee in this note is the nominal amount that is guaranteed by the Council, not the fair value of the financial guarantee.

Note 30 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in Note 1 of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. To help manage this risk:

- council have a policy for establishing credit limits for the entities Council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 36.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 31, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

Note 30 Financial instruments (cont'd)

(e) Fair value

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

(f) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 2.0% and -1.0% in market interest rates (AUD) from year-end rates of 2.0%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

Note 31 Related party transactions

(i) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors Councillor D. Nelson (Mayor 28 October 2015 - 30 June 2016)
Councillor R.L. Lowe (Mayor 01 July 2015 - 28 October 2015)
Councillor W. Robins
Councillor R.L. Gersch
Councillor T. Schneider
Councillor R. Ismay

Acting Chief Executive Officer

Mrs Anne Champness

(ii) Remuneration of Responsible Persons

The numbers of Responsible Persons whose total remuneration from Council and any related entities, excluding retirement benefits, fall within the following bands:

	2016 No.	2015 No.
\$1 - \$9,999	-	-
\$10,000 - \$19,999	-	-
\$20,000 - \$29,999	4	4
\$30,000 - \$39,999	1	1
\$40,000 - \$49,999	1	1
\$150,000 - \$159,999	-	-
\$160,000 - \$169,999	-	-
\$200,000 - \$209,999	-	1
\$210,000 - \$219,999	-	-
\$220,000 - \$229,000	1	-
	<u>7</u>	<u>7</u>

Total Remuneration for the reporting year for Responsible Persons included above amounted to:

390,134	368,209
---------	---------

(iii) Senior Officers Remuneration

A Senior Officer other than a Responsible Person, is an officer of Council who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$139,000 (2014/15 \$136,000)

The number of Senior Officers other than the Responsible Persons, are shown below in their relevant income bands:

	2016 No.	2015 No.
Income Range:		
< \$139,000	2	1
\$139,000 - \$139,999	-	-
\$140,000 - \$149,999	1	1
\$150,000 - \$159,999	-	-
\$160,000 - \$169,999	-	-
	<u>3</u>	<u>2</u>

Total Remuneration for the reporting year for Senior Officers included above, amounted to

209,618	260,789
---------	---------

(iv) Responsible persons retirement benefits

No retirement benefits have been paid during the reporting period by Council in connection with the retirement of responsible persons. (2014/15 \$nil.)

Note 31 Related party transactions (cont'd)

(v) Loans to responsible persons

No loans have been made, guaranteed or secured during the reporting period by Council to a responsible person of the Council or a related party of a responsible person. (2014/15 \$nil.)

(vi) Transactions with responsible persons

During the period Council entered into the following transactions with responsible persons or related parties of responsible persons.

Council entered into purchases of materials on normal commercial terms and conditions. The total value of materials provided by T. Ismay & Co (a related party to Cr R. Ismay) during the 15/16 financial year were \$13,497. (14/15 \$33,666).

Note 32 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

Certification of the Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, Australian Accounting Standards and other mandatory professional reporting requirements.



Mrs Anne Champness

Director Corporate & Community Services

Date : 19-Sep-16

Dimboola

In our opinion the accompanying financial statements present fairly the financial transactions of <Name> for the year ended 30 June 2016 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Mr Ronald Lowe

Councillor

Date : 19-Sep-16

Dimboola



Mr Robert Gersch

Councillor

Date : 19-Sep-16

Dimboola



Mr Greg Wood

Chief Executive Officer

Date : 19-Sep-16

Dimboola

INDEPENDENT AUDITOR'S REPORT

To the Councillors, Hindmarsh Shire Council

The Financial Report

I have audited the accompanying financial report for the year ended 30 June 2016 of the Hindmarsh Shire Council which comprises the comprehensive income statement, balance sheet, statement of changes in equity, statement of cash flows, statement of capital works, notes comprising a summary of the significant accounting policies and other explanatory information, and the certification of the financial statements.

The Councillors' Responsibility for the Financial Report

The Councillors of the Hindmarsh Shire Council are responsible for the preparation and the fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

The Councillors are responsible for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Audit Act 1994* and the *Local Government Act 1989*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Councillors, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independent Auditor's Report (continued)


Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, I and my staff and delegates complied with the applicable independence requirements of the Australian Auditing Standards and relevant ethical pronouncements.

Opinion

In my opinion the financial report presents fairly, in all material respects, the financial position of the Hindmarsh Shire Council as at 30 June 2016 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

MELBOURNE
21 September 2016


R Andrew Greaves
Auditor-General

INDEPENDENT AUDITOR'S REPORT

To the Councillors, Hindmarsh Shire Council

The Performance Statement

I have audited the accompanying performance statement for the year ended 30 June 2016 of the Hindmarsh Shire Council which comprises the statement, the related notes and the certification of the performance statement.

The Councillors' Responsibility for the Performance Statement

The Councillors of the Hindmarsh Shire Council are responsible for the preparation and fair presentation of the performance statement in accordance with the *Local Government Act 1989* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Local Government Act 1989*, my responsibility is to express an opinion on the performance statement based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the performance statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance statement. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the performance statement, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the performance statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the performance statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independent Auditor's Report (continued)

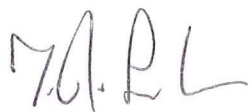
Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, I and my staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the performance statement of the Hindmarsh Shire Council in respect of the 30 June 2016 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

MELBOURNE
21 September 2016


Andrew Greaves
Auditor-General

Hindmarsh Shire Council



BUDGET
2016-2017



ADOPTED 15 JUNE 2016

COUNCILLORS

Cr Debra Nelson, Mayor
Cr Wendy Robins, Deputy Mayor
Cr Rob Gersch
Cr Ron Ismay
Cr Ron Lowe
Cr Tony Schneider

SENIOR MANAGEMENT

Acting Chief Executive Officer, Ms Anne Champness
Acting Director Corporate and Community Services, Mr Dean Gollan
Director Infrastructure Services, Mr Adrian Gasperoni

COUNCIL OFFICE

92 Nelson Street
Nhill 3418
03 5391 4444

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info@hindmarsh.vic.gov.au

COVER PHOTO:

Riverside Holiday Park, Dimboola

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1 Mayor's & Chief Executive Officer's Summary

We are pleased to present the 22nd Hindmarsh Shire Council Budget to the Hindmarsh Community.

Despite the financial challenges imposed on Council by the Victorian State Government through the introduction of rate capping and removal of \$1m in roads and bridges funding, Council is proud of the 2016/17 budget it is presenting to the Hindmarsh community. The budget balances the retention of existing community service levels, maintenance and renewal of assets, and new initiatives designed to grow our economy, improve amenity and make Hindmarsh a better place to live.

This is the first year of rate capping and while Council proposes a rate increase that is in line with the 2.5 per cent cap, as Council rates are based on property valuations, this being a municipal property revaluation year mean the actual rate increases experienced by individual ratepayers will differ. In a revaluation year, rate increases are impacted by the average rate increase (2.5 per cent) and the property valuation increases of individual properties relative to the average across the municipality. If your property increased by more in value than the average for Hindmarsh, your rates will increase by more than 2.5 per cent, while if your property value increased by less than the average, your rates will increase by less than 2.5 per cent and may in fact reduce from the previous year. Following a revaluation by the State Government's Valuer General's Office, the average valuation rise across the shire over the last two years has been as follows:

Residential	7.8%
Rural	12.0%
Commercial	3.0%
Recreation	2.8%
Urban Vacant	12.7%

Council understands that no one likes paying taxes and is particularly conscious when setting rate rises of our community's ability to pay. Never has this been truer than in the preparation of the 2016/17 budget, given the drought conditions that are affecting farms and other businesses. However, the reality is that our community rightfully places a significant expectation on Council to maintain services in the Shire, including 2,900 kilometres of roads (and many more kilometres of associated drains), 39.5 kilometres of footpaths, 26.5 kilometres of storm water pipes, 950 storm water pits, 160 community buildings, four Recreation Reserves and many other services, ranging from School Crossing Supervisors, Meals on Wheels and Home Care through to the Nhill Aerodrome. In addition, there are many services imposed on us by State legislation, such as food monitoring in licenced venues, animal control activities and the control of roadside weeds and pests.

Costs outside Council's control associated with many of these services, are escalating well beyond the 2.5% rate rise cap set by the State Government. When coupled with the removal of the State Government's \$1m Roads and Bridges funding and the freeze of Commonwealth Assistance Grants indexation, Council will experience significant budgetary pressure in future years that will most likely lead to the reduction of services. The 2016/17 budget has been insulated from the impact of both these measures due to a increase in roads funding through the Federal Government's Roads to Recovery (R2R) Program. Our funding from this

program is normally \$759,424 per annum, however, in recognition of the important work councils do in maintaining local roads vital to our economy, the Federal Government has assigned funds from the Fuel Excise Tax to increased R2R allocations over the 2015/16 to 2017/18 years, taking our funding in 2016/17 to \$1,753,308 and in 2017/18 to \$1,518,849. In the 2018/19 financial year, our funding under this program will revert to its regular level of \$759,424 per annum, at which time Council will need to make some difficult financial decisions.

The proposed budget nevertheless includes a number of new, exciting initiatives. Most importantly, the 2016/17 Budget has been framed from community feedback and community priorities identified through extensive community consultations undertaken in 2015. These included meetings with over 200 farmers, consultations with over 400 community members during the preparation of our precinct and recreation strategies, 260 people during the preparation of our economic development strategy and 200 plus young people whilst preparing our Youth Strategy. In addition, our town committees in each of our 4 main towns have been a wonderful conduit for Council to the community, providing significant input to the budget.

Council is very proud to advise that the initiatives contained in the 2016/17 budget reflect the wishes and aspirations of our community.

Council is continuing to respond to the needs of our farmers by increasing its commitment to earth road maintenance. Over the last three years our earth roads maintenance budget has increased from \$132,000 in 2013/14, to \$283,000 in the 2016/17 budget. This recognises the increasing importance of these roads as farm machinery increases in size and more farmers elect to store farm produce onsite. While not used by a large number of residents, earth roads are vital to the economic fabric of our community and our increased efforts towards their maintenance are an acknowledgement of this.

Capital Works

This is the third year in which Council has included a three year view of proposed capital works projects. The first of the three years are the initiatives locked in and included in the 2016/17 budget, with the proposed second and third year capital works listed as an addendum at the rear of the document. This is a guide to projects proposed in future years, improving transparency and providing the community with an opportunity to comment. As seen in this budget, circumstances may transpire that require an alteration of the previously proposed works. In this instance, the significant reduction in external funding has rendered a large part of the upgrade works previously proposed unattainable.

Key Initiatives

We have outlined the key initiatives below and further details are included in the relevant sections of the budget.

Community Infrastructure

- Construction of Nhill Integrated Early Years Centre: This commenced in April 2016 and will run into the 2016/17 financial year. The Nhill Integrated Early Years Centre has received funding of \$1.3m from the State and Federal Governments. The total project budget is \$2.6m, with Council contributing \$600,000 in its 2014/15 and 2015/16 budgets, and a further \$700,000 – supported by community fundraising - in the 2016/17 budget. The construction

of a new early years centre in Nhill is a priority project for Council, seeking to ensure we provide the very best early years education.

- Construction of a Camp Kitchen in the riverbank precinct near the Jeparit Caravan Park. Council is seeking a grant for this project, which will have a total cost of \$46,400, with Council's contribution being \$16,400.
- Improvements to facilities at the Dimboola Recreation Reserve: Proposed works include installation of netball change rooms and a watering system for the Les Howland Oval. Council has sought a grant to fund this project, which will carry a total cost of \$128,965, with Council's contribution being \$12,600.
- Development of a new Dimboola Library: Funding is included in the 2016/17 budget to purchase land for and undertake the design of a new library in Dimboola. Council will seek a grant from the State Government's "Living Libraries" fund to construct the new library.
- Construction of a Skate Park in Dimboola. Council will contribute \$143,000 in its 2016/17 budget to the design and construction of a new Skate Park in Dimboola.

Tourism Development

- Stage 2 redevelopment of the Riverside Holiday Park, Dimboola: Council has raised substantial grant funding and invested close to \$800,000 in Stage 1 of the park's redevelopment, primarily in renewing underground power, water, sewage and fire services infrastructure. Other aspects of stage 1 included a new park layout and road network, a new camp kitchen, and a new power supply into the Dimboola Recreation Reserve. Stage 2 includes the installation of six cabins and the relocation of a large portable building, previously part of Council's Nhill Office, to become a new recreation room, both of which were funded in the 2015/16 budget. The 2016/17 budget includes \$20,000 for fencing upgrades, \$17,023 for canoe and bike hire facilities and \$40,500 for the fit-out of the recreation room and office. The redevelopment of the Riverside Holiday Park is an economic initiative to attract and retain visitors, thereby supporting our local businesses. Council is also seeking to build and diversify its own revenue base away from a reliance on rates and government funding.
- Strategic/Master Plan for Wimmera Mallee Pioneer Museum in Jeparit: The Strategic/Master Plan will provide the template for development of the Museum over the next 10 years. Council sees considerable opportunity to attract visitors to our Shire by developing the Museum. Included in the 2016/17 budget is an allocation of \$40,000 to facilitate this. This initiative was included in 2015/16 budget as a grant funded project. However, Council was unsuccessful in gaining a grant and has now included the project as a Council funded one in the 2016/17 budget.
- The Hindmarsh Heritage Drive: This project will see the development of a self-guided touring route highlighting the heritage of our four major townships and surrounding areas. It will be a key regional tourism product, delivering increased visitation and revenue to the Shire's major centres. Included in the 2016/17 budget is \$5,000 to fund stage 1, which will focus on initial product development and marketing to establish a self-drive itinerary/information

brochure and facilitate coordination and cooperation between the Shire's key tourism attractions, including logo development and printing of brochures.

- Tourism Signage: Included in the 2016/17 budget is \$10,000 to continue improving visitor signage in the Shire.

Economic Development:

- Hindmarsh Business Assistance Grants: This is an exciting new grants program that Council will be providing in 2016/17. The Business Assistance Grants Program (BAGP) aims to support local businesses expanding their operations or new businesses, large and small, to establish in the Shire. It will provide assistance to offset costs associated with expanding or establishing a business in Hindmarsh Shire. \$20,000 has been included in the 2016/17 budget for this project.
- Delivery of Council's Economic Development Strategy, Precinct Plans and Recreation Strategy: Council is holding \$100,000 in recurrent and \$100,000 in capital as seed funding for grant opportunities that arise during the financial year.
- Local Business Training Initiatives: Group Training workshops that will provide real benefits to small business owners in making their business sustainable and profitable. Included in the 2016/17 budget is \$6,000 to fund this project.
- Small Business Incubation Plan: Research and development of a Small Business Incubation Plan. Included in the budget for this initiative is \$2,000.

Empowered Communities

- Town Committee Funding: Council will provide \$7,500 to each of the Shire's four Town Committees. This funding can be used as seed funding for grants that will fund works important to the community in each town. This is the third year Council has provided this funding to the Town Committees which has enabled some fantastic projects in our towns over the years.
- Hindmarsh Youth Council: Council created a Youth Council in 2015 and funding of \$10,000 in the 2016/17 budget will allow this vital project to continue.
- Financial Support for Community Groups: Council will provide \$30,000 to its Community Action Grants which will enable community groups to apply for funding for events, minor facility upgrades, small equipment and community assistance.

Infrastructure

- Albacutya Bridge: This bridge is due for replacement, the cost of which is estimated at \$3,300,000. Council is hoping to have 50% of the project funded through the Federal Government's Bridges Program, requiring Council to fund the remaining \$1,650,000. The project has a three year timeframe and Council is commencing a sinking fund to accumulate cash over these three years to cover its contribution to the project. In the 2016/17 budget Council has allocated \$500,000 to this fund. Given our medium term financial outlook is financially tight, Council may ultimately decide to borrow funds to make up its contribution to the project.

- **Dimboola Drainage Improvements:** Following the 2011 floods, Council undertook a drainage study in Dimboola that identified the need to create an overland flow path. 2016/17 will be the third year of works identified in the study. Over the last three years, Council has spent \$1,198,000 on drainage improvements in Dimboola. The 2016/17 budget includes a further \$230,000 in funding, which will see the completion of these essential works.
- **Lorquon East Road:** Council has allocated \$344,125 to undertake two further reconstruction projects on the Lorquon East Rd. Council has been progressively working on this road, with reconstruction and widening works, to fulfil its long term goal of a major east west transport link through the centre of the Shire. Over the last three years, Council has spent \$1,014,000 redeveloping this road and as noted has committed a further \$344,125 in the 2016/17 budget.
- **Construction of Sealed Pavements:** Council has budgeted for a further three reconstruction projects - Katyil-Wail Rd, Lorquon Station Rd, and Fritsch Ct Nhill. These projects carry a total cost of \$264,907.
- **Sealed Pavement Reseals:** Council will be undertaking 11 reseal projects in 2016/17, totalling \$709,549. These projects include Gerang South Rd, Leahy St Nhill, Antwerp Warracknabeal Rd, Diapur Yanac Rd, Pigick Bus Route, Woorak Ni Ni Lorquon Rd, Dimboola Minyip Rd, Kiata South Rd, Park St Nhill, Propodollah Rd and Winiam East intersection.
- **Farmer consultation projects:** Council is very pleased to include \$1,065,959 in projects advocated for by farmers during our series of farmer consultations in 2015. These are works on roads that have been identified as strategic roads for transport of product to market, or movement of equipment between farms. These works include resheets and reconstructions of eight gravel roads in various locations around the Shire.
- **Other road related projects:** Council has included a further 14 road related projects totalling \$458,514 in the 2016/17 budget. These include shoulder resheets, unsealed road resheets, and shoulder sealing.

Council's budget balances the need to maintain our existing infrastructure, particularly our extensive road network, whilst funding new projects that improve the liveability of our Shire and build a strong future.

In financial terms, preparing the Council budget is a challenging exercise, balancing the needs and demands of the community with its limited financial capacity to fund these needs through rates. Hindmarsh Shire continues to be faced with the challenges of:

- a very low rate base;
- small and declining population;
- increased demand for new services and better infrastructure;
- maintaining an extensive road network of over 3,200 km;
- maintaining and renewing footpaths, drains and community and recreation facilities; and
- reduction and loss of significant funding streams.

Rates

It is proposed that general rates increase by 2.5% for the 2016/17 year, raising total rates and charges of \$7.99 million. The rates will go toward maintaining service levels and delivering on capital works programs.

More information on rates affordability is included in the Rating Strategy under section 12 of this document.

Conclusion

The 2016/17 Budget provides for a broad range of services, programs and infrastructure projects and is a reflection of the strategic direction that Council has adopted through the Council Plan. The budget has been developed through a rigorous process of consultation and review with officers, senior management, Council and community.

Council will incur a cash deficit of \$499,000 for the financial year, which will leave cash reserves at year end of \$2.44m. Council is comfortable incurring a cash deficit for the year given the organisation will remain debt free and will maintain cash reserves in excess of \$2m, which is the minimum cash Council needs to hold to meet its normal cash operating cycle and retain a buffer. Council has focussed specifically on cost efficiencies in the last two years and will continue to do so to ensure it delivers maximum value to its community.

Council is confident that the document presented to the community balances financial prudence and community needs. Importantly, the budget delivers key goals contained in the Council Plan.

To ensure that Council can continue to fulfil its obligation to the community to deliver services in a cost-effective manner, it is imperative that Council strengthens its rates base over time and continues to seek government grants for major projects. Of equal importance is the need to have strategic plans in place to set Council's direction and to take advantage of grant opportunities as they arise.

Council's numerous strategies and plans underpin the budget. The budget is also framed having regard to the Shire's unique demographics and challenges.

We would finally like to acknowledge that a key ingredient in delivering budgeted outcomes continues to be the hard work of the Shire's workforce and its many volunteers.

We commend the 2016/17 budget to the Hindmarsh community and look forward to implementing its many programs and initiatives.

Cr Debra Nelson, Mayor

Anne Champness, Acting Chief Executive Officer

2 Budget Preparation and Influences

2.1 Budget Preparation

Under the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations), Council is required to prepare and adopt an annual budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2016/17 Budget is for the year 1 July 2016 to 30 June 2017 and is prepared in accordance with the Act and Regulations as well as the Institute of Chartered Accountants Australia and New Zealand *Victorian City Council Model Budget 2016/17*. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ending 30 June 2017 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

In advance of preparing the budget, Council seeks pre-budget submissions from community groups. Next, officers review and update Council's long term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with officers preparing the operating and capital components of the annual budget during January and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April. A proposed budget is prepared in accordance with the Act and submitted to Council in May for approval "in principle". Council must give 28 days' notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its website. A person has the right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

To assist interested persons to understand the budget and make a submission if they wish, Council undertakes a community engagement process including public information sessions.

With the introduction of the State Government Rates Capping legislation in 2015 Councils are now unable to determine the level of rate increase and instead must use a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year,

If a council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases, this will require councils to provide 'public notice' on two separate proposed budgets simultaneously, i.e. the Minister's maximum rate increase and the council's required rate increase.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised on the below:

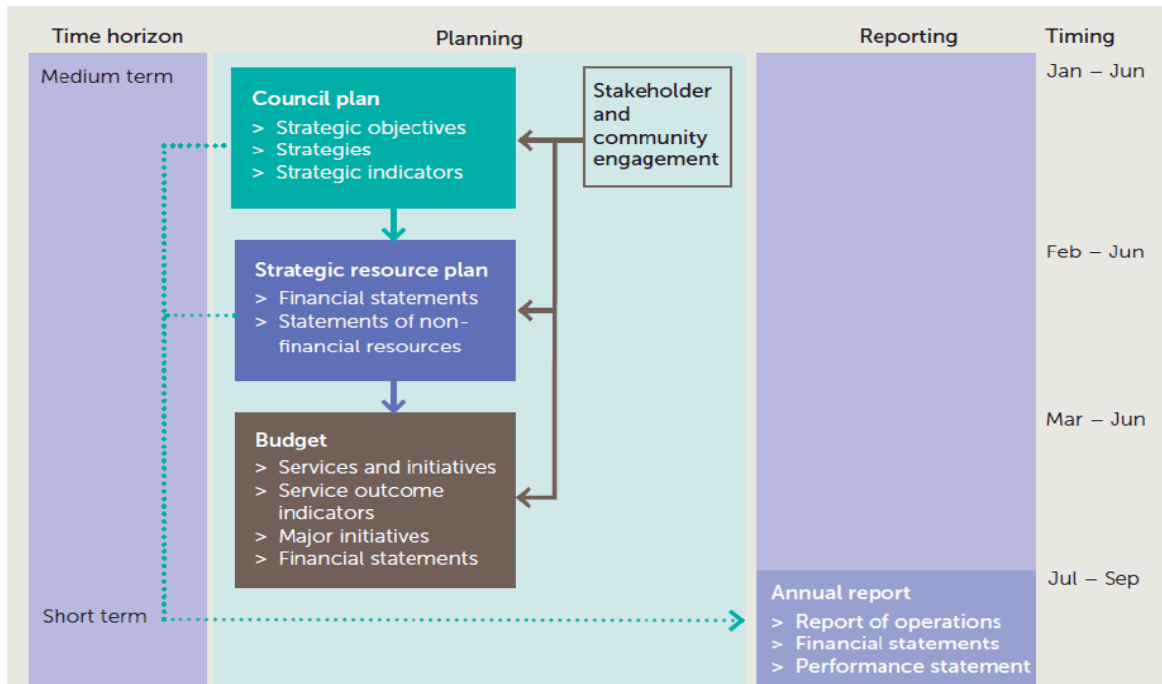
Budget Process	Timing
1. Minister of Local Government announces maximum rate increase	Dec
2. Seek pre-budget submissions	Dec/Jan
3. Officers prepare operating and capital budgets	Jan/Feb
4. Council advises the ESC if it intends to make a rate variation submission	Jan/Feb
5. Officers update Council's long term financial projections	Jan/Feb
6. Council submits formal rate variation submission to ESC	Mar
7. Councillors consider draft budgets at informal briefings	Mar/Apr
8. ESC advises whether rate variation submission is successful	May
9. Proposed budget submitted to Council for approval	May
10. Public notice advising intention to adopt budget	May
11. Budget available for public inspection and comment	May
12. Public submission process undertaken	May/Jun
13. Submission period closes (28 days)	Jun
14. Submissions considered by Council	Jun
15. Budget and submissions presented to Council for adoption	Jun
16. Copy of adopted budget submitted to Minister	Jul
17. Revised budget where a material change has arisen	Sep-Jun

2.2 Linkage to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning framework. This framework guides Council in identifying community needs and aspirations over the long term (Vision), medium term (Council Plan) and short term (Annual Budget), and then holding itself accountable to the community (Audited Statements).

Strategic planning framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, 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 annual budget is then framed within the Strategic Resource Plan, taking into account the activities and initiatives which contribute to achieving the strategic objectives specified in the Council Plan during that financial year. The following diagram depicts Council's strategic planning framework:



The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, must be completed by 30 June following Council elections and is reviewed each year between April and June.

Our Vision

- A caring, active community enhanced by its liveability, environment and economy.

Our Mission

- To provide accessible services to enable the community to be healthy, active and engaged.
- To provide infrastructure essential to support the community.
- To protect and enhance our natural environment.
- To foster a thriving and diversified local economy where economic growth is encouraged and supported.
- To realise the excellence in our people, processes and systems.

Our Values

Hindmarsh Shire Council is committed to:

1. Leadership and Direction
2. Transparency and Accountability
3. Honesty and Integrity
4. Trust and Respect
5. Diversity and Equality
6. Justice and Fairness
7. Sustainability
8. Aspiration

Strategic objectives

Council delivers services and initiatives under 47 service categories. Each contributes to the achievement of one of the four Key Result Areas (KRA) set out in the Council Plan for years 2013/2017. The following table lists the four KRA as described in the Council Plan.

Key Result Area	What we will achieve:
Community Liveability	1.1 An actively engaged community.
	1.2 A range of effective and accessible services to support the health and wellbeing of our community.
	1.3 A community that is physically active with access to a wide range of leisure, sporting and recreation facilities.
Built and Natural Environment	2.1 Well-maintained physical assets and infrastructure to meet community and organisational needs.
	2.2 A community that reduces its reliance on water and manages this resource wisely.
	2.3 A healthy natural environment.
	2.4 A community living more sustainably.
Competitive and Innovative Economy	3.1 A strong rural economy and thriving towns.
	3.2 A thriving tourism industry.
	3.3 Modern and affordable information and communication technology throughout the municipality.
	3.4 Transport solutions that support the needs of our communities and businesses.
Our People, Our Processes	4.1 Long-term financial sustainability.
	4.2 Quality customer services.
	4.3 An engaged, skilled Council and workforce capable of meeting community needs.
	4.4 Efficient and effective information communications technology.
	4.5 Support for the community in the areas of emergency preparedness, response and recovery
	4.6 An organisation that takes its risk management responsibilities seriously and embeds a culture of risk management throughout the organisation.

2.3 Budget Influences

Snapshot of Hindmarsh Shire Council

Hindmarsh Shire is situated in central North West Victoria, south of the Mallee and north of the Grampians. It is 350 kilometres northwest of Melbourne. It is bounded on the east, west and south by the shires of Yarriambiack, West Wimmera and the Rural City of Horsham respectively, which form the area generally referred to as the Wimmera. The northern section of the Shire is part of the Mallee region. To the north is the Rural City of Mildura. The Hindmarsh Shire Council was created in January 1995 as part of a state-wide local government reform program. The Hindmarsh Shire consists of the former Shire of Dimboola (created 1885) and the Shire of Lowan (created 1875).

Population

According to the Australian Bureau of Statistics, the Shire's estimated residential population at 30 June 2011 was 5,798. From the 2011 census the major towns

and their approximate district populations were Nhill 2,278, Dimboola 1,662, Rainbow 734, Jeparit 632, Gerang Gerung 251 and Netherby 266. The majority of population loss has occurred in the rural areas as a result of farm amalgamation and the use of modern technology. On census night 2011 there were 2,882 males and 2,916 females in the Shire. There were 89 people of indigenous origin. There were 2,578 married people (54.1%), 506 separated and divorced people (10.7%), 498 widowed people (10.4%) and 1,187 never married (24.9%). The median age in Hindmarsh is 47 years compared with Australia's median of 37 years. 89% stated that they were Australian-born.

English was the only language spoken in 93.2% of homes. Defying the 2011 Census, recent years have seen an increase in residents from a culturally and linguistically diverse background in Nhill. The discrepancy between actual resident numbers and ABS statistics results from an in-migration of Karen refugees. Approximately 178 Karen have made their home in Nhill since Luv-a-duck initiated employment of 5 migrants in 2010. Due to the timing of the Census, this in-migration is not reflected in the 2011 ABS statistics. Support with paperwork, visa documentation and settlement in general is currently provided by a part-time Settlement Officer as well as the Nhill Neighbourhood House. Council has recently received funding for the employment of a Migration Employment Coordinator and is pursuing opportunities for the continued and increased provision of settlement support.

Agriculture

Agricultural land covers a large part of the Shire and as a major source of employment and wealth, is one of its most valuable assets. Hindmarsh is essentially 'broad acre' dry land farming. The current and future prosperity of the Shire depends heavily on the health and productivity of the land. Major crops include wheat, barley, oats, lupins, field peas, chick peas, canola, vetches, lentils and faba beans. Wool and sheep meat are also significant.

Employment

According to the 2011 Census, in Hindmarsh;

- 26.1% of workers are in agriculture, forestry & fishing;
- 17.4% of workers are in health & community services;
- 8.5% of workers are in retail;
- 7.8% of workers are in manufacturing;
- 6.5% of workers are in education and training;
- 6.5% of workers are in transport, postal and warehousing; and
- 4.9% of workers are in public administration and safety.

At Census time men made up 56.2% of workers, women 43.8%. The workforce in the municipality is also ageing. More than one in three workers in the health and community services sector in Hindmarsh, an area already facing skill shortages, will be reaching retirement age over the next 20 years.

Budget implications

The preparation of the budget is influenced by the following external factors:

- The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2016/17 has been set at 2.5%.
- State-wide CPI is forecast to be 2.5% for the 2016/17 year.
- The Victorian Wage Price Index is projected to be 3.25% for 2016/17.
- Council must renegotiate a new Enterprise Bargaining Agreement during 2015/16 to commence on 29 July 2016.
- A freeze on indexation of the Victorian Grants Commission funding.
- Ongoing cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.
- Councils across Australia raise approximately 3.5% of the total taxation collected by all levels of government in Australia. In addition councils are entrusted with the maintenance of more than 30% of Australian public assets including roads, bridges, parks, footpaths and public buildings. This means that a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the *Fire Services Property Levy Act 2012*.

As well as the above external factors, there are a number of budget implications in the short and long term as a result of the Shire's demographic profile:

- 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.
- The Shire is substantially agriculture based and continues to deal with a small and ageing population. Budget implications arise in Council having to cope with infrastructure renewal, such as a large local road network, with limited ability to source funds from a small ratepayer base.
- 791 ratepayers were entitled to the pensioner rebate; this represents 1 in 3 of all residential properties. As pensioners have limited disposable incomes, rate increases have a real impact on their ability to make ends meet. For this reason, Hindmarsh Shire Council whole-heartedly supports the Municipal Association of Victoria's call for the State Government to increase the pensioner rate rebate to realistic levels.
- Rates have historically been held low but have increased over recent years to enable the Shire to remain sustainable, maintain service levels and fund much-needed infrastructure.

Budget assumptions

The following assumptions have been used for the preparation of the Budget:

- 30 days payment cycle for trade creditors.
- 30 days collection period for trade and miscellaneous debtors.
- CPI estimated to be 2.5 percent.

- Victorian Grants Commission funding to remain unchanged.
- Roads to Recovery grant will have a higher payment of \$1.75m.

Budget principles

The following principles adopted by Council underpin the preparation of the budget:

- Maintaining an underlying operating surplus (Comprehensive Income Statement).
- Maintaining cash reserves of at least \$2m.
- Working capital ratio to be at least 100 percent.
- Focus on asset renewal before asset upgrade wherever possible.
- Consistency of budget with SRP and long term financial plan.
- Funding Council Plan strategies wherever possible.
- Funding existing services and programs.

As well as the above principles, in establishing the allocation of funds raised, Council and the community invariably confront trade-offs – service provision versus funds required to provide said services. A set of eight principles set out below form the basis of Council's decision on its funds:

1. Sustainable financial management

The aggregate revenue raised by Council needs to be sufficient to cover the aggregate long-run cost of delivering the services provided measured on an accrual-accounting basis. Sustainable financial management requires the application of a multi-year framework to financial management, asset management, planning, spending and revenue decisions.

2. Evaluating and setting priorities

Council is aware of and will have regard to the views of its communities with respect to the priority areas for Council services. Council will heighten the communities' awareness of the short and long-term financial implications of potential service priorities and key decisions, including trade-offs between service priorities.

3. Core Functions

Council will continue to provide a full range of municipal goods and services in accordance with its statutory and community service obligations.

Where Council engages in the provision of services that resemble those of private sector markets, the application of competitive neutrality principles requires Council to aim to recover the full costs of a significant business activity, including the direct costs of providing goods and services, rate and tax equivalent payments and a commercial rate of return on investment.

4. Identifying the cost of service delivery

Council will understand the cost of delivering its services as an acknowledgement that this information is useful in determining the range of services, and the level of service provision, and the corresponding structure for rates and charges.

5. Prudent borrowings for infrastructure

Borrowings when undertaken prudently are an appropriate means for local government to finance long lived infrastructure assets as the cost of servicing of debt through rates or user charges enables the cost of the asset to be matched with the benefits from consumption of the services over the life of the asset, thereby promoting intergenerational equity.

6. Pricing of services

The appropriate setting of prices for goods and services is essential for the efficient recovery of the costs of providing council services and Council recognises that by choosing the appropriate instrument (rates, fees, user charges) it can achieve a better indication of the willingness of the community to pay for services and minimize the economic distortions that may arise when an inappropriate instrument is used.

Council will recover costs for services directly from the users of those services if a service benefits identifiable individuals or groups. Where infrastructure costs are directly attributable to individual property owners, Council will recover those costs through the application of special charge schemes, developer charges or contributions.

Fees and charges should be applied as far as practicable to raise revenue for the provision of services that are not pure public services, with efficient pricing, to ensure that services provided by local government are supplied to those who are willing to pay the opportunity cost of supply.

Council will also take into consideration the community's ability to pay as well as the benefits derived from the provision of services.

7. Openness and transparency

Council is accountable and responsible for the policy decisions with respect to the range of services provided, the expenditure and delivery of the services and the way services are funded and paid for by the community. Open and transparent processes for decision making of Council include making information openly available to people in the local community and seeking active participation by the community with respect to choices regarding the range and level of services provided and how they are funded.

8. Providing services on behalf of other tiers of government

Effective interaction between Council and other tiers of government is important to ensure delivery of some essential services to the community. Where Council enters into the delivery of services on behalf of other tiers of government, the supply of these services should be delivered on commercial terms based on the incremental cost to Council. In situations where Council determines to provide subsidies for the delivery of these services, Council will make the costs transparent and inform the community about the purpose and amount of the subsidy and how it is to be funded.

3 Rates

The State Government have introduced Rates Capping which sets out the maximum amount councils may increase rates in a year. For 2016/17 the rates cap has been set at 2.5%. The cap is applied to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. It is proposed that Council's Kerbside waste/recycling collection charge increase by 5.2%; raising total rates and charges of \$7.99 million. These rates and charges will go toward maintaining service levels and delivering on capital works programs.

General rates and charges represent 42% of Hindmarsh Shire's income. A rating review has been undertaken that included the following:

- A review of current rating levels in comparison with other councils;
- A review of the composition of rates between classes of property (differential rates, municipal charge, etc.);
- Identification and analysis of the rating options available to Council including special charges; and
- Rates modelling to determine the impact on classes of property;
- Council has used this opportunity to discuss with the community how their rates are calculated and the impacts of increases on different property types. The 2012/13 rating strategy suggested a two year implementation phase and has now been revised for another three year period.

Hindmarsh Shire Council is responsible for community infrastructure worth over \$110 million. If this infrastructure is not adequately maintained, replacement costs will be much higher. When assets deteriorate faster than councils can fund their maintenance and renewal they create an infrastructure renewal gap. This is a significant financial challenge, particularly in an environment where our costs are increasing at a rate greater than our revenue. As a small rural council with limited capacity to raise additional revenue from other sources, increasing general rates is usually the only mechanism available to cover these costs.

Council's previous year's budget and Long Term Financial Plan projected rates increases of 6% in 2015/16, 5.5% in 2016/17, and 5.0% in 2017/18, showing its intent to minimise rate increases in the long term. However, the State Government's introduction of rates capping saw a reduction of future increases to CPI, for planning purposes assumed at 2.5%.

This significant reduction of one of Council's major revenue lines will have an ongoing negative impact on our ability to provide services and activities into the future.

Rating structure

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

- Property values, which form the central basis of rating under the Local Government Act 1989.
- A 'user pays' component to reflect usage of certain services provided by Council.

- A fixed municipal charge per property to cover some of the administrative costs of the Council.

Striking a proper balance between these elements provides equity in the distribution of the rates burden across residents.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality.

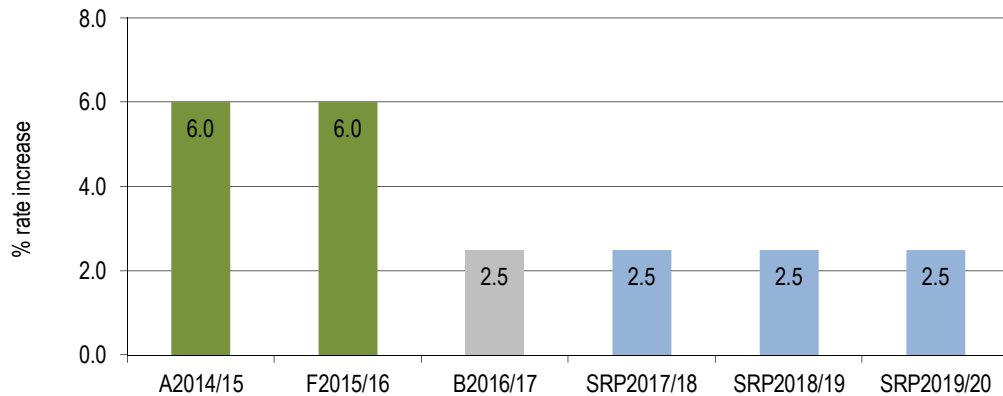
The existing rating structure comprises five differential rates (residential; business, industrial and commercial; farm land; recreational and cultural land; and urban vacant land). Council also levies a municipal charge and a kerbside waste/recycling collection charge as described in sections 155, 158, 159 and 162 of the Local Government Act.

The following table summarises the rates to be determined for the 2016/17 year. A more detailed analysis of the rates to be raised is contained in Appendix B 'Statutory Disclosures'.

Type or class of land		2015/16	2016/17	Change
Residential rates	Cents/\$ CIV	0.60401	0.56412	-6.60%
Farm Land	Cents/\$ CIV	0.54361	0.50771	-6.60%
Business, Industrial & Commercial Land	Cents/\$ CIV	0.54361	0.50771	-6.60%
Recreational and Cultural Land	Cents/\$ CIV	0.30200	0.28206	-6.60%
Urban Vacant Land		1.20803	1.12824	-6.60%
Municipal charge	\$/ property	\$186	\$190	2.20%
Kerbside waste / recycling collection charge	\$/ property	\$307	\$323	5.20%

Council has adopted a formal *Rating Strategy* that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used (see Section 10).

Rate Increase



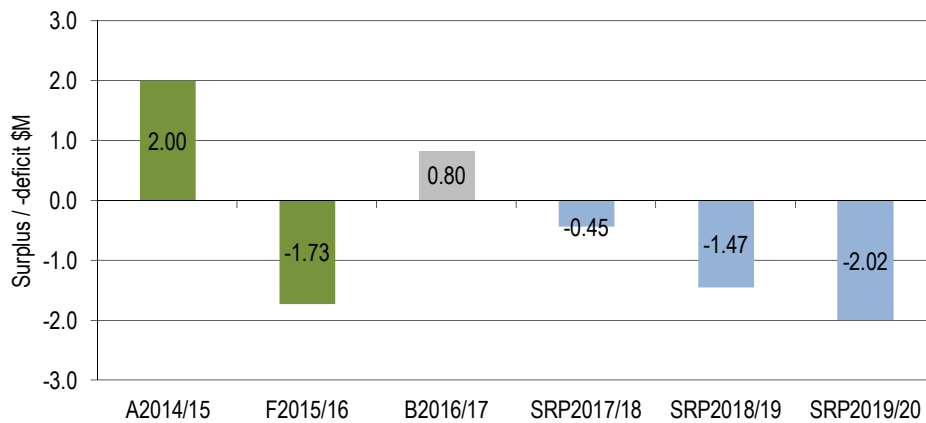
The above graph shows Council's rate increases for the last two years, our draft budget for 2016/17 and those detailed in our Strategic Resource Plan out to year 2019/20. Council adopted a ten year long term financial plan as part of the 2013/14 budget. In that Long Term Financial Plan, Council resolved to implement a 6% rate rise for three years to grow its rates base and enable projects that would upgrade infrastructure across the municipality. Council is one of the lower rating councils in Victoria and the long term financial plan projected rate rises to progressively decline after this initial three year period. However, the Long Term Financial Plan has now been updated to reflect the State Government's introduction of rates capping from the 2016/17 financial year.

In the first half of 2016, a revaluation of all properties within the municipality was carried out. The revaluation applied from 1 January 2016. The next revaluation is due in early 2018 for the 2018/19 financial year.

4 Financial Highlights

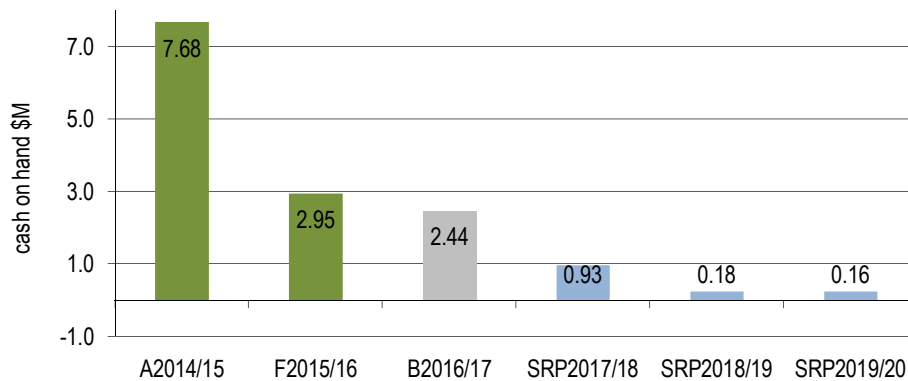
Council has prepared a Budget for the 2016/17 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below about the operating result, cash and investment, financial position, financial sustainability and strategic objectives of the Council.

Operating Result:



The expected operating result for the 2016/17 year is a surplus of \$0.80 million.

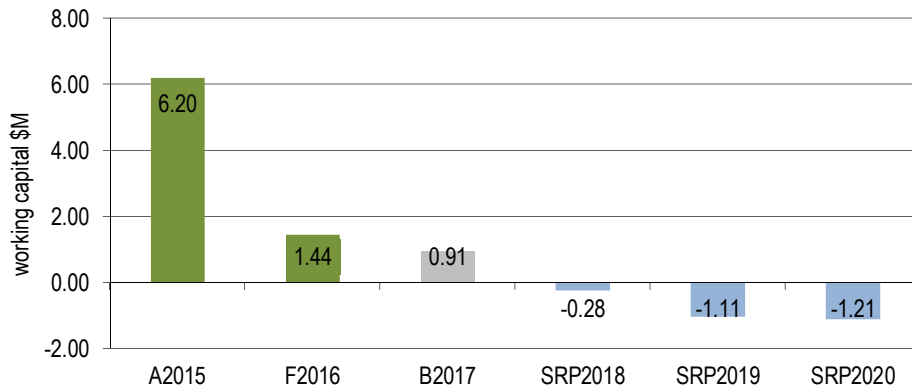
Cash & Investments:



Cash and investments are expected to be \$2.44 million as at 30 June 2017. The cash and investments are in line with Council's Strategic Resource Plan.

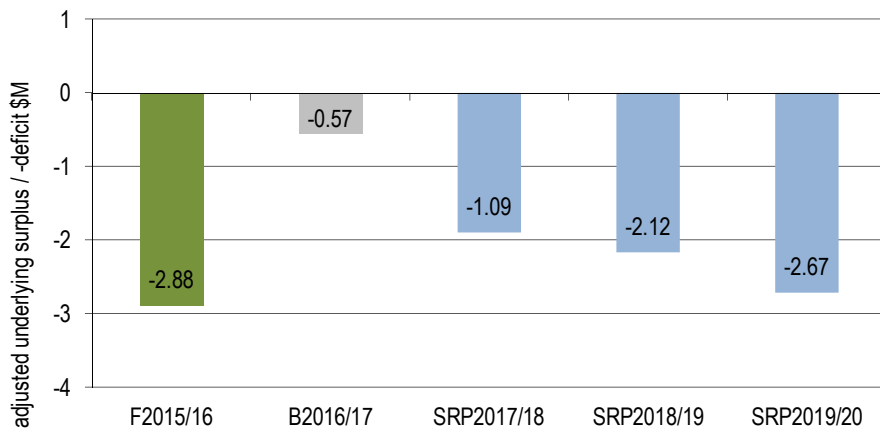
2014/15 cash on hand reflects the forward payment of \$2.04 million of the Victorian Grants Commission allocation for 2015/16 as well as capital work carry forwards of \$2.74m.

Financial Position – Working Capital:



Working Capital equals Current Assets (made up of cash, receivables and inventories) less Current Liabilities (payables, trust funds and deposits, provisions for employee costs and others) and is a measure of Council’s short term ability to meet its liquidity requirements within the current financial year. Net current assets (working capital) will decrease by \$0.53 million to \$0.91 million as at 30 June 2017. (Working capital is forecast to be \$1.44 million as at 30 June 2016.)

Financial Sustainability:



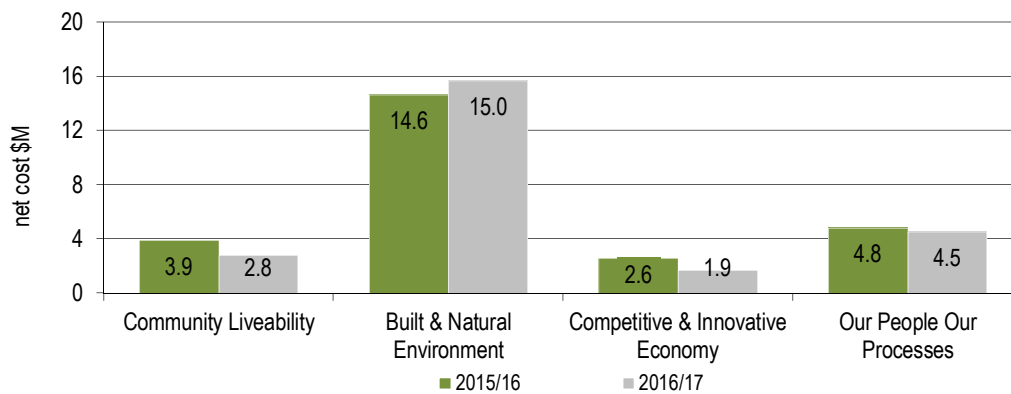
A high level Strategic Resource Plan for the years 2016/17 to 2019/20 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the Plan is financial sustainability in the medium to long term, while still achieving the Council’s strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows a large deficit in 2015/16 of \$2.88m, a small deficit in 2016/17 of \$0.57m then an increasing deficit over the next three years.

The deficits projected for the years 2017/18 onwards are a reflection of the introduction of rates capping combined with a reduction in state and federal government funding. Council’s medium to long term planning has been based on maintenance of service levels and a continued effort to keep up with the need for renewal of our infrastructure. While it paints a realistic picture of our service and infrastructure needs, it also reflects that the current financial environment will not

allow us to meet these needs into the medium to distant future without additional revenue and funding sources.

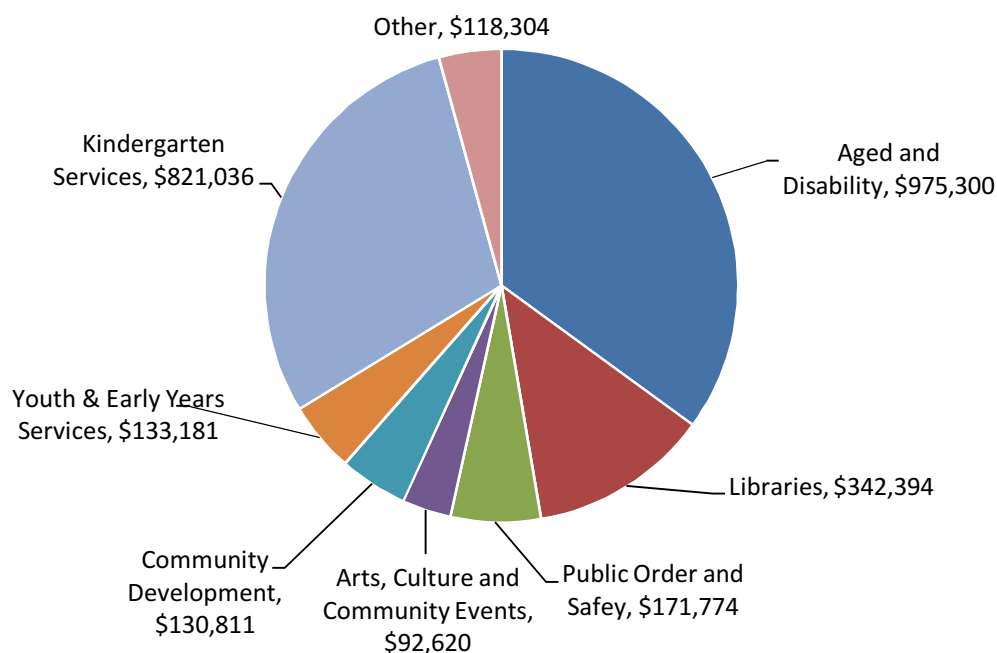
Expenditure by Key Result Areas

The following chart shows where Council’s expenditure will occur across the four key result areas listed in the Council Plan and provides a comparison to the 2015/16 financial year. The Built and Natural Environment clearly consumes the majority of Council’s funds. This area includes expenditure on roads, bridges, drainage, paths and trails, tree management, town beautification, community centres and public halls, recreation facilities, waste management, quarry operations, waterway management, environment and fire management.



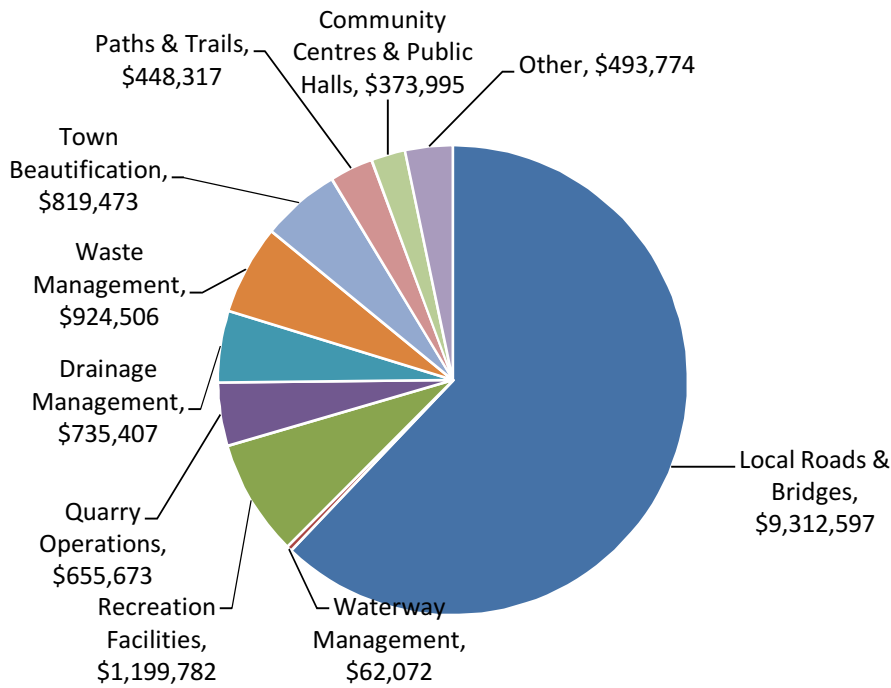
The breakdown of expenditure in the four Key Result Areas is detailed in the charts below.

Community Liveability:



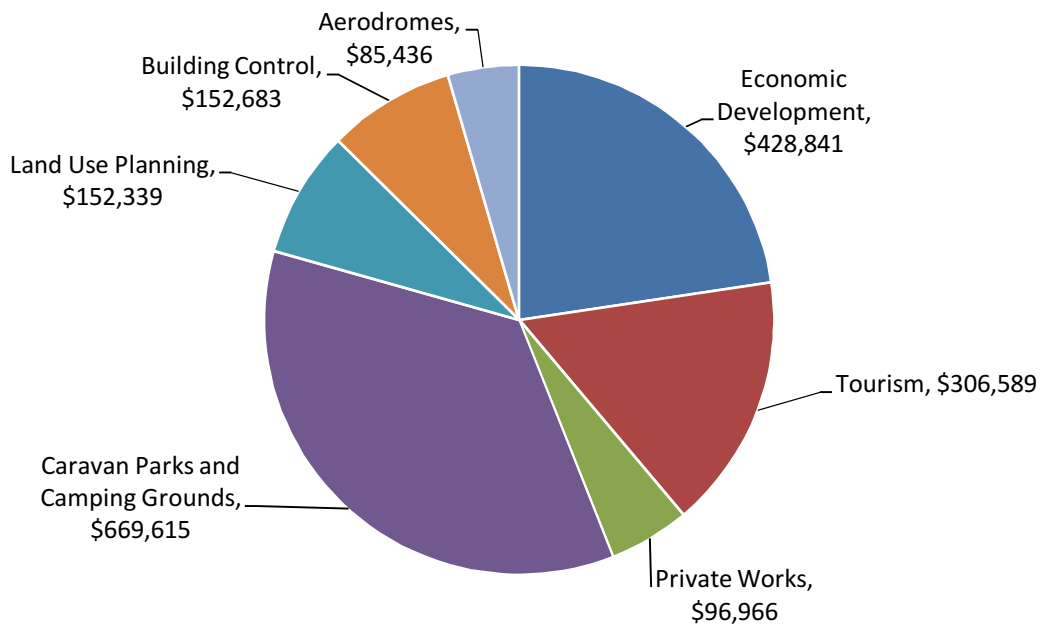
The above chart provides an indication of how Council allocates its expenditure across the Community Liveability key result area. It shows how much is allocated to each service area.

Built and Natural Environment:



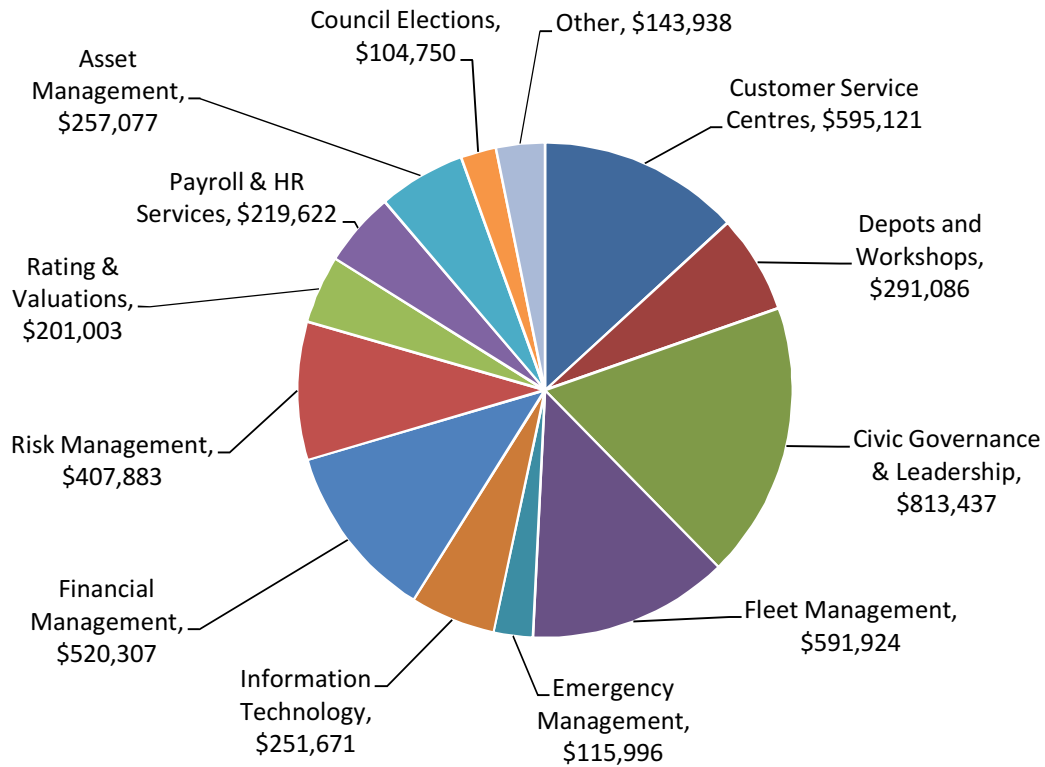
The above chart provides an indication of how Council allocates its expenditure across the Built and Natural Environment key result area. It shows how much is allocated to each service area.

Competitive and Innovative Economy:



The above chart provides an indication of how Council allocates its expenditure across the Competitive and Innovative Economy key result area. It shows how much is allocated to each service area.

Our People, Our Process:



The above chart provides an indication of how Council allocates its expenditure across the Our People, Our Process key result area. It shows how much is allocated to each service area.

5 Budget Analysis

5.1 Analysis of operating budget

This section analyses the operating budget including expected income and expenses of the Council for the 2016/17 year.

Underlying Surplus

	Forecast		
	Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Total income	16,468	18,986	2,518
Total expenses	(18,197)	(18,182)	15
Surplus (deficit) for the year	(1,729)	804	2,533
Grants – capital non-recurrent	(1,038)	(1,266)	(228)
Net (gain) loss on sale of assets	(117)	(110)	7
Contributions - non-monetary assets	0	0	0
Capital contributions - other sources	0	0	0
Adjusted underlying surplus (deficit)	(2,884)	(572)	2,312

The adjusted underlying result is the net surplus or deficit for the year adjusted for capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives, as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2016/17 year is a small deficit of \$0.57 million which is a change of \$2.31 million from the deficit of \$2.88 million forecast for the 2015/16 year.

The forecast 2015/16 deficit is due to

- a large amount of carry forward projects from 2014/15 being completed during 2015/16; and
- the payment on 30 June 2015, therefore in 2014/15, of \$2.04 million of the Victorian Grants Commission allocation for 2015/16.

Council is proud of its financial management track record which has placed it as one of the financially strongest small rural councils in Victoria. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are recurrent.

Analysis of Income

Income Types	Forecast		
	Actual	Budget	Variance
	2015/16 \$'000	2016/17 \$'000	\$'000
Rates and charges	7,775	7,999	224
Statutory fees and fines	153	154	1
User fees	696	918	222
Contributions - cash	72	5	(67)
Grants - Operating Recurrent	2,746	4,827	2,081
Grants - Operating Non-recurrent	285	43	(242)
Grants - Capital Recurrent	2,170	1,753	(417)
Grants - Capital Non-recurrent	1,038	1,266	228
Interest Received	115	115	0
Net gain (loss) on sale of assets	117	110	(7)
Other income	1,301	1,796	495
Total income	16,468	18,986	2,518

Projected movement in revenue is as follows:

- Rates and charges (\$0.22 million increase): It is proposed that income raised by all rates and charges be increased by 3.3% or \$0.22 million over 2015/16 to \$7.99 million. This includes increase of general rates of 2.5%; municipal charge of 2.5%; and Kerbside waste and recycling charge of 5.2%. These increases are required to offset the increased cost of labour, contracts, waste management, fuel, materials, other inputs, and to also provide funds for important infrastructure projects.
- Statutory fees and fines (\$0.001 million increase): Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations and fines, Local Laws fees and fines, Public Health and Wellbeing Act 2008 registrations, Building Fees and Land Use Planning. Council anticipates a small increase in fees and fines for the 2016/17 financial year.
- User fees (\$0.22 million increase): User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include fees from aged care services, Aerodrome leases, movie screenings, caravan parks and camping grounds, transfer stations, quarry operations and private works. A detailed listing of fees and charges is included in Appendix D.
- Net gain on sale of assets (\$0.007 million decrease): Proceeds from the sale of Council assets are forecast to be \$0.11 million for 2015/16 and are related to the planned cyclical replacement of part of the plant and vehicle fleet.

- Grants - Operating (\$1.83 million increase): Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to increase by \$1.83 million compared to 2015/16.

Operating Grants	Forecast		
	Actual	Budget	Variance
	2015/16 \$'000	2016/17 \$'000	\$'000
Recurrent – Commonwealth Government			
Victorian Grants Commission	1,994	4,048	2,054
Recurrent – State Government			
Home & Community Care	452	549	97
Libraries	98	103	5
Youth Participation Project	32	25	(7)
School Crossing	4	4	0
Roadside Pest & Weeds	120	50	(70)
State Emergency Services	26	28	2
Other	20	20	0
Total Recurrent grants	2,746	4,827	2,081
Non Recurrent – State Government			
Karen Project	71	30	(41)
Rainbow Synthetic Bowls Green	135	5	(130)
Walk to School	0	8	8
Youth Projects	5	0	(5)
Drought Response	40	0	(40)
Community Safety Project	20	0	(20)
Other	14	0	(14)
Total Non-Recurrent grants	285	43	(242)
Total operating grants	3,031	4,870	1,839

- Grants – Capital (\$0.18 million decrease): Capital grants include all monies received from State and Federal sources for the purpose of funding capital projects. These projects include capital expenditure on roads and the Nhill Early Years Centre and the Riverside Holiday Park Cabins. Overall, the level of capital grants is expected to decrease by \$0.18 million compared to 2015/16.

Capital Grants	Forecast		
	Actual	Budget	Variance
	2015/16 \$'000	2016/17 \$'000	\$'000
Recurrent – Commonwealth Government			
Roads to Recovery	2,170	1,753	(417)
<i>Total Recurrent Grants</i>	<u>2,170</u>	<u>1,753</u>	<u>(417)</u>
Non Recurrent – Commonwealth Government			
Nhill Early Years Centre	250	0	(250)
Non Recurrent – State Government			
Nhill Early Years Centre	150	800	650
Transport Investing in Regions	100	0	(100)
Menzies Square Redevelopment	148	0	(148)
Hindmarsh Open Spaces	79	0	(79)
Rainbow Recreation Reserve Facility Redevelopment	205	0	(205)
Recreational Fishing	91	0	(91)
Riverside Holiday Park Redevelopment	12	0	(12)
Dimboola Football Club Netball Facilities	0	116	116
Jeparit Riverbank Precinct Camp Kitchen	0	30	30
Riverside Holiday Park Cabins	0	320	320
Other	3	0	(3)
<i>Total Non-Recurrent grants</i>	<u>1,038</u>	<u>1,266</u>	<u>228</u>
Total capital grants	3,208	3,019	(189)

Analysis of Operating Expenses

Expense Types	Forecast		
	Actual	Budget	Variance
	2015/16 \$'000	2016/17 \$'000	\$'000
Employee costs	6,057	6,533	476
Contracts & Materials	4,918	4,401	(517)
Depreciation and amortisation	5,222	5,324	102
Finance costs	0	0	0
Other expenses	2,000	1,924	(76)
Total expenses	<u>18,197</u>	<u>18,182</u>	<u>15</u>

A summary of movements in costs are below:

- Employee costs (\$0.47 million increase): Employee costs include all labour related expenditure including wages, salaries and direct overheads. Direct

overheads include allowances, leave entitlements, employer superannuation, WorkCover premiums, training costs, fringe benefits tax, protective clothing and rostered days off. This increase relates to the following key factors:

- A reallocation of employee hours from capital projects to maintenance projects due to the reduction in capital expenditure during 16/17. (Employee costs on capital projects form part of the asset cost base);
- An Enterprise Bargaining Agreement (EBA) increase;
- An increase in the WorkCover provision;
- An increase in Fringe Benefits Taxation (FBT);
- Vacant positions during 2015/16 filled in 2016/17;

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

Department	Budget 2016/17 \$'000	Comprises	
		Permanent Full Time \$'000	Permanent Part Time \$'000
Civic Governance	378	378	0
Corporate & Community Services	2,792	1,532	1,260
Infrastructure Services	3,216	3,020	196
Total permanent staff expenditure	6,386	4,930	1,456
Casuals and other expenditure	147		
Total expenditure	6,533		

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

Department	Budget FTE	Comprises	
		Permanent Full Time	Permanent Part Time
Civic Governance	2	2	0.0
Corporate & Community Services	31.45	14	17.45
Infrastructure Services	51.55	48	3.55
Total	85.00	64	21
Casuals and other	2.24		
Total staff	87.24		

- Contracts and Materials (\$0.51 million decrease): Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by \$0.51 million compared to 2015/16.
- Depreciation and amortisation (\$0.10 million increase): Depreciation is an accounting measure which attempts to allocate the value of an asset over its

useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.10 million for 2016/17 is due to Council completing a large number of capital projects during 2015/16.

- Other expenses (\$0.07 million decrease): Other expenses relate to a range of unclassified items including contributions to community groups, advertising, insurances, motor vehicle registrations and other miscellaneous expenditure items. Other expenses are forecast to decrease by \$0.07 million compared to 2015/16.

5.2 Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2016/17 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- Operating activities - Refers to the cash generated or used 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, or repayment of debt.
- Investing activities - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- Financing activities - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

Budgeted Cash Flow Statement

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Cash flows from operating activities			
Receipts			
Rates and charges	7,775	7,999	224
Statutory Fees & Fines	45	149	104
User fees	697	948	251
Grants - operating	3,031	4,870	1,839
Grants - capital	3,207	3,019	188
Interest	181	115	(66)
Other receipts	1,307	1,801	494
	16,243	18,901	2,658
Payments			
Employee costs	(6,007)	(6,483)	(476)
Materials & Consumables	(6,844)	(6,372)	472
Other payments	0	0	0
	(12,851)	(12,855)	(4)
Net cash provided by operating activities	3,392	6,046	2,654
Cash flows from investing activities			
Proceeds from sales of property, infrastructure, plant & equip	117	110	(7)
Repayment of loans and advances	0	0	0
Deposits	0	0	0
Payments for property, infrastructure, plant and equipment	(8,248)	(6,655)	1,593
Net cash used in investing activities	(8,131)	(6,545)	1,586
Cash flows from financing activities			
Finance costs	0	0	0
Proceeds from borrowings	0	0	0
Repayment of borrowings	0	0	0
Net cash used in financing activities	0	0	0
Net decrease in cash and cash equivalents	(4,739)	(499)	4,240
Cash and cash equivalents at the beg of the year	7,684	2,945	(4,739)
Cash and cash equivalents at end of the year	2,945	2,446	(499)

- Operating activities (\$2.65 million increase): Operating activities refer to the cash generated in the normal service delivery functions of Council. The increase in cash inflows is due to an increase in the Roads to Recovery funding and a reduction in expenditure in materials and consumables.

The net cash flows from operating activities do not equal the surplus for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast		Variance \$'000
	Actual 2015/16 \$'000	Budget 2016/17 \$'000	
Surplus (deficit) for the year	(1,729)	804	2,533
Depreciation	5,222	5,234	12
Loss (gain) on sale of assets	(117)	(110)	7
Net movement in current assets and liabilities	16	118	102
Cash flows available from operating activities	3,392	6,046	2,654

- Investing activities (\$1.58 million decrease): Investing activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, plant and equipment. The decrease is mainly due to the decrease in capital expenditure compared to 2015/16 (which included a large amount of carry forward projects from 2014/15).
- Cash and cash equivalents at end of the year (\$0.49 million decrease): Overall, total cash and investments is forecast to decrease by \$0.49 million from \$2.94 million to \$2.44 million as at 30 June 2016. This is regarded as the minimum level of cash Council must hold to meet the normal cash operating cycle of the business.

5.3 Analysis of Capital Budget

This section analyses the planned capital expenditure budget for the 2016/17 year and the sources of funding for the capital budget.

Capital Works Areas	Forecast	Budget	Variance
	Actual 2015/16 \$'000	2016/17 \$'000	\$'000
Property			
Roads & bridges	2,614	3,240	626
Kerb & channel	95	233	138
Drains	315	266	(49)
Bridges	62	500	438
Footpaths	50	215	165
Buildings	2,418	1,157	(1,261)
Plant, equipment & other	996	556	(440)
Land	0	60	60
Other infrastructure	1,698	428	(1,270)
Total new works	8,248	6,655	(1,593)
Represented by:			
Asset renewal expenditure	4,195	3,595	(600)
New asset expenditure	2,366	1,412	(954)
Asset expansion/upgrade expenditure	1,687	1,648	(39)
Total capital works expenditure	8,248	6,655	(1,593)

- Roads & bridges (\$0.62 million increase): For the 2016/17 year \$3.24 million will be spent on roads and bridges. Projects include seals, final seals, reconstructions, and shoulder resheets. The more significant projects for 2016/17 include Lorquon East Road, Lorquon; Katyil Wail Road, Wail; Lorquon Station Road, Lorquon; Werners Road, Jeparit; Albacutya Bridge Bypass; Millers Road, Yanac; Boyeo Tarranginnie Road, Nhill; and Broughton Yanac Road, Broughton.
- Kerb & channel (\$0.13 million decrease): For the 2016/17 year, \$0.23 million will be spent on kerb and channel works renewing Lloyd Street, Dimboola, and upgrading Horsham Road, Dimboola.
- Drains (\$0.49 million decrease): Drains include drains in road reserves, retarding basins and waterways. For the 2016/17 year, \$0.266 million will be spent on drainage works.
- Bridges (\$0.43 million increase): For the 2016/17 year \$0.50 million will be set aside to renew the Albacutya Bridge.
- Footpaths (\$0.16 million increase): For the 2015/16 year \$0.21 million will be spent on footpaths. Projects include footpath renewal in Wimmera Street,

Dimboola; Broadway Street, Jeparit; and footpath upgrades in Whitehead Avenue, Nhill; Bow Street, Rainbow; Peterson Avenue, Jeparit; Sanders Street, Rainbow; and McDonald Street, Dimboola.

- Buildings (\$1.26 million decrease): For the 2016/17 year \$0.70 million will be spent on the Nhill Early Years Centre, \$0.13 million on the Dimboola Recreation Reserve Netball Facilities and \$0.32 million on the Riverside Holiday Park Cabins.
- Plant, equipment and other (\$0.44 million decrease): Plant, equipment and other includes motor vehicles, plant and information technology. For the 2016/17 year, \$0.55 million will be spent on plant, equipment and other assets.
- Land (\$0.06 million increase): For the 2016/17 year, \$0.06 million will be spent to purchase land for the redevelopment of the Dimboola Library.
- Other infrastructure (\$1.27 million decrease): Other infrastructure includes recreational, leisure and community facilities, waste management and other infrastructure. Projects include town entry signage, tourism signage, Jeparit Riverbank Precinct Camp Kitchen, skate park facilities, and fencing upgrades at the Riverside Holiday Park in Dimboola.
- Asset renewal (\$3.59 million), new assets (\$1.41 million), expansion / upgrade (\$1.65 million): A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

Renewal of existing assets is given the highest priority when developing the capital budget. This ensures that, as a minimum, the current standards of service continue. The aim is to renew existing assets as they approach the end of their useful life. A condition assessment is undertaken every 4-5 years. The assets most in need are scheduled for renewal within budgetary constraints.

The following chart shows the funding required to renew Hindmarsh Shire's road infrastructure.

Asset Class	Quantity	Approximate Replacement Value	Estimated Useful Life	Annual Funding Target
Footpath	39 km	\$3,600,000	40 years	\$90,000
Kerb	65 km	\$7,000,000	60 years	\$90,000
Sealed Pavement	580 km	\$63,000,000	70 years	\$1,000,000
Sealed Surface	580 km	\$16,000,000	20 years	\$800,000
Sealed Rural Road Unsealed Shoulders	510 km	\$11,000,000	27 years	\$220,000
Unsealed Pavement (Hierarchy 3 – 5)	850 km	\$17,500,000	27 years	\$260,000
Total		\$118,100,000		\$2,460,000

Efficiency

Capital works upgrades are proposed to improve Council's efficiency. Some examples include:

- Minimising life cycle maintenance costs. Often it is more cost effective to maintain an asset by upgrading it rather than undertaking costly annual maintenance. An example would be widening the seal on high use roads to encourage traffic onto them away from minor roads. Thus allowing Council to concentrate maintenance onto the high use roads.
- Council purchasing new plant when it becomes more cost effective than the cost of hiring the service.

Service Level Increase

In many cases, new or improved infrastructure is provided to increase service levels to residents. Town Beautification and amenity are often drivers for upgrades. Road safety can also be a key driver of improvements.

In any given year, Council will have many more projects desired than it is able to fund. Therefore Council has a selection process that ensures that the most appropriate projects are funded.

The long term benefits to the community are that infrastructure expenditure can be monitored, measured and adjusted to ensure the financial sustainability of Hindmarsh Shire while meeting community expectations for service delivery.

For the 2016/17 year, \$3.59 million will be spent on asset renewal, \$1.41 million on new assets, and \$1.65 million on asset expansion / upgrades.

A detailed listing of the capital works program is included in Appendix C.

Funding Sources

Sources of funding	Forecast		
	Actual	Budget	Variance
	2015/16	2016/17	
	\$'000	\$'000	\$'000
Grants	3,207	2,411	(796)
Contributions	0	0	0
Borrowings	0	0	0
Council Contributions	5,041	4,244	(797)
Total funding sources	8,248	6,655	(1,593)

- Grants (\$2.41 million): Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Council receives a significant grant for Roads to Recovery projects (\$1.75 million).
- Council contributions (\$4.24 million): Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$4.24 million will be required from Council operations to fund the balance of the capital works program in 2016/17.

5.4 Analysis of Budgeted Financial Position

This section analyses the movements in assets, liabilities and equity between 2015/16 and 2016/17. It also considers a number of key performance indicators.

Budgeted Balance Sheet

	Forecast Actual 2015/16 \$'000	Budget 2016/17 \$'000	Variance \$'000
Current assets			
Cash and cash equivalents	2,945	2,446	(499)
Trade and other receivables	1,041	1,016	(25)
Inventories	0	0	0
Other assets	0	0	0
Total current assets	3,986	3,462	(524)
Non-current assets			
Trade and other receivables	0	0	0
Investment in Associates	440	440	0
Property, infrastructure, plant and equipment	114,431	115,762	1,331
Total non-current assets	114,871	116,202	1,331
Total assets	118,857	119,664	807
Current liabilities			
Trade and other payables	770	722	(48)
Trust funds and deposits	75	75	0
Provisions - Employee Costs	1,582	1,632	50
Provisions - Other	117	117	0
Total current liabilities	2,544	2,546	2
Non-current liabilities			
Interest-bearing loans and borrowings	0	0	0
Provisions - Employee Costs	118	119	1
Total non-current liabilities	118	119	1
Total liabilities	2,662	2,665	3
Net assets	116,195	116,999	804
Equity			
Accumulated surplus	57,674	58,477	803
Asset revaluation reserve	58,521	58,522	1
Other reserves	0	0	0
Total equity	116,195	116,999	804

- Current Assets (\$0.52 million decrease) and Non-Current Assets (\$1.33 million increase): Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. Cash and cash equivalents are expected to decrease by \$0.04 million in 2016/17.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to remain consistent in 2016/17.

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

- Current Liabilities (\$0.002 million increase) and Non-current Liabilities (steady): Trade and other payables are those to whom Council owes money as at 30 June. Provisions - Employee Costs (current) include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Enterprise Bargaining Agreement outcomes.
- Equity (\$0.80 million increase): 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 \$0.80 million results directly from the operating surplus for the year.

Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2017 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 90% of total rates and charges raised will be collected in the 2016/17 year.
- Trade creditors to be based on total capital and operating expenditure less written down value of assets sold, depreciation and employee costs. Payment cycle is 30 days.
- Other debtors and creditors to remain consistent with 2015/16 levels.
- CPI Estimated at 2.5%.

LET'S TALK ABOUT

THE BUDGET



STEP 1 how much money do we need?

\$18.9M REVENUE

= income required to deliver services & activities



42% = \$7.9M RATES & CHARGES

58% of our income comes from grants, fees and contributions, which means: 42% of the money we need to do all the things we do has to be raised from rates and charges

made up of:



\$6.4M Rates



\$711K Municipal Charge



\$857K Waste Charges

= \$7.9M

WHERE DOES OUR MONEY (AND YOUR RATES) GO?



Our Council Plan and Budget are divided into four Key Result Areas:

- + Community Liveability;
- + Built and Natural Environment;
- + Competitive and Innovative Economy; and
- + Our People, Our Processes.

How much of our funds is spent on each of these areas is shown in the graph on the left.

LET'S LOOK A LITTLE MORE CLOSELY AT THE KRA'S



COMMUNITY LIVEABILITY

community development, kindergarten services, youth services, arts, culture and community events, aged and disability services, libraries, other

\$2.8M

BUILT AND NATURAL ENVIRONMENT

local roads and bridges, recreation facilities, waterway management, quarry operations, drainage management, waste management, town beautification, paths and trails, community centres and public halls, other

\$15.0M

COMPETITIVE AND INNOVATIVE ECONOMY

economic development, tourism, private works, caravan parks and camping grounds, land use planning, building control, aerodromes

\$1.9M

OUR PEOPLES, OUR PROCESSES

civic governance and leadership, customer service centres, depots and workshops, rating and valuations, risk management, financial management, information technology, emergency management, fleet management, other

\$4.5M

* the figures shown above incl. capital works of \$6.6M

6.1 Key Result Area No. 1: COMMUNITY LIVEABILITY

To achieve our KRA **Community Liveability**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described over the following pages.

Program 1.01 Community Development

Service Description:

Council's Community Development Team works with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active and engaged.

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 encourage volunteering and work collaboratively with Volunteering Western Victoria.
- 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.
- Continue to promote the Nhill Memorial Community Centre to fully utilise the digital projection equipment upgrade.
- Commence work towards outcomes and projects identified and prioritised in the Dimboola and Nhill Community Precinct Plans.

Account	Budget 2015-16	Budget 2016-17
101 Community Development		
Operating		
Expenditure		
10100 Indoor Salaries	98,171	86,311
10102 Contracts and Materials	5,000	3,500
10104 Town Committees - Council Contribution	30,000	30,000
10107 Community Planning Workshops	0	1,500
10108 Multi-Cultural Support	4,500	3,500
10109 Memberships and Subscriptions	0	500
10116 Software & Licence Fees	1,300	1,300
10118 Reconciliation Activities	0	2,000
10145 Telecommunications	2,640	2,200
Expenditure Total	141,611	130,811
Operating Total	141,611	130,811
101 Community Development	141,611	130,811

Program 1.02 Maternal and Child Health Centres**Service Description:**

Maintain maternal and child health facilities in Dimboola and Nhill. Council provides support to early years service providers 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.

Initiatives:

- Maintain the Dimboola and Nhill Maternal and Child Health Centres.

Service Performance Outcome Indicators

As Council does not have operational control over the delivery of Maternal and Child Health Services, the prescribed indicators of performance and prescribed measures have not been included in this budget.

Account	Budget 2015-16	Budget 2016-17
102 Maternal and Child Health		
Operating		
Expenditure		
10200 Indoor Salaries	6,878	7,999
10204 Building Maintenance	4,000	4,000
10244 Utilities	1,546	1,092
10245 Telecommunications	400	480
10247 Depreciation on Buildings	5,570	3,990
Expenditure Total	18,394	17,561
Operating Total	18,394	17,561
102 Maternal and Child Health Total	18,394	17,561

Program 1.03 Kindergarten Services**Service Description:**

Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Wimmera Uniting Care.

Council does not directly deliver Kindergarten Services.

Major Initiatives:

- Complete construction of the new Nhill Integrated Early Years Centre.

Initiatives:

- Continue to financially underwrite Kindergarten services provided by Wimmera Uniting Care.
- Maintain all kindergartens in Dimboola, Jeparit, Nhill and Rainbow, and ensure buildings comply with Department of Education and Early Childhood Development regulations.
- Implement the Municipal Early Years Plan 2014-17 in consultation with service providers including West Wimmera Health Service, Wimmera Uniting Care, local primary schools, parents and the community.
- Facilitate Early Years Reference Group in accordance with the Municipal Early Years Plan
- Facilitate Hindmarsh Early Years Network in accordance with the Municipal Early Years Plan.

Account	Budget 2015-16	Budget 2016-17
103 Kindergarten Services		
Operating		
Expenditure		
10300 Indoor Salaries	6,878	7,999
10304 Building Maintenance	17,000	14,400
10305 Kindergarten Subsidy	50,000	69,817
10306 Early Years Plan Implementation	6,000	8,000
10344 Utilities	1,546	1,518
10347 Depreciation	0	19,302
Expenditure Total	78,424	121,036
Income		
10370 Nhill Early Years Centre – Grant	(1,180,000)	(800,000)
Income Total	(1,180,000)	(800,000)
Operating Total	(1,101,576)	(678,964)
Capital		
Expenditure		
10351 Nhill Integrated Early Years Centre	1,500,000	700,000
Expenditure Total	1,500,000	700,000
Capital Total	1,500,000	700,000
103 Kindergarten Services Total	398,424	21,036

Program 1.04 Youth Services**Service Description:**

Improve the wellbeing of and opportunities for youth within the Shire.

Initiatives:

- Facilitation of youth activities including school holiday activities and FReeZa events.
- Facilitation of Hindmarsh Youth Council to increase the capacity of engagement and empowerment of young people in their community to create a sustainable framework of youth-centred activities, forums and leadership.

Account	Budget 2015-16	Budget 2016-17
104 Youth Services		
Operating		
Expenditure		
10400 Indoor Salaries	42,888	53,105
10402 Contracts and Materials	2,500	2,500
10403 Advertising	1,000	1,000
10405 FReeZa	0	24,500
10407 Hindmarsh Youth Council	3,000	10,000
10408 Internships	6,000	0
10411 Walk to School	6,000	8,600
Expenditure Total	55,388	99,705
Income		
10471 FReeZa	0	(24,500)
10472 Youth Inclusion Project - Grant	(3,000)	0
10476 Walk to School - Grant	(3,000)	(8,600)
Income Total	(3,000)	(33,100)
Operating Total	52,388	66,605
104 Youth Services Total	52,388	66,605

Program 1.05 Aged and Disability Services**Service Description:**

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.

Initiatives:

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

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

Service Performance Outcome Indicators:

Service	Indicator	Performance Measure	Computation
Home and Community Care	Participation	Participation in HACC service (Percentage of the municipal target population who receive a HACC service)	[Number of people that received a HACC service / Municipal target population for HACC services] x100
		Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a HACC service)	[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100



Account	Budget 2015-16	Budget 2016-17
105 Aged and Disability Services		
Operating		
Expenditure		
10500 Indoor Salaries	213,188	232,859
10502 Contracts and Materials	8,000	8,000
10503 Advertising	200	500
10504 Meals on Wheels - Contracts	80,000	79,365
10505 General Home Care Salaries	240,000	230,000
10506 Personal Care Salaries	33,300	50,000
10507 Respite Care Salaries	21,500	24,000
10508 Agency Home Care Salaries	232,000	232,000
10509 Property Maintenance Home Care Salaries	20,500	20,000
10510 Software Maintenance Contract	8,000	10,000
10512 Printing & Postage	1,500	2,500
10513 Senior Citizens - General Expenditure	3,000	3,000
10514 Seniors Week	3,600	3,600
10515 Insurance- Senior Citizens Club Rooms	2,000	2,500
10516 Memberships & Subscriptions	150	500
10517 Implement Ageing Strategy	2,000	2,000
10518 Home Care Staff - Training	12,000	14,000
10519 Senior Citizens Building Maintenance	12,000	37,000
10520 Senior Citizens Centre Cleaning	6,000	5,145
10523 Senior Citizens Utilities	0	690
10545 Telecommunication	7,000	7,000
10547 Depreciation	1,796	10,641
Expenditure Total	907,734	975,300
Income		
10570 Meals on Wheels Grant	(35,000)	(34,447)
10571 Meals on Wheels Fees	(80,000)	(85,000)
10572 General Home Grant	(235,000)	(236,976)
10573 General Home Care Fees	(35,000)	(50,000)
10574 Case Assessment Grant	(90,000)	(90,650)
10575 Personal Care Grant	(65,000)	(64,637)
10576 Personal Care Fees	(3,000)	(10,000)
10577 Respite Care Grant	(40,000)	(40,381)
10578 Respite Care Fees	(3,000)	(5,000)
10579 Home Care Property Maintenance Grant	(42,000)	(42,642)

10580 Home Care Property Maintenance Fees	(4,000)	(4,000)
10581 Agency Home Care Fees	(240,000)	(250,000)
10582 Senior Citizen Home Care Grant	(31,000)	(21,993)
10584 Volunteer Coordination Grant	(9,270)	(8,960)
10585 Seniors Week Grant	(2,600)	(2,600)
10586 Seniors Week User Fee	(1,000)	(1,000)
10588 Community Transport User Fee	(1,000)	(1,500)
10591 Hospital to Home Grant	(5,128)	(5,128)
Income Total	(922,448)	(954,914)
Operating Total	(14,714)	20,386
105 Aged and Disability Services Total	(14,714)	20,386

Program 1.06 Health Promotion**Service Description:**

To protect and enhance the health of the community.

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.
- Employment of an Environmental Health Officer between West Wimmera Shire Council and Hindmarsh Shire Council.
- Undertake review and evaluation and continue to implement Municipal Public Health and Community Wellbeing Plan.

Service Performance Outcome Indicators:

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

Account	Budget 2015-16	Budget 2016-17
106 Health Promotion		
Operating		
Expenditure		
10600 Salary	12,723	13,069
10602 Contracts and Materials	4,500	5,500
10604 Software Maintenance Contract	2,500	2,800
10605 Environment & Health Officer Contribution to WWSC	65,000	67,762
10606 Municipal Public Health & Wellbeing Plan	500	500
Expenditure Total	85,223	89,631
Income		
10670 Health Registration Fees	(21,000)	(22,000)
10671 Septic Tank Fees	(1,000)	(1,000)
10672 Tobacco Enforcement	(5,251)	(5,197)
Income Total	(27,251)	(28,197)
Operating Total	57,972	61,434
106 Health Promotion Total	57,972	61,434

Program 1.08 Libraries**Service Description:**

Provision of permanent library services in Dimboola and Nhill, and mobile library services in Jeparit and Rainbow.

Major Initiatives:

- Complete concept designs for a new Library in Dimboola.

Initiatives:

- Continue membership of the Wimmera Regional Library Corporation with regular attendance at Board meetings.
- Support library based initiatives to encourage people to enhance their learning.

Service Performance Outcome Indicators:

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100

Account	Budget 2015-16	Budget 2016-17
108 Libraries		
Operating		
Expenditure		
10800 Indoor Salaries	4,569	4,750
10804 Council Contribution to WRLC	253,000	255,000
10805 Cleaning - Nhill and Dimboola Libraries	4,000	5,250
10806 Building Maintenance - Nhill & Dimboola Libraries	4,000	4,000
10807 Concept Designs - Dimboola Library	0	8,000
10844 Utilities	1,981	3,294
10845 Telecommunications	2,360	2,100
Expenditure Total	269,910	282,394
Income		
10870 Library Grant	(98,083)	(102,809)
Income Total	(98,083)	(102,809)
Operating Total	171,827	179,585
Capital		
Expenditure		
10851 Purchase of Land	0	60,000
Expenditure Total	0	60,000
Capital Total	0	60,000
108 Libraries Total	171,827	239,585

Program 1.09 Arts, Culture and Community Events**Service Description:**

Promote and support activities relating to arts, culture and community events throughout the Shire.

Major Initiatives:

- Support locally-significant community-driven events and festivals that stimulate tourism growth in the region.

Initiatives:

- Promote and support activities during Volunteer Week.
- Promote and support activities during Children's Week.
- Promote and support activities during Youth Week.
- Promote and support activities during Senior's Week.
- Financial support for community groups through the Community Action Grants Program – total budget \$30,000 (Event Sponsorship - \$5,000, Minor Facility Upgrades - \$10,000, Small Equipment - \$10,000, Community Assistance - \$5,000).
- 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.
- Run activities on International Day of People with Disabilities.

Account	Budget 2015-16	Budget 2016-17
109 Arts & Culture and Community Events		
Operating		
Expenditure		
10900 Indoor Salaries	52,810	47,970
10904 Community Action Grant Program	30,000	30,000
10905 Children's Week	500	500
10909 Meet & Greet Barbecue	3,000	2,000
10910 Regional Community Events (Arts & Culture)	2,000	2,000
10911 Youth & Volunteer Activities and Events	6,000	4,000
10915 International Day of People with Disabilities	0	1,000
10944 Utilities	5,485	4,650
10945 Telecommunications	950	500
Expenditure Total	100,745	92,620
Income		
10971 Children's Week - Grant	(500)	(500)
Income Total	(500)	(500)
Operating Total	100,261	92,120
Capital		
Expenditure		
10952 Rainbow Cenotaph Fence	1,410	0
Expenditure Total	1,410	0
Capital Total	1,410	0
109 Arts & Culture and Community Events Total	101,655	92,120

Program 1.10 Recreation Programs**Service Description:**

Providing a range of recreation programs that encourage an active and healthy life.

Initiatives:

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

Account	Budget 2015-16	Budget 2016-17
110 Recreation Programs		
Operating		
Expenditure		
11000 Indoor Salaries	10,777	11,112
Expenditure Total	10,777	11,112
Operating Total	10,777	11,112
110 Recreation Programs Total	10,777	11,112

Program 1.11 Public Order and Safety**Service Description:**

Educate the community about public order and safety and enforce Council's compliance with the local laws when required.

Maintain and operate school crossings for Dimboola, Jeparit, Nhill and Rainbow. The school crossing on the Western Highway in Nhill is the only staffed crossing in the Shire. Other crossings on local roads are manned by volunteers or school teachers.

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 Performance Outcome Indicators:

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions

Account	Budget 2015-16	Budget 2016-17
111 Public Order and Safety		
Operating		
Expenditure		
11100 Indoor Salaries	123,121	125,701
11101 Indoor Training	2,000	0
11102 Contracts and Materials	8,000	6,000
11103 Advertising	1,000	500
11104 Animal Registration Department Fees	6,550	6,600
11105 Printing & Postage of Animal Notices	1,800	1,900
11145 Telecommunications	1,000	960
11147 Depreciation	41,260	5,113
Expenditure Total	184,731	146,774
Income		
11170 Animal Control Fines	(8,000)	(8,000)
11171 Animal Control Registration Fees	(82,000)	(82,000)
11172 Pound Fees	(4,000)	(2,000)
11173 Local Laws Fees	(2,500)	(2,000)
11174 Local Laws Fines	(2,500)	(1,500)
11175 School Crossing Grants	(4,370)	(4,370)
Income Total	(103,370)	(99,870)
Operating Total	81,361	46,904
Capital		
Expenditure		
11150 Pound Upgrades	0	25,000
Expenditure Total	0	25,000
Capital Total	0	25,000
111 Public Order and Safety Total	81,361	71,904

Program 1.12 Early Years**Service Description:**

Lead a joint effort that will give Hindmarsh children the best start in life, working collaboratively with community and early years providers.

Initiatives:

- Implement the Municipal Early Years Plan 2014-17 in consultation with service providers including West Wimmera Health Services, Wimmera Uniting Care, local Primary Schools, parents and the community.

Account	Budget 2015-16	Budget 2016-17
112 Early Years		
Operating		
Expenditure		
11200 Indoor Salaries	25,687	33,476
Expenditure Total	25,687	33,476
Operating Total	25,687	33,476
112 Early Years Total	25,687	33,476

6.2 Key Result Area No. 2: BUILT AND NATURAL ENVIRONMENT

To achieve our KRA **Built and Natural Environment**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each program area are described over the following pages.

Program 2.01 Local Roads and Bridges

Service Description:

The aim of Council's road and bridges program is to provide safe, all weather access to residences and allow for efficient transport of goods to and from the Shire.

- The aim of the road network is to provide property access for local traffic. Council endeavours to provide all-weather access to existing residential homes and dry weather access roads to non-residential properties.
- Council's road network comprises 580 kilometres of sealed roads, 850 kilometres of gravel roads (all weather) and 1470 kilometres of earth roads (dry weather only, some contain gravel sections, though not maintained to an all-weather standard). The network also comprises six bridges and a significant number of large culverts.
- VicRoads is responsible for main roads including highways and marked routes. Similarly, state government agencies are responsible for roads and tracks within declared parks such as the Little Desert, Big Desert and along the Wimmera River.

Routine Maintenance:

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

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

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

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

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

Other activities carried out include:

- Sealed roads - shoulder grading, pavement patching, crack sealing, edge repairs and line-marking.

- Unsealed roads - grading of gravel roads on an annual or as needs basis where funds allow.
- Formed only roads – grading on an as needs priority basis as funds allow (on average once in every 5 years).
- Replacement and maintenance of road signage and guideposts.

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

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

The majority of Council's capital expenditure is spent on renewal to ensure that the current service levels are maintained. In 2012, 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 \$2.3 million

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

- Sealed pavement and shoulders - Council's goal is to reconstruct \$1 million per year. The average useful life of this asset class is 70 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 27 years.
- Unsealed roads - Council's goal is to resheet \$260,000 per year. The average useful life of this asset class is 27 years.
- Bridges - The average useful life of this asset class is 100 years.

Major Initiatives:

- Three large reconstruction projects: sections along the Lorquon East Road, the Lorquon Station Road and the Katyil Wail Road.
- Develop and prioritise detailed plans relating to infrastructure upgrade and renewal (including roads, bridges, drains, footpaths and buildings) for each town.

Service Performance Outcome Indicators:

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.

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
201 Local Roads and Bridges		
Operating		
Expenditure		
20100 Indoor Salaries	209,076	213,421
20103 Advertising	0	250
20104 Sealed Road Team Leader Inspections	15,500	14,800
20105 Sealed Road Programmed Inspections	19,500	19,000
20106 Sealed Road Shoulder Maintenance	186,738	190,000
20107 Sealed Road Pavement Patching and Repair	78,000	87,000
20108 Sealed Road Crack Sealing	48,000	40,000
20109 Sealed Road Edge Repairs	200,000	189,000
20110 Sealed Road Line Marking	25,500	26,000
20111 Unsealed Road Team Leader Inspections	22,500	23,500
20112 Unsealed Road Programmed Inspections	14,000	12,830
20113 Unsealed Road - Gravel Maintenance	235,682	702,000
20115 Unsealed Road - Limestone Maintenance	457,500	0
20117 Unsealed Road - Earth Grading	215,000	283,700
20118 Road Signage	51,500	53,000
20119 Guide Post Maintenance	34,000	34,000
20120 Gypsum Road Maintenance	45,000	47,500
20121 Bridge Maintenance	6,500	4,700
20122 Street Lighting	50,000	35,674
20124 Cathodic Protection - Antwerp Bridge	2,000	2,100
20147 Depreciation	2,967,100	3,361,804
Expenditure Total	4,883,096	5,340,279
Income		
20170 Roads to Recovery - Grant	(1,518,849)	(1,753,308)
Income Total	(1,518,849)	(1,753,308)
Operating Total	3,367,313	3,586,971

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
201 Local Roads and Bridges		
Capital		
Expenditure		
20100 Indoor Salaries	91,885	98,489
20152 Kerb & Channel	94,642	232,673
20154 Reseals and Final Seals	602,628	587,684
20156 Sealed Road Construction	794,635	1,024,033
20158 Shoulder Resheet	196,315	141,045
20160 Unsealed Road Construction	271,349	1,388,394
20164 Bridges	62,000	500,000
20169 Capital Projects Salaries and Internal Plant Hire	404,176	0
Expenditure Total	2,517,630	3,972,318
Capital Total	2,517,630	3,972,318
201 Local Roads and Bridges Total	5,881,877	7,559,289

Program 2.02 Drainage Management**Service Description:**

The aim of this program is to have well maintained, fit for purpose drainage systems within townships.

Major Initiatives:

- Implement recommendations from drainage studies.

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

- Continue the construction of a formal overland drainage flow path from Ellerman Street to the River in Dimboola.
- Maintenance of Council's drainage systems including open drains and culverts, an extensive underground drain network and 75 km of kerb and channel.
- Council aims to spend \$90,000 per year on renewing kerb and channel and a further \$50,000 on renewal of other drainage infrastructure.

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
202 Drainage Management		
Operating		
Expenditure		
20200 Indoor Salaries	42,833	43,660
20204 Sealed Road Drainage and Culvert Maintenance	50,000	44,500
20205 Unsealed Road Drainage and Culvert Maintenance	127,000	118,000
20206 Underground Drainage Maintenance - Pits	17,000	16,500
20207 Underground Drainage Maintenance - Pipework	11,000	8,500
20208 Earth Gutter Maintenance	25,000	27,200
20209 Kerb and Channel Maintenance	6,000	6,000
20210 Urban Drainage Inspections	3,500	5,000
20247 Depreciation	193,314	206,917
Expenditure Total	475,647	476,277
Operating Total	475,647	476,277
Capital		
Expenditure		
20200 Indoor Salaries	10,525	11,120
20252 Urban Drainage	300,309	248,010
Expenditure Total	310,834	259,130
Capital Total	310,834	735,407
202 Drainage Management Total	786,481	735,407

Program 2.03 Paths and Trails**Service Description:**

The aim of Council's paths and trails program is to provide well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.

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

- Within this budget, Council is reconstructing the existing footpath at Wimmera Street Dimboola. Works will also be completed at Broadway Street Jeparit, Whitehead Avenue Nhill, Bow Street Rainbow, Peterson Avenue Jeparit, Sanders Street Rainbow, and McDonald Street Dimboola.
- Council will inspect and maintain the existing network of 39 kilometres of footpaths in accordance with Council's Road Management Plan.
- Maintenance will include grinding to remove tripping edges and removal of hazards.
- Implementation of Council's 'Pathway and Mobility Strategy 2015.'

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
203 Paths and Trails		
Operating		
Expenditure		
20300 Indoor Salaries	44,761	39,334
20304 Footpath Maintenance	34,200	33,000
20305 Footpath Inspections	700	700
20306 Footpath Programmed Inspections	5,500	5,650
20347 Depreciation	66,414	154,650
Expenditure Total	151,575	233,334
Operating Total	151,575	233,334
Capital		
Expenditure		
20300 Indoor Salaries	5,532	6,001
20353 Footpaths	81,092	208,982
Expenditure Total	86,624	214,983
Capital Total	86,624	214,983
203 Paths and Trails Total	238,199	448,317

Program 2.04 Tree Management**Service Description:**

The aim of Council's Tree Management program is to conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.

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.

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
204 Tree Management		
Operating		
Expenditure		
20400 Indoor Salaries	19,924	20,954
20404 Rural Tree Trimming and Removal	108,700	150,700
20405 Urban Trees Lopping & Pruning and Removal	80,000	97,900
20406 Urban Trees Replacement Program	22,500	29,500
Expenditure Total	231,124	299,054
Operating Total	231,124	299,054
204 Tree Management Total	231,124	299,054

Program 2.05 Town Beautification**Service Description:**

The aim of Council's Town Beautification program is to maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.

Initiatives:

- Mechanical street sweeping of commercial and urban areas eight times per year.
- Regular removal of litter from commercial and urban areas.
- 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.



Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
205 Town Beautification		
Operating		
Expenditure		
20500 Indoor Salaries	49,485	50,526
20504 Urban Streets - Mechanical Street Sweeping	35,500	50,100
20505 Commercial Area - Mechanical Street Sweeping	17,000	13,470
20506 Commercial Area Manual Street Sweeping	49,000	45,900
20507 Urban Area Litter Removal	49,200	51,200
20508 Commercial Area Bin Collection	52,700	56,100
20509 Public Toilet Building Maintenance	26,600	20,000
20510 Public Toilet Cleaning	142,300	139,750
20511 Parks and Gardens - Lawn Mowing and Maintenance	73,900	64,400
20512 Parks and Gardens - Watering	13,550	14,350
20513 Parks and Gardens - Infrastructure Maintenance	30,240	36,775
20514 Parks and Gardens - Garden Beds	31,900	32,200
20515 Parks and Gardens - Grass Maintenance	61,300	48,150
20516 Parks and Gardens - Playground Inspections	9,200	12,900
20517 Parks and Gardens - Playground Maintenance	20,425	35,625
20522 Western Highway Median Maintenance	7,000	10,500
20523 Nhill Truck Trailer Exchange (A&P Location)	9,000	6,000
20524 Tree Removal and Replacement	7,000	0
20526 Broadway Street Gardens	10,000	0
20544 Utilities	35,622	39,042
20547 Depreciation	34,820	72,485
Expenditure Total	765,742	799,473
Income		
20560 Menzies Square Redevelopment - Grant	(99,000)	0
20561 Western Highway Median Maintenance	(7,600)	(7,544)
20562 A&P - Nhill Truck Trailer Exchange	(11,700)	(12,000)
20563 Hindmarsh Open Spaces - Grant	(78,750)	0
Income Total	(197,050)	(19,544)
Operating Total	568,692	779,929

Account	Budget 2015-16	Budget 2016-17
205 Town Beautification		
Capital		
Expenditure		
20550 Lochiel Street Redevelopment	45,374	0
20554 Town Entry Signs	0	20,000
Expenditure Total	45,374	20,000
Capital Total	45,374	20,000
205 Town Beautification Total	614,066	799,929

Program 2.06 Community Centres and Public Halls**Service Description:**

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.

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.

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
206 Community Centres and Public Halls		
Operating		
Expenditure		
20600 Indoor Salaries	108,114	85,963
20603 Advertising	0	3,000
20604 Nhill Community Centre Maintenance	20,000	16,000
20605 Public Halls Building Maintenance	41,200	63,200
20606 Public Halls Inspections	1,650	1,705
20611 Condition Assessment - Buildings	10,000	10,000
20612 Nhill Memorial Community Centre Film Hire	20,000	20,000
20613 Nhill Community Centre Materials	4,000	3,000
20614 Dimboola Community Centre Contribution	500	500
20644 Utilities	16,256	17,230
20645 Telecommunications	830	1,316
20647 Depreciation	214,643	144,526
Expenditure Total	437,193	366,440
Income		
20672 Nhill Memorial Community Centre	(55,000)	(55,000)
Income Total	(55,000)	(55,000)
Operating Total	382,193	311,440
Capital		
Expenditure		
20651 Nhill Community Centre Improvements	0	7,555
20656 Nhill Community Centre Box Office Fit Out	3,000	0
20657 Nhill Community Centre Premium Seating	8,000	0
Expenditure Total	11,000	7,555
Capital Total	11,000	7,555
206 Community Centres and Public Halls Total	393,193	318,995

Program 2.07 Recreation Facilities

Service Description:

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.

Major Initiatives - Capital Expenditure:

- Commence the instigation of outcomes and projects identified and prioritised following the development of the Hindmarsh Recreation Strategy.
- Complete Landscaping at the Jeparit Recreation Fishing Pontoon.

Initiatives:

- Establish, implement and monitor User Agreements for management and maintenance of ovals and recreation reserves in Dimboola, Jeparit, Nhill and Rainbow.
- Maintenance of Council-owned and controlled recreational buildings and facilities.
- Actively seek funding for projects to maintain and improve community recreation facilities and manage the projects in conjunction with community organisations (Refer to 1.01 Community Developments – Community Action Plans in Jeparit and Rainbow and Community Precinct Plans in Dimboola and Nhill).
- Inspections and safety audits of recreational facilities.

Service Performance Outcome Indicators:

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



Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
207 Recreation Facilities		
Operating		
Expenditure		
20700 Indoor Salaries	99,702	89,715
20702 Contracts & Materials	250	250
20704 Swimming Pool Management	240,505	246,517
20705 Swimming Pool Maintenance	23,500	23,500
20706 Swimming Pool Building Maintenance	14,000	16,000
20708 Swimming Pool Preparation and Painting	22,800	7,000
20709 Swimming Area Ground Maintenance	7,800	7,800
20710 Recreation Reserve Building Maintenance	33,000	26,700
20712 Recreation Reserve Oval Mowing and Maintenance	33,000	31,200
20713 Recreation Reserve Surrounds Maintenance	41,650	37,850
20714 Recreation Reserve Loose Litter Removal	5,100	4,100
20719 Nhill Community Pavilion Design Work	0	20,000
20720 Precinct & Recreation Plan Projects Funding	0	50,000
20744 Utilities	51,800	46,447
20745 Telecommunications	490	502
20747 Depreciation	231,761	281,736
20797 Skate Park Facilities	0	10,000
20798 Rainbow Bowls Synthetic Green	120,000	4,500
Expenditure Total	925,358	903,817
Income		
20770 Recreation Reserve Recoupments	(4,900)	(4,000)
20771 Rainbow Rec Reserve Facility Redevelopment-Grant	(205,000)	0
20772 Council Recreation Strategic Plan-Grant	(3,000)	0
20776 Dimboola Football Club Netball Facilities – Grant	0	(116,365)
20778 Rainbow Synthetic Bowls Green – Grant	(92,000)	(4,500)
Income Total	(304,900)	(124,865)
Operating Total	620,458	828,952

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
207 Recreation Facilities		
Capital		
Expenditure		
20752 Dimboola Soundshell Project	0	8,500
20755 Dimboola Recreation Reserve Netball Facilities	0	128,965
20766 Dimboola Recreation Reserve Drainage	0	7,500
20797 Skate Park Facilities	0	143,000
20799 Recreational Fishing Pontoon	0	8,000
Expenditure Total	0	295,965
Capital Total	0	295,965
207 Recreation Facilities Total	620,458	1,074,917

Program 2.08 Waste Management**Service Description:**

Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.

Initiatives:

- Weekly kerbside collection of garbage bins.
- Fortnightly kerbside collection of recycle bins.
- Manage the operations of transfer stations.
- Redeveloping the transfer stations to minimise contamination of waste and reduce the volume of waste to landfill.
- One free green waste month in October.

Service Performance Outcome Indicators:

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)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	
208 Waste Management		
Operating		
Expenditure		
20800 Indoor Salaries	116,685	124,597
20802 Contracts and Materials	2,000	2,000
20803 Advertising	200	200
20804 Kerbside Garbage Collection	250,000	257,500
20805 Kerbside Recycle Collection	155,000	159,650
20806 Transportation of Garbage to Dooen Landfill	55,000	56,650
20807 Dooen Landfill Charges	188,000	178,500
20808 Delivery of Recycle	52,000	30,000
20810 Transfer Station Recycle Collection	6,000	6,180
20811 Transfer Station Push in Waste and Cover	18,600	18,600
20812 Transfer Station Chemical Drum Disposal	4,000	2,000
20813 Transfer Station Maintenance	16,000	16,000
20815 Transfer Station Green Waste Processing	5,000	5,000
20818 Hard Plastic Disposal	0	15,000
20819 Environmental Waste Project	0	20,000
20847 Depreciation	28,413	32,629
Expenditure Total	896,898	924,506
Income		
20870 Kerbside Waste / Recycling Charge	(808,734)	(857,565)
20871 Commercial Garbage Collection Fees	(30,000)	(32,000)
20872 Commercial Recycle Collection Fees	(2,000)	(2,000)
20873 Transfer Station Sales including Scrap Metal	(20,000)	0
20874 Transfer Station Fees	(52,000)	(45,000)
20875 Drum Disposal Cost Recovery – Grant	(4,000)	(1,000)
20876 Garbage Bin and Parts Sales	(400)	(2,000)
20877 Waste Management Sales	(400)	(1,000)
Income Total	(917,174)	(940,565)
Operating Total	(20,276)	(16,059)
208 Waste Management Total	(20,276)	(16,059)

Program 2.09 Quarry Operations**Service Description:**

Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.

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.

Account	Budget 2015-16	Budget 2016-17
209 Quarry Operations		
Operating		
Expenditure		
20900 Indoor Salaries	8,533	8,459
20904 Quarry Raising	84,000	75,000
20905 Quarry Material Crushing	90,000	232,000
20906 Quarry Material Loading	55,900	60,000
20907 Quarry Rehabilitation	76,200	130,000
20908 Quarry Compensation Payment	22,000	27,500
20909 Quarry Restoration	23,000	95,500
20911 Quarry General Maintenance	9,000	16,000
20947 Depreciation	0	11,714
Expenditure Total	368,633	655,673
Income		
20970 Quarry Sales	(20,000)	(20,000)
20971 Quarry Material Used on Jobs	(260,000)	(635,868)
Income Total	(280,000)	(655,868)
Operating Total	88,633	(195)
209 Quarry Operations Total	88,633	(195)

Program 2.10 Waterway Management**Service Description:**

Management of Council-controlled waterways including weir pools and lakes.

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.

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
210 Waterway Management		
Operating		
Expenditure		
21000 Indoor Salaries	10,317	10,589
21002 Contracts and Materials	1,500	2,500
21006 Weir Operations	6,000	6,000
21007 Nhill Lake Water Allocation	3,000	3,000
21044 Utilities	6,941	7,114
21045 Depreciation	41,000	32,869
Expenditure Total	68,758	62,072
Operating Total	68,758	62,072
210 Waterway Management Total	68,758	62,072

Program 2.11 Environment Management**Service Description:**

Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.

Initiatives:

- Provide financial support to the Hindmarsh Landcare Network.
- Implement Council's Roadside Management Strategy.
- Eradication of pest plants and pest animals.
- Implement activities and recommendations of the Hindmarsh Environmental Strategy, subject to available funding.
- Develop project proposal for an environmental waste project.

Built and Natural Environment	Budget	2016-17
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Account	Budget 2015-16	Budget 2016-17
211 Environment Management		
Operating		
Expenditure		
21100 Indoor Salaries	13,987	13,515
21104 Hindmarsh Landcare Network Contribution	10,000	10,000
21105 Vermin and Noxious Weeds	11,500	13,200
21106 Lanes and Drains Herbicide Spraying	32,500	30,600
21107 Wimmera Mallee Sustainability Alliance - Cont.	5,000	5,000
21109 Roadside Weeds and Pests (DELWP)	0	50,000
21111 Energy Efficient Street Lighting	55,000	0
Expenditure Total	127,987	122,315
Income		
21170 Roadside Weeds and Pests (DELWP)	0	(50,000)
Income Total	0	(50,000)
Operating Total	127,987	72,315
211 Environment Management Total	127,987	72,315

Program 2.12 Fire Protection**Service Description:**

Identification of potential fire hazards and prevention of loss of life and property caused by fire.

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.

Account	Budget 2015-16	Budget 2016-17
212 Fire Prevention		
Operating		
Expenditure		
21200 Indoor Salaries	22,050	22,605
21204 Fire Plug Post Maintenance	7,500	9,500
21205 Rural Roadside Spraying/Slashing	56,000	34,000
21206 Town Boundary Spraying/Slashing	3,300	3,300
21207 Private Property Clean-up for Fire Prevention	3,000	3,000
Expenditure Total	91,850	72,405
Income		
21270 Recoupment of Clean-up Costs at Private Property	(3,000)	(3,000)
21271 Fire Prevention Fines	(25,000)	(10,000)
Income Total	(28,000)	(13,000)
Operating Total	63,850	59,405
212 Fire Prevention Total	63,850	59,405

6.3 Key Result Area No. 3: COMPETITIVE AND INNOVATIVE ECONOMY

To achieve our KRA **Competitive and Innovative Economy**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each program area are described over the following pages.

Program 3.01 Economic Development**Service Description:**

Facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for residents to access employment.

Initiatives:

- Support Wimmera Development Association's (WDA) Cadet Program.
- Represent Council at local, regional and state shows and expos in order to market the Shire's liveability, tourism assets and opportunities.
- Be proactive in relation to the National Broadband Network rollout in regional Victoria.
- 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.
- Implement initiatives resulting from Council's Economic Development Strategy adopted in 2014/15, including Business Assistance Grants Program, local business training initiatives, farm stay and B&B information and promotion.
- Provide support and advocate on behalf of newly migrated residents.

Account	Budget 2015-16	Budget 2016-17
301 Economic Development		
Operating		
Expenditure		
30100 Indoor Salaries	101,003	108,436
30102 Contracts and Materials	1,000	5,000
30103 Advertising	2,000	2,000
30104 Council Contribution For Grant Funded Projects	100,000	50,000
30105 Saleyard Membership - Nhill	800	800
30106 Saleyard Maintenance Nhill - Yard and Pen	2,000	2,000
30107 Saleyard Ground Maintenance Nhill	4,500	4,500
30108 Saleyard Utilities Nhill	3,724	2,964
30109 Dimboola Community Enterprise Centre Utilities	1,012	3,523
30115 Karen Community Capacity Building Project	40,000	0
30116 Karen Settlement Building Project	10,000	27,562
30117 Farm Stay / B & B Information Sessions	0	5,000
30118 Local Business Group Training Initiatives	0	6,000
30119 Small Business Incubation Plan & Young Entrepreneur	0	2,000
30120 Business Assistance Grant Program	0	20,000
30121 Karen Migration Employment Project		40,174
30143 Memberships and Subscriptions - Saleyard	750	750
30144 Utilities	1,964	2,156
30147 Depreciation	25,188	45,976
Expenditure Total	293,941	328,841
Income		
30170 Saleyard Fees - Nhill	(4,000)	(4,000)
30171 Saleyard Truck Wash Fees - Nhill	0	(500)
30172 Sale of Asbestos Pack	(250)	0
30179 Karen Settlement Program – Grant	(10,000)	(10,000)
30179 Karen Migration Employment – Grant	0	(20,000)
Income Total	(14,250)	(34,500)
Operating Total	279,691	294,341
Capital		
Expenditure		
30104 Council Contribution to Grant Funded Projects	200,000	100,000
Expenditure Total	200,000	100,000
Capital Total	200,000	100,000
301 Economic Development Total	479,691	394,341

Program 3.02 Tourism**Service Description:**

To develop a thriving Wimmera Mallee Tourism industry predominantly based on, but not limited to, the Shire's heritage and environmental assets.

Major Initiatives - Capital Expenditure: (Refer to Capital Work Program for further details)

- Identification and construction of infrastructure to improve visitor amenities throughout the Shire, including signage.
- Continue the upgrades of infrastructure at Riverside Holiday Park Dimboola.

Initiatives:

- Promote and maintain a Hindmarsh Tourism website.
- Attend and provide Council support at Wimmera Mallee Tourism meetings, Hindmarsh Tourism Association meetings, and Hindmarsh Visitor Information Centre Section 86 meetings.
- 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.
- Develop Master Plans for the Wimmera Mallee Pioneer Museum and Four Mile Beach camping area.
- Develop a Business and Marketing Plan for the Riverside Holiday Park Dimboola.
- Develop a Hindmarsh Heritage Drive.

Account	Budget 2015-16	Budget 2016-17
302 Tourism		
Operating		
Expenditure		
30200 Indoor Salaries	119,652	131,183
30202 Contracts & Materials	2,000	1,000
30203 Advertising & Marketing Promotions	10,000	10,000
30204 Hindmarsh Tourism Association Contribution	20,000	0
30205 Regional Tourism Association Contribution	10,000	6,000
30206 Information Centre Building Maintenance	2,200	2,200
30207 Information Centre Nhill - Cleaning	3,000	3,000
30208 Information Centre Nhill - Utilities	650	0
30211 Building Maintenance - Yurunga and Pioneer Museum	38,000	38,000
30212 RV Dump Point Maintenance	0	2,000
30215 Pioneer Museum Strategic / Master Plan	40,000	40,000
30216 Website Maintenance & Hosting	6,430	6,500
30217 Hindmarsh Heritage Drive	0	5,000
30244 Utilities	459	1,202
30245 Telecommunications	1,033	0
30247 Depreciation	8,848	41,504
Expenditure Total	262,272	287,589
Income		
30276 Pioneer Museum Strategic / Master Plan – Grant	(30,000)	0
Income Total	(30,000)	0
Operating Total	232,272	287,589
Capital		
Expenditure		
30250 RV Dump Points - Nhill	15,000	0
30251 Tourism Signage	1,000	10,000
30255 Yurunga Homestead Restoration Works	23,000	0
30258 Fire Tank Wimmera Mallee Pioneer Museum	0	9,000
Expenditure Total	39,000	19,000
Capital Total	39,000	19,000
302 Tourism Total	271,272	306,589

Program 3.03 Private Works**Service Description:**

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 to third party assets.

Council has the capacity to provide competitively priced and locally available services including:

- Driveway construction and private road or street construction;
- Subdivision works;
- Earthmoving;
- Cartage;
- Truck Hire / Water Cartage; and
- Grading driveways and fence lines.

Account	Budget 2015-16	Budget 2016-17
303 Private Works		
Operating		
Expenditure		
30300 Indoor Salaries	22,761	23,166
30303 Advertising	2,000	1,000
30304 Private Works	90,200	71,500
30344 Utilities	2,655	1,300
Expenditure Total	117,626	96,966
Income		
30372 Private Works Fees	(130,000)	(120,000)
Income Total	(130,000)	(120,000)
Operating Total	(12,374)	(23,034)
303 Private Works Total	(12,374)	(23,034)

Program 3.04 Caravan Parks and Camping Grounds**Service Description:**

Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.

Major Initiatives - Capital Expenditure: (Refer to Capital Work Program for further details)

- Upgrade Fencing at the Riverside Holiday Park, Dimboola.

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.

Account	Budget 2015-16	Budget 2016-17
304 Caravan Parks and Camping Grounds		
Operating		
Expenditure		
30400 Indoor Salaries	126,357	122,094
30402 Contracts and Materials	5,000	8,000
30403 Advertising	500	2,000
30404 Caravan Park Building Maintenance	38,000	19,500
30405 Caravan Parks Ground Maintenance	22,500	22,500
30406 Camping Grounds Building Maintenance	4,000	4,000
30407 Camping Grounds Infrastructure Maintenance	3,500	2,000
30408 Camping Ground Beach Cleaning	2,500	1,000
30409 Caravan Parks Marketing & Promotion	5,000	5,000
30410 Online Booking System	2,005	5,000
30411 Memberships and Subscriptions	4,500	3,500
30444 Utilities	30,518	29,848
30445 Telecommunications	800	1,250
Expenditure Total	245,180	225,692
Income		
30470 Caravan Park Lease Fees	(10,000)	(10,000)
30471 Caravan Park Fees	(190,000)	(150,000)
30472 Camping Ground Fees	(2,000)	(1,000)
30473 Riverside Holiday Park Infrastructure - Grant	(10,000)	(320,000)
30475 Camp Kitchen - Grant	0	(30,000)
Income Total	(212,000)	(511,000)
Operating Total	33,180	(285,308)
Capital		
Expenditure		
30456 Camp Kitchen Jeparit Riverbank Precinct	0	46,400
30457 Riverside Holiday Park Fencing Upgrades	0	20,000
30458 Riverside Holiday Park Canoes & Bikes	0	17,023
30459 Riverside Holiday Park Rec Room & Office Fitout	0	40,500
30460 Riverside Holiday Park Cabins	0	320,000
Expenditure Total	0	443,923
Capital Total	0	443,923
304 Caravan Parks and Camping Grounds Total	33,180	158,615

Program 3.05 Land Use Planning**Service Description:**

To ensure that any development that occurs in Hindmarsh Shire is carried out in accordance with relevant planning policies, principals and controls.

- 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 Performance Outcome Indicators:

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

Account	Budget 2015-16	Budget 2016-17
305 Land Use Planning		
Operating		
Expenditure		
30500 Indoor Salaries	58,446	58,314
30502 Contracts and Materials	500	500
30503 Advertising	500	500
30504 Land Use Planning Contractor	83,025	83,025
30508 Planning Scheme Amendments	10,000	10,000
Expenditure Total	152,471	152,339
Income		
30570 Land Use Planning Permit Fees	(15,000)	(15,000)
30571 Land Use Planning Certificate Fees	(1,600)	(1,600)
Income Total	(16,600)	(16,600)
Operating Total	135,871	135,739
305 Land Use Planning Total	135,871	135,739

Program 3.06 Building Control**Service Description:**

To provide statutory and private building services to the community.

- 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.

Account	Budget 2015-16	Budget 2016-17
306 Building Control		
Operating		
Expenditure		
30600 Indoor Salaries	7,794	7,153
30602 Contracts and Materials	500	500
30604 Building Control Contractor	146,000	144,430
30605 Software & Licence Fees	600	600
30643 Memberships and Subscriptions	2,500	0
Expenditure Total	157,394	152,683
Income		
30670 Building Control Permit Fees	(35,000)	(36,000)
30671 Building Control Certificate Fees	(2,000)	(1,500)
Income Total	(37,000)	(37,500)
Operating Total	120,394	115,183
306 Building Control Total	120,394	115,183

Program 3.07 Aerodrome**Service Description:**

Manage and maintain the Nhill Aerodrome.

Initiatives:

- Scheduled inspections and maintenance at the Nhill Aerodrome.
- Provide support to the Nhill Aerodrome Masterplan Advisory Committee to implement the Nhill Aerodrome Master Plan.

Account	Budget 2015-16	Budget 2016-17
307 Aerodromes		
Operating		
Expenditure		
30700 Indoor Salaries	18,111	17,742
30702 Contracts and Materials	3,000	4,000
30703 Advertising	100	100
30704 Aerodrome Inspections	13,000	13,806
30705 Aerodrome Toilet Cleaning	600	1,500
30706 Runways and Taxiways	3,100	3,100
30707 Aerodrome Lines lights and Markers	8,000	6,000
30708 Aerodrome Grass Slashing and Spraying	9,000	9,000
30709 Aerodrome Membership	600	600
30710 Building Maintenance	3,000	3,500
30711 Surrounds Maintenance	0	1,000
30744 Utilities	1,463	1,741
30745 Telecommunications	895	917
30747 Depreciation	10,200	19,430
30771 Training Fees	0	3000
Expenditure Total	71,069	85,436
Income		
30770 Aerodrome Fees	(12,000)	(12,000)
Income Total	(12,000)	(12,000)
Operating Total	59,069	73,436
307 Aerodromes Total	59,069	73,436

6.4 Key Result Area No. 4: OUR PEOPLE, OUR PROCESSES

To achieve our KRA **Our People, Our Processes**, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each program area are described over the following pages.

Program 4.01 Civic Leadership and Governance**Service Description:**

To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice.

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 Corporation
- Community Satisfaction Survey

Service Performance Outcome Indicators:

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

Account	Budget 2015-16	Budget 2016-17
401 Civic Leadership and Governance		
Operating		
Expenditure		
40100 Indoor Salaries	327,243	336,904
40101 Advocacy Development & Training	39,000	39,000
40102 Contracts and Materials	20,000	25,000
40103 Advertising	10,000	10,000
40104 Mayoral Allowance	59,070	60,547
40105 Councillors Allowance	108,000	110,700
40107 Civic Receptions	4,500	5,000
40108 Councillor Travel and Remote Area Allowance	8,000	5,000
40109 Audit Committee	1,000	1,000
40110 Internal Audit Fees	23,660	24,000
40111 Community Newsletter	0	1,800
40112 City of Port Phillip Alliance	5,000	0
40113 Legal Fees	20,000	20,000
40114 Strategic Planning Retreat	6,000	12,000
40115 Councillors Training	9,000	9,000
40116 Awards & Ceremonies	5,000	6,000
40118 Software and Licence Fees	5,000	5,000
40119 Printing - Annual Report	4,500	4,700
40120 Community Satisfaction Survey	14,000	14,500
40122 Shared Services Investigation	20,000	0
40123 Website Maintenance & Hosting	6,430	6,500
40143 Memberships and Subscriptions	76,000	78,000
40145 Telecommunication	11,648	13,500
40146 Motor Vehicles	20,866	0
40147 Depreciation	27,199	25,286
Expenditure Total	831,116	813,437
Operating Total	831,116	813,437
401 Civic Leadership and Governance Total	831,116	813,437

Program 4.02 Customer Service Centres**Service Description:**

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.

Initiatives:

- Seek improvement in the community satisfaction survey conducted annually.
- Provision of licensing and registration services on behalf of VicRoads.

Account	Budget 2015-16	Budget 2016-17
402 Customer Service Centre		
Operating		
Expenditure		
40200 Indoor Salaries	260,837	299,830
40202 Contracts and Materials	7,000	5,000
40204 Postage	12,000	15,000
40205 Printing and Stationary	22,500	25,000
40206 Customer Service Centre Dim. Library - Salary Reimb.	23,466	24,287
40207 Cleaning Products	2,000	2,000
40208 Building Maintenance	25,000	25,000
40209 Staff Amenities	5,000	3,000
40244 Utilities	33,493	29,152
40245 Telecommunication	34,000	26,600
40247 Depreciation	51,749	116,180
Expenditure Total	477,045	571,049
Operating Total	477,045	571,049
Capital		
Expenditure		
40254 Storage Shed	0	24,072
Expenditure Total	0	24,072
Capital Total	0	24,072
402 Customer Service Centre Total	477,045	595,121

Program 4.03 Council Elections**Service Description:**

Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.

- Ongoing maintenance of the voters' rolls.

Account	Budget 2015-16	Budget 2016-17
403 Council Elections		
Operating		
Expenditure		
40300 Indoor Salaries	4,624	4,750
40305 Electoral Services	38,727	100,000
Expenditure Total	43,351	104,750
Operating Total	43,351	104,750
403 Council Elections Total	43,351	104,750

Program 4.04 Financial Management**Service Description:**

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.

- Preparation of Council's annual budget, including the capital works budget.
- Preparation of Council's Annual Report.
- Preparation of management reports to Council and Senior Managers.
- Investment of surplus funds in accordance with Council's investment policy having regard to legislation and financial risk.
- Support of the internal and external audit functions.
- Management of Council's taxation obligations.
- Continued lobbying of governments for additional funding and resources.

Initiatives:

- Refinement of Council's 10-year financial plan to aid in Council's long term financial sustainability.

Account	Budget 2015-16	Budget 2016-17
404 Financial Management		
Operating		
Expenditure		
40400 Indoor Salaries	172,140	183,125
40402 Contracts and Materials	2,000	2,000
40403 Advertising	2,500	2,000
40404 Statutory Audit Fees	40,000	42,000
40405 Bank Account Fees	21,500	29,500
40408 Other Bank Fees and Charges	1,000	1,000
40409 Financial Management Software Maintenance Fees	184,800	186,300
40443 Memberships and Subscriptions	4,500	4,500
Expenditure Total	428,440	450,425
Income		
40470 Victoria Grant Commission General Purpose Grant	(2,500,024)	(2,520,647)
40471 Victoria Grant Commission Local Roads Grant	(1,531,767)	(1,527,040)
40472 Interest on Investments	(70,000)	(75,000)
40474 Phone Tower Leases	(30,000)	(30,000)
40475 Other Corporate Income	(18,200)	(19,100)
40478 Proceeds from Sale of Plant	(164,000)	(110,000)
Income Total	(4,313,991)	(4,281,787)
Operating Total	(3,885,551)	(3,831,362)
404 Financial Management Total	(3,885,551)	(3,831,362)

Program 4.05 Rating and Valuations**Service Description:**

Management of Council's rating system, including valuation of properties and the levying of rates and charges.

- 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.

Initiatives:

- Review and implementation of Council's Rating Strategy.
- Implementation of the State Government's Fire Services Property Levy.

Account	Budget 2015-16	Budget 2016-17
405 Rating and Valuations		
Operating		
Expenditure		
40500 Indoor Salaries	128,819	134,003
40502 Contracts and Materials	1,500	1,000
40504 Printing and Postage of Rate Notices	17,000	17,000
40505 General Revaluation	54,000	0
40506 Supplementary Valuations	5,000	5,000
40507 Debt Collection Fees	15,000	15,000
40508 Fire Services Levy	23,000	24,000
40509 Bad & Doubtful Debts	0	5,000
40510 Regional GIS Project	20,000	0
Expenditure Total	264,319	201,003
Income		
40570 Rates Revenue	(6,229,013)	(6,429,606)
40571 Municipal Charge	(701,053)	(711,740)
40572 Interest on Overdue Rates and Charges	(45,000)	(40,000)
40573 Recoupment of Legal Fees	(15,000)	(15,000)
40574 Fire Services Levy Support	(38,653)	(39,794)
Income Total	(7,028,719)	(7,236,140)
Operating Total	(6,764,400)	(7,035,137)
405 Rating and Valuations Total	(6,764,400)	(7,035,137)

Program 4.06 Records Management**Service Description:**

Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria.

- Compliance with Privacy and Freedom of Information Legislation.
- Ensure that Council records, stores and disposes of its records in accordance with statutory obligations.

Initiatives:

- Further enhance the InfoXpert Records module.
- Provide training and development for staff to implement further efficiencies and features in the records management system.

Account	Budget 2015-16	Budget 2016-17
406 Records Management		
Operating		
Expenditure		
40600 Indoor Salaries	42,196	43,806
40602 Contracts and Materials	2,000	4,000
40604 Records Management Software Maintenance Fees	9,400	9,500
40605 MAV Step Program	3,100	0
Expenditure Total	56,696	57,306
Operating Total	56,696	57,306
Capital		
Expenditure		
40650 Fire Proof Cabinets	1,300	0
Expenditure Total	1,300	0
Capital Total	1,300	0
406 Records Management Total	57,996	57,306

Program 4.07 Information Technology**Service Description:**

Using Information Technology as a tool to connect with the community and provide efficient and effective services.

Initiatives:

- Upgrade of computer hardware and software in line with industry standards and Council's IT Strategy.
- Improvement of Council's internet services to achieve faster down and upload speeds and increase efficiencies.
- Reducing the volume of paper used in Council's operations.

Account	Budget 2015-16	Budget 2016-17
407 Information Technology		
Operating		
Expenditure		
40700 Indoor Salaries	98,812	97,733
40702 Contracts and Materials	6,000	6,340
40704 Maintenance Agreements	42,887	65,048
40707 Memberships & Subscriptions	4,570	4,570
40710 Internet Services	35,000	35,000
40745 Telecommunications	580	480
Expenditure Total	188,849	209,171
Operating Total	188,849	209,171
Capital		
Expenditure		
40750 Server Replacement	12,000	8,500
40752 Workstations	19,800	22,000
40756 Storage Area Network Replacement	8,400	12,000
40759 Replacement PABX	50,000	0
Expenditure Total	90,200	42,500
Capital Total	90,200	42,500
407 Information Technology Total	279,049	251,671

Program 4.08 Risk Management**Service Description:**

Monitor and manage Council's risks in relation to operations, employment and infrastructure.

- 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.

Account	Budget 2015-16	Budget 2016-17
408 Risk Management		
Operating		
Expenditure		
40800 Indoor Salaries	94,063	97,733
40802 Contracts and Materials	1,500	1,500
40804 Risk Management Software Maintenance Fees	3,600	4,600
40805 Insurance	242,885	250,170
40806 Excess on Claims	40,000	40,000
40807 OHS Staff Training	10,000	10,000
40810 OHS Committee Training	3,000	3,000
40845 Telecommunications	880	880
Expenditure Total	395,928	407,883
Income		
40870 Insurance Recoupments	(15,000)	(15,000)
Income Total	(15,000)	(15,000)
Operating Total	380,928	392,883
408 Risk Management Total	380,928	392,883

Program 4.09 Contract Management**Service Description:**

Preparation of contract specifications, administration of tender processes, and management of Council's contracted services.

- 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.

Account	Budget 2015-16	Budget 2016-17
409 Contract Management		
Operating		
Expenditure		
40900 Indoor Salaries	75,990	77,871
40902 Contracts and Materials	1,950	1,950
40945 Telecommunications	1,391	1,611
Expenditure Total	79,331	81,432
Operating Total	79,331	81,432
Capital		
Expenditure		
40951 Carpenters Tools	0	5,200
Expenditure Total	0	5,200
Capital Total	0	5,200
409 Contract Management Total	79,331	86,632

Program 4.10 Payroll and Human Resources Services**Program Description:**

Provision of payroll services to Council employees and the provision of human resources services to management.

Initiatives:

- Support Wimmera Development Association's (WDA) Cadet Program.
- Review payroll processes for employees.
- Develop and implement an organisation development plan.

Account	Budget 2015-16	Budget 2016-17
410 Payroll and HR Services		
Operating		
Expenditure		
41000 Indoor Salaries	140,261	142,932
41002 Contracts and Materials	3,500	2,000
41003 Advertising	5,000	5,000
41004 Staff Development Training	31,000	58,010
41005 Cadetships	0	7,000
41043 Memberships and Subscriptions	4,000	4,200
41045 Telecommunications	400	480
Expenditure Total	184,161	219,622
Operating Total	184,161	219,622
410 Payroll and HR Services Total	184,161	219,622

Program 4.11 Emergency Management**Service Description:**

Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.

Initiatives:

- Training for staff undertaking emergency management roles.
- Financial support to the State Emergency Service.
- Actively participate in the Wimmera Emergency Management Cluster with Horsham Rural City Council, Yarriambiack Shire Council, and West Wimmera Shire Council.

Account	Budget 2015-16	Budget 2016-17
411 Emergency Management		
Operating		
Expenditure		
41100 Indoor Salaries	67,160	67,610
41102 Contracts and Materials	3,000	2,500
41104 SES Contribution	40,000	37,706
41105 Emergency Water Supply - Drought Bores	3,500	4,600
41108 Emergency Attendance	2,000	2,500
41145 Telecommunications	1,280	1,080
Expenditure Total	117,440	115,996
Income		
41170 SES Grants	(28,000)	(25,706)
Income Total	(28,000)	(25,706)
Operating Total	89,440	90,290
411 Emergency Management Total	89,440	90,290

Program 4.12 Depots and Workshops**Service Description:**

Operation of Council's depots and workshops including the provision of heavy plant and equipment.

- 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.

Account	Budget 2015-16	Budget 2016-17
412 Depots and Workshops		
Operating		
Expenditure		
41200 Indoor Salaries	16,595	18,002
41202 Contracts and Materials	500	1,000
41203 Advertising	0	500
41204 Depot Building and Surround Maintenance	66,000	59,200
41205 Depot Coordination and Administration	86,000	88,500
41206 Purchase of Minor Tools and Traffic Signs	21,500	20,500
41207 Materials Storage Yard Dimboola	22,000	0
41244 Utilities	11,909	11,683
41245 Telecommunication	8,880	17,000
41247 Depreciation	27,208	9,701
Expenditure Total	260,592	226,086
Income		
41270 Sale of "Pound Yard" Dimboola	(22,000)	0
Income Total	(22,000)	0
Operating Total	238,592	226,086
Capital		
Expenditure		
41251 Plant Replacement	517,000	65,000
Expenditure Total	517,000	65,000
Capital Total	517,000	65,000
412 Depots and Workshops Total	755,592	291,086

Program 4.13 Asset Management**Program Description:**

Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets.

- Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future.
- Ensure that Council's asset renewal expenditure targets the most critical assets.
- Provide regular condition and defect audits of Council's assets to ensure safety and levels of service are maintained.
- Provide Council's asset valuations.

Major Initiatives

- Complete road and infrastructure audit.

Initiatives:

- Continued review of Council's roads hierarchy and Road Management Plan.
- Participate in the state-wide 'Step' asset management improvement program auspiced by the Municipal Association of Victoria.
- 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:
 - Inspections
 - Road Opening Permits
 - Act as a planning referral body
- An asset inspection program which includes:
 - Up to three (3) road inspections per year (including a night time inspection);
 - Monthly inspections of kindergartens, playgrounds, exercise equipment and skate parks across the four (4) towns;
 - Swimming pool inspections four (4) times per year;
 - Seven (7) bridge and numerous car park inspections twice per year;
 - 542 Fire Plug inspections annually;
 - Tree inspections twice per year in high use public areas;
 - As well as reactive inspections as a result of Customer Action Requests.

Account	Budget 2015-16	Budget 2016-17
413 Asset Management		
Operating		
Expenditure		
41300 Indoor Salaries	86,649	88,366
41302 Contracts and Materials	8,000	8,000
41304 Asset Management Software Maintenance Fees	12,000	0
41305 Step Asset Management Program	8,200	8,200
41306 MyData Upgrade and Training	20,000	32,000
41307 Memberships & Subscriptions	200	200
41308 Asset Inspections	30,924	18,011
41309 Road & Infrastructure Audit	0	100,000
41345 Telecommunications	2,180	2,300
Expenditure Total	168,153	257,077
Operating Total	168,153	257,077
413 Asset Management Total	168,153	257,077

Program 4.14 Fleet Management**Service Description:**

Ensure that Council's vehicle fleet is managed, maintained and replaced in the most efficient and effective way possible.

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

Account	Budget 2015-16	Budget 2016-17
414 Fleet Management		
Operating		
Expenditure		
41400 Indoor Salaries	2,545	2,614
41404 Fleet Servicing and Maintenance	10,000	10,000
41405 Fleet Tyres	6,000	6,000
41406 Fleet Registration & Insurance	8,500	8,505
41407 Fringe Benefit Tax	75,000	96,000
41408 Fleet Fuel	34,000	34,002
41447 Depreciation	53,818	34,226
Expenditure Total	189,863	191,347
Income		
41470 Vehicle Salary Sacrifice	(80,000)	(85,000)
Income Total	(80,000)	(85,000)
Operating Total	109,863	106,347
Capital		
Expenditure		
41450 Fleet Replacement	337,000	400,577
Expenditure Total	337,000	400,577
Capital Total	337,000	400,577
414 Fleet Management Total	446,863	506,924

Program 4.15 Accounts Payable**Service Description:**

Payment of invoices in an efficient and timely manner.

- 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.

Account	Budget 2015-16	Budget 2016-17
415 Accounts Payable		
Operating		
Expenditure		
41500 Indoor Salaries	52,586	50,326
41502 Contracts and Materials	200	200
Expenditure Total	52,786	50,526
Operating Total	52,786	50,526
415 Accounts Payable Total	52,786	50,526

Program 4.16 Accounts Receivable**Service Description:**

Receival of payments from debtors in an efficient and timely manner.

- Monthly invoicing of accounts.
- Ensure Council's Outstanding Debtor Policy is adhered too.
- Regular reports to management on outstanding debtors.

Account	Budget 2015-16	Budget 2016-17
416 Accounts Receivable		
Operating		
Expenditure		
41600 Indoor Salaries	22,537	19,356
Expenditure Total	22,537	19,356
Operating Total	22,537	19,356
416 Accounts Receivable Total	22,537	19,356

7 Strategic Resource Plan and Financial Performance Indicators

This section includes an extract of the adopted Strategic Resource Plan to provide information on the long term financial projections of the Council.

Plan Development

The Act requires a Strategic Resource Plan to be prepared describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan.

Council has prepared a Strategic Resource Plan (SRP) for the four years 2016/17 to 2019/20 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The SRP takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

The key objective, which underlines the development of the SRP, is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan. The key financial objectives, which underpin the SRP, are:

- Maintain existing service levels
- Achieve a breakeven operating result within five to six years
- Maintain a capital expenditure program of at least \$4 million per annum
- Achieve a balanced budget on a cash basis.

In preparing the SRP, Council has also been mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities;
- Provide reasonable stability in the level of rate burden;
- Consider the financial effects of Council decisions on future generations;
- Provide full, accurate and timely disclosure of financial information.

The SRP is updated annually through a rigorous process of consultation with Council service providers followed by a detailed sensitivity analysis to achieve the key financial objectives.

SRP Objectives

The 2016/17 SRP is intended to achieve the following objectives in the four-year timeframe:

- Maintain the existing range and level of service provision and develop the capacity to grow and add new services;
- Maintain a strong cash position, ensuring Council remains financially sustainable in the long-term;
- Achieve operating statement surpluses with the exclusion of all non-operational items such as granted assets and capital income;
- Continue to pursue recurrent grant funding for strategic capital funds from the state and federal government;
- Ensure critical renewal is funded annually over the timeframe of the SRP.

Financial Resources

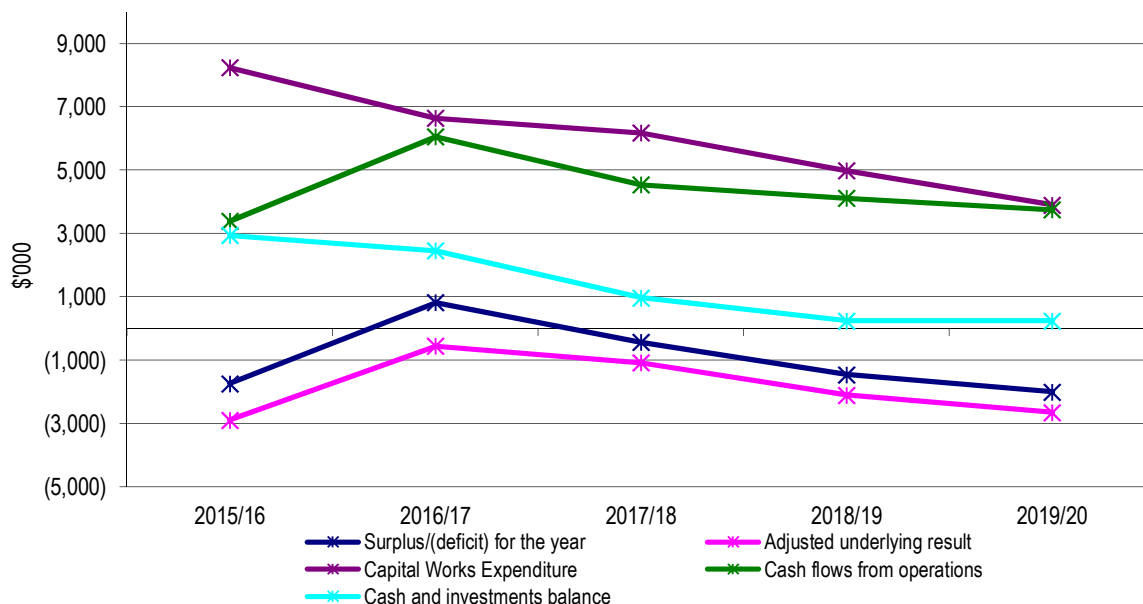
The following table summarises the key financial results for the next four years as set out in the SRP for years 2016/17 to 2019/20. Appendix A includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan			Trend +/-
	Actual		Projections			
	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	
Surplus/(deficit) for the year	(1,729)	804	(450)	(1,471)	(2,021)	-
Adjusted underlying result	(2,884)	(572)	(1,096)	(2,121)	(2,671)	-
Cash and investments balance	2,945	2,446	935	186	163	-
Cash flows from operations	3,392	6,046	4,525	4,095	3,732	-
Capital works expenditure	8,248	6,655	6,182	4,993	3,905	-

Key to Forecast Trend:

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

The following graph charts these general financial indicators over the four year period.



8 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 used in the context of the organisation's objectives.

Indicator	Measure	Notes	Forecast Actual 2015/16	Budget 2016/17	Strategic Resource Plan Projections			Trend +/-
					2017/18	2018/19	2019/20	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(18.8%)	(3.2%)	(6.2%)	(12.2%)	(15.1%)	-
Liquidity								
Working Capital	Current assets / current liabilities	2	156.7%	135.9%	90.4%	64.7%	62.8%	-
Unrestricted cash	Unrestricted cash / current liabilities		115.8%	96.0%	30.9%	5.9%	5.0%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / Rate revenue	3	0.0%	0.0%	0.0%	0.0%	0.0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	o
Indebtedness	Non-current liabilities / own source revenue		1.2%	1.1%	1.1%	1.0%	1.0%	o
Asset renewal	Asset renewal expenditure / depreciation	4	80.3%	67.5%	82.6%	63.6%	50.8%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	5	50.8%	45.4%	46.4%	48.6%	48.7%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.63%	0.65%	0.66%	0.68%	0.70%	+

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan			Trend
			Actual 2015/16	2016/17	Projections 2017/18	2018/19	2019/20	+ / o / -
Efficiency								
Expenditure level	Total expenditure / No. of property assessments		\$3,565	\$3,558	\$3,670	\$3,796	\$3,979	o
Revenue level	Residential rate revenue / No. of residential property assessments		\$627	\$630	\$646	\$661	\$677	o
Workforce turnover	No. of permanent staff resignations & terminations / average No. of permanent staff for the financial year		5.1%	5.0%	5.0%	5.0%	5.0%	o

Key to Forecast Trend:

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

9 Non-Financial Resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resources requirements for the 2016/17 year is shown below and further detail is included in the Human Resources Statement in Appendix A.

Indicator	Forecast	Budget	Strategic Resource Plan		
	Actual 2015/16	2016/17	2017/18	2018/19	2019/20
(\$'000)					
Employee costs	6,057	6,533	6,793	7,009	7,231
Employee numbers (EFT)	87	87.24	87	87	87

RATES 101

STEP 1

+ what was the budgeted rates of the previous financial year
 + add supplementary rates received
 + multiply by rate capping 2.5%

STEP 2

+ what is the value of all the land in Hindmarsh Shire?
 + divide the income we have to raise through Rates by the total value of land to determine the rate in the dollar (=cents/\$CIV)

STEP 3

+ adjust cents/\$CIV for differential rates (for an explanation of differential rates see below)
 + multiply differential rate in the dollar with individual property values
 = rate per property

STEP 1 how much money do we need?

\$18.9M REVENUE

= income required to deliver services & activities



42% = \$7.9M RATES & CHARGES

58% of our income comes from grants, fees and contributions, which means:
 42% of the money we need to do all the things we do has to be raised from rates and charges

made up of:



\$6.4M Rates



\$711K Municipal Charge



\$857K Waste Charges

= \$7.9M

STEP 2 how do we share the load?



\$1,230.9M

= value of all land in the shire

if we had ONE UNIFORM RATE for all properties in the shire, the calculation would look like this:

= \$6.4M rates

\div \$1,230.9M land value

= general rate in the dollar

We have DIFFERENTIAL RATES though, so how does work?

"Differential rates" means different types of properties attract different rates in the dollar. For farming properties the rate in the dollar is reduced by 10% to encourage farming and provide some relief to farmers whose property values have remained high while income fluctuates. The reduced rate for commercial properties aims to encourage business activity, whereas the significantly reduced recreation rate supports our community groups. The vacant urban land rate on the other hand aims to encourage development of vacant land.

STEP 3 how much do you have to pay?

DIFFERENTIAL RATES



residential: full rate/\$
 = 0.56412 cents/\$CIV



farms: 90% of the rate/\$
 = 0.50771 cents/\$CIV



commercial: 90% of rate/\$ =
 0.50771 cents/\$CIV



recreation: 50% of rate/\$
 = 0.28206 cents/\$CIV



vacant urban land:
 double the rate/\$
 = 1.12824 cents/\$CIV

FOR EXAMPLE:

Your home is valued at \$100,000



\$100,000 CIV x
 0.56412 cents/\$CIV
 Your Rates = \$564.12

Your home is valued at \$150,000



\$150,000 CIV x
 0.56412 cents/\$CIV
 Your Rates = \$846.18

Your farm is valued at \$1,000,000



\$1,000,000 CIV x
 0.50771 cents/\$CIV
 Your Rates = \$5,077.10

* CIV = Capital Improved Value
 **cents/\$CIV = rate in the dollar

10 Rating Strategy

A rating strategy is one element in the overall development of Council's revenue and pricing policies. It is a strategic process that a council undertakes in order to make appropriate decisions about the rating system it applies. A rating strategy is specifically concerned with how the rates burden will be spread amongst ratepayers, taking the amount of revenue to be collected as a given.

The rating system includes all the rateable properties within the Shire of Hindmarsh and the various rating instruments that may be used in conjunction with property values to determine how much each ratepayer pays. Rating instruments include the rates, property based charges and discounts that councils may use.

Hindmarsh Shire Council's rating strategy aims to ensure consistency and equity in the levying of rates and charges. The strategy provides for differential rates to be levied on the capital improved values of all rateable land to reflect the differing use of the land.

The strategy is reviewed following the return of each biennial general valuation for the purpose of making any adjustments considered necessary.

10.1 Valuations

A revaluation is completed in each of Victoria's 79 municipalities every two years. Valuations are conducted under the provisions of the *Valuation of Land Act (1960)* and ensure equity in property-based council rates, land tax assessments and the fire services property levy. Hindmarsh Shire Council has transferred its revaluation responsibility to the State Government Valuer-General.

Valuations are carried out using *Valuation Best Practice Principles* as set down by the Valuer-General. Data on every property is recorded and used by the appointed valuer, along with sales, rentals and other information to determine the valuations.

A general valuation (revaluation) establishes the value of a property relative to all other properties, that is, its market relativity. The 2016 revaluation was undertaken based on property values at 1 January 2016.

The revaluation does not in itself raise the total rate income for Council, as the rates are distributed based on the property value of all properties across the municipality. As a result of the revaluation, some property owners may pay more in rates and others less, depending on their new property valuation, relative to others. The next revaluation will be completed in 2018.

Definitions of valuations

Hindmarsh Shire Council uses the capital improved method of valuation (CIV), which is the market value of a property including land, buildings and improvements. CIV has the following long-term advantages relative to other valuation bases:

CIV advantages:

- flexibility to apply an unlimited range of strategic differentials;
- does not prejudice the industrial, commercial and retail sectors in terms of the rate burden; and
- is easier for people to understand.

The other valuation bases the valuer is required to return are:

- Site value (SV) which is the market value of land excluding improvements; and
- Net annual value (NAV) which represents the reasonable annual rental of a property, minus specified outgoings. In most cases this is five percent of the CIV.

Supplementary valuations

Supplementary valuations are made during the financial year when a significant change to the valuation occurs.

The most common causes for supplementary valuations are:

- construction of a new dwelling or building;
- subdivision of a property; or
- consolidation of properties.

Hindmarsh Shire Council presently undertakes this task on a quarterly basis.

As a result of a supplementary valuation, a rates notice is issued to reflect any change in rates.

10.2 Legislative Basis for Rates and Charges

Hindmarsh Shire Council levies differential rates, annual service charges and a municipal charge, to raise its annual rates and charges revenue. The legislative basis for these rates and charges is expressed in Sections 155 to 161 of the Local Government Act.

The Local Government Act requires Council to ensure that rates are imposed equitably and makes provision that a council may raise rates by the use of a number of rates if it considers these will contribute to the equitable and efficient carrying out of its functions.

Equity

Equity refers to fairness in the manner in which the rates burden is distributed between rateable properties. Equity is promoted by accurate property valuations, the consistent treatment of like properties and in the treatment of properties in different circumstances. In the case of property taxation it may be considered equitable for one type of property to have to bear more or less of the rates burden than another type of property.

Efficiency

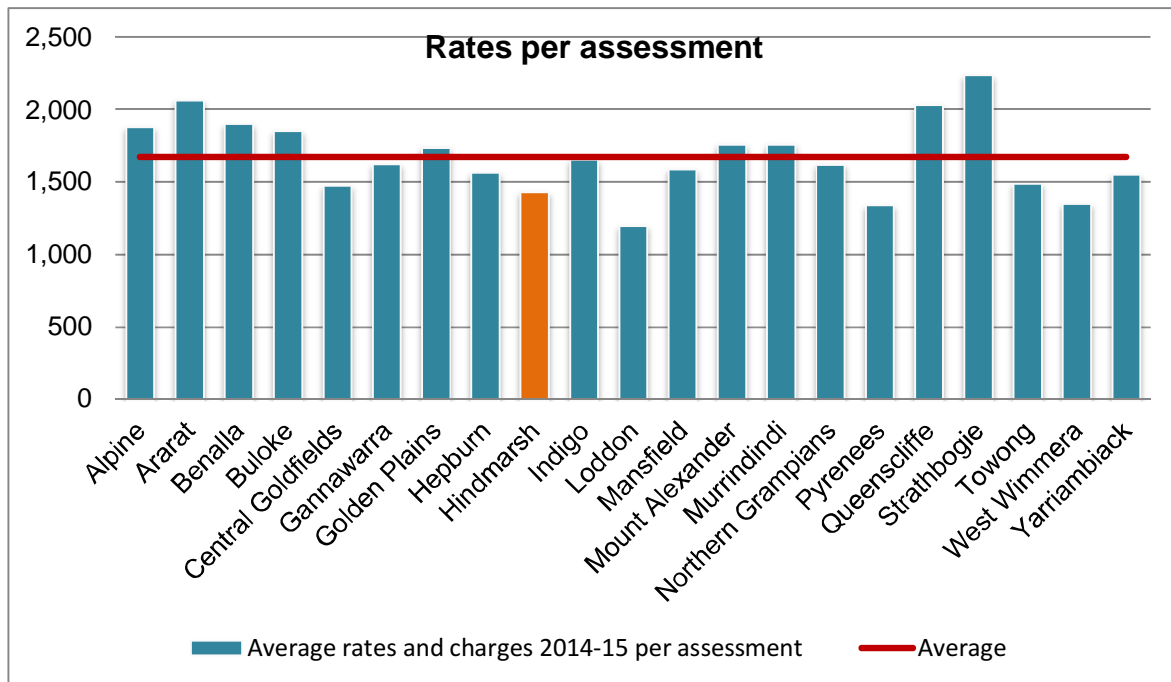
Efficiency relates to the cost of administering the rates system including the issuing of assessments, collection of rates, informing ratepayers, and enforcement

and debt recovery. It also includes the maximisation of additional rates income through supplementary valuations by ensuring the timeliness and accuracy of amended rate notices.

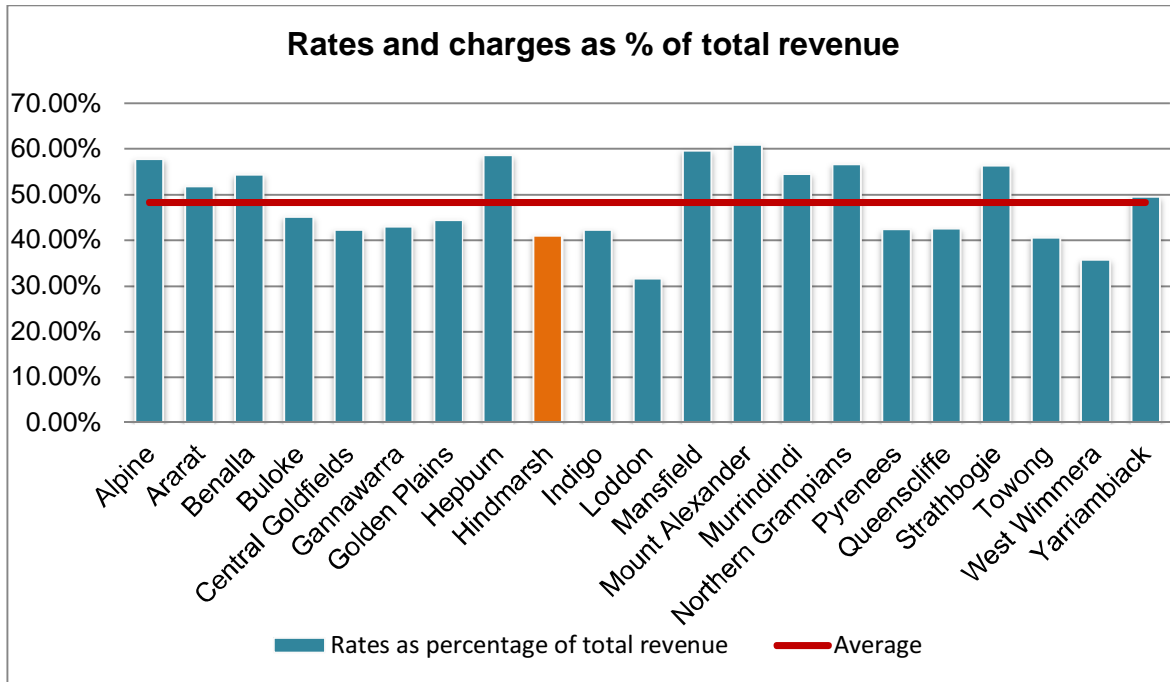
10.3 Assessment of Current Rating Levels

Comparing the relativity of rating levels between Councils 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 councils. 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 councils 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 debt levels.

On a rates per assessment basis, Council was well within the average for the group of small rural councils in the 2014/15 financial year.

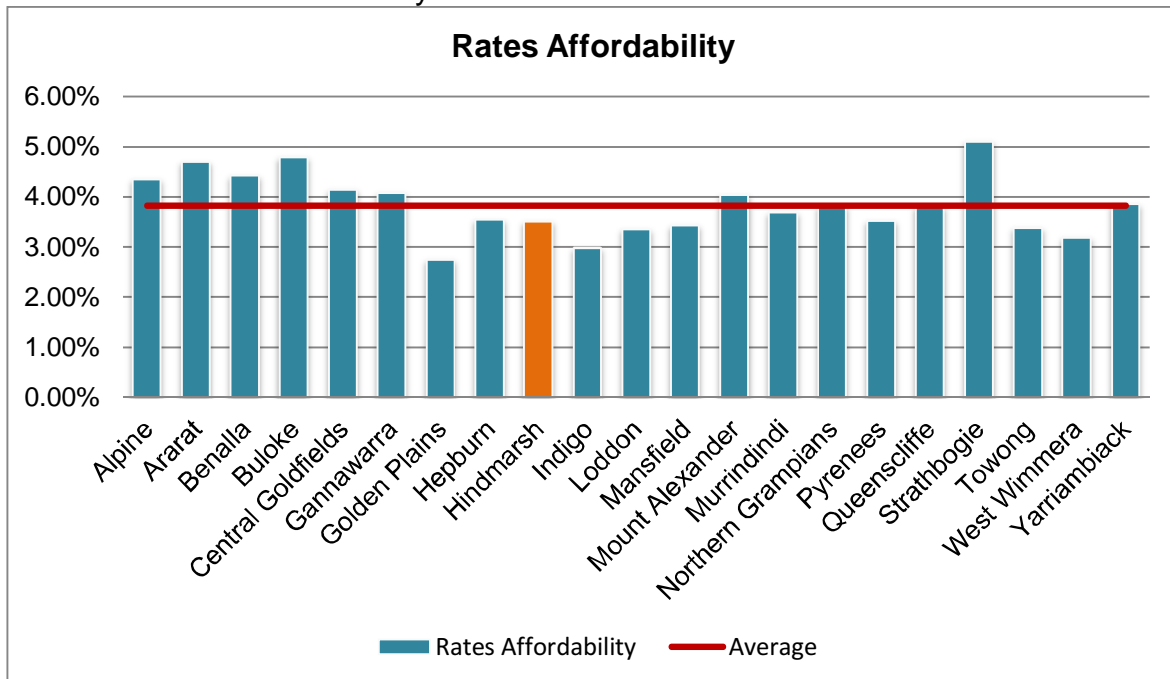


The graph on the following page, showing that Council is at the low end of its peer group in terms of rates as a percentage of overall revenue, is an indication of the focus Council places on raising revenue from sources other than rate payers, such as grant revenue.



10.4 Rates Affordability

Australian Taxation Office (ATO) income data for wage and salary earners (PAYE) combined with the Australian Bureau of Statistics’ (ABS) SEIFA index (a set of social and economic indices based on census data which reflect the level of social and economic wellbeing in a local government area) can be used to give some indication of rates affordability.



10.5 Rating Principles

Council's rating principles establish a framework by which rates and charges will be shared by the community. In developing a long-term financial plan, rates and charges are an important source of revenue. The rating system determines how Hindmarsh Shire Council will raise money from properties within the municipality. It does not influence the total amount of money to be raised, only the share of revenue contributed by each property.

10.6 Rating System

Rates and charges are a significant component of Council's revenue, comprising 42% of revenue. Two factors influence the amount of rates levied to each rateable property:

1. The amount by which Council proposes to increase the total amount generated in rates (i.e. 2.5%); and
2. The differential rates applied by Council.

Rate Increase:

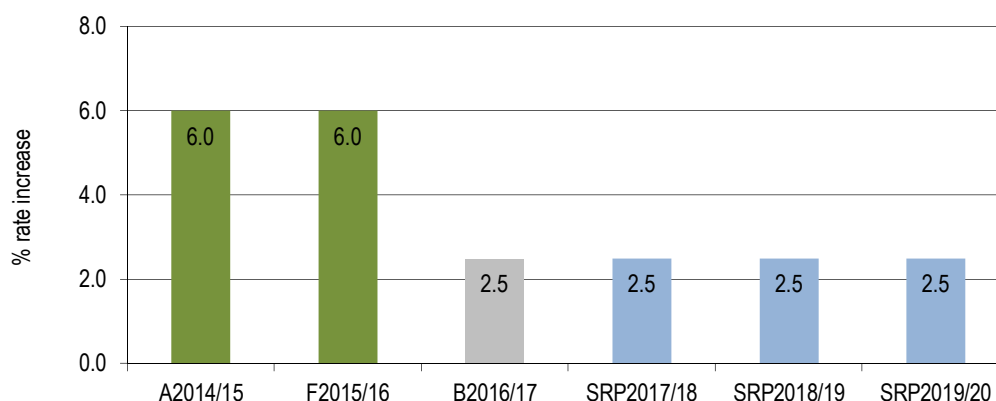
The State Government has introduced Rate Capping which sets out the maximum amount councils may increase rates in a year. For 2016/17 the rates cap has been set at 2.5%. The cap is applied to both general and municipal charges and is calculated on the basis of Council's average rates and charges.

It is proposed that the kerbside waste/recycling collection charge increase by 5.2%; raising total rates and charges of \$7.99 million. These rates and charges will go toward maintaining service levels and delivering on capital works programs.

Hindmarsh Shire Council is responsible for community infrastructure worth more than \$110 million. If this infrastructure is not adequately maintained, replacement costs will be much higher. When assets deteriorate faster than councils can fund their maintenance and renewal there is an infrastructure renewal gap. Managing the renewal of our assets is a significant financial challenge, particularly in an environment where our costs are increasing at a greater rate than our revenue.

The outcome of a 2.5% increase in rates and municipal charges, as well as the 5.2% increase in kerbside waste/recycling collection charge in 2016/17 is an additional \$224,385 over the forecasted actual for the 2015/16 financial year.

The graph on the following page shows Council's rate increases for the last two years, our draft budget for 2016/17 and those detailed in our Strategic Resource Plan out to year 2019/20.



Due to Council's demographically limited capacity to raise revenue other than rates, this significant reduction of one of its major revenue lines will have an ongoing negative impact on the ability to provide services and activities.

Council does receive significant assistance from State and Federal Governments, including Victorian Grants Commission funding of \$4.03m and Roads to Recovery funding of \$2.50m in 2016/17. A key priority for Council is to advocate for the continuation of these grants into the future.

Background to the Present Rating System

The rating strategy considers existing rating structures and trends. To this aim, the following table summarises the budgeted rates in the dollar levied in the 2015/16 year including a comparison with 2016/17:

Type or class of land		2015/16 cents/\$CIV	2016/17 cents/\$CIV	Change
Residential	Cents/\$ CIV	0.60401	0.56412	-6.6%
Farm Land	Cents/\$ CIV	0.54361	0.50771	-6.6%
Business, Industrial & Commercial Land	Cents/\$ CIV	0.54361	0.50771	-6.6%
Recreational and Cultural Land	Cents/\$ CIV	0.30200	0.28206	-6.6%
Urban Vacant Land	Cents/\$ CIV	1.20803	1.12824	-6.6%
Municipal charge	\$/ property	\$186	\$190	2.2%
Kerbside waste / recycling collection charge	\$/ property	\$307	\$323	5.2%

The table over the page summarises the budgeted individual (annualised) rates levied in 2015/16 and compares them to the 2016/17 rates.

Type or class of land	2015/16 \$	2016/17 \$	Change
Residential Land	1,587,418	1,597,646	0.6%
Farm Land	4,317,962	4,516,027	4.6%
Business, Industrial & Commercial Land	274,068	264,320	-3.6%
Recreational and Cultural Land	6,194	5,947	-4.0%
Urban Vacant Land	43,371	45,664	5.3%
Total amount to be raised by general rates	6,229,013	6,429,604	3.2%

The final table outlines the budgeted total rates and charges for 2015/16 and 2016/17:

Type of Charge	Per Rateable Property 2015/16 \$	Per Rateable Property 2016/17 \$	Change
General rates	6,229,013	6,429,606	3.2%
Municipal	701,053	711,740	1.5%
Kerbside waste / recycling collection charge	808,374	857,565	6.0%
Total Rates and Charges Revenue	7,738,440	7,998,911	3.3%

Differential Rates

The second element affecting rates are the differential rates applied by Council. In the 2016/17 financial year Council proposes to maintain the differentials established in the 2012/13 financial year.

In 2012/13, Council adopted a Rating Strategy designed to be implemented over two years to minimise the effects on individual properties. The Rating Strategy consisted of the following components:

Year 2015/16	Year 2016/17
A permanent rates discount of 10% for farms and businesses	A permanent rates discount of 10% for farms and businesses
A permanent rates discount of 50% for recreational and cultural properties.	A permanent rates discount of 50% for recreational and cultural properties.
A permanent rates penalty of 100% for urban vacant land in Nhill, Dimboola, Jeparit and Rainbow.	A permanent rates penalty of 100% for urban vacant land in Nhill, Dimboola, Jeparit and Rainbow.
The municipal charge to be set at \$186.	The municipal charge to be set at \$190.

Note: The term 'rates 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 'rates 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 property's valuation to calculate the rates. Detailed information on the rates in the dollar is provided in Appendix B of the Budget.

The differential rates were created to achieve equity in the rating structure and to achieve certain Council objectives. The farm rate was proposed to encourage farming and to provide moderate rate relief to farmers whose property values have remained high despite dramatic falls in farm incomes over a sustained period of time. The business rate was introduced as a small measure to encourage economic development in the shire. The recreational and cultural land rate has been in existence for some years and Council has maintained it at 50% of the residential rate. It is applied to land that is used primarily for recreational and cultural purposes by not-for-profit organisations. The urban vacant land rate for the four towns is designed to encourage the development of vacant land.

The budgeted total rates income for 2016/17 will increase by 2.5% compared to actual income received in 2015/16. Council receives additional income during the year from supplementary valuations, which include building works, new homes, sheds, swimming pools etc.. Previous tables show a comparison of budgeted rates and charges only. The increase will vary per type or class of land due to the 2016 revaluation.

Municipal Charge

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

Council has proposed to increase the municipal charge from \$186 in 2015/16 to \$190 in 2016/17. 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 \$190 municipal charge achieves these objectives.

The budgeted municipal charge for 2016/17 is \$711,740 which is set at 10% of the total revenue from rates and municipal charges. The maximum revenue allowable for the municipal charge is 20% of total revenue from rates and municipal charges, Section 159 of the Local Government Act. The municipal charge ensures all properties pay an equitable contribution towards Hindmarsh Shire Council's unavoidable fixed costs.

Kerbside waste / recycling collection

Council is empowered under Section 162(1) (b) of the *Local Government Act (1989)* to levy a service charge for the collection and disposal of refuse.

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 costs of transfer stations.

The kerbside waste/ recycling collection charge has been increased by 5.2% or \$16 to \$323 (\$161.50 for the Optional Garbage Charge) to cover increased costs of service provision. Unfortunately, Council's garbage costs are impacted significantly by the State Government's landfill levies. The best way to keep these costs to a minimum is for the community to recycle and compost as much waste as possible.

Council budgets to receive \$857,565 for kerbside waste/ recycling collection services in 2016/17 to support recurrent operating expenditure.

Pensioner Concessions

The current pensioner concession for 2015/16 is \$213.00. The concession is funded by the State Government and is increased annually by the CPI; however, the 2016/17 increase has not been confirmed at this stage. The Municipal Association of Victoria has requested the State Government to increase the concession amount significantly because it now only represents a fraction of the original concession amount introduced many years ago.

11 Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in this report.

In the interest of clarity and conciseness this information has not been included in the main body of the budget report.

The contents of the appendices are summarised below:

Appendix	Nature of information
A	Financial Statements
B	Rates and charges
C	Capital works program
D	Fees and charges schedule
E	Abbreviations and Glossary

The following Financial Statements project expenditure based on Council's long term service, asset and financial planning. The deficits projected for the years 2017/18 onwards are a reflection of the introduction of rates capping combined with a reduction in state and federal government funding.

Council's medium to long term planning has been based on maintenance of service levels and a continued effort to keep up with the need for renewal of our ageing infrastructure. While the financial statements paint a realistic picture of our service and infrastructure needs, they also reflect that the current financial environment will not allow us to meet these needs into the medium to distant future without additional revenue and funding sources.

If such additional income does not become available, service levels will have to be reviewed to maintain a financially sustainable future.

Appendix A - Financial Statements

Comprehensive Income Statement

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	7,775	7,999	8,199	8,404	8,614
Statutory fees and fines	153	154	156	157	159
User fees	696	918	941	964	989
Grants - Operating	3,031	4,870	4,888	5,000	5,111
Grants - Capital	3,208	3,019	2,019	1,259	1,259
Contributions - monetary	72	5	5	5	5
Contributions - non-monetary	0	0	0	0	0
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	117	110	146	150	150
Fair value adjustments for investment property	0	0	0	0	0
Share of net profits/(losses) of associates and joint ventures	0	0	0	0	0
Other income	1,416	1,911	1,956	2,002	2,049
Total income	16,468	18,986	18,310	17,941	18,336
Expenses					
Employee costs	6,057	6,533	6,793	7,009	7,231
Materials and services	4,918	4,401	4,555	4,715	4,880
Bad and doubtful debts	0	0	14	25	26
Depreciation and amortisation	5,222	5,324	5,426	5,642	5,822
Borrowing costs	0	0	0	0	0
Other expenses	2,000	1,924	1,972	2,021	2,397
Total expenses	18,197	18,182	18,760	19,412	20,356
Surplus/(deficit) for the year	(1,729)	804	(450)	(1,471)	(2,021)
Other comprehensive income items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment /(decrement)	0	0	0	2,326	0
Share of other comprehensive income of associates and joint ventures	0	0	0	0	0
Total comprehensive result	(1,729)	804	(450)	855	(2,021)

Statement of Cash Flows
For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	7,775	7,999	7,839	8,369	8,583
Statutory fees and fines	45	149	149	156	158
User fees	697	948	900	961	985
Grants - operating	3,031	4,870	4,673	4,979	5,093
Grants - capital	3,207	3,019	1,930	1,254	1,254
Contributions - monetary	0	0	0	0	0
Interest received	181	115	110	115	115
Dividends received	0	0	0	0	0
Trust funds and deposits taken	0	0	0	0	0
Other receipts	1,307	1,801	1,765	1,884	1,932
Net GST refund / payment	0	0	0	0	0
Employee costs	(6,007)	(6,483)	(6,525)	(6,922)	(7,146)
Materials and services	(6,844)	(6,372)	(4,408)	(4,690)	(4,856)
Trust funds and deposits repaid	0	0	0	0	0
Other payments	0	0	(1,909)	(2,011)	(2,386)
Net cash provided by/(used in) operating activities	3,392	6,046	4,525	4,095	3,732
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(8,248)	(6,655)	(6,182)	(4,993)	(3,905)
Proceeds from sale of property, infrastructure, plant and equipment	117	110	146	150	150
Payments for investments	0	0	0	0	0
Proceeds from sale of investments	0	0	0	0	0
Net cash provided by/ (used in) investing activities	(8,131)	(6,545)	(6,036)	(4,843)	(3,755)
Cash flows from financing activities					
Finance costs	0	0	0	0	0
Net cash provided by / (used in) financing activities	0	0	0	0	0
Net increase / (decrease) in cash & cash equivalents	(4,739)	(499)	(1,511)	(748)	(23)
Cash and cash equivalents at the beginning of the financial year	7,684	2,945	2,446	935	186
Cash and cash equivalents at the end of the financial year	2,945	2,446	935	186	163

Balance Sheet

For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual 2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
Assets					
Current assets					
Cash and cash equivalents	2,945	2,446	935	186	163
Trade and other receivables	1,041	1,016	1,800	1,848	1,887
Other financial assets	0	0	0	0	0
Inventories	0	0	0	0	0
Non-current assets classified as held for sale	0	0	0	0	0
Other assets	0	0	0	0	0
Total current assets	3,986	3,462	2,735	2,034	2,050
Non-current assets					
Trade and other receivables	440	440	440	440	440
Investments in associates and joint ventures	0	0	0	0	0
Property, infrastructure, plant & equipment	114,431	115,762	116,518	118,195	116,277
Investment property	0	0	0	0	0
Intangible assets	0	0	0	0	0
Total non-current assets	114,871	116,202	116,958	118,635	116,717
Total assets	118,857	119,664	119,693	120,669	118,768
Liabilities					
Current liabilities					
Trade and other payables	845	797	1,225	1,295	1,364
Trust funds and deposits	0	0	0	0	0
Provisions	1,699	1,749	1,799	1,849	1,899
Interest-bearing loans and borrowings	0	0	0	0	0
Total current liabilities	2,544	2,546	3,024	3,144	3,263
Non-current liabilities					
Provisions	118	119	120	121	122
Interest-bearing loans and borrowings	0	0	0	0	0
Total non-current liabilities	118	119	120	121	122
Total liabilities	2,662	2,665	3,142	3,263	3,382
Net assets	116,195	116,999	116,549	117,404	115,383
Equity					
Accumulated surplus	57,673	58,477	58,027	56,556	54,536
Reserves	58,522	58,522	58,522	60,848	60,848
Total equity	116,195	116,999	116,549	117,404	115,383

**Statement of Changes in Equity
For the four years ending 30 June 2020**

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2017				
Balance at beginning of the financial year	116,195	57,673	58,522	-
Surplus/(deficit) for the year	804	804	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	116,999	58,477	58,522	-
2018				
Balance at beginning of the financial year	116,999	58,477	58,522	-
Surplus/(deficit) for the year	(450)	(450)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	116,549	58,027	58,522	-
2019				
Balance at beginning of the financial year	116,549	58,027	58,522	-
Surplus/(deficit) for the year	(1,471)	(1,471)	-	-
Net asset revaluation increment/(decrement)	2,326	-	2,326	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	117,404	56,556	60,848	-
2020				
Balance at beginning of the financial year	117,404	56,556	60,848	-
Surplus/(deficit) for the year	(2,021)	(2,021)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	-	-	-	-
Transfer from other reserves	-	-	-	-
Balance at end of the financial year	115,383	54,536	60,848	-

Statement of Capital Works
For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	0	60	0	0	0
Land improvements	0	0	0	0	0
Total land	0	60	0	0	0
Buildings	2,418	1,157	0	0	0
Heritage buildings	0	0	0	0	0
Building improvements	0	0	0	0	0
Total buildings	2,418	1,157	0	0	0
Total property	2,418	1,217	0	0	0
Plant and equipment					
Heritage plant and equipment	0	0	0	0	0
Plant, machinery and equipment	813	466	750	750	750
Fixtures, fittings and furniture	183	48	0	0	0
Computers and telecommunications	0	42	20	20	20
Total plant and equipment	996	556	770	770	770
Infrastructure					
Roads	2,614	3,240	3,737	2,899	2,500
Bridges	62	500	700	500	0
Footpaths and cycle ways	50	215	151	185	130
Drainage	315	266	173	159	155
Recreational, leisure and community facilities	0	0	0	0	0
Kerb & Channel	95	233	421	180	150
Parks, open space and streetscapes	0	274	30	0	0
Aerodromes	0	0	0	0	0
Off street car parks	0	0	0	100	0
Other infrastructure	1,698	154	200	200	200
Total infrastructure	4,834	4,882	5,412	4,223	3,135
Total capital works expenditure	8,248	6,655	6,182	4,993	3,905
Represented by:					
New asset expenditure	2,366	1,412	200	303	200
Asset renewal expenditure	4,195	3,595	4,483	3,590	2,962
Asset expansion expenditure	216	0	0	0	0
Asset upgrade expenditure	1,471	1,648	1,499	1,100	743
Total capital works expenditure	8,248	6,655	6,182	4,993	3,905

Statement of Human Resources
For the four years ending 30 June 2020

	Forecast	Budget	Strategic Resource Plan		
	Actual		Projections		
	2015/16	2016/17	2017/18	2018/19	2019/20
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs	6,057	6,533	6,793	7,009	7,231
Total staff expenditure	6,057	6,533	6,793	7,009	7,231
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	87	87	87	87	87
Total staff numbers	87	87	87	87	87

Appendix B - Rates and charges

This appendix presents information which the Act and the Regulations require to be disclosed in Council's annual budget.

1. Rates and charges

1.1 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 budget

Type or class of land	2015/16 cents/\$CIV	2016/17 cents/\$CIV	Change
Residential Land	0.60401	0.56412	-6.6%
Farm Land	0.54361	0.50771	-6.6%
Business, Industrial & Commercial Land	0.54361	0.50771	-6.6%
Recreational and Cultural Land	0.30200	0.28206	-6.6%
Urban Vacant Land	1.20803	1.12824	-6.6%

1.2 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 budget

Type or class of land	2015/16 \$	2016/17 \$	Change
Residential	1,587,418	1,597,646	0.6%
Farm Land	4,317,962	4,516,027	4.6%
Business, Industrial & Commercial Land	274,068	264,320	-3.6%
Recreational and Cultural Land	6,194	5,947	-4.0%
Urban Vacant Land	43,371	45,664	5.3%
Total amount to be raised by general rates	6,229,013	6,429,604	3.2%

1.3 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 budget

Type or class of land	2015/16 \$	2016/17 \$	Change
Residential Land	2,523	2,532	0.4%
Farm Land	2,020	2,052	1.6%
Business, Industrial & Commercial Land	340	340	0.0%
Recreational and Cultural Land	14	14	0.0%
Urban Vacant Land	171	167	-2.3%
Total number of assessments	5,068	5,105	0.7%

1.4 The basis of valuation to be used is the Capital Improved Value (CIV).

1.5 The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year budget

Type or class of land	2015/16	2016/17	Change
	\$	\$	
Residential Land	262,813,300	283,210,600	7.8%
Farm Land	794,312,600	889,493,500	12.0%
Business, Industrial & Commercial Land	50,416,600	52,061,600	3.3%
Recreational and Cultural Land	2,051,000	2,108,500	2.8%
Urban Vacant Land	3,590,300	4,047,400	12.7%
Total value of land	1,113,183,800	1,230,921,600	10.6%

1.6 The municipal charge under section 159 of the Act compared with the previous financial year budget

Type of Charge	Per Rateable Property 2015/16	Per Rateable Property 2016/17	Change
	\$	\$	
Municipal	186	190	2.2%

1.7 The estimated total amount to be raised by municipal charges compared with the previous financial year budget

Type of Charge	2015/16	2016/17	Change
	\$	\$	
Municipal	701,053	711,740	1.5%

1.8 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 budget

Type of Charge	Per Rateable Property 2015/16	Per Rateable Property 2016/17	Change
	\$	\$	
Kerbside waste / recycling collection charge	307	323	5.2%
Total	307	323	5.2%

1.9 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 budget

Type of Charge	2015/16	2016/17	Change
	\$	\$	
Kerbside waste / recycling collection charge	808,374	857,565	6.0%
Total	808,374	857,565	6.0%

1.10 The estimated total amount to be raised by all rates and charges compared with the previous financial year budget

Type of Charge	2015/16 \$	2016/17 \$	Change
Rates and charges	6,229,013	6,429,606	3.2%
Municipal charge	701,053	711,740	1.5%
Kerbside collection and recycling	808,374	857,565	6.0%
Rates and charges	7,738,440	7,998,911	3.3%

1.11 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 making of supplementary valuations (2015/16: estimated \$40,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes in use of land such that rateable land becomes non-rateable land and vice versa.
- Changes in use of land such that residential land becomes business land and vice versa.

2. Differential rates

2.1 Rates to be levied

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

- A general rate of 0.56412% (0.56412 cents in the dollar of CIV) for all rateable residential properties.
- A general rate of 0.50771% (0.50771 cents in the dollar of CIV) for all rateable farming properties.
- A general rate of 0.50771% (0.50771 cents in the dollar of CIV) for all rateable business, industrial and commercial properties.
- A general rate of 0.28206% (0.28206 cents in the dollar of CIV) for all rateable recreational and cultural properties.
- A general rate of 1.12824% (1.12824 cents in the dollar of CIV) for all rateable urban vacant land.

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

Council believes 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 in the following pages.

2.2 Residential land

Residential land is any land, which is:

- Any land which is occupied primarily for residential purposes, or
- Any non-farm vacant land which is not situated in the townships of Nhill, Dimboola, Jeparit or Rainbow and not zoned business, industrial or commercial under the Hindmarsh Planning Scheme.

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

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is situated in the townships of Nhill, Dimboola, Jeparit or Rainbow and not zoned farming, business, commercial or industrial under the Hindmarsh Planning Scheme. The classification of land which is improved will be determined by the occupation of that land, and have reference to the Hindmarsh Planning Scheme zoning.

The types of buildings on the land within this differential rate are all buildings already on the land or which will be constructed prior to the expiry of the 2015/16 financial year.

2.3 Farm land

Farm land is any land, which:

- is not less than 40 hectares in area; and
- is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and

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

Any land which

- is not less than 2 hectares in area and not more than 40 hectares in area; and
- is intensively farmed; and
- is used by a business
 - That has a significant and substantial commercial purpose or character, and
 - That seeks to make a profit on a continuous or repetitive basis from its activities on the land, and
 - That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

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

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The classification of land which is improved will be determined by the occupation of that land, and have reference to the Hindmarsh Planning Scheme zoning.

The types of buildings on the land within this differential rate are all buildings already on the land or which will be constructed prior to the expiry of the 2015/16 financial year.

2.4 Business, Industrial and Commercial land

Business, industrial and commercial land is any land which is:

- Any land which is occupied primarily for business, industrial or commercial (including extractive industry) purposes, or
- Any vacant land which is zoned business, industrial or commercial under the Hindmarsh Planning Scheme.

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

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to business, industrial and commercial land. The vacant land affected by this rate is that which is zoned business, commercial or industrial under the Hindmarsh Planning Scheme. The classification of land which is improved will be determined by the occupation of that land, and have reference to the Hindmarsh Planning Scheme zoning.

The types of buildings on the land within this differential rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2015/16 financial year.

2.5 Recreational and cultural land

Recreational and cultural land is any land, which is:

- Primarily used for recreational and cultural purposes under the Recreation and Cultural Land Act 1963.

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

- Construction and maintenance of infrastructure assets

- Development and provision of health and community services
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The classification of land which is improved will be determined by the occupation of that land, and have reference to the Hindmarsh Planning Scheme zoning.

The types of buildings on the land within this differential rate are all buildings already on the land or which will be constructed prior to the expiry of the 2015/16 financial year.

2.6 Urban vacant land

Urban vacant land is any land, which is:

- Is not occupied primarily for residential, commercial, business or industrial (including extractive industry) purposes, and
- Does not have the characteristics of farm land or recreation and cultural land; and
- Is located within the townships of Nhill, Dimboola, Jeparit and Rainbow.

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

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to urban vacant land. The vacant land affected by this rate is that which is zoned residential under the Hindmarsh Planning Scheme and located in the townships of Nhill, Dimboola, Jeparit and Rainbow.

Appendix C - Capital Works

Capital Works Program for Year End 30 June 2017

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
PROPERTY									
Land	60	60	0	0	0	0	0	60	0
Land Improvements	0	0	0	0	0	0	0	0	0
Buildings									
Nhill Early Years Centre	700	700	0	0	0	200	0	500	0
Dimboola Recreation Reserve Netball Facilities	129	0	0	129	0	116	0	13	0
Riverside Holiday Park Cabins	320	320	0	0	0	320	0	0	0
Other buildings	8	0	0	8	0	0	0	8	0
Total Buildings	1,157	1,020	0	137	0	636	0	521	0
Building Improvements									
Other building improvements	0	0	0	0	0	0	0	0	0
Total Building Improvements	0	0	0	0	0	0	0	0	0
TOTAL PROPERTY	1,217	1,080	0	137	0	636	0	581	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Motor vehicles and plant	466	0	466	0	0	0	0	466	0
Total Plant, Machinery and Equipment	466	0	466	0	0	0	0	466	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Fixtures, Fittings and Furniture									
Riverside Holiday Park Recreation Room & Office Fit Out	40	40	0	0	0	0	0	40	0
Nhill Community Centre Improvements	8	0	8	0	0	0	0	8	0
Total Fixtures, Fittings and Furniture	48	40	8	0	0	0	0	48	0
Computers & Telecommunication									
Information Technology: Replacement Servers	8	8	0	0	0	0	0	8	0
Information Technology: Workstations	22	0	22	0	0	0	0	22	0
Information Technology: Storage Area Network Replacement	12	0	12	0	0	0	0	12	0
Total Computers & Telecommunication	42	8	34	0	0	0	0	42	0
TOTAL PLANT AND EQUIPMENT	556	48	508	0	0	0	0	556	0
INFRASTRUCTURE									
Roads									
Local Roads: George Street, Nhill: Sealed Pavement Construction	54	0	54	0	0	0	0	54	0
Local Roads: Victoria Street, Dimboola: Sealed Pavement Construction	24	0	0	24	0	0	0	24	0
Local Roads: Lorquon East Road, Lorquon: Sealed Pavement Construction	345	0	345	0	0	340	0	5	0
Local Roads: High Street, Dimboola: Sealed Pavement Construction	67	0	0	67	0	0	0	67	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Local Roads: Fritsch Court, Nhill: Sealed Pavement Construction	36	0	36	0	0	0	0	36	0
Local Roads: John Street, Jeparit: Sealed Pavement Construction	15	0	0	15	0	0	0	15	0
Local Roads: Katyil Wail Road, Wail: Sealed Pavement Construction	105	0	105	0	0	105	0	0	0
Local Roads: Rainbow Nhill Road, Rainbow: Sealed Pavement Construction	73	0	0	73	0	0	0	73	0
Local Roads: Lorquon Station Road, Lorquon: Sealed Pavement Construction	124	0	124	0	0	120	0	4	0
Local Roads: McDonald Street, Dimboola: Sealed Pavement Construction	92	0	0	92	0	0	0	92	0
Local Roads: Lochiel Street, Dimboola: Sealed Pavement Construction	40	0	0	40	0	0	0	40	0
Local Roads: Kiata South Road, Kiata: Sealed Pavement Reseal	82	0	82	0	0	80	0	2	0
Local Roads: Antwerp Warracknabeal Road, Antwerp: Sealed Pavement Reseal	49	0	49	0	0	0	0	49	0
Local Roads: Propodollah Road, Nhill: Sealed Pavement Reseal	35	0	35	0	0	0	0	35	0
Local Roads: Dimboola Minyip Road, Dimboola: Sealed Pavement Reseal	70	0	70	0	0	0	0	70	0
Local Roads: Gerang South Road, Gerang: Sealed Pavement Reseal	42	0	42	0	0	0	0	42	0
Local Roads: Woorak NiNi Lorquon Road, Lorquon: Sealed Pavement Reseal	46	0	46	0	0	45	0	1	0
Local Roads: Pigick Bus Route, Rainbow: Sealed Pavement Reseal	74	0	74	0	0	70	0	4	0
Local Roads: Park Street, Nhill: Sealed	53	0	53	0	0	50	0	3	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Pavement Reseal									
Local Roads: Diapur Yanac Road, Nhill: Sealed Pavement Reseal	48	0	48	0	0	0	0	48	0
Local Roads: Winiam East Road Intersection, Nhill: Sealed Pavement Reseal	60	0	60	0	0	60	0	0	0
Local Roads: Leahy Street, Nhill: Sealed Pavement Reseal	29	0	29	0	0	0	0	29	0
Local Roads: Dimboola Minyip Road, Dimboola: Sealed Pavement Shoulder Resheet	72	0	72	0	0	70	0	2	0
Local Roads: Woorak Ni Ni Lorquon Road, Nhill: Sealed Pavement Shoulder Resheet	57	0	57	0	0	0	0	57	0
Local Roads: Rainbow Rises Road, Rainbow: Sealed Pavement Shoulder Resheet	12	0	12	0	0	0	0	12	0
Local Roads: K Binns Road, Nhill: Unsealed Roads Resheet	28	0	28	0	0	0	0	28	0
Local Roads: Five Chain Road / Wundersitz Crossing, Dimboola: Unsealed Roads Resheet	55	0	0	55	0	0	0	55	0
Local Roads: Purtles Lorquon Silo Road, Jeparit: Unsealed Roads Resheet	73	0	0	73	0	0	0	73	0
Local Roads: Werner Road, Jeparit: Unsealed Roads Resheet	186	0	0	186	0	0	0	186	0
Local Roads: Abalcutya Bridge Bypass: Unsealed Roads Resheet	110	0	110	0	0	100	0	10	0
Local Roads: Millers Road, Yanac: Unsealed Roads Resheet	385	0	385	0	0	300	0	85	0
Local Roads: Boyeo Tarranginnie Road,	174	0	174	0	0	75	0	99	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Nhill: Unsealed Roads Resheet									
Local Roads: Broughton Yanac Road, Broughton: Unsealed Roads Resheet	185	0	185	0	0	180	0	5	0
Local Roads: Kennedys Road, Nhill: Unsealed Roads Resheet	98	0	98	0	0	0	0	98	0
Local Roads: Lake Hindmarsh School Road, Jeparit: Unsealed Roads Resheet	94	0	0	94	0	0	0	94	0
Local Roads: Project Designs	50	0	0	50	0	0	0	50	0
Local Roads: Indoor Employee Costs	98	0	0	98	0	0	0	98	0
Total Roads	3,240	0	2,373	867	0	1,595	0	1,645	0
Kerb & Channel									
Kerb & Channel: Horsham Road, Dimboola	118	0	0	118	0	0	0	118	0
Kerb & Channel: Lloyd Street, Dimboola	105	0	105	0	0	100	0	5	0
Kerb & Channel: Project Designs	10	0	10	0	0	0	0	10	0
Total Kerb & Channel	233	0	115	118	0	100	0	133	0
Bridges									
Bridges: Albacutya	500	0	500	0	0	0	0	500	0
Total Bridges	500	0	500	0	0	0	0	500	0
Footpaths									
Footpath: Wimmera Street, Dimboola	29	0	29	0	0	0	0	29	0
Footpath: Broadway Street, Jeparit	29	0	29	0	0	0	0	29	0
Footpath: Whitehead Avenue, Nhill	15	0	0	15	0	0	0	15	0
Footpath: Bow Street, Rainbow	49	0	0	49	0	0	0	49	0
Footpath: Peterson Avenue, Jeparit	31	0	0	31	0	0	0	31	0
Footpath: Sanders Street, Rainbow	9	0	9	0	0	0	0	9	0
Footpath: McDonald Street, Dimboola	47	0	0	47	0	0	0	47	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Footpath: Indoor Employee Costs	6	0	0	6	0	0	0	6	0
Total Footpaths	215	0	67	148	0	0	0	215	0
Drainage									
Drainage: Dimboola Overflow Path, Dimboola	230	0	0	230	0	50	0	180	0
Drainage: Rainbow Recreation Reserve, Rainbow	18	0	0	18	0	0	0	18	0
Drainage: Dimboola Recreation Reserve, Dimboola	7	0	7	0	0	0	0	7	0
Drainage: Indoor Employee Costs	11	0	0	11	0	0	0	11	0
Total Drainage	266	0	7	259	0	50	0	216	0
Waste Management	0	0	0	0	0	0	0	0	0
Parks, Open Space and Streetscapes									
Town Entry Signage	20	0	20	0	0	0	0	20	0
Recreational Fishing Pontoon Landscaping	8	0	0	8	0	0	0	8	0
Fire Tank – Wimmera Mallee Pioneer Museum	9	0	0	9	0	0	0	9	0
Jeparit Riverbank Precinct Camp Kitchen	47	0	0	47	0	30	0	17	0
Riverside Holiday Park Canoes & Bikes	17	17	0	0	0	0	0	17	0
Riverside Holiday Park Fencing Upgrades	20	0	0	20	0	0	0	20	0
Tourism Signage	10	0	0	10	0	0	0	10	0
Skate Park Facilities	143	143	0	0	0	0	0	143	0
Total Parks, Open Space and Streetscapes	274	160	20	94	0	30	0	244	0
Other Infrastructure									

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Nhill Pound Upgrades	25	0	0	25	0	0	0	25	0
Storage Shed	24	24	0	0	0	0	0	24	0
Tools Carpenter	5	0	5	0	0	0	0	5	0
Council Contribution to Grant Funded Projects	100	100	0	0	0	0	0	100	0
Total Other Infrastructure	154	124	5	25	0	0	0	154	0
TOTAL INFRASTRUCTURE	4,882	284	3,087	1,511	0	1,775	0	3,107	0
TOTAL NEW CAPITAL WORKS 2016/17	6,655	1,412	3,595	1,648	0	2,411	0	4,244	0

Capital Works Program for Year End 30 June 2018

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
PROPERTY									
Land	0	0	0	0	0	0	0	0	0
Land Improvements	0	0	0	0	0	0	0	0	0
Buildings									
Other buildings	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0
Building Improvements									
Total Building Improvements	0	0	0	0	0	0	0	0	0
TOTAL PROPERTY	0	0	0	0	0	0	0	0	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Motor vehicles and plant	750	0	750	0	0	0	0	750	0
Total Plant, Machinery and Equipment	750	0	750	0	0	0	0	750	0
Fixtures, Fittings and Furniture									
Records Management: Fire Proof Cabinets	0	0	0	0	0	0	0	0	0
Nhill Community Centre: Premium Seating	0	0	0	0	0	0	0	0	0
Total Fixtures, Fittings and Furniture	0	0	0	0	0	0	0	0	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Computers & Telecommunication									
Information Technology: Workstations	20	0	20	0	0	0	0	20	0
Total Computers & Telecommunication	20	0	20	0	0	0	0	20	0
TOTAL PLANT AND EQUIPMENT	770	0	770	0	0	0	0	770	0
INFRASTRUCTURE									
Roads									
Local Roads: Lorquon East Road, Lorquon: Sealed Pavement Construction	350	0	350	0	0	300	0	50	0
Local Roads: Antwerp Woorak Road, Antwerp: Sealed Pavement Construction	300	0	300	0	0	250	0	50	0
Local Roads: Langford Street, Nhill: Sealed Pavement Construction	98	0	98	0	0	95	0	3	0
Local Roads: Netherby Baker Road, Netherby: Sealed Pavement Construction	200	0	200	0	0	100	0	100	0
Local Roads: Upper Regions Street, Dimboola: Sealed Pavement Construction	90	0	90	0	0	0	0	90	0
Local Roads: Lorquon East Road, Lorquon: Sealed Pavement Construction	365	0	365	0	0	365	0	0	0
Local Roads: Katyil Wail Road, Wail: Sealed Pavement Construction	150	0	150	0	0	100	0	50	0
Local Roads: Albacutya Road, Rainbow: Sealed Pavement Reseal	30	0	30	0	0	0	0	30	0
Local Roads: Anderson Street, Dimboola: Sealed Pavement Reseal	30	0	30	0	0	0	0	30	0
Local Roads: Belcher Street, Nhill: Sealed Pavement Reseal	30	0	30	0	0	0	0	30	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Local Roads: Ellam Willenabrina Road, Jeparit: Sealed Pavement Reseal	70	0	70	0	0	0	0	70	0
Local Roads: Kinimakatka Road, Nhill: Sealed Pavement Reseal	60	0	60	0	0	0	0	60	0
Local Roads: Lorquon Road, Lorquon: Sealed Pavement Reseal	70	0	70	0	0	0	0	70	0
Local Roads: MacPherson Street, Nhill: Sealed Pavement Reseal	60	0	60	0	0	0	0	60	0
Local Roads: Netherby Baker Road, Netherby: Sealed Pavement Reseal	50	0	50	0	0	0	0	50	0
Local Roads: Nhill Murrayville Road, Yanac: Sealed Pavement Reseal	60	0	60	0	0	0	0	60	0
Local Roads: Park Street, Rainbow: Sealed Pavement Reseal	20	0	20	0	0	0	0	20	0
Local Roads: Pullut South Rod, Jeparit: Sealed Pavement Reseal	30	0	30	0	0	0	0	30	0
Local Roads: Tarranyurk East Road, Tarranyurk: Sealed Pavement Reseal	70	0	70	0	0	0	0	70	0
Local Roads: Winiam East Road, Nhill: Sealed Pavement Reseal	40	0	40	0	0	0	0	40	0
Local Roads: Yanac South Road, Broughton: Unsealed Roads Resheet	60	0	60	0	0	0	0	60	0
Local Roads: Browns Road, Glenlee: Unsealed Roads Resheet	44	0	44	0	0	0	0	44	0
Local Roads: Teakles Road, Nhill: Unsealed Roads Resheet	61	0	61	0	0	0	0	61	0
Local Roads: Albrecht Road, Gerang: Unsealed Roads Resheet	45	0	45	0	0	0	0	45	0
Local Roads: Yanac South Road, Broughton:	132	0	132	0	0	130	0	2	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Unsealed Roads Resheet									
Local Roads: Horsedip Road, Glenlee:	20	0	20	0	0	0	0	20	0
Unsealed Roads Resheet									
Local Roads: Farmer Consultation Projects to be identified: Unsealed Roads Resheet	400	0	0	400	0	0	0	400	0
Local Roads: Katyil Wail Road, Jeparit:	80	0	80	0	0	0	0	80	0
Sealed Pavement Shoulder Resheet									
Local Roads: Winiam East Road, Nhill:	70	0	70	0	0	0	0	70	0
Sealed Pavement Shoulder Resheet									
Local Roads: Diapur Yanac Road, Nhill:	70	0	70	0	0	0	0	70	0
Sealed Pavement Shoulder Resheet									
Local Roads: Antwerp Woorak Road, Antwerp: Sealed Pavement New Seal	300	0	0	300	0	0	0	300	0
Local Roads: Wimmera Street, Dimboola:	40	0	0	40	0	0	0	40	0
Sealed Pavement Shoulder Seal									
Local Roads: Safety Upgrades Rural Roads:	100	0	0	100	0	0	0	100	0
Sealed Pavement Shoulder Seal									
Local Roads: Project Designs	40	0	0	40	0	0	0	40	0
Local Roads: Indoor Employee Costs	102	0	102	0	0	0	0	102	0
Total Roads	3,737	0	2,857	880	0	1,340	0	2,397	0
Kerb & Channel									
Kerb & Channel: Victoria Street, Dimboola	100	0	0	100	0	0	0	100	0
Kerb & Channel: Hindmarsh Street, Dimboola	130	0	0	130	0	0	0	130	0
Kerb & Channel: Victoria Street, Dimboola Pedestrian Island	10	0	0	10	0	0	0	10	0
Kerb & Channel: Ellerman Street, Dimboola	171	0	0	171	0	170	0	1	0
Kerb & Channel: Project Designs	10	0	10	0	0	0	0	10	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Total Kerb & Channel	421	0	10	411	0	170	0	251	0
Bridges									
Bridges: Albacutya	700	0	700	0	0	0	0	700	0
Total Bridges	700	0	700	0	0	0	0	700	0
Footpaths									
Footpath: Hindmarsh Street, Dimboola	55	0	55	0	0	0	0	55	0
Footpath: King Street, Rainbow	55	0	0	55	0	0	0	55	0
Footpath: Renewal Project	35	0	35	0	0	0	0	35	0
Footpath: Indoor Employee Costs	6	0	6	0	0	0	0	6	0
Total Footpaths	151	0	96	55	0	0	0	151	0
Drainage									
Drainage: Block 40 Road Culvert	20	0	20	0	0	0	0	20	0
Drainage: McLeods Drain, Nhill	42	0	0	42	0	0	0	42	0
Drainage: Seal floodway inverts	100	0	0	100	0	0	0	100	0
Drainage: Indoor Employee Costs	11	0	0	11	0	0	0	11	0
Total Drainage	173	0	20	153	0	0	0	173	0
Waste Management	0	0	0	0	0	0	0	0	0
Parks, Open Space and Streetscapes									
Dimboola Recreation Reserve Seating, Dimboola	10	0	10	0	0	0	0	10	0
Rainbow Recreation Reserve Seating, Rainbow	10	0	10	0	0	0	0	10	0
Nhill Recreation Reserve Seating, Nhill	10	0	10	0	0	0	0	10	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Total Parks, Open Space and Streetscapes	30	0	30	0	0	0	0	30	0
Other Infrastructure									
Council Contribution to Grant Funded Projects	200	200	0	0	0	0	0	200	0
Total Other Infrastructure	200	200	0	0	0	0	0	200	0
TOTAL INFRASTRUCTURE	5,412	200	3,713	1,499	0	1,510	0	3,902	0
TOTAL NEW CAPITAL WORKS 2017/18	6,182	200	4,483	1,499	0	1,510	0	4,672	0

Capital Works Program for Year End 30 June 2019

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
PROPERTY									
Land	0	0	0	0	0	0	0	0	0
Land Improvements	0	0	0	0	0	0	0	0	0
Buildings									
Buildings	0	0	0	0	0	0	0	0	0
Other buildings	0	0	0	0	0	0	0	0	0
Total Buildings	0	0	0	0	0	0	0	0	0
Building Improvements									
Building Improvements	0	0	0	0	0	0	0	0	0
Total Building Improvements	0	0	0	0	0	0	0	0	0
Leasehold Improvements									
Heritage buildings	0	0	0	0	0	0	0	0	0
TOTAL PROPERTY	0	0	0	0	0	0	0	0	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Motor vehicles and plant	750	0	750	0	0	0	0	750	0
Total Plant, Machinery and Equipment	750	0	750	0	0	0	0	750	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Fixtures, Fittings and Furniture									
Fixtures, Fittings and Furniture	0	0	0	0	0	0	0	0	0
Total Fixtures, Fittings and Furniture	0	0	0	0	0	0	0	0	0
Computers & Telecommunication									
Information Technology: Replacement Servers	0	0	0	0	0	0	0	0	0
Information Technology: Workstations	20	0	20	0	0	0	0	20	0
Information Technology: Backup Drive & Ethernet Switches	0	0	0	0	0	0	0	0	0
Information Technology: Other	0	0	0	0	0	0	0	0	0
Total Computers & Telecommunication	20	0	20	0	0	0	0	20	0
TOTAL PLANT AND EQUIPMENT	770	0	770	0	0	0	0	770	0
INFRASTRUCTURE									
Roads									
Local Roads: Anderson Street, Dimboola: Sealed Pavement Construction	300	0	300	0	0	200	0	100	0
Local Roads: Rainbow Nhill Road, Rainbow: Sealed Pavement Construction	300	0	300	0	0	250	0	50	0
Local Roads: Pigick Bus Route, Rainbow: Sealed Pavement Construction	398	0	398	0	0	300	0	98	0
Local Roads: Block 40 Road, Broughton: Sealed Pavement Construction	80	0	80	0	0	0	0	80	0
Local Roads: High Street, Dimboola: Sealed Pavement Construction	100	0	0	100	0	0	0	100	0
Local Roads: Antwerp Warracknabeal	35	0	35	0	0	0	0	35	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Road, Antwerp: Sealed Pavement Reseal									
Local Roads: Antwerp Woorak Road, Glenlee: Sealed Pavement Construction	60	0	60	0	0	0	0	60	0
Local Roads: Diapur Yanac Road, Nhill: Sealed Pavement Reseal	50	0	50	0	0	0	0	50	0
Local Roads: Dimboola Minyip Road, Dimboola: Sealed Pavement Reseal	70	0	70	0	0	0	0	70	0
Local Roads: Lorquon Palms Road, Lorquon: Sealed Pavement Reseal	50	0	50	0	0	0	0	50	0
Local Roads: Netherby Baker Road, Netherby: Sealed Pavement Reseal	55	0	55	0	0	0	0	55	0
Local Roads: Nhill Murrayville Road, Yanac: Sealed Pavement Reseal	110	0	110	0	0	0	0	110	0
Local Roads: Rainbow Rises Road, Rainbow: Sealed Pavement Reseal	110	0	110	0	0	0	0	110	0
Local Roads: Bongiorno's Carpark, Victoria Street Median, Nhill: Sealed Pavement Reseal	15	0	15	0	0	0	0	15	0
Local Roads: Western Beach Road, Rainbow: Sealed Pavement Reseal	35	0	35	0	0	0	0	35	0
Local Roads: Winiam Road, Nhill: Sealed Pavement Reseal	40	0	40	0	0	0	0	40	0
Local Roads: Dimboola Library Carpark, Dimboola: Sealed Pavement Upgrade	100	0	0	100	0	0	0	100	0
Local Roads: Lorquon Cemetery Road, Lorquon: Sealed Pavement New Seal	80	0	0	80	0	0	0	80	0
Local Roads: Druminure Street, Jeparit: Sealed Pavement New Seal	80	0	0	80	0	0	0	80	0
Local Roads: Service Roads off Western	60	0	0	60	0	0	0	60	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Highway, Nhill: Unsealed Pavement New Seal									
Local Roads: Davis Park Parking Area, Nhill: Unsealed Pavement New Seal	15	0	0	15	0	0	0	15	0
Local Roads: Jeparit Recreation Reserve, Jeparit: Unsealed Pavement New Seal	50	0	0	50	0	0	0	50	0
Local Roads: Nhill Lake Carpark & Boat Ramp Access, Nhill: Unsealed Pavement New Seal	10	0	0	10	0	0	0	10	0
Local Roads: Halls Road, Nhill: Unsealed Pavement Resheet	80	0	80	0	0	0	0	80	0
Local Roads: Piggery Lane, Nhill: Unsealed Pavement Resheet	120	0	0	120	0	0	0	120	0
Local Roads: Sandsmere Road, Nhill: Unsealed Pavement Resheet	134	0	0	134	0	0	0	134	0
Local Roads: Salisbury Woorak Road, Kiata: Sealed Pavement Shoulder Resheet	80	0	80	0	0	0	0	80	0
Local Roads: Dimboola Minyip Road, Dimboola: Sealed Pavement Shoulder Resheet	70	0	70	0	0	0	0	70	0
Local Roads: Shoulder Resheets, Various Locations: Sealed Pavement Shoulder Resheet	70	0	70	0	0	0	0	70	0
Local Roads: Project Designs	40	0	40	0	0	0	0	40	0
Local Roads: Indoor Employee Costs	102	0	0	102	0	0	0	102	0
Total Roads	2,899	0	2,048	851	0	750	0	2,149	0
Kerb & Channel									
Kerb & Channel: Winifred Street, Rainbow	80	0	0	80	0	0	0	80	0

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Kerb & Channel: To be identified	90	0	90	0	0	0	0	90	0
Kerb & Channel: Project Designs	10	0	0	10	0	0	0	10	0
Total Kerb & Channel	180	0	90	90	0	0	0	180	0
Bridges									
Bridges: Albacutya	500	0	500	0	0	0	0	500	0
Total Bridges	500	0	500	0	0	0	0	500	0
Footpaths									
Footpath: Church Street, Dimboola	80	80	0	0	0	0	0	80	0
Footpath: Albert Street, Rainbow	23	23	0	0	0	0	0	23	0
Footpath: Footpath Renewals	75	0	75	0	0	0	0	75	0
Footpath: Indoor Employee Costs	7	0	7	0	0	0	0	7	0
Total Footpaths	185	103	82	0	0	0	0	185	0
Drainage									
Drainage: Seal Floodway Inverts	100	0	0	100	0	0	0	100	0
Drainage: Queen Street, Nhill	48	0	0	48	0	0	0	48	0
Drainage: Indoor Employee Costs	11	0	0	11	0	0	0	11	0
Total Drainage	159	0	0	159	0	0	0	159	0
Waste Management	0	0	0	0	0	0	0	0	0
Off Street Car Parks									
Off Street Car Parks	100	0	100	0	0	0	0	100	0
Total Parks, Open Space and Streetscapes	100	0	100	0	0	0	0	100	0
Other Infrastructure									

Capital Works Area	Project Cost \$'000	Asset expenditure types				Funding sources			
		New \$'000	Renewal \$'000	Up- grade \$'000	Expan- sion \$'000	Grants \$'000	Contri- butions \$'000	Council Cash \$'000	Borro- wings \$'000
Council Contribution to Grant Funded Projects	200	200	0	0	0	0	0	200	0
Total Other Infrastructure	200	200	0	0	0	0	0	200	0
TOTAL INFRASTRUCTURE	4,223	303	2,820	1,100	0	750		3,473	0
TOTAL NEW CAPITAL WORKS 2018/19	4,993	303	3,590	1,100	0	750	0	4,243	0

Appendix D - Fees & Charges

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
	Note 1: Fees shown in red are set by Statute under the State Government and are generally indexed by CPI on July 1 each year	statutory fee			
	ANIMAL BUSINESS				
1	Domestic animal business – Licence fee	Council	Taxable	\$280.00	\$287.00
	ANIMAL CAGE				
2	Hire of Cat trap	Council	Taxable	\$22.00 week / \$50.00 Bond	\$23.00 week / \$50 Bond
3	Hire of Cat trap – Pensioner Discount	Council	Taxable	\$12.00 week / \$25.00 Bond	\$13.00 week / \$25.00 Bond
	ANIMAL FINES				
	Note: Fees are indexed annually by the Department of Justice				
4	Failure to apply to register or renew the registration of a dog or cat over the age of 3 months	statutory fee	Non Taxable	\$303.00	\$311.00
5	Identification marker not worn outside of premises	statutory fee	Non Taxable	\$76.00	\$78.00
6	Unregistered dog or cat wearing council identification marker	statutory fee	Non Taxable	\$76.00	\$78.00
7	Person removing, altering or defacing identification marker	statutory fee	Non Taxable	\$76.00	\$78.00
8	Dog or cat on private property after notice served	statutory fee	Non Taxable	\$76.00	\$78.00
9	Dog at large or not securely confined – during the day	statutory fee	Non Taxable	\$228.00	\$233.00
10	Dog at large or not securely confined – during the night	statutory fee	Non Taxable	\$303.00	\$311.00
11	Cat at large or not securely confined in restrictive district	statutory fee	Non Taxable	\$76.00	\$78.00
12	Dog or cat in prohibited place	statutory fee	Non Taxable	\$152.00	\$155.00
13	Greyhound not muzzled or not controlled by chain, cord or leash	statutory fee	Non Taxable	\$228.00	\$233.00
14	Not complying with notice to abate nuisance	statutory fee	Non Taxable	\$228.00	\$233.00
	ANIMAL IMPOUND FEES				
	Impound Fees – Dog				
15	Pound release fee	Council	Taxable	\$95.00 (first 24 hours)	\$98.00 (first 24 hours)

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
16	Daily pound keeping fee (Monday to Friday)	Council	Taxable	\$35.00	\$36.00
17	Daily pound keeping fee (Saturday and Sunday)	Council	Taxable	\$55.00	\$57.00
18	Pound release fee – Repeat offenders	Council	Taxable	\$180.00 (first 24 hours)	\$185.00 (first 24 hours)
Impound Fees – Cat					
19	Pound release fee	Council	Taxable	\$95.00 (first 24 hours)	\$98.00 (first 24 hours)
20	Daily pound keeping fee (Monday to Friday)	Council	Taxable	\$35.00	\$36.00
21	Daily pound keeping fee (Saturday and Sunday)	Council	Taxable	\$55.00	\$57.00
22	Pound release fee – Repeat offenders	Council	Taxable	\$180.00 (first 24 hours)	\$185 (first 24 hours)
Livestock					
23	Livestock	Council	Taxable	\$25.00 per head plus cost recovery	\$26.00 per head plus cost recovery
ANIMAL REGISTRATIONS					
Note: Prices are for one cat or dog and include the government levy					
24	Dangerous / Restricted Breed	Council	Non Taxable	\$539.00	\$553.00
25	Standard registration	Council	Non Taxable	\$130.00	\$134.00
26	Desexed and microchipped – Cat	Council	Non Taxable	\$32.00	\$33.00
27	Desexed and microchipped - Dog	Council	Non Taxable	\$39.00	\$40.00
28	Desexed registration – Cat	Council	Non Taxable	\$36.00	\$37.00
29	Desexed registration – Dog	Council	Non Taxable	\$44.00	\$45.00
30	Working Dogs	Council	Non Taxable	\$44.00	\$45.00
31	Animals over 10 years old – Cat	Council	Non Taxable	\$36.00	\$37.00
32	Animals over 10 years old - Dog	Council	Non Taxable	\$44.00	\$45.00
33	Animals registered with VCA or FCC – Cat	Council	Non Taxable	\$36.00	\$37.00
34	Animals registered with VCA or FCC – Dog	Council	Non Taxable	\$44.00	\$45.00
35	Animal permanently identified (microchipped) – Cat	Council	Non Taxable	\$91.00	\$94.00

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
36	Animal permanently identified (microchipped) – Dog	Council	Non Taxable	\$114.00	\$117.00
37	Breeding Animal on registered premises – Cat	Council	Non Taxable	\$36.00	\$37.00
38	Breeding Animal on registered premises – Dog	Council	Non Taxable	\$44.00	\$45.00
39	Late payment penalty fee	Council	Non Taxable	\$14.00 after 10 April	\$15.00 after 10 April
40	Pensioner reduction	Council	Non Taxable	50%	50%
41	Animal tag replacement	Council	Taxable	\$9.00	\$10.00
BUILDING DEPARTMENT					
Value of work					
Note: Prices include the statutory government levy of \$1.28 per \$1,000 applicable to all building works over \$10,000		statutory fee	Non Taxable	\$1.28 / \$1,000 value	\$1.28 / \$1,000 value
Dwelling – Extension / Alteration / Restump					
42	Up to \$5,000	Council	Taxable	\$430.00	\$441.00
43	\$5,001 to \$12,000	Council	Taxable	\$554.00	\$568.00
44	\$12,001 to \$20,000	Council	Taxable	\$728.00	\$746.00
45	\$20,001 to \$50,000	Council	Taxable	\$902.00	\$925.00
46	\$50,001 to \$100,000	Council	Taxable	\$1,209.00	\$1,239.00
47	\$100,001 to \$150,000	Council	Taxable	\$1,419.00	\$1,454.00
48	\$150,001 to \$200,000	Council	Taxable	\$1,840.00	\$1,886.00
49	\$200,001 to \$250,000	Council	Taxable	\$2,280.00	\$2,337.00
50	\$250,001 to \$300,000	Council	Taxable	\$2,640.00	\$2,760.00
51	\$300,001 and above	Council	Taxable	Value / \$121.00	Value / \$118.00
New Dwelling					
52	Up to \$100,000	Council	Taxable	\$1,207.00	\$1,237.00
53	\$100,001 to \$150,000	Council	Taxable	\$1,419.00	\$1,454.00
54	\$150,001 to \$200,000	Council	Taxable	\$1,839.00	\$1,885.00
55	\$200,001 to \$250,000	Council	Taxable	\$2,260.00	\$2,317.00
56	\$250,001 to \$300,000	Council	Taxable	\$2,629.00	\$2,695.00
57	\$300,001 and above	Council	Taxable	Value / \$121.00	Value / \$118.00
Minor Works – Shed / Garage / Carport / Pool / Fences					
58	Up to \$5,000	Council	Taxable	\$440.00	\$451.00
59	\$5,001 to \$12,000	Council	Taxable	\$553.00	\$567.00

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
60	\$12,001 to \$20,000	Council	Taxable	\$666.00	\$683.00
61	\$20,001 to \$50,000	Council	Taxable	\$768.00	\$787.00
62	\$50,001 to \$100,000	Council	Taxable	\$973.00	\$997.00
63	\$100,001 and above	Council	Taxable	Value / \$100.00	Value / \$97.50
64	Pool Fence	Council	Taxable	\$290.00	\$297.00
	Demolition or Removal				
65	Demolish or remove commercial building	Council	Taxable	\$876.00	\$898.00
66	Demolish or remove domestic building	Council	Taxable	\$533.00	\$546.00
	Commercial Works				
67	Up to \$10,000	Council	Taxable	\$610.00	\$625.00
68	\$10,001 to \$50,000	Council	Taxable	\$891.00	\$913.00
69	\$50,001 to \$100,000	Council	Taxable	\$1,348.00	\$1,382.00
70	\$100,001 to \$150,000	Council	Taxable	\$1,768.00	\$1,812.00
71	\$150,001 to \$200,000	Council	Taxable	\$2,188.00	\$2,243.00
72	\$200,001 to \$250,000	Council	Taxable	\$2,680.00	\$2,747.00
73	\$250,001 to \$300,000	Council	Taxable	\$3,131.00	\$3,209.00
74	\$300,001 to \$500,000	Council	Taxable	\$3,623.00	\$3,714.00
75	\$500,001 to \$750,000	Council	Taxable	\$4,151.00	\$4,255.00
76	\$750,001 to \$1,000,000	Council	Taxable	\$5,201.00	\$5,331.00
77	\$1,000,001 and above	Council	Taxable	Value / \$195.00	Value / \$190.00
	Council Consideration and Enforcement (works without a building permit)				
78	Domestic – Minor e.g. Sheds and Fences	Council	Taxable	\$384.00 Plus Permit Fee	\$394.00 Plus Permit Fee
79	Domestic – Medium e.g. Alterations and Extensions	Council	Taxable	\$548.00 Plus Permit Fee	\$562.00 Plus Permit Fee
80	Domestic – Major e.g. New Dwelling	Council	Taxable	\$1,107.00 Plus Permit Fee	\$1,135.00 Plus Permit Fee
81	Commercial – Minor	Council	Taxable	\$548.00 Plus Permit Fee	\$562.00 Plus Permit Fee
82	Commercial – Medium	Council	Taxable	\$1,107.00 Plus Permit Fee	\$1,135.00 Plus Permit Fee
83	Commercial - Major	Council	Taxable	\$2,188.00 Plus Permit Fee	\$2,243.00 Plus Permit Fee

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
Miscellaneous Fees					
84	Extension time to building permit	Council	Taxable	\$123.00	\$126.00
85	Amended plans – Minor works	Council	Taxable	\$93.00	\$95.00
86	Amended plans – Major works	Council	Taxable	\$225.00	\$231.00
87	Request for copy of plans	Council	Taxable	\$82.00	\$84.00
88	Inspection fee for permits issued by private building surveyors	Council	Taxable	\$261.00 + \$1.20 km Outside Nhill	\$268.00 + \$1.25 km Outside Nhill
89	Additional mandatory Inspection	Council	Taxable	\$58.00	\$59.00
Other Ancillary Fees					
90	Report and consent part 4,5 or 8	statutory fee	Non Taxable	\$244.00	\$244.00
91	Report and consent demolition 29A	statutory fee	Non Taxable	\$60.90	\$60.90
92	Stormwater LPD R610 (2)	statutory fee	Non Taxable	\$60.90	\$60.90
93	Building Approval certificate	statutory fee	Non Taxable	\$48.60	\$48.60
94	Land information certificate	statutory fee	Non Taxable	\$20.00	\$25.40
CAMPING FEES					
Peak Times					
95	Four Mile beach – Powered site daily	Council	Taxable	\$14.00	\$14.00
96	Four Mile beach – Powered site weekly	Council	Taxable	\$80.00	\$80.00
97	Four Mile beach – Unpowered site daily	Council	Taxable	\$10.00	\$10.00
98	Four Mile beach – Unpowered site weekly	Council	Taxable	\$58.00	\$58.00
Off Peak Times					
99	Four Mile beach – Powered site daily	Council	Taxable	\$11.00	\$11.00
100	Four Mile beach – Powered site weekly	Council	Taxable	\$66.00	\$66.00
101	Four Mile beach – Unpowered site daily	Council	Taxable	\$6.00	\$6.00
102	Four Mile beach – Unpowered site weekly	Council	Taxable	\$32.00	\$32.00
	*Peak Times: 1 December to 30 April				
Caravan Park Fees – Jeparit and Rainbow					
Daily Rates					
103	Powered site (2 persons)	Council	Taxable	\$20.00	\$20.00
104	Unpowered site	Council	Taxable	\$13.00	\$13.00
105	Extra person > 16 years old	Council	Taxable	\$5.00	\$5.00
106	Extra person 6 – 15 years old	Council	Taxable	\$2.50	\$2.50
107	Air conditioned van – Extra	Council	Taxable	\$2.50	\$2.50

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
108	Van storage	Council	Taxable	\$3.00	\$3.00
109	Rainbow – On site caravan	Council	Taxable	\$33.00	\$33.00
1110	Jeparit - Cabin	Council	Taxable	\$85.00	\$85.00
	Weekly Rates (less than 40 days)				
111	Powered site (2 persons)	Council	Taxable	\$100.00	\$100.00
112	Unpowered site	Council	Taxable	\$70.00	\$70.00
113	Extra person > 16 years old	Council	Taxable	\$22.00	\$22.00
114	Extra person 6 – 15 years old	Council	Taxable	\$11.00	\$11.00
115	Air conditioned van – Extra	Council	Taxable	\$15.00	\$15.00
116	Van storage	Council	Taxable	\$19.50	\$19.50
117	Rainbow – On site caravan	Council	Taxable	\$141.00	\$141.00
118	Jeparit - Cabin	Council	Taxable	\$510.00	\$510.00
119	Jeparit – Cabin – Trade/Contractors	Council	Taxable	\$390.00	\$390.00
	Caravan Park Fees – Dimboola Daily Rates				
120	Powered site (2 persons)	Council	Taxable	\$32.00	\$35.00
121	Unpowered site	Council	Taxable	\$21.00	\$22.00
122	Extra person > 16 years old	Council	Taxable	\$4.50	\$8.00
123	Extra person 6 – 15 years old	Council	Taxable	\$2.50	\$5.00
124	Ensuite site	Council	Taxable	\$41.00	\$45.00
125	Cabin (Number 53 & 54) – 2 Adults	Council	Taxable	\$67.50	\$68.00
126	Cabin (Studio) – 2 Adults	Council	Taxable	n/a	\$90.00
127	Cabin (2 Bedroom) – 2 Adults, 2 Children	Council	Taxable	n/a	\$130.00
	Weekly Rates (less than 40 days)				
128	Powered site (2 persons)	Council	Taxable	\$125.00	\$210.00
129	Unpowered site	Council	Taxable	\$105.00	\$132.00
130	Extra person > 16 years old	Council	Taxable	\$22.00	\$48.00
131	Extra person 6 – 15 years old	Council	Taxable	\$11.00	\$30.00
132	Ensuite site	Council	Taxable	\$250.00	\$270.00
133	Cabin (Number 53 & 54) – 2 Adults	Council	Taxable	\$400.00	\$408.00
134	Cabin (Studio) – 2 Adults	Council	Taxable	n/a	\$540.00
135	Cabin (2 Bedroom) – 2 Adults, 2 Children	Council	Taxable	n/a	\$780.00
	Other Items				
136	Fire drum hire	Council	Taxable		\$10.00 per visit
137	Fire wood – 15kg bag	Council	Taxable		\$15.00 per bag

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
138	Kayak hire – 60 minutes	Council	Taxable		\$10.00
139	Kayak hire – 4 hours or half day	Council	Taxable		\$30.00
140	Kayak hire – 8 hours or full day	Council	Taxable		\$50.00
141	Bike hire – 30 minutes	Council	Taxable		\$5.00
	Note: Nhill Caravan Park fees are set by the licensee and not included in the above fees				
COMMUNITY BUS					
142	Hire Fees (Community Group)	Council	Taxable	\$0.30 cents per kilometre	\$0.31 cents per kilometre
	*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.				
143	Hire Fees (Other Hirer)			\$0.85 cents per kilometre	\$0.87 cents per kilometre
	*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.				
144	Annual report*	Council	Taxable	\$0.00	\$0.00
145	Annual budget*	Council	Taxable	At cost as per photocopying charges	At cost as per photocopying charges
	*Available on Council's website				
DISABLED PARKING LABELS					
146	Disabled parking labels	Council	Non Taxable	\$9.00	\$9.00
ELECTIONS					
147	Candidate deposits	statutory fee	Non Taxable	\$250.00	\$250.00
148	Failure to vote fines	statutory fee	Non Taxable	\$70.00	\$70.00
FIRE PREVENTION NOTICES					
149	Fire hazard removal	Council	Taxable	\$160.00 plus fire hazard removal costs	\$165.00 plus fire hazard removal costs
150	Failure to comply with fire prevention notice	statutory fee	Non Taxable	\$1,517.00	\$1,555.00
FREEDOM OF INFORMATION REQUESTS					
151	Freedom of information - Application fee	statutory fee	Non Taxable	\$27.20	\$27.90
152	Freedom of information – Search fee	statutory fee	Non Taxable	\$20.00 per hour	\$20.90 per hour
153	Freedom of information – Supervision charge	statutory fee	Non Taxable	\$5.00 per 15 minutes	\$5.20 per 15 minutes

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
154	Freedom of information – Photocopy charge (Black & White)	statutory fee	Non Taxable	\$0.20 per A4 page	\$0.20 per A4 page
GARBAGE BIN SALES					
155	Garbage bins – 120 litre	Council	Taxable	\$70.00	\$70.00
156	Garbage bins – 240 litre	Council	Taxable	\$90.00	\$90.00
157	Garbage bins – Replacement lid 120 litre	Council	Taxable	\$20.00	\$20.00
158	Garbage bins – Replacement lid 240 litre	Council	Taxable	\$20.00	\$20.00
HALL HIRE					
Jeparit Hall					
159	Bond	Council	Taxable	\$200.00	\$200.00
160	Hall Hire – Community Groups – Full day	Council	Taxable	\$150.00	\$155.00
161	Hall Hire – Community Groups – Half day	Council	Taxable	\$100.00	\$105.00
162	Hall Hire – Community Groups - Evening	Council	Taxable	\$100.00	\$105.00
163	Hall Hire – Private Functions	Council	Taxable	\$350.00	360.00
164	Hall Hire – Meetings (Up To 3 Hours)	Council	Taxable	\$75.00	\$80.00
165	Kitchen	Council	Taxable	\$30.00	\$35.00
166	Cool room	Council	Taxable	\$18.00	\$20.00
167	Small Meeting Room – Hourly Rate	Council	Taxable	\$12.00	\$15.00
Nhill Memorial Community Centre					
168	Bond - Hall Hire	Council	Taxable	\$200.00	\$200.00
169	Hall Hire – Community Groups – Full day	Council	Taxable	\$250.00	\$200.00
170	Hall Hire – Community Groups – Half day	Council	Taxable	\$200.00	\$150.00
171	Hall Hire – Community Groups - Evening	Council	Taxable	\$200.00	\$150.00
172	Hall Hire – Private Functions	Council	Taxable	\$450.00	\$450.00
173	Hall Hire – Meetings (Up To 3 Hours)	Council	Taxable	\$200.00	\$200.00
174	Hall Hire – Functions -after 1am per hour	Council	Taxable	\$50.00	\$50.00
175	Hall Hire – Set up / Pack up (daily)	Council	Taxable	\$50.00	\$50.00
176	Kitchen / Bar / Cool room Hire	Council	Taxable	\$150.00	\$150.00
177	Baby Grand Piano	Council	Taxable	\$50.00	\$50.00
178	Table Cloths - Round or Oblong	Council	Taxable	\$15.00 Each	\$15.00 Each
179	Cleaning	Council	Taxable	\$150.00	\$150.00
Movie Tickets					
180	Adult	Council	Taxable	\$12.00	\$12.00
181	Child	Council	Taxable	\$7.00	\$7.00

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
182	Family (2 Adults/3 Children)	Council	Taxable	\$30.00	\$30.00
HANDYMAN CHARGES					
183	Low income rate – per hour plus materials	Council	Non Taxable	\$12.00	\$12.30
184	Medium income rate – per hour plus materials	Council	Non Taxable	\$18.00	\$18.45
185	High income rate – per hour plus materials	Council	Non Taxable	\$33.00	\$33.66
HEALTH REGISTRATIONS					
186	Food premises class 1 (hospital / aged care / child care)	Council	Non Taxable	\$370.00	\$380.00
187	Food premises class 2 standard (including community groups)	Council	Non Taxable	\$270.00	\$280.00
188	Food premises class 3 (including community groups)	Council	Non Taxable	\$135.00	\$140.00
189	Food premises class 4	Council	Non Taxable	\$0.00	\$0.00
190	Food premises class limited operation – no more than 25 hours per week or 3 days per week (including community groups)	Council	Non Taxable	\$65.00	\$65.00
191	Temporary food permit – individual or business (max. 12 events)	Council	Non Taxable	\$10.00 per event / \$40.00 per year (max 12 events)	\$12.00 per event / \$50.00 per year (max 12 events)
192	Temporary food permit – community group (max. 12 events)	Council	Non Taxable	No charge (max 12 events)	No charge (max 12 events)
193	Transfer of food premises	Council	Non Taxable	50% of annual fee	50% of annual fee
194	Hairdressers / Beauty	Council	Non Taxable	\$160.00	\$165.00
195	Hairdresser / Beauty – Limited operations	Council	Non Taxable	50% of annual fee	50% of annual fee
196	Transfer of registration – Hairdressers	Council	Non Taxable	\$70.00	\$80.00
197	Prescribed accommodation	Council	Non Taxable	\$200.00	\$205.00
198	Transfer of registration – Accommodation	Council	Non Taxable	50% of annual fee	50% of annual fee
199	Caravan parks – Total number of sites (other than camp sites)				
200	Not exceeding 25	Statutory fee	Non Taxable	\$225.00	\$234.00

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
201	Exceeding 25 but not 50	Statutory fee	Non Taxable	\$451.52	\$465.00
202	Exceeding 50 but not 100	Statutory fee	Non Taxable	\$903.00	\$938.00
203	Transfer of registration – Caravan park	Council	Non Taxable	\$70.00	\$80.00
204	Transfer of registration – Health Premises	Council	Non Taxable	50% of annual fee	50% of annual fee
205	Late payment penalty for all registrations	Council	Non Taxable	50% of annual fee	50% of annual fee
HOME & COMMUNITY CARE – GENERAL					
206	Low income rate – Single per hour	Council	Non Taxable	\$7.10	\$7.30
207	Low income rate – Couple per hour	Council	Non Taxable	\$7.90	\$8.00
208	Medium income rate – Single per hour	Council	Non Taxable	\$13.40	\$13.70
209	Medium income rate – Couple per hour	Council	Non Taxable	\$15.50	\$15.80
210	High income rate – Single per hour	Council	Non Taxable	\$17.80	\$18.20
211	High income rate – Couple per hour	Council	Non Taxable	\$21.00	\$21.50
HOME & COMMUNITY CARE – AGENCY					
212	6am to 6pm - per hour	Council	Taxable	\$50.77	\$52.03
213	Home maintenance – per hour	Council	Taxable	\$59.00	\$60.47
214	After Hours / Weekends – per hour	Council	Taxable	\$59.00	\$60.47
215	Public Holidays – per hour	Council	Taxable	\$72.80	\$74.62
216	Travel – per kilometre	Council	Taxable	\$1.17	\$1.20
HOME & COMMUNITY CARE – PERSONAL					
217	Low income rate – Single or Couple per hour	Council	Non Taxable	\$4.90	\$5.00
218	Medium income rate – Single or Couple per hour	Council	Non Taxable	\$7.60	\$7.80
219	High income rate – Single or Couple per hour	Council	Non Taxable	\$14.10	\$14.45
HOME & COMMUNITY CARE – RESPITE					
220	Low income rate – Single or Couple per hour	Council	Non Taxable	\$4.00	\$4.10

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
221	Medium income rate – Single or Couple per hour	Council	Non Taxable	\$7.60	\$7.80
222	High income rate – Single or Couple per hour	Council	Non Taxable	\$12.00	\$12.30
INSURANCE					
223	Stall Holder – One off event	Council	Taxable	\$33.00	\$34.00
224	Stall Holder – Regular event	Council	Taxable	\$18.00	\$18.50
225	Hall hire	Council	Taxable	\$13.50	\$14.00
226	Performers, Buskers, Artists	Council	Taxable	\$33.00	\$34.00
227	Tutors Non Sporting (Music Teachers, Craft Teachers etc.) – Annual Coverage	Council	Taxable	\$175.00	\$180.00
LITTERING FINES					
228	Littering fines - Deposit small item of litter	statutory fee	Non Taxable	\$303.00	\$311.00
229	Littering fines - Deposit litter	statutory fee	Non Taxable	\$303.00	\$311.00
230	Littering fines - Deposit burning litter	statutory fee	Non Taxable	\$607.00	\$622.00
	Unsecured Load fines	Council	Non Taxable	\$303.00	\$311.00
LOCAL LAW PERMIT FEES					
231	Environmental Health – Fire permits	Council	Non Taxable	\$34.00	\$35.00
232	Environmental Health – Waste containers	Council	Non Taxable	\$53.00	\$55.00
Environmental Health – Keeping of Animals					
233	Dogs - permit to exceed prescribed number of animals (where no planning permit required)	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years
234	Cats - permit to exceed prescribed number of animals (where no planning permit required)	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years
235	Horses and Cattle	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years
236	Domestic Birds and Poultry	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years
237	Pigeons	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years
238	Rodents and Reptiles	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years
239	Other Animals	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
240	Different types of Animals	Council	Non Taxable	\$185 /3 years	\$190.00 / 3 years
241	Recreational Vehicles	Council	Non Taxable	\$20.00	\$25.00
242	Street traders and collectors permits	Council	Non Taxable	\$40.00	\$41.00
243	Streets and Roads – Temporary vehicle crossing	Council	Non Taxable	No Fee	No Fee
244	Streets and Roads – Heavy or Long Vehicles	Council	Non Taxable	\$75.00	\$77.00
245	Streets and Roads – Removal of Firewood	Council	Non Taxable	\$25.00	\$26.00
246	Streets and Roads – Cut and Burn on Road Reserves	Council	Non Taxable	\$34.00	\$35.00
Protection of Council Assets					
(These fees are set by VicRoads on 1 July each year)					
247	Road opening permit – L1	Council	Taxable	\$595.80	TBC
248	Road opening permit – L2	Council	Taxable	\$331.00	TBC
249	Road opening permit – L3	Council	Taxable	\$264.80	TBC
250	Road opening permit – L4	Council	Taxable	\$152.30	TBC
251	Road opening permit – L5	Council	Taxable	\$66.20	TBC
252	Road opening reinstatement	Council	Taxable		TBC
253	Legal point of discharge	Council	Taxable	\$100.00	TBC
254	Asset Surveillance	Council	Taxable	\$65.00	TBC
Other					
255	Abandoned motor vehicle	Council	Non Taxable	\$210.00 plus expenses, towing etc.	\$220.00 plus expenses, towing etc.
256	Signs on pavement, street furniture and/or merchandise	Council	Non Taxable	\$165.00 / 3 years	\$175.00 / 3 years
MEALS ON WHEELS					
257	Meals on Wheels – per meal (Client Fee - Low / Medium Income)	Council	Non Taxable	\$9.88	\$10.15
258	Meals on Wheels – per meal (Client Fee – High Income)	Council	Non Taxable	\$13.00	\$13.35
259	Meals on Wheels – per meal (Agency Fee / Non HACC funded)	Council	Taxable	\$14.30	\$14.65

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
MUSEUM FEES					
Wimmera Mallee Pioneer Museum Fees					
260	Adult	Council	Taxable	\$10.00	\$10.00
261	Pensioner	Council	Taxable	\$6.00	\$6.00
262	Adult over 90	Council	Taxable	\$0.00	\$0.00
263	Children under 5	Council	Taxable	\$0.00	\$0.00
264	Children under 12	Council	Taxable	\$3.00	\$3.00
265	Family	Council	Taxable	\$20.00	\$20.00
266	Groups of 10 or more	Council	Taxable	\$5.00	\$5.00
267	School Groups	Council	Taxable	\$5.00 per student / Teachers no charge	\$5.00 per student / Teachers no charge
Yurunga Homestead Fees					
268	Adult	Council	Taxable	\$5.00	\$5.00
269	Children under 12	Council	Taxable	\$3.00	\$3.00
270	Entry & Afternoon Tea (first Sunday of the month)	Council	Taxable	\$10.00	\$10.00
PARKING FINES					
270	Heavy vehicles parked in a built up area longer than 1 hour	statutory fee	Non Taxable	\$91.00	\$93.00
271	Parked in a disabled area	statutory fee	Non Taxable	\$152.00	\$155.00
272	Stopped in a no stopping area	statutory fee	Non Taxable	\$152.00	\$155.00
273	Stopped in a children's crossing	statutory fee	Non Taxable	\$152.00	\$155.00
274	Stopped in a loading zone	statutory fee	Non Taxable	\$152.00	\$155.00
PHOTOCOPIES					
276	A4 - Black and White	Council	Taxable	\$0.55	\$0.55
277	A4 – Colour	Council	Taxable	\$1.10	\$1.10
278	A3 – Black and White	Council	Taxable	\$1.10	\$1.10
279	A3 – Colour	Council	Taxable	\$2.20	\$2.20
280	Engineering Plans	Council	Taxable	\$6.75	\$6.90
281	A2 – Black and White	Council	Taxable	\$15.00	\$15.30
282	A2 – Colour	Council	Taxable	\$20.00	\$20.50
283	A1 – Black and White	Council	Taxable	\$25.00	\$25.60
284	A1 – Colour	Council	Taxable	\$29.00	\$29.75
285	A0 – Black and White	Council	Taxable	\$28.30	\$29.00

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
286	A0 – Colour	Council	Taxable	\$33.80	\$34.65
287	B0 – Black and White	Council	Taxable		
288	B0 – Colour	Council	Taxable		
289	B Size Surcharge	Council	Taxable	\$3.00	\$3.10
290	Full Height Banner Print	Council	Taxable	\$45.00	\$46.10
PLANNING					
291	Planning certificate fee	statutory fee	Non Taxable	\$18.20	\$18.20
292	Certificate of Compliance	statutory fee	Non Taxable	\$147.00	\$147.00
Applications for Permits (Regulation 7)					
293	Class 1 - Use Only		Non Taxable	\$502.00	\$502.00
294	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 - \$100,000	statutory fee	Non Taxable	\$239.00	\$239.00
295	>\$100,001	statutory fee	Non Taxable	\$490.00	\$490.00
296	To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is: <\$10,000	statutory fee	Non Taxable	\$102.00	\$102.00
297	>\$10,001 - \$250,000	statutory fee	Non Taxable	\$604.00	\$604.00
298	>\$250,001 - \$500,000	statutory fee	Non Taxable	\$707.00	\$707.00
299	>\$500,001 - \$1,000,000	statutory fee	Non Taxable	\$815.00	\$815.00
300	>\$1,000,001 - \$7,000,000	statutory fee	Non Taxable	\$1,153.00	\$1,153.00
301	>\$7,000,001 - \$10,000,000	statutory fee	Non Taxable	\$4,837.00	\$4,837.00
302	>\$10,000,001 - \$50,000,000	statutory fee	Non Taxable	\$8,064.00	\$8,064.00
303	>\$50,000,001	statutory fee	Non Taxable	\$16,130.00	\$16,130.00
304	Class 12 - To subdivide an existing building	statutory fee	Non Taxable	\$386.00	\$386.00

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
305	Class 13 - To subdivide land into two lots	statutory fee	Non Taxable	\$386.00	\$386.00
306	Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots	statutory fee	Non Taxable	\$386.00	\$386.00
307	Class 15 - To subdivide land	statutory fee	Non Taxable	\$781.00	\$781.00
308	Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the application in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction	statutory fee	Non Taxable	\$249.00	\$249.00
309	Class 17 - To create, vary or remove a restriction under the Subdivision Act 1988; or To remove a right of way	statutory fee	Non Taxable	\$541.00	\$541.00
310	Class 18 - To create, vary or remove an easement other than a right of way; or To vary or remove a condition in the nature of an easement other than a right of way in a Crown grant	statutory fee	Non Taxable	\$404.00	\$404.00
	Fees to amend applications after notice has been given (Regulation 8A)				
311	Request to amend an application for a permit after notice of the application has been given under section 52 for every class of application set out in the table in regulation 7.	statutory fee	Non Taxable	\$102.00	\$102.00
312	Request to amend an application for a permit after notice of the application has been given under section 52 for every class of application set out in the table in regulation 8B	statutory fee	Non Taxable	\$102.00	\$102.00
	Applications for Amendments to Permits (Regulation 8B)				
313	Class 1 - To amend a permit to use land if that amendment is to change the use for which the land may be used	statutory fee	Non Taxable	\$502.00	\$502.00
314	Class 2 - To amend a permit: (a) to change the statement of what the permit allows (b) to change any or all of the conditions which apply to the permit (c) in any way not otherwise provided for in this regulation	statutory fee	Non Taxable	\$502.00	\$502.00

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
315	Class 3 - To amend a permit to develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot if the estimated cost of any additional development to be permitted by the amendment is: >\$10,000 - \$100,000	statutory fee	Non Taxable	\$239.00	\$239.00
316	>\$100,001	statutory fee	Non Taxable	\$490.00	\$490.00
317	Class 5 - To amend a permit to develop land if the estimated cost of any additional development to be permitted by the amendment is \$10,000 or less Class 6 - To amend a permit if the estimated cost of any additional development to be permitted by the amendment is:	statutory fee	Non Taxable	\$102.00	\$102.00
318	>\$10,001 - \$250,000	statutory fee	Non Taxable	\$604.00	\$604.00
319	>\$250,001 - \$500,000	statutory fee	Non Taxable	\$707.00	\$707.00
320	>500,001	statutory fee	Non Taxable	\$815.00	\$815.00
321	Class 9 - To amend a permit to: (a) subdivide an existing building (b) subdivide land into two lots (c) effect a realignment of a common boundary lots or to consolidate two or more lots	statutory fee	Non Taxable	\$386.00	\$386.00
322	Consideration of request to approve a planning scheme amendment	statutory fee	Non Taxable	\$798.00	\$798.00
323	Consideration of submissions to a planning scheme amendment	statutory fee	Non Taxable	\$798.00	\$798.00
324	Request for planning scheme amendment	statutory fee	Non Taxable	\$798.00	\$798.00
325	Adoption of a planning scheme amendment	statutory fee	Non Taxable	\$524.00	\$524.00
PUBLIC SPACES					
326	Minor use of facilities – Parks, Soundshells, Rotundas etc.	Council	Taxable		\$30.00 per event
327	Major use of facilities – Parks, Soundshells, Rotundas etc.	Council	Taxable		\$150.00 per event

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
	RECYCLING TRAILER				
328	Recycling Trailer Hire	Council	Taxable		\$10.00 per event
	SALEYARD FEE				
329	Pigs	Council	Taxable	\$0.63 per pig / day	\$0.64 per pig / day
330	Sheep	Council	Taxable	\$0.63 per sheep / day	\$0.64 per sheep / day
331	Yard Fee per sale	Council	Taxable	\$1200.00 per agent	\$1,230.00 per agent
	SEPTIC TANK FEES				
332	Septic Tank fees – per application	Council	Non Taxable	\$280.00	\$290.00
333	Septic Tank fees – alteration to existing system	Council	Non Taxable	\$160.00	\$165.00
	SWIMMING POOLS				
	Note: Swimming Pool fees are set by the contractor				
	WASTE DEPOT				
	Unsorted recyclables, general waste and hard plastic				
334	Car boot	Council	Taxable	\$10.00	\$10.50
335	6 x 4 trailer / ute – Level	Council	Taxable	\$25.00	\$26.50
336	6 x 4 trailer / ute – Heaped	Council	Taxable	\$47.00	\$49.50
337	Tandem trailer / Light truck – Level	Council	Taxable	\$68.00	\$71.50
338	Tandem trailer / Light truck – Heaped	Council	Taxable	\$130.00	\$136.50
339	Builders waste clean sorted – Per cubic metre	Council	Taxable	\$59.00	\$62.00
	Builders waste dirty non-sorted – Per cubic metre	Council	Taxable		\$150.00
340	Concrete Non-sorted – Per tonne	Council	Taxable	\$100.00	\$105.00
	Concrete Clean, sorted – Per tonne	Council	Taxable	\$30.00	\$30.50
341	Heavy truck loads	Council	Taxable	Not accepted	Not accepted
342	Mattresses (Double and larger)	Council	Taxable	\$40.00	\$42.00
343	Mattresses (Single)	Council	Taxable	\$20.00	\$21.00
344	Asbestos	Council	Taxable		\$1.50 / per kilogram
	Sorted recyclables				
345	Newspapers, Cardboard, Bottles, Cans etc.	Council	Taxable	Free	Free

Ref #	Description	Nature of Fee	GST	2015-16 Fee Incl. GST \$	2016-17 Fee Incl. GST \$
	Tyres				
346	Car and Motorcycle	Council	Taxable	\$7.00	\$7.50
347	Light Commercial	Council	Taxable	\$21.00	\$22.00
348	Truck – Standard	Council	Taxable	\$34.00	\$35.50
349	Tractor	Council	Taxable	\$78.00	\$82.00
	Car Bodies				
350	Car Bodies	Council	Taxable	\$25.00	\$26.00
	Green Waste & Timber				
351	Car boot	Council	Taxable	\$5.00	\$5.00
352	6 x 4 trailer / ute – Level	Council	Taxable	\$10.00	\$10.50
353	6 x 4 trailer / ute – Heaped	Council	Taxable	\$12.00	\$13.00
354	Tandem trailer / Light truck – Level	Council	Taxable	\$18.00	\$19.00
355	Tandem trailer / Light truck – Heaped	Council	Taxable	\$24.00	\$25.00
356	Heavy truck	Council	Taxable	\$45.00	\$47.00
	E-Waste				
357	E-Waste – TV's, washing machines, computers etc.	Council	Taxable		\$5.00 per unit
	Furniture				
358	Small Item – e.g. Chair	Council	Taxable		\$10.00 per unit
359	Large Item – e.g. Couch, bed, dressing table, wardrobe etc.	Council	Taxable		\$30.00 per unit
	WOOD PERMITS				
360	Council controlled land – Full rate	Council	Taxable	\$25.00	\$26.00
361	Council controlled land – Pensioner rate	Council	Taxable	\$12.00	\$16.00

Appendix E - Abbreviations & Glossary

Abbreviation	Description
A/c	Account Number
CIV	Capital Improved Value
CPI	Consumer Price Index
EFT	Equivalent Full Time staff numbers
GST	Goods and Services Tax
HACC	Home and Community Care
k	Thousand
km	Kilometre
m	Million
NDRF	Natural Disaster Recovery Fund
M&CH	Maternal and Child Health
WDA	Wimmera Development Association
MAV	Municipal Association of Victoria
MEMP	Municipal Emergency Management Plan
OH&S	Occupational Health and Safety
PA	Per Annum
RLCIP	Regional and Local Community Infrastructure Program
RDV	Regional Development Victoria (State Government)
SES	State Emergency Service
SRP	Strategic Resource Plan
VGC	Victoria Grants Commission
WDV	Written Down Value

Glossary	Definition
Ad Valorem Rates	Rates issued on the valuation of a property as opposed to a flat charge
Capital Expenditure	The purchase or construction of assets that are expected to have a life of more than 1 year.
Capital Grants	Grants that are paid to fund projects of a capital nature, including capital expenditure on Council owned land and operating expenditure of a capital nature on Crown land.
Cash	Includes cash on hand and highly liquid investments.
Contracts & Materials	Includes payments to third parties for goods received and services rendered.
Contributions & Recoupments	Includes payments to third parties for goods received and services rendered.
Contributions & Recoupments	Includes income for works performed by Council on behalf of third parties, contributions from community groups towards the construction or upgrade of community assets, contributions either in cash or in kind from developers, and minor recoups of some operating expenditure.
Council Plan	An annual plan containing Council's strategic objectives, strategic indicators and business plan strategies for the next 4 years.
CPI	Consumer Price Index, being a measure of the movement of prices in the economy over time.
Current Assets	Assets that are expected to be consumed or converted into cash within 1 year such as stock on hand, debtors, cash and investments.
Current Liabilities	Amounts owed to third parties by the Council that are expected to be settled within 1 year, such as trust funds, sundry creditors, and annual leave accrued.
Debt Servicing	The interest expense of borrowings.
Depreciation	The systematic allocation of the net cost of a long-term asset over its useful life. Depreciation is an annual operating expense; therefore it is the process

Glossary	Definition
	of expensing long-term costs.
Employee Costs	Wages and salaries paid to employees plus labour on-costs such as superannuation, WorkCover premium, annual leave, long service leave and Fringe Benefits Tax.
Grants	Includes granted assets (usually cash) received from third parties such as Government Departments towards the cost of programs and capital expenditure.
MAV	Municipal Association of Victoria – the main industry body representing Victorian Councils.
Non-Current Assets	Assets with a useful life of more than 1 year, such as land, buildings, plant and machinery, furniture and equipment, and infrastructure.
Non-Current Liabilities	Amounts owed to third parties by the Council that are not expected to be settled within 1 year, such as long-term loans.
Operating Expenditure	Expenditure on contracts and materials, employee costs, depreciation and debt servicing.
Operating Income	Income received from rates, grants and subsidies, contributions and recoupments, fees and charges, and interest on investments.
Operating Surplus	The excess of operating income over operating expenditure used to fund capital expenditure and debt redemption.
Overheads	Includes postage, vehicle operating costs, telephone, information technology, accounts payable, accounts receivable, depot operating costs, furniture and equipment, cleaning, lighting, heating, printing and stationery, office building maintenance, word processing, and insurance.
Own Source Revenue	Revenue, plus profit on sales, less grants.
Rate-in-the-dollar	The ad-valorem rates on an individual property divided by the total valuation of the property.
Retained Earnings	The accumulated surpluses from prior accounting periods represented by working capital or net current assets (current assets less current liabilities).
Strategic Resource Plan	Council's Strategic Resource Plan that sets out Council's long-term financial strategy for a four-year period. This document forms part of the Council Plan.
Supplementary Rates	Rates levied on properties as a result of new building works, land subdivisions, or land consolidations.
"The Act"	Unless otherwise stated, the Local Government Act 1989.
Underlying Operating Result	The annual operating surplus or deficit in a 'normal' year. It excludes major 'one-off' items that distort the true financial performance of the Council.
VGC	Victoria Grants Commission – a body charged with the allocation of federal untied grants to Victorian Councils.
WDV of Assets Sold	The Written Down Value of an asset is an operating expense. It represents the undepreciated net cost of a long-term asset at the time it is sold. In the case of land sales, it represents the cost of land sold.
Working Capital	A measure of short-term liquidity represented by current assets less current liabilities.

HINDMARSH SHIRE COUNCIL 2016-17 BUDGET

FOR FURTHER INFORMATION OR QUERIES

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